COMPLETE FACULTIES IN

ARTS, THEOLOGY, AND APPLIED SCIENCE

Offer to Students the following Courses:

1. The Arts Course, leading to the Degree of B. A.
2. The Divinity Course, leading to the Degree of B. D.
3. The Science Course, leading to the Degree of B. Sc.
4. The Course in Music, leading to the Degree of Mus. B.
5. The Engineering Course, leading to entrance on the third year of the Course of Applied Science in McGill University, Nova Scotia Technical College, and similar institutions.

Special attention is directed to

THE McCLELAN SCHOOL OF APPLIED SCIENCE

in connection with which the Engineering work of the University is carried on. This Department of the University is provided with well-equipped laboratories and all necessary outfit for instruction in shop work of all grades, Mechanical Drawing, Surveying, Engineering Physics, etc. This Course is identical with McGill's Course for the first and second years, which is now a unified Course, pursued in common by all engineering students of that University, specialized work beginning with the third year, to which holders of Mount Allison Certificates are now admitted without examination.

The University Residence offers the best residential accommodation for young men to be found in connection with any University in Canada, and is open for students in all Departments: Arts, Theology, and Engineering.

The Second Term begins on January 4th, 1919.

For Calendar for full information regarding Courses of Study, Expenses, Prizes, Scholarships, Degrees, etc., address the President,

Rev. E. C. BORDEN, D. D., D. C. L.

Mount Allison Record

PUBLISHED MONTHLY BY THE
MOUNT ALLISON ALUMNI AND ALUMNAE SOCIETIES
SUBSCRIPTION PRICE 25 CENTS PER YEAR

VOL. III.

SACKVILLE, N. B., DECEMBER, 1918

NO 3

MOUNT ALLISON INSTITUTIONS

Combined Balance Sheet of University, Ladies' College & Academy

Year Ending June 15th, 1918.

Assets:—

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Students Balances University</td>
<td>$5655 91</td>
</tr>
<tr>
<td>Students Balances Ladies' College</td>
<td>8092 09</td>
</tr>
<tr>
<td>Students Balances Academy</td>
<td>807 70</td>
</tr>
<tr>
<td>Accounts Receivable Univ. Ed. Socy.</td>
<td>1464 33</td>
</tr>
<tr>
<td>Accounts Receivable Univ. Bursaries</td>
<td>289 47</td>
</tr>
<tr>
<td>Accounts Receivable Univ.</td>
<td>2671 00</td>
</tr>
<tr>
<td>Accounts Receivable Ladies' College</td>
<td>1330 22</td>
</tr>
<tr>
<td>Accounts Receivable Academy</td>
<td>262 77</td>
</tr>
<tr>
<td>Inventories University Farm Stock</td>
<td>325 00</td>
</tr>
<tr>
<td>Inventories Ladies' College Farm Stock</td>
<td>350 00</td>
</tr>
<tr>
<td>Inventories Ladies' College &amp; Hart</td>
<td>2690 34</td>
</tr>
<tr>
<td>Real Estate University</td>
<td>14373 50</td>
</tr>
<tr>
<td>Real Estate Ladies' College</td>
<td>21513 71</td>
</tr>
<tr>
<td>Real Estate Academy</td>
<td>37727 20</td>
</tr>
<tr>
<td>Endowment Fund Investment, University</td>
<td>35295 41</td>
</tr>
<tr>
<td>Bank Stocks, Ladies' College</td>
<td>19179 34</td>
</tr>
<tr>
<td>Cash in Bank &amp; on hand Ladies' College</td>
<td>2348 57</td>
</tr>
<tr>
<td>Cash in Bank &amp; on hand Academy</td>
<td>1640 86</td>
</tr>
</tbody>
</table>

796879 34

Liabilities:—

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bank O. D. University</td>
<td>168 14</td>
</tr>
<tr>
<td>Debentures &amp; Loans University</td>
<td>113531 58</td>
</tr>
<tr>
<td>Loans Ladies' College</td>
<td>7826 00</td>
</tr>
</tbody>
</table>

121056 58

Accounts Payable University                  | 4220 91 |
Accounts Payable Ladies' College             | 1304 35 |
Accounts Payable Academy                     | 185 19  |

5710 46

126535 18
MOUNT ALLISON UNIVERSITY

Financial Statement June 1st, 1918.

