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REPORT ON MACDONALD COLLEGE

TO

THE FINANCE COMMITTEE
OF THE BOARD OF GOVERNORS

BY

THE SURVEY COMMITTEE
APPOINTED 24th JANUARY, 1934.

McGILL UNIVERSITY ARCHIVES
ACC. NO. 27
REF. Item 6.

MONTREAL,
19th March
1935.

The Finance Committee of the Board of Governors,
McGill University,
MONTREAL. P. Q.

Dear Sirs:

The undersigned Governors of the University were constituted as a Survey Committee by a Minute of the Finance Committee of the Board of Governors on 24th January 1934. On the 7th day of January 1935 they made a report in pursuance to their appointment which dealt with the affairs of the University. They now submit their report on the affairs of Macdonald College.

The relationship between McGill University and Macdonald College is somewhat indefinite in certain particulars. To obtain a proper appreciation of the situation, it is necessary to review the circumstances under which the University took over the administration of the College.

The following extract from the Minutes of a Special Meeting of the Royal Institution, Governors of McGill University, held on the 18th day of June 1906, indicates the purposes for which Macdonald College was endowed by the late Sir William Macdonald and the terms of the agreement by which the University assumed control of the College.

"The Secretary read the following memorandum setting forth the terms of an arrangement which had been come to between Sir William Macdonald and the University providing for the incorporation within the University of Macdonald College at Ste. Anne de Bellevue.

'Macdonald College at Ste. Anne de Bellevue, Que., is being founded and endowed by Sir William C. Macdonald for the following, among other, purposes:-

1. For the advancement of education; for the carrying on of research work and investigation, and the dissemination of knowledge; all with particular regard to the interests and needs of the population in rural districts.
2. To provide suitable and effective training for teachers and especially for those whose work will directly affect the education in schools in rural districts.

The funds and assets of Macdonald College shall be under the management and control of the Board of Governors of McGill University by whom they shall be exclusively

applied to the maintenance and extension of the said college, and of work carried on by it.

The founder desires that Macdonald College shall be incorporated with the University system and rank as a college of McGill University; and that the Faculty of Macdonald College shall control the educational policy and curriculum of the said college, except as hereinafter provided, that is to say:

(a) Such University courses leading to a degree, as may be given in the said college, shall be subject to the approval of the corporation of McGill University, and the examinations held in connection therewith shall be under the control of the University.

(b) Courses of study in the training of teachers for the Protestant Schools in the Province of Quebec, together with examinations held in connection therewith, shall be under the control of a committee on which the Corporation of McGill University, Macdonald College, and the Government of the Province of Quebec shall have representation.

*This question
of control -
is the center
the financial
situation
it involves
them*

Macdonald College shall furnish an Annual Report to the Corporation of McGill University.

All appointments to the staff of Macdonald College shall be made by the Board of Governors, acting in consultation with the Principal of the College.

The Board of Governors shall constitute from the Faculty of Macdonald College an executive in such a manner as may be from time to time determined.'

Sir William Macdonald stated that as soon as certain gentlemen (whose names had been discussed and agreed to by members of the Board present at the meeting) had been appointed to fill the vacancies on the Board of Governors, he would, in pursuance of the above arrangement take the necessary steps to transfer by deed the lands, and buildings of the Macdonald College at Ste. Anne to the Board of Governors of the University, together with an endowment fund of \$2,000,000. He also stated that his gift was coupled with a condition -- which he wished to attach to all his gifts to the University, viz., that no part of the endowment fund should ever be used for the erection of dormitories or other buildings for University purposes."

It is noticed from the above extract that there are no provisions which indicate that the University intended to make itself responsible for any operating deficits that might be incurred by the College. The agreement appears to be one of administration rather than acceptance of a donation. Other facts, however, that seem to have a bearing on the situation are that Macdonald College is not incorporated, that the University has merged with its own investments the greater part, but not all, of the investments with which the College is endowed and that the University has been financing the operating deficits of the College.

Due to the fact that the investments, buildings and grounds of the College are included in the accounts of the Royal Institution for the Advancement of Learning, neither the Balance Sheet of that Institution nor the published Balance Sheet of Macdonald College reflects the actual position of the College.

It is, however, worthy of mention that while the capital assets of the College are included with the assets of the Royal Institution, the sums that the University has advanced against the deficits of the College are shown as Accounts Receivable under the headings of "Deferred Charges" and "Advances to Endowed Departments and Colleges."

