MACDONALD COLLEGE RAILWAY STATIONS, EXPRESS AND TELEGRAPH OFFICES: STE. ANNE DE BELLEVUE, QUE. POST OFFICE: MACDONALD COLLEGE, QUE., CANADA. -2-Guelph Macdonald Poultry -Expenditure \$44,342.53 Revenue 18,195.63 \$13,745.11 13,470.19 \$26,146.90 \$ 274.92 The net expenditure for departments, exclusive of salaries, was nearly \$190,000.00 at Guelph, whereas the net appropriation for the Faculty of Agriculture, including salaries, was approximately \$125,000.00 at Macdonald. The staff at Guelph is of course very much larger and the salary range is somewhat higher than at Macdonald while the qualifications of the staff at Macdonald are, in my judgment, better than those in most of the corresponding departments at Guelph. The total registration of regular students at Guelph in the general courses for the year 1927 is given as 326. At Macdonald for the corresponding year the registration, including graduate students, was 152. No graduate work was given at Guelph in so far as I know. I trust this is the information you had in mind. Yours faithfully, H. Barton per Ey Dean, Faculty of Agriculture. HB/Y