Brought forward........................................ 384574 57
Surplus Account University............................... 233851 68
Surplus Account Ladies' College.......................... 32224 32
Surplus Account Academy................................. 65660 37
Net Surplus for year 1918 University................. 4878 54
Net Surplus for year 1918 Ladies' College............. 6446 23
Net Surplus for year 1918 Academy...................... 1959 02
                                      796879 34

INVESTMENTS.

Mortgages................................................... 3214776 15
Stocks and Bonds.......................................... 118915 18
Real Estate................................................. 13245 00
Loan to University........................................ 8000 00
                      359296 33

INCOME

Interest acct. 1917................................. 8427 52
Income 1917-18......................................... 23442 69
                      31889 61

Paid University......................................... 22934 96
Interest acct. 1918.................................... 8954 65
                      31889 61

STATEMENTS OF EARNINGS AND COSTS, YEAR ENDING JUNE
15th, 1918.

EARNINGS

Students:—
Board & Room........................................... 12331 50
Tuition & Fees........................................... 4287 53
Less Purchases........................................... 1431 12
                      90 51
Fees, Soc'y. & Athletic................................. 849 30
Less paid Societies..................................... 349 05
                      50 25
Diplomas & Certificates................................ 52 00
Ladies College Tuition & Fees.......................... 3000 86
Board and Room Staff.................................... 1215 00
                      21285 94

Total Costs per Statement............................. 44181 27
                      21265 94

Costs in excess of Earnings from students............. 21265 94

Revenue from other sources:—
Endowment Fund Interest................................ 322904 96
Less Interest D. L........................................ 1318 34
Less Other Loans.......................................... 882 18
Bursaries................................................. 590 00
                      6070 53
                      16334 43
Brought forward ................................ $16334.43
*Theological Chair Grants .................................................. 3440.00
*Loyalty Fund Grants ....................................................... 1103.62
Educational Society .......................................................... $1251.29
Less paid Students ............................................................. 450.00
Less paid Students ............................................................. 3311.29
Interest ................................................................. 288.43
*Special Donations ............................................................ 520.00
Educational Society (Special) ................................................ $1464.33
Less Campaign Expenses ...................................................... 225.20
Farm Produce ................................................................. 1595.54
Less Wages & Expenses ....................................................... 1588.90
Bakery ............................................................ 235.33
Rents ................................................................. 306.00
................................................................. 37793.97
Costs: Residence:— .......................................................... $8843.58
Provisions ................................................................. 2864.78
Fuel & Light ................................................................. 948.38
Wages, Kitchen, D. R. & Dor .................................................. 2218.87
Wages, general ............................................................... 159.77
Repairs & Furnishings ....................................................... 986.91
Taxes, Water ................................................................. 125.00
Insurance ................................................................. 276.00
Laundry ............................................................... 514.59
Less Students ................................................................. 251.44
................................................................. 183.15
................................................................. 15178.04
Salaries ................................................................. 21450.67
Fuel & Light, Univ ............................................................ $862.19
Fuel & Light, Gym ........................................................... 36.00
Repairs ................................................................. 928.22
Wages Univ, Gym, etc ....................................................... 904.36
Taxes ................................................................. 524.30
Insurance ................................................................. 155.65
Insurance ................................................................. 319.77
Tuition, Ladies College ...................................................... 27.50
Tuition, Academy ........................................................... 285.85
Interest:— ................................................................. 532.00
Bursaries ................................................................. 241.20
O. D. General Accrued ....................................................... 233.50
Accrued ................................................................. 1011.79
................................................................. 4097.44
Wages, Office ................................................................. 326.68
Reading Room ............................................................... 96.00
Library ................................................................. 118.68
Calendars, Postage, Advertising, etc ...................................... 1119.16
................................................................. 1901.84
................................................................. 40726.15
MOUNT ALLISON LADIES COLLEGE