Your Committee has prepared a Balance Sheet of the College as at 30th June 1934, which is attached to this report as "Exhibit A." This Balance Sheet has been prepared from the audited statements of the University and of the College and shows that the University has advanced \$396,939.16 to the College and has realized a Net Profit of \$143,572.13 on the sale of securities from the College Endowment. The resultant figure of \$253,367.03 represents the Net Advances made by the University.

Exhibit "A" shows that the accumulated deficits to 30th June 1934 amounted to \$231,055.66, which is the net result of the operations of the College since its inception. The deficits on operations for the past five years have been as follows:

1930	\$31,218.17
1931	47,090.19
1932	28,284.29
1933	48,539.39
1934	47,435.44

Considerable economies have been effected during the current year, however, the budget for which shows an Estimated Deficit of \$31,806.00.

These deficits include charges made by the University for interest on advances, which interest is included in the University's income; and also a charge of \$900.00 per annum for technical advice regarding the Power House and other engineering matters. No other charge is made, however, for administrative supervision or investment service.

Bad business practice - since the College has no separate legal existence

The question of the relationship between the University and the College, the responsibility, if any, that rests on the University to make itself responsible for the deficits of the College, the method that has been adopted by the University in merging some, but not all, of the College endowments with its own investments and other related points are matters that should be investigated. Furthermore, if the College is to be considered as a separate unit as far as finances are concerned, it seems reasonable that the College should bear a part of the cost of the University Administration.

Your Committee, however, has not studied these problems but has dealt with the College as an integral part of the University.

The seriousness of the present situation is apparent and the urgency of proper steps being taken to prevent future deficits is no less than in the case of the University.

For the purposes of this report, the Faculty of Agriculture and the various departments of Macdonald College have been dealt with under two main classifications, as follows:

Academic Departments -

1. Faculty of Agriculture, divided into fourteen departments.
2. School for Teachers and the Macdonald High School.
3. School of Household Science.
4. Library.

Building Maintenance, Service Departments, and Administration -

1. Building Maintenance
2. Service Departments -
 - Students' Residences
 - Staff Residences
 - Dining Room
 - Post Office
 - Laundry
3. Administration

A statement showing the Income and Expenditure of these Departments for the year ended 30th June 1934 is attached to this report as Exhibit "B".

Exhibits "C" and "D" show the details of the Direct Income and Expenditure of the various Departments, together with the number of staff, other employees and students.

The Faculty of Agriculture and the other Departments are dealt with individually in this report; but in considering any change to any of the existing courses that are offered by the College, the effect that such change will have on the number of students must be taken into account, together with the resultant change in the total income of the College. The College buildings have been designed to accommodate 150 men and 250 women students and it is of great importance that these residences and the common dining room be operated profitably.

FACULTY OF AGRICULTURE

This Faculty, the only one at Macdonald College, is divided into fourteen departments, as indicated in the attached Exhibits "C" and "D". For the year ended 30th June 1934, the Faculty had Direct Income of \$103,563.93, against Direct Expenditure of \$214,100.67, resulting in an Excess of Direct Expenditure of \$110,536.74. During the year it had a registration of 148 students, divided as follows:-

72	Degree Students who pay fees of \$50.00 per annum in third and fourth years only
35	Diploma Students who attend for five months and pay no fees.
28	Graduate Students
<u>13</u>	Partial Students
148	

The activities of the Faculty have increased greatly since the founding of the College, most of which increase had been necessitated by the changing methods of agriculture and

its teaching. None the less, it is apparent that real economies have been made in the past five years.

The following table gives the total budgets of the Faculty for the years 1930-31 to 1935-36, compared with the actual results. The figures for actual results are those shown in the published statements of the College and have been prepared on a different basis from those attached to this report. The various years, however, are comparable and indicate the trend and that greater reductions in expenditure have been realized than estimated in the budgets.

