

rules of health are often disregarded. The mid-day meal is frequently neglected, or, from motives of economy, it is taken at a cheap restaurant, where a few cents' worth of bad coffee and indigestible buns are swallowed hastily. The active brain of the successful man of business requires better nourishment; the body which nourishes the mind requires proper nourishment itself. But a more noticeable fact is in the want of sunlight in business offices. We can point to several sad instances of broken constitutions and shortened lives among merchants who, in order to allow the greater facility for the exhibition of merchandise, placed their offices in the darkest corner of the warehouse, where no ray of sunlight ever entered, and where in cloudy weather they were compelled to burn gas at mid-day issuing from their desks at night, more like moles than human beings, with impaired tone and little appetite. We do not require to look far, for examples, "let there be light." Time is money; many a man shortens his life ten or twenty years by continuing to work day after day in a dark office, and even for the limited period of his life his efforts are more irksome and less effective. While taxing ourselves to provide parks (which are the lungs of a city) for our citizens, let us not forget to let the sun shine upon our own daily labors, that they may be more productive, and that, while providing for the necessities or luxuries of life, we may retain the capacity for enjoying them, by realizing that which was esteemed of highest value in the ancient Greek civilization—a sound mind in a sound body.

THE QUEBEC BUDGET.

Whatever opinions may be formed on the subject of the Quebec Treasurer's scheme of obtaining that additional revenue which, owing to the public works undertaken by the Province of Quebec, it has become absolutely necessary to raise, it must, we think, be admitted that Mr. Church has made a lucid exposition of the affairs of the Province. We regret very much that, owing to the limited space at our disposal, and owing to our having occupied a considerable portion of it with the consideration of the railway policy of the government, which has led to the necessity of supplementing the revenue in some way, we are unable to analyze the Treasurer's speech at such length as we would desire to do. We have endeavored to examine it with strict impartiality, and if we are unable to come to the conclusion that the proposals of the Government are the best that could

have been made, we are very far indeed from joining in the censure which has been accorded to them by their opponents.

We have endeavored in another article to do justice to the Government with regard to the railway policy which was almost forced upon it by the public opinion of the Province. We cannot but express our deep regret at finding in a journal of the character of the *Canadian Spectator* what, in our opinion, is a most unfair judgment on that policy. If the terms "swindling legislation," "robbery," "monstrous proceedings" are justly applicable to that policy, then, we should like much to be informed whether, if the Government and Legislature were to annul the bargain by which municipal aid was secured for the construction of the railroads, the people in other parts of the Province would not be entitled to use similar expressions. We find nothing in the Treasurer's most satisfactory statement to justify what he has very properly designated the unpatriotic cry of those who remained silent when the country was undertaking great public enterprises, or who approved of them, and who now rush eagerly forward and shout that ruin and decay and bankruptcy are imminent. We find nothing in the Treasurer's statement to cause any apprehension as to the ability of the Province to meet all its engagements. The Treasurer has in our opinion disposed most satisfactorily of the charge made against him, of borrowing temporarily from the Bank of Montreal at the market rate of money. The Province had negotiated a large loan on most favorable terms, indeed we would be justified in stating on terms better than what might reasonably have been expected. The consequence was that the contractors were unable to place the debentures with the public as rapidly as they could have done had they obtained them at the fair market value. It would under the circumstances have been injudicious in the treasurer to have attempted the negotiation of a fresh loan in London, and he acted judiciously in making a temporary arrangement with the Bank of Montreal, at the market rate of interest. Every kind of misrepresentation has been resorted to in order to lead the public to believe that this transaction was open to censure. The rate of interest charged by the Bank of Montreal is 7 per cent., and the Hon. Mr. Starnes declared in the court that he could have negotiated a loan at 6½, the best answer to which is that the Bank of Montreal is ready at any moment, as we have been assured, to transfer the loan to any other bank de-

siring to assume it. Mr. Starnes can therefore indicate the bank, as he scarcely expects a commission.

We do not deem it necessary to enter into the details either of the revenue or expenditure. It is possible that many items of expenditure might be curtailed if the views of individual objectors were allowed to prevail. For our own part we could make some large reductions if we were permitted to exercise our uncontrolled judgment, but we are not inclined to criticize expenditures proposed by a responsible Government and approved of by a majority of the representatives of the people. As to the revenue, that is a matter of estimate, and if we were inclined to criticize the Treasurer's statement we should express our apprehension that he has been over sanguine in his expectations from the recent discoveries of phosphate of lime. Most sincerely do we wish that he may not have been misled, but we own that we have not the implicit confidence that he has expressed in the results of those discoveries.

There is little use in dwelling on details. It has become absolutely necessary to obtain an increase to the revenue, and the question offered for our consideration is, how is that additional revenue to be obtained? Mr. Church appears to have been well aware that it is impossible to propose new taxes without causing dissatisfaction. He cited Mr. Lowe's remark that taxation might be defined to be "the distribution of just so much misery which it is the duty of the financier to make as tolerable as possible" and that of M. Turgot who said "it is the science of plucking the goose without making it cry." The last definition has certainly no applicability here, if we may judge by the public meeting in Montreal on last Tuesday, and by the petition to the legislature which is in circulation. A finance minister who has to propose new taxes is well entitled to public sympathy. He can have no doubt that, whatever proposition he may make, it will be denounced by every man who is opposed to the government. One set of politicians will raise the cry "the priestly De Boucherville Government" and whatever may be the proposition it will be condemned without discussion. Others again who have no sympathy with those who raise the broad Protestant cry will, nevertheless, find sufficient reasons to condemn any new scheme of taxation. Then, again, there are among those who are willing to give fair play to the government many whose interests are affected by the particular tax which the finance minister may find it necessary to propose. For our own part our inclination is, when a