

unappropriated part of the proceeds arising from the sale of public lands should be employed in making roads through those lands, thereby preparing them for settlement by emigrants with advantage to all parties.

In the first number of the *Review*, it was proposed that a tax of one penny per acre should be laid on all wild lands, for the purpose of opening roads through them; and in the report on public lands and emigration by Charles Butler, Esquire, it is recommended that a tax upon wild lands, the proceeds of the sales of public lands, and from the disposal of timber licenses, "should all be specifically appropriated to such works as would improve the value of land and facilitate the progress of settlement, including the construction of leading lines of road, the removal of obstructions in the navigation of rivers, and the formation of rail roads and canals. In some of these works, the whole cost will be defrayed out of these funds; in others it will only be necessary to afford a limited amount of assistance, in aid of works in which private capital may be invested, though not to a sufficient amount to complete the undertaking." These objects will require all the funds that can be raised from the above-named sources, and they are so important to the country that emigration avails but little without them. Therefore we cannot agree with the Committee, that the proceeds of the sales of all public lands should be applied solely to emigration.—They refer to other Colonies in which this principle is adopted; but those new Colonies have not yet felt the want of good roads, their settlements being confined as yet to the sea coast or the banks of rivers. When population shall have increased with them until it must go into the interior for settlement, they will wish that they had reserved part of their public funds to make roads into the interior, at least if their country be any thing like Canada.

The Committee propose a plan for a tax of a half penny an acre on all granted lands, as security for a loan to be raised in England for public works. This to a farmer of 200 acres would add 3s. 4d. per annum to his present taxes: no great sum, it is true, but many farmers have great difficulty in obtaining the small amount at present levied. Yet we might support the proposition, provided part of the loan was devoted to the improvement of the

roads; for we are satisfied that, if this were granted, for every shilling the farmer might pay to such a tax, he would be benefited a pound by better roads, supposing of course that the money was judiciously expended.—We doubt, however, that the legislature will resort to direct taxation for this purpose, especially as the improved plan of education to be submitted to it contemplates an assessment of three farthings in the pound for the support of education. An increase of the general revenue by increasing the duties on imports, will probably be all that will be attempted at present towards providing for public works. Yet a direct tax on land would be a more fixed and certain source of revenue than duties on imports, and would therefore be preferred by English Capitalists as security for a loan, and it is possible that they would accept of no other, although Heaven knows that they have accepted a thousand times less security in the United States than our revenue from Customs would give.

In all plans or calculations respecting Canada, it must be remembered that the country requires capital as much as labour. An idea seems to be entertained in some quarters, that if Canada be only supplied with labour, it wants nothing more, whereas without capital that labour cannot be employed, nor can it subsist without. If an emigrant should settle on land without capital, he must either be supported for the first year and part of the second, or he must have some place within reach where he can labour for wages nearly half his time, until his own crops are able to support him: in each case capital is required. Then, as capital is necessary, and Canada has it not, if she is to have a large supply of labour, it is necessary that there be either a concurrent emigration of agricultural capitalists, or else that public works be carried on extensively, for only in one of these ways can this large amount of labour be employed. If the emigrant be to labour for some years, until he can save a little money with which to go on land, that labour and its reward must be furnished by capital. Indeed so essential is money to the employment of labour, that without it ten thousand emigrants a year would suffice for Canada. Every plan of extensive emigration must include a plan for providing money to employ the emigrants, and facilitate their settlement, or it will fail. The Committee's plan may do, provided part of the