<u>Year</u>	<u>Budget</u>	<u>Actual</u>
1930-31	\$ 207,904.00	\$ 202,739.97
1931-32	204,737.00	200,737.71
1932-33	192,917.00	189,893.69
1933-34	177,012.00	177,010.82
1934-35	167,127.00	--
1935-36	155,925.00	--

Your Committee has examined the detailed budgets for 1935-36 for each department and has come to the conclusion that the budget for the coming year, indicating a reduced Expenditure of \$11,202., is all that can be expected of this Faculty. All but \$51. of this Saving comes from reduced appropriations for the Agricultural Departments (as distinct from the Science Departments) of this Faculty, and involves a reduction in the number of breeds and varieties of stock and produce of the Experimental Farm. This, it is estimated, will result in a Loss of Income from the sale of agricultural products of \$2,500. and the Net Gain therefore from this reduced Expenditure is figured as \$8,702.

Students' fees for 1935-36 are estimated at \$500. more than for 1934-35, and hence the net reduction in cost of this Faculty should be about \$9,200.

It appears unreasonable to increase fees in this Faculty, in fact the original endowment was intended primarily to provide low cost education in agriculture. Furthermore, your Committee is of the opinion that, while greater reduction in expenditure is possible, it is undesirable that the activities of this Faculty be curtailed further. The solution of the problems of Macdonald College seems to lie in the other activities which are carried on there. If they can be dealt with effectively the present endowment will be sufficient to carry on the Faculty of Agriculture.

SCHOOL FOR TEACHERS

This School is the only Normal School for the training of teachers for the Protestant Public Schools of the Province. Its students are those who are qualifying to teach in the elementary and intermediate schools. For students who wish to qualify as high school teachers there are courses of study given in the Department of Education at McGill.

In consideration for the training of both public school and high school teachers the University receives from the Province an annual grant of \$25,000., \$15,000. of which is allocated to the School, for Teachers and \$10,000. to the Department of Education at McGill.

In connection with the School for Teachers, Macdonald College operates the Macdonald High School, which serves the dual purpose of a High School for the district and a practice school for the School for Teachers. For the year ended 30th June 1934, the Direct Income and Expenditure of these two Departments was as follows:-

	<u>School for Teachers</u>	<u>Practice School</u>	<u>Total</u>
Expenditure	\$ 32,450.46	\$ 20,868.11	\$ 53,318.57
Income	16,968.34	14,496.50	31,464.84
Excess Expenditure	<u>\$ 15,482.12</u>	<u>\$ 6,371.61</u>	<u>\$ 21,853.73</u>

These expenditures are before any charge for Building and Grounds Maintenance or Administration.

Any changes that are made in the present activities or expenditure of the School for Teachers must be made after consultation with the Educational Authorities of the Province, and, consequently, a summary of the circumstances under which the School was started is given hereunder.

Prior to 1907 there had been carried on in Montreal a school known as the McGill Normal School. This School was under the direction of a committee consisting of five persons appointed by the Corporation of McGill University which by government regulation

was charged

was charged with its direction and superintendence. There was, however, no financial obligation on the part of the University for the maintenance of the School, the cost of which was covered by an annual grant from the Government, amounting to \$16,866.67.

In view of Sir William Macdonald having erected, founded and endowed Macdonald College at Ste. Anne de Bellevue, it was agreed between the University and the Provincial Government that the McGill Normal School should cease to function and a School for Teachers be established at Macdonald.

By an agreement dated the 25th-26th February, 1907, between the Royal Institution for the Advancement of Learning and the Province, it was agreed that the University would undertake:-

"1. To provide and maintain, at their own expense, upon the said property at Ste. Anne de Bellevue, class-rooms, laboratories, libraries, assembly hall, offices and other rooms, fully equipped and in every way suitable for the purposes of a school for the training of teachers according to the present requirements of the Province;

"2. To carry on therein, at their own expense, a school for the training of teachers for the schools under the control of the Protestant Committee, the teaching and training to be given by said school to be in all respects equal to the present standard and requirements of the Province and to be carried on in accordance with the regulations made from time to time by the Protestant Committee; such training to include efficient courses in the study of nature, in household science, and in manual training;

"3. To provide and maintain, without expense to the Province of Quebec, upon said property, a suitable residence for the female pupils of said School and a suitable residence for the male pupils thereof;

"4. To give free tuition to such of the pupils as may give to their satisfaction an undertaking to teach in the Province of Quebec, and to supply board and lodging to the resident pupils as cheaply as can be done without loss."

