

cents per capita per day is not much in itself, but with an average attendance of 866 patients, as the statement shows we have at Toronto, that difference of four cents per capita per day amounts to over \$34.00 per day, or about \$12,400.00 per year in this institution alone. Following now the details under the item "Provisions" on the Spread-sheet, one sees at once how the increased cost is made up. It will be seen that Toronto uses butter 2.65 cents per capita per day, milk 1.59 cents, butcher's meat 5.26 cents, while in the other institutions the consumption under these items is substantially less. Why is this? That is a question that is put back to the Superintendent of the institution at once. He is asked to explain. The explanation is given and discussed. And so with other items and other Institutions, the Department always keeping in mind that the standard of service must in no case be sacrificed in order to better the financial showing.

Passing to the item "Heating and Lighting," there is fair uniformity until we come to Woodstock, which is costing upwards of 7 cents per capita per day as against 5 cents in the other institutions. But the explanation is to be found in the small population of Woodstock and the increased space per patient, they all being epileptics and requiring special care and attention.

Again, there is a story in economics told under the item "Salaries." In Brockville, for instance, the salaries amount to 17 cents per capita per day, in Cobourg 24 cents, Hamilton 16 cents, Kingston 23 cents, and so forth, until we come to Woodstock 29 cents. With the population given at the head of each column, the Spread-sheet shows that it costs altogether more per capita per day to pay the salaries account in the small institution than it does in the large. Take Hamilton and Kingston as fairly representing the value of the large institution as against the small in point of expense of administration and salaries. Hamilton has cost for the past year 16 cents per capita per day, while Kingston has cost