from 1910 to 1915 meant that in the latter year we had 1,102 fewer deaths than we would otherwise have had.

ESTIMATED VALUE OF PUBLIC HEALTH ADMINISTRATION

In making this estimate of the saving through the efforts of the department, different items have been taken into consideration. In the first place, the general death rate in 1910 for Toronto was 14. Therefore, the number of deaths that would have occurred in 1915 from all causes, if the 1910 death rate had continued, would have been 6,650 but, as a result of the lowering of the death rate, the actual number of deaths that did occur was 5,548. Therefore, the number of lives saved in 1915 as compared with 1910 was 1,102. The actual monetary saving of the municipality, as the result of the saving of these 1,102 lives, we have computed as follows:

Average value per life, as determined by Prof. Farr, of England, and Prof. Irving Fisher, of Yale University (all causes and ages considered), is............................	$1,700
Therefore the total savings in capitalized value of these lives was.................	1,873,400
Cases of sickness prevented (estimated as 15 for every death) meant a saving of........	16,530
Months of sickness prevented (three quarters)..	12,397
Cost of attendance saved...................	185,955
Loss of earnings prevented	309,925
The total saving effected for 1915 was found to be................................	2,391,320

The number of tax payers in Toronto is approximately 162,000. The increase in expenditure on public health as compared with 1910, was $216,328, or $1.34 per tax payer. The savings obtained by this increased expenditure of $1.34 per tax payer is at least $1,760,125, or $10.86 per tax payer, which means an annual profit upon the entire investment of $9.52 per tax payer.

In this estimate, no account is taken of the minor ailments—such conditions as cause a man to say that he's "out of sorts", "on the rocks," or "unfit". Such conditions, it is estimated, decrease the efficiency of that man's work from 5 per cent. to 10 per cent. and most of these conditions can be prevented by proper methods of living. It has been determined by educational associations in the United States that from 20 per cent. to 25 per cent. of