In consideration of the University assuming these obligations, the Government agreed that the \$16,866.67 referred to above should be applied to the support of Protestant education in the Province. From 1907 to 1915 inclusive the Government contributed nothing towards the School for Teachers. In 1916 and again in 1917 they made a grant of \$5,000 to the School. From 1918 to 1924 inclusive this annual grant was \$10,000. In 1925, 1926 and 1927 no grant was made. From 1928 up to the present time the University has

received the annual grant of \$25,000. referred to on page 7.

The activities of the School for Teachers have steadily increased since its inception, the Direct Expenditure, including that of the Practice School, having increased from \$12,122.00 in 1908 to \$53,318.57 in 1934. During the same period, however, the Income, apart from the Provincial Grant, only increased from \$575.00 to \$16,464.00.

For the year ended 30th June 1934, the Excess Direct Expenditure as mentioned above amounted to \$21,853.73. To this must be added \$17,090.00, the proportion of Building and Grounds Maintenance and Administration estimated applicable to the School for Teachers and Practice School. This results in a net excess expenditure of \$38,943.73.

There is some doubt as to how the Provincial grant should be dealt with and whether or not the present distribution is equitable. If Macdonald College is an integral part of McGill University, the question of how this grant should be apportioned between the School for Teachers and the Department of Education does not affect the final figures of Income and Expenditure, taking the two Institutions as a whole. Your Committee, therefore, has not concerned itself with this question.

In contrast to the decrease in Direct Expenditure made by the Faculty of Agriculture, the following table shows that the Direct Expenditures of the School for Teachers and the Practice School for the past few years, have remained almost the same. The figures have been taken from the published statements of the College.

<u>Year</u>	<u>School for Teachers</u>	<u>Practice School</u>	<u>Total</u>
1930-31	31,850	21,938	53,788
1931-32	33,509	21,756	55,265
1932-33	32,615	21,155	53,770
1933-34	32,450	20,868	53,318
1934-35 Estimated	32,671	20,772	53,443
1935-36 do	32,864	21,030	53,894

It is apparent that the economies which have been made at Macdonald College in recent years have been at the expense of the Faculty of Agriculture and that there has been practically no curtailment of the activities of the School for Teachers.

It is noted from the Extracts of the Agreement entered into in 1907 that the University obligated itself to carry on at its own expense a School for Teachers "the teaching and training, to be given by said School to be in all respects equal to the

present standard and requirements of the Province". As can be seen from a comparison of the Direct Expenditure in 1908 with that in 1934, the activities of the School for Teachers have increased far beyond those contemplated in 1907 and out of all proportion to the increase in income.

At the present time a Special Committee appointed by the Board of Governors at the University is studying, primarily from an academic point of view, the whole question of the relationship between the Department of Education at McGill and the School for Teachers, and is considering the possibility of these two being amalgamated and operated at Macdonald College under a new Agreement with the Province. Subject to the recommendations of this Committee, it is recommended that the University endeavour to enter into an agreement with the Educational Authorities and the Province of Quebec, whereby the School for Teachers training Public School teachers and the Department of Education giving High School teaching diplomas, would be carried on at Macdonald College with the College supplying the necessary facilities of buildings, grounds, etc., but the instruction being carried on at the expense of the Department of Public Instruction. Students would continue to pay their board and lodging as they do at the present time and would continue to be under the authority of the College for the purposes of discipline, but the salaries and miscellaneous expenses incurred would be the responsibility of the Provincial Government.

Your Committee has formed the opinion that the total contribution from Macdonald College and McGill University towards the training of Protestant Teachers in the Province of Quebec should be the provision of the land and buildings necessary for operating a School for Teachers, the complete maintenance of such land and buildings, the accounting services and administration. At the present time all these facilities and services are being supplied and in addition the College is making itself responsible for Direct Expenditure of nearly \$22,000.00 per annum.

SCHOOL OF HOUSEHOLD SCIENCE

This School comes directly under the Faculty of Agriculture and may almost be considered as a part thereof. A substantial part of the instruction is given by members of the Faculty of Agriculture and, as can be seen by reference to Exhibit "C", Salaries and Wages accounted for \$20,095.13 of the total Direct Expenditure of \$22,903.98. Direct Income in 1933-34 amounted to \$13,429.67, so that the Excess of Direct Expenditure for that year was \$9,474.31.

