

due to protection, the government may realize little or no revenue; while in so far as it is spent on education or on better house accommodation, the government would gain nothing whatever to make up for the revenue from the taxes on beer and spirits. No doubt, there would be increased expenditure on clothing; but the percentage of income spent in Canada is but 17; and the tax is already as heavy as it can be to be productive of revenue. Probably seventy-five per cent. of the changed consumption would yield no revenue whatever.

The investigation of expenditures has been carried so far that certain empirical laws have been established. It may seem to some that the forms of expenditure are so much a matter of individual taste and caprice that no general conclusion can be established; but, after all, the differences among men are not very great. The fundamental necessities of life are the same for all, and caprice does not enter in till the dominant wants have been satisfied; and by taking a large number of instances, the effects of individual caprice may be eliminated and an average set down. The first fairly complete investigation in this sphere was made by Engel, and subsequent investigation has served to establish his conclusions more firmly.

These are:—That the greater the income, the smaller the relative percentage of outlay for subsistence;

That the percentage of outlay for clothing is approximately the same, whatever the income;

That the percentage of the outlay for rent and for fuel and light is invariably the same, whatever the income;

That as the income increases in amount, the percentage of outlay for sundries becomes greater.

We are fortunately able to present results for Canada, which may be compared with the statistical data brought forward by Engel and other investigators. The Ontario Bureau of Statistics during several years presented statistics on the expenditure of the working classes in certain cities of Ontario; and in countries