

garden. At the end of each three months there is a complete statement prepared of Receipts, Expenditure and Consumption. The results are extended on the Spread-sheet to show cost of maintenance per capita per day. Copies of this statement are distributed to the officers and employees in the institutions concerned in making the expenditures involved or in collecting the revenues.

The Spread-sheet is said by those who have had opportunity of making comparison with what is being done here and abroad to be the very best thing of the kind that has come to their notice. It has certainly brought about a uniform method, so that now each Hospital can compare its own results with those of other institutions, and thus learn lessons in costs and economy from the experience of one another. One of the most prominent American hospital officials, in a recent letter, said: "I wish we might have such reports in the United States; then figures would mean something, for they would be based on the same system of figuring."

A brief study of the Spread-sheet for the fiscal year just closed may be of interest. The record of each institution is given for the year, and it is at the same time compared with its own record for the year 1909, together with a record of every other institution for those two years under the same heading, and all carried out to two decimal points of a cent per capita per day. It will be noted that the heavy-faced type represents the aggregate of the light-faced type below it under the same heading, the lighter type simply giving the details that go to make up this aggregate. In the case of "Provisions," for instance, there are fifteen sub-divisions, but the whole fifteen are included in the aggregate in the dark-faced type. Following this item for the purpose of comparison, the cost of "Provisions" at Brockville this year is 12 cents and a fraction per capita per day. Last year it was also a fraction over 12 cents. London and the other institutions run about 12 cents, while Toronto, for "Provisions," runs upwards of 16 cents. A difference of four