From an examination of the expenses of the School no substantial reduction appears possible. Furthermore, \$4,800.00 of the Salaries and Wages represent the charges made for instruction given by members of the Faculty of Agriculture. Any curtailment of the activities of the School would not relieve the College of any of this \$4,800.00 but would simply increase the costs of the Faculty of Agriculture. Another fact that has a bearing on the situation is that last year the School had a registration of 107 students. These students are of considerable importance to the profitable operation of the dining room and residences.

Taking all these factors into consideration, it appears that the only way in which an improvement can be made would be to increase fees. At the present time students, other than farmers' daughters, pay an annual fee of \$100.00. In this connection, however, the authorities of the School point out that they are operating in competition with the Ontario Agricultural College at Guelph, Ontario, and that at the present time it costs a student more to attend Macdonald College than the Ontario College. They are afraid that any increase in fees might result in students that would ordinarily enter Macdonald College going to the Ontario College. The only recommendation therefore that your Committee can make is that close study be given to the question of the amount of fees charged and that as and when the School has a sufficiently high reputation the fees be raised to a point which will eliminate the deficit.

LIBRARY

From an examination of the budget of this Department, it does not appear that any economies can be effected.

BUILDING MAINTENANCE, SERVICE DEPARTMENTS
AND ADMINISTRATION

Building Maintenance:

The total Expenditure of almost \$86,000.00 on the Power House, Buildings and Grounds, appears large in relation to the other expenditures of the College, but your Committee is of the opinion that these expenditures are necessitated by the extensive buildings and equipment that must be maintained and the actual lay-out of the College buildings. Your Committee has studied the payroll of the Building Maintenance Department, has compared the average cost of steam and has come to the conclusion that this Department is efficiently administered.

Service Departments:

Your Committee has included under this head the staff and student residences, the dining room, post office and laundry. By reference to Exhibit "B", it will be seen that these Departments completely pay for their direct expenditure and contribute a substantial amount to Building Maintenance. No depreciation on Buildings is charged into the costs and it is possible that greater expenditures should be made on repairs to buildings. However, the present contribution of \$53,419.21, made by these Departments to total Building Maintenance of \$85,997.44, appears to be reasonable and the rates charged for room and board of \$7.50 a week per student cannot be held to be excessive. It appears, therefore, that these Departments are being operated efficiently and economically.

Administration:

Your Committee has considered the cost of Administration in relation to the total expenditures of the College and

has been forced to the conclusion that no substantial economy can be made in this Department. A great deal of detail recordkeeping is necessitated by the activities of the Experimental Farm and the sale of produce. The Building Maintenance Department is under the direct supervision of the Bursar and the general increase in the activities of the College has not resulted in a proportionate increase in the cost of administration.

GENERAL

A Comparative Statement of Estimated Revenue and Expenditure for the years ending 30th June 1935 and 1936 has been prepared and is attached to this report as Exhibit "E". This statement indicates a reduction in deficit of about \$9,000.00 for the year 1935-36, as compared with the anticipated deficit of \$31,806.00 for the current year, and your Committee feels that this is the best that can be done under the present circumstances.

Your Committee's recommendations may be summarized as follows:

1. That the budget for the year 1935-36 be drawn up on the basis indicated on Exhibit "E" attached.
2. That a strenuous effort be made to revise the agreement under which the School for Teachers is operated along the lines suggested in this report, which new arrangement should result in a saving to Macdonald College of some \$22,000.00 a year, or, in other words, practically eliminate the estimated deficit.

Yours faithfully,

(Signed) George C. McDonald

" Herbert Molson

" P. F. Sise

MACDONALD COLLEGE

EXHIBIT "A"

BALANCE SHEET AS AT 30TH JUNE 1934

A S S E T S

<u>Grounds, Buildings and Equipment</u>	3,467,153.95
<u>Investments:</u>	
Earmarked for Macdonald College	225,307.90
Included with General University Investments (being the difference between the book value of specific securities and the total Endowment)	3,777,588.80
	4,002,896.70
<u>Sundry Assets</u>	83,446.62
	7,553,497.27
<u>Accumulated Deficits on Operations</u>	231,055.66
	\$7,784,552.93