Assets:—

Students’ Balances ....................................................... $8092.09
Accounts Receivable ....................................................... 1010.23
Cash Adjustment ............................................................ 128.90
Suspense ................................................................. 191.90
Inventories:—
Books and Stationery ..................................................... 1122.13
Art Supplies ................................................................. 1558.21
Bank of Nova Scotia Stock .................................................. 2690.34
Real Estate, Buildings, Museum of Fine Arts, Collection of Pictures, Furnishings and Planes ................................................................. 19179.34
Cash in Royal Bank of Canada .......................................... 2275.20
Petty Cash ................................................................. 50.00
Housekeeper’s Balance ..................................................... 23.37
................................................................. 2548.57
Farm Stock—5 Cows ........................................................... 350.00
................................................................. 249127.27
Liabilities:—

Accounts Payable ........................................................... 1814.43
Sundry Loans ................................................................. 3525.00
Royal Bank of Canada ....................................................... 4000.00
Baker Fund ................................................................. 7525.00
Library—Amount unexpended ............................................. 1060.00
Investment and Surplus ..................................................... 122.93
Net Gain 1917 ................................................................. 234.74
................................................................. 234851.68
Less Baker Fund ............................................................. 1000.00
................................................................. 235851.68
Net Surplus for Year ........................................................... 242681.04
................................................................. 6446.23
................................................................. 249127.27

*These special grants during war time have enabled the University to close its books with a balance on the right side of the ledger.
Earnings and Costs year ending June 15th 1918.

EARNINGS

Students:
Board and Room ........................................ 5391 78
Tuition Literary ........................................ 13078 01
Tuition Music ........................................... 1308 79
Tuition Studio ........................................... 1686 69
Tuition Household Science ................................ 21404 67

Fees, Reading Room, Library and Medical
Management and Faculty Board and Rooms ............. 1038 50
Summer School ......................................... 4479 50
University, Tuition and Books .......................... 422 41
University, Theolog. Students ........................... 3850 98
Household Science Grants N. B. ........................ 37 59
Household Science Grants Sackville ..................... 3878 48
Library, Dr. Archibald ................................... 131 52
Household Science Grants Sackville ..................... 50 09
Books and Stationery .................................... 257 62
Music ................................................... 327 57
Studio .................................................. 311 40
Household Science ....................................... 79 00
Fawcett Hall ............................................. 20 54
Gymnasium ................................................ 14 30
Farm Produce less Wages and Expenses ................. 670 56
Interest Nova Scotia Stock ................................ 938 00
Interest Baker Fund ...................................... 55 00
Interest Sundries ....................................... 79 44

Interest Less Over Draft ............................... 248 70
Interest Less Loans ...................................... 311 50

Miscellaneous ........................................... 512 24

Total Earnings ........................................... 53372 68

COSTS

Salaries:
Management and Faculty ................................ $15003 25
Management Board and Room .............................. 19482 76
Wages .................................................... 5414 54
Wages Office and Sales ................................... 967 47
Provisions ............................................... 19998 18
Fuel and Light ........................................... 6711 37
Furnishings and Repairs ................................ 4916 11
Hospital, Library, Medical attendance ................. 675 85
Closing Exercises, Musicians ............................ 30 90
Pianos and Organs ....................................... 482 18
Prizes ................................................... 95 63
Laundry ................................................. 568 72

Total Costs ............................................... 53306 86

Net Earnings ............................................. $65841 88

MOUNT ALLISON ACADEMY

ASSETS AND LIABILITIES

Assets:
Real Estate ............................................ $37599 51
New School ............................................... 157 39

Students' Balances ..................................... 897 76
Accounts Receivable ................................... 202 77
Cash in Royal Bank of Canada ........................... 1640 56

Liabilities:
Accounts Payable ....................................... 77 65
Repairs Students' Caution Fund ........................ 197 54

Surplus .................................................. 40128 49
Less Deficit 1917 ....................................... 125 99

Written off accounts prior to 1916 ..................... $40002 50
Surplus for year ending 1918 ........................... 1778 18

Total Liabilities ........................................ 40378 53

EARNINGS

Students:
Board and Room ......................................... $19449 27
Tuition ................................................... 5794 64
Fees and Diplomas ....................................... 297 68

Books and Stationery ................................... 310 44
Farm Produce ........................................... 818 50
Less Wages and Expenses ............................... 808 60

Total Earnings ........................................... 14862 53
## MOUNT ALLISON RECORD

