

Cash, 30th Nov.	\$2,443 43	
Notes and debts receivable, esteemed good, (except as above excepted)	45,613 84	
The nett amount of gain by the <i>manufacturing</i> establishments, (to which are charged the services of the prisoners at a certain per diem) was		36,216 25
Out of which has been paid—		
For the salaries of officers, &c.	10,670 25	
Various other general expenses	5,594 75	
Interest on the state loans	2,897 36	
On account of principal of said loans,	2500 00	
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	21,662 36	
Leaving to be added to the capital of the institution for next year, nett gain,		14,553 89
But, as the principal of the debt was reduced \$2500, so much must be added to shew the whole apparent gain,		<hr/> 2500 00
	As before	\$17,053 89

The executive committee estimate the nett gain at 16,053 89— but the reduction of the debt is as much a gain as an increase of cash on hand would be. The interest properly belongs to the current expenses. The annual instalment of 1000 dollars, payable on the loan of 1822, is supposed to be required as chargeable for *expenses*, and hence the sum brought out by the committee. But the real result is not affected by this.

The food and clothing, &c. of the prisoners, and all other expenses, is furnished out of the charges for their labour to the manufacturing departments, &c. 25 cents per diem, for each, or nearly each, of them, being passed to credit of account of "prisoners generally," which, in its excess over the cost of supporting them, pays all other charges than those above specified.

The whole debt due by the penitentiary, except to the state, is only

	154 31
The present debt due the state, is	49,500 00

which will be reduced to 47,000 in the now current year, and, perhaps, may be safely reduced not less than \$2500 more, provided