L I A B I L I T I E S

<u>Sundry Liabilities</u>	26,144.24
<u>McGill University Advances:</u>	
#Current Account up to 30th May 1934	74,818.09
for June "	29,919.73
Boiler Installation	112,816.93
<u>Less- Repaid out of Revenue</u>	4,235.81
	108,581.12
Deficits to 30th June 1933 absorbed	183,620.22
	396,939.16
<u>Less- Profit realized on Sale of Securities</u>	143,572.13
	253,367.03
<u>Profit on Sales of Securities</u>	143,572.13
<u>Endowments:</u>	
Land and Buildings	3,198,355.88
Investments	4,002,896.70
Capitalized Revenue -Buildings	155,981.14
-Boilers	4,235.81
	160,216.95
	7,361,469.53
#The Current Account includes monies advanced to cover the deficit of \$47,435.44 for the year ended 30th June 1934 which will be transferred to "Deficits Absorbed" during the year 1934-35.	\$7,784,552.93

MACDONALD COLLEGE

EXHIBIT "B"

STATEMENT OF INCOME AND EXPENDITURE

FOR THE YEAR ENDED 30TH JUNE 1934

Net Cost of Academic Departments:

	<u>Salaries Wages and Direct Expenses</u>	<u>Fees Grants and other Income</u>	<u>Net Cost</u>
Faculty of Agriculture	214,100.67	103,563.93	110,536.74
School for Teachers	32,450.46	16,968.34	15,482.12
High School	20,868.11	14,496.50	6,371.61
School of Household Science	22,903.98	13,429.67	9,474.31
Library	<u>7,324.88</u>	<u>704.84</u>	<u>6,620.04</u>
	297,648.10	149,163.28	148,484.82

Building Maintenance and
Service Departments:

Power House	67,709.45
Buildings	12,213.68
Grounds	<u>6,074.31</u>
	85,997.44

Less - Net Income from
Service Departments:

	<u>Income</u>	<u>Expenditure</u>	<u>Net</u>
<u>Residences:</u>			
Students	50,138.93	21,560.62	28,578.31
Staff	19,813.92	7,105.99	12,708.03
Dining Room	64,515.37	55,764.70	8,750.67
Post Office	1,972.31	898.18	1,074.13
Laundry	<u>8,960.02</u>	<u>6,671.95</u>	<u>2,308.07</u>
	145,420.55	92,001.34	<u>53,419.21</u> 32,578.23

Administration:

Salaries and Wages	22,053.49
Direct Expenses	<u>10,430.35</u> 32,483.84
	213,546.89

Deduct - General Income:

Endowment Interest	161,008.11
Miscellaneous	<u>5,103.34</u> 166,111.45

DEFICIT FOR THE YEAR

\$47,435.44

MACDONALD COLLEGE
STATEMENT SHOWING NET COST OF FACULTY OF AGRICULTURE
AND OTHER DEPARTMENTS FOR THE YEAR ENDED 30TH JUNE, 1934

