

Canada was 3,686,096, and the expenditure \$19,000,000; in 1911 the population had risen to 7,204,772, and the expenditure to \$123,000,000; that is, in the last forty years the population has not doubled, but the expenditure has increased more than sixfold. In all countries the cost of collecting the taxes must be paid, whether the levy be by the direct or the indirect method, and that charge must be provided for in addition to the amount required for the public services. Ease of collection has its penalty in increased cost. In England the method is direct and inexpensive. In the United States and Canada we have a theory that taxes must be collected in such a way that the people will be insensible to the operation, but the price of this immunity from suffering comes high. It has this advantage, however, that the people do not care much what becomes of their money once it is extracted from them without pain.

Our practice is much like that of the Romans in the government of their provinces. They employed tax gatherers who are familiar to us under the name of publicans, and for a fixed sum handed over to them the taxing power inherent in the government itself. The method was effective, though expensive. Similarly, in the United States the total tax which each family pays annually amounts to one hundred and fifteen dollars, of which sixteen dollars goes to the government, and the balance to the system which collects it. Possibly this is a very good arrangement. It is the one which the people want. The present comment is that it is expensive and is an element in the cost of living.

Any one who concerns himself about the causes which have brought about this scarcity of food and the consequent enhancement of its price, is told at once that the tariff is not responsible since the phenomenon is universal. This merely means that the enquiry should be enlarged, rather than that it should be abandoned altogether, to discover, if we can, if there is not some common, underlying cause which is aggravated in individual communities. And this phenomenon is universal. According to Bradstreet the