TABLE K.

Comparative Statement of the cost of Instruction per pupil, for the year 1860, in the Public Schools of Toronto, Boston, and Buffalo.

In Boston, the cost per pupil for the year, calculated on the average whole number belonging to the Schools was	\$14	75
in Toronto, the cost per pupil, calculated on the daily average	•	
attendance, was	11	52
In Buffalo the estimate of cost is based exclusively on Salaries of Teachers, and for 1860, it stands as follows:		
The cost per pupil on the whole number registered was	_	
The cost, on average registration		07
The cost in actual /I programs arranged in	8	64
The cost in actual (I presume average daily) attendance	10	08
The costs of our Schools, per pupil, calculated on the basis of the tion of daily average attendance to Teachers' salaries, was\$ 6	25	or-
against, in Buffalo, 10	.08	
and, in Boston, 10	.96	

In our Schools, the proportion of pupils in average attendance to the number of teachers employed was, 59 pupils to 1 teacher; in Buffalo, it was 33 pupils to 1 teacher; and in Boston, the maximum number of pupils to each teacher, according to the School Regulations, is 56. The proportion in our Schools during the year 1861, a year of extraordinary sickness among young persons, was 57 pupils to 1 teacher.

Were building and incidental expenses taken into account, it would doubtless appear that the cost, per pupil, in the schools of Boston and Buffalo, very far exceeds that of our own schools. In Boston "incidental expenses," as reported, are described as being "exclusive of buildings."