Faculty or Department	Teaching Staff			Students	Salaries	Wages	Direct Expense	Total Expenditure	Fees	Grants	Sales, Etc.	Total Income	Net
	Full Time	Part Time	Other Employees										
<u>Faculty of Agriculture:</u>													
General	3	3	2	72 Degree	5,342.27	2,111.16	23,100.57	30,554.00	7,537.00	45,346.90		52,883.90	22,329.90
Agronomy	4	-	10A	35 Diploma C.	12,630.12	12,710.85	3,101.80	28,442.77			522.88	522.88	27,919.89
Horticulture	4	-	8A	13 Partials	9,122.76	13,679.61	5,114.93	27,917.30			13,374.23	13,374.23	14,543.07
Poultry	3	-	5	28 Graduates D.	7,057.34	4,819.26	4,243.96	16,125.56			5,167.41	5,167.41	10,958.15
Animal Husbandry	3	-	12A		9,115.02	15,420.33	9,698.22	34,233.57			14,872.56	14,872.56	19,361.01
Agricultural Engineering	2	-	1A		4,987.08	916.96	1,207.44B	7,111.48					7,111.48
Veterinary	1	-	A		3,289.92	247.44	515.82	4,053.18					4,053.18
Farm Economics	1	-	A		3,560.28	225.00	225.25	4,010.53					4,010.53
Bacteriology	3	-	1A		5,528.69	953.99	720.72	7,203.40					7,203.40
Chemistry	3	2	1A		8,558.92	873.00	1,701.34	11,133.26					11,133.26
Entomology	4	1	1		9,819.12	685.11	910.89	11,415.12					11,415.12
Physics	3	-	A		5,316.72	225.30	479.98	6,022.00					6,022.00
Plant Pathology	3	1	A		7,849.14	547.60	738.91	9,135.55					9,135.55
Parasitology							16,742.95	16,742.95		16,742.95		16,742.95	-
	37	7	41A	148	92,177.38	53,415.51	68,507.78	214,100.67	7,537.00	62,089.85	33,937.08	103,563.93	110,536.74
<u>School for Teachers:</u>													
	11	1	1	244 E	29,126.57	948.60	2,375.29	32,450.46	1,968.34	15,000.00		16,968.34	15,482.12
<u>High School:</u>													
	13	4	1		20,311.74	-	556.37	20,868.11	13,191.50	1,305.00	-	14,496.50	6,371.61
<u>School of Household Science:</u>													
	8	7	1	107	19,004.45	1,090.68	2,808.85	22,903.98	11,377.00	2,000.00	52.67	13,429.67	9,474.31
<u>Library</u>													
	3	-	-	-	4,026.08		3,298.80	7,324.88		704.84		704.84	6,620.04
	72	19	44A	499	\$164,646.22	55,454.79	77,547.09	297,648.10	34,073.84	81,099.69	33,989.75	149,163.28	148,484.82
<u>Service Departments:</u>													
Residences - Students	3	1	14		4,813.08	7,814.71	8,932.83	21,560.62			50,138.93	50,138.93	28,578.31
do - Staff	-	1	-		114.00	704.38	6,287.51	7,105.89			19,813.92	19,813.92	12,708.03
Dining Room	1	-	24		1,365.00	11,726.06	42,673.64	55,764.70			64,515.37	64,515.37	8,750.67
Post Office	-	-	1		885.00	-	13.18	898.18			1,972.31	1,972.31	1,074.13
Laundry	-	-	4A			5,292.70	1,379.25	6,671.95			8,980.02	8,980.02	2,308.07
	4	2	43A		7,177.08	25,537.85	59,286.41	92,001.34			145,420.55	145,420.55	53,419.21
<u>Building Maintenance:</u>													
Power House	1		14		900.00	13,455.98	53,353.47	67,709.45					
Buildings			7			5,422.32	6,791.36	12,213.68					
Grounds			A			3,671.07	2,403.24	6,074.31					
	1		21		\$ 900.00	22,549.37	62,548.07	85,997.44					

A - Additional Temporary labour as required.
 B - Includes \$800.00 new equipment.
 C - Attendance 5 Months only.
 D - Attendance short or irregular.
 E - 92 attend 4 months only.

MACDONALD COLLEGE

ANALYSIS OF DIRECT EXPENSES OF FACULTY OF AGRICULTURE
AND OTHER DEPARTMENTS FOR THE YEAR ENDED 30TH JUNE 1934

<u>Faculty of Agriculture:</u>	<u>Materials & Supplies</u>	<u>Repairs & Renewals</u>	<u>Books Stationery & Postage</u>	<u>Seeds, Feed & Fertilizer</u>	<u>Miscellaneous</u>	<u>Remarks</u>	<u>Total</u>
General	242.10	-	122.40	-	22,736.07	Inc. Exp. re Que. Grant \$20,346.	23,100.57
Agronomy	959.39	628.13	231.30	1,207.20	75.78		3,101.80
Horticulture	2,569.45	794.64	106.24	1,409.87	234.73		5,114.93
Poultry	803.36	134.73	64.17	3,134.23	112.47		4,248.96
Animal Husbandry	1,784.51	2,534.88	63.05	4,293.90	1,021.88		9,698.22
Agricultural Engineering	972.69	159.97	37.17	-	37.61		1,207.44
Veterinary	307.83	87.06	22.70	83.13	15.10		515.82
Farm Economics	79.10	-	79.44	-	66.71		225.25
Bacteriology	583.36	103.41	28.29	-	5.66		720.72
Chemistry	1,235.34	388.36	41.09	-	36.55		1,701.34
Entomology	545.17	255.31	67.99	-	42.42		910.89
Physics	137.36	301.98	32.52	-	8.12		479.98
Plant Pathology	481.82	207.83	37.65	2.26	9.35		738.91
Parasitology	-	-	-	-	16,742.95	Exp. re Nat. Res. Council Grant	16,742.95
	10,701.48	5,596.30	934.01	10,130.59	41,145.40		
<u>School for Teachers:</u>	720.71	164.93	244.38		1,245.27		2,375.29
<u>High School</u>	215.64	270.06	32.60		38.07		556.37
<u>School of Household Science:</u>	1,249.38	292.80	62.11		1,204.56		2,808.85
<u>Library</u>	40.04	2.13	3,256.63				3,298.80
	\$ 12,927.25	6,326.22	4,529.73	10,130.59	43,633.30		77,547.09
<u>Service Departments:</u>							
Residences - Students	993.81	6,362.45	19.20		1,557.37	(Inc. Insurance \$704.00)	8,932.83
do - Staff	582.55	4,801.08	-		903.88		6,287.51
Dining Room	37,504.49	3,029.70	15.27		2,124.18		42,673.64
Post Office	8.50	-	-		4.68		13.18
Laundry	793.87	585.38	-		-		1,379.25
	\$ 39,883.22	14,778.61	34.47		4,590.11		59,286.41
<u>Building Maintenance:</u>							
Power House	4,753.87	13,893.73	101.02		34,604.85	(Inc. Fuel & Power \$34,258.77)	53,353.47
Buildings	552.25	6,057.57	-		181.54		6,791.36
Grounds	2.29	2,088.67	-	312.28	-		2,403.24
	\$ 5,308.41	22,039.97	101.02	312.28	34,786.39		62,548.07

