departments are so similar that one or two more Professors would give us a fair equipment in them also.

We are now able to make some estimate of the expenditure necessary for the establishment of such a college as that sketched above, and to discuss the best mode of establishing it.

Let us suppose first that the technical college is started independently of all existing colleges. In that case a building would have to be provided, with laboratories and apparatus, a farm, and instructors. The average salary for instructors may be taken at \$1500. Some would have to be higher to attract sufficiently good men. Others might be smaller, in cases in which the services of men engaged in professional work could be secured. The farm would yield an income; but, as its educational work would necessitate a larger staff than an ordinary farm, and as experimental work is not remunerative, we may put its expenses at \$2,000. The initial outlay of capital may be estimated as follows:

Building	\$40,000
Laboratory equipment and apparatus	5,000
Farm and farm buildings	15,000
	200 000

We may therefore estimate the annual expenses of such a college as follows:

Professors' salaries	\$15,000
Farm expenses.	2,000
Incidental college expenses. Interest on capital at 5 per cent.	3 000
interest on capital at o per cent	0,00

\$21,000

In the present financial state of the Province, so great an expenditure is probably impossible. Should we restrict the college to the most important departments—Education, Agriculture, and Mining, the cost would be reduced by about \$3000 a year. But the balance is still too great. Even if we sacrificed the Mining Department and saved thereby other \$3000, the necessary expenditure would still be greater than the Legislature would probably vote. Should the college be devoted wholly to our most important industry, Agriculture, its expenses might be reduced by about one-half. The expenditure of the Guelph College in 1881, exclusive of the sums paid to students for their labour and the additions made to capital account, was as follows:

Salaries of staff\$	8,750
College expenses	2,700
Faim expenses	4,500