

wood, errand and newsboys departments, the 27 senior boys being in the first three branches, each of which is presided over by a paid master. The following table gives a summary of what is done in each, fuller accounts being given in the appendix:—

	<i>Expenditure—1869.</i>	<i>Income—1869.</i>
Shoe Shop.....	\$881.39	\$1478.80
Cabinet Shop.....	544.67	728.05
Tailor Shop.....	311.31	502.59
Kindling Wood.....	73.02	281.87
4 Errand boys, 2 newsboys, and for small jobs		390.71
	<hr/> 1810.39	<hr/> 3382.02
		<hr/> 1810.39

Total profit from the work of all the boys.....\$1571.63

That is, if the average annual expense of the school be estimated at \$4000, and we think that it cannot be put down at a less sum, it will be necessary to look for \$2400 of the amount from the public and the boys will make up the rest. Now as we received last year for the current expenses in annual subscriptions and donations and guarantees about \$2200, we must be according to this computation a little behind; but exactly how much it is impossible to say because of the quantity of stock on hand. Our trouble is just this, that we must keep the boys steadily at work, but we cannot always sell their work the day, the month or even the year that it is made. Thus we have to go on buying the raw material and paying the masters' salaries, and yet have to wait for our money from the sale of the stock. Our financial condition at the beginning of this year is, that we have nearly enough stock on hand and accounts due to pay all our liabilities but to allow for depreciation of stock and to make up the shortcoming of our income we ought to have \$500 more than we have. Yet if the sale is brisker we may be able to do without it.

It may be asked why have we such a variety of occupations? We can only answer that we have found that there is a necessity for them all. Our boys vary from 9 to 19 years of age. The lighter employments suit the younger, and there should be a choice of trades for the older ones, while the very necessities of such a large and growing institution in the way of shoes, clothes &c., make it cheaper to have them made on the premises than to buy them. During the past year we opened a depot for the sale of our work at Mr. Pender's Employment Office, Barrington St., where samples can be seen and orders left. This has quickened our sales, especially for kindling wood, the demand for which

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