MACDONALD COLLEGE

COMPARATIVE STATEMENT OF ESTIMATED REVENUE AND EXPENDITURE

FOR YEARS ENDING 30th JUNE 1935 and 1936

<u>R E V E N U E</u>	<u>1934-35</u>	<u>1935-36</u>
Revenue from Endowment	\$171,500.00	170,000.00
Agriculture, Faculty of -		
Fees	7,000.00	7,500.00
Agronomy Sales	500.00	500.00
Horticultural Sales	9,500.00	11,500.00
Poultry Sales	6,000.00	3,500.00
Animal Husbandry Sales	14,000.00	12,000.00
Grants - Department of Agriculture, P.Q.	25,000.00	25,000.00
Household Science, School of		
Fees	11,300.00	11,000.00
Grants - Department of Education, P.Q.	2,000.00	2,000.00
Teachers, School for -		
Fees, etc. including High School	16,100.00	16,000.00
Grants - Department of Education, P.Q.	15,000.00	15,000.00
Residences, Students	45,500.00	45,500.00
Residences, Staff	19,000.00	19,000.00
Dining Room	67,800.00	67,500.00
Post Office	1,650.00	1,650.00
Laundry Department	9,000.00	9,000.00
Miscellaneous	4,000.00	5,000.00
	<u>\$424,850.00</u>	<u>421,650.00</u>

E X P E N D I T U R E

Agriculture, Faculty of	\$10,376.00	10,376.00
Agronomy Dept.	26,454.00	23,254.00
Horticultural Dept.	23,359.00	20,252.00
Poultry Dept.	14,808.00	11,964.00
Animal Husbandry Dept.	30,179.00	28,179.00
Agricultural Engineering Dept.	6,572.00	6,547.00
Veterinary Dept.	4,053.00	4,053.00
Farm Economics Dept.	3,995.00	3,995.00
Physics Dept.	6,114.00	6,114.00
Chemistry Dept.	11,475.00	11,475.00
Plant Pathology Dept.	9,407.00	9,381.00
Bacteriology Dept.	7,225.00	7,225.00
Entomology Dept.	13,110.00	13,110.00
Household Science, School of	23,814.00	23,564.00
Teachers, School for	32,578.00	32,864.00
High School	20,772.00	21,030.00
Library & Reading Room	6,655.00	6,655.00
College Buildings	14,724.00	14,724.00
Residences, Students	23,514.00	24,444.00
Residences, Staff	8,313.00	7,813.00
Dining Room	53,312.00	53,312.00
Laundry Dept.	6,679.00	6,679.00
College Administration	20,155.00	20,155.00
College Charges, General	7,070.00	6,140.00
Post Office	1,409.00	1,409.00
Power House	65,574.00	65,434.00
College Grounds	4,960.00	4,000.00
	<u>\$456,656.00</u>	<u>444,148.00</u>
ESTIMATED DEFICIT	\$31,806.00	\$22,498.00
DECREASE IN ESTIMATED DEFICIT		\$ 9,308.00