### COSTS

| Item                        | Amount  
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries</td>
<td>4134.69</td>
</tr>
<tr>
<td>Boarding Hall</td>
<td>5104.55</td>
</tr>
<tr>
<td>Provisions</td>
<td>1131.08</td>
</tr>
<tr>
<td>Fuel and Light</td>
<td>1511.35</td>
</tr>
<tr>
<td>Wages</td>
<td>1087.66</td>
</tr>
<tr>
<td>Repairs and Furnishings</td>
<td>81.00</td>
</tr>
<tr>
<td>Laundry</td>
<td>3975.65</td>
</tr>
<tr>
<td>Wages School and Office</td>
<td>119.12</td>
</tr>
<tr>
<td>Fuel and Light</td>
<td>198.80</td>
</tr>
<tr>
<td>Repairs and Furnishings</td>
<td>255.75</td>
</tr>
<tr>
<td>Insurance</td>
<td>61.00</td>
</tr>
<tr>
<td>Reading Room</td>
<td>302.20</td>
</tr>
<tr>
<td>Advertising</td>
<td>191.58</td>
</tr>
<tr>
<td>Printing and Stationery</td>
<td>87.00</td>
</tr>
<tr>
<td>Postage</td>
<td>47.31</td>
</tr>
<tr>
<td>Telephone and Telegraph</td>
<td>3.70</td>
</tr>
<tr>
<td>Bank Charges and Interest</td>
<td>7.00</td>
</tr>
<tr>
<td>Auditor</td>
<td>10.00</td>
</tr>
<tr>
<td>Taxes</td>
<td>66.25</td>
</tr>
<tr>
<td>Pew Rents</td>
<td>26.00</td>
</tr>
<tr>
<td>Travelling</td>
<td>62.99</td>
</tr>
<tr>
<td>Electric Light Investigation</td>
<td>13.80</td>
</tr>
<tr>
<td>Rent Fawcett Hall</td>
<td>10.00</td>
</tr>
<tr>
<td>Medical</td>
<td>14.60</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>135.12</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>14892.91</td>
</tr>
<tr>
<td><strong>Surplus 1918</strong></td>
<td>1969.02</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$16862.53</strong></td>
</tr>
</tbody>
</table>

---

### Mount Allison Record

**PUBLISHED MONTHLY BY THE**

**MOUNT ALLISON ALUMNI AND ALUMNAE SOCIETIES**

**SUBSCRIPTION PRICE 25 CENTS PER YEAR**

**VOL. III.**

SACKVILLE, N. B., JANUARY, 1919

NO 4

---

### THE MOUNT ALLISON WAR MEMORIAL

Without doubt many Mount Allison men and women, proud of the splendid part Mount Allison has played in the War, have hoped and expected that a suitable memorial would some day be erected to those whose lives were laid down in the conflict.

In any consideration of the question two alternatives present themselves: the one that the memorial should be primarily utilitarian, meeting some definite need of the Institution, and capable of association with the Mount Allison dead; the other that it should be primarily idealistic in character, poetic and beautiful and symbolic of the heroic spirit of the days of War, a memorial which would inspire future generations of Mount Allison men and women to emulate the noble spirit of the time in which these men and women gave their lives.

We believe that, however desirable the latter alternative might be, most of our alumni and alumnae would approve the former. It has been in the minds of many for a long time and found expression in the Record of Feb. 1916 that a Memorial Library blending in proper proportion, the useful and the beautiful, would be the most fitting memorial that could possibly be erected to the dead.

The councils of the Alumnae and Alumni Societies, in co-operation with the Board of Regents have decided on this latter plan, and organization for the campaign is now in progress. Various considerations have decided the committee of those three Boards to bring on the campaign at as early a date as possible. While the exact date has not been fixed it has been decided that it will be in the first half of April.

We believe that this Library, erected in honor of the men and women who gave their lives in the war, and to constitute a War Memorial of the services of over five hundred Mount Allison men and women, will make a powerful appeal to all old students and friends of the Institutions.

The next number of the Record will be a Library Number.

---

### KILLED OR DIED IN SERVICE

Albert J. Stephenson '12-'13.
George Gear, Eng. '11.
P. L. Findlay, '14-'15.
Terence C. Lockwood, '16-'17.
Capt. G. M. Campbell, '88-'91.