

know what revenue the king derived from the country at this time. Elaborate reports on the finances were constantly being sent to France. The following is a summary of the report for 1744 :

Import duties on liquors (divided into six sub-secs.)	56,838 l.	8s. 2d.
Export duties	1,400 l.	os. od.
Seigneurial dues	1,430 l.	4s. 1d.
Lease of the king's post at Tadoussac	4,500 l.	os. od.
Total	64,168 l.	12s. 3d.

From this statement it will be observed that the progress of the colony was not impeded by unnecessary or oppressive taxation. But when we take into account the number of directions in which trade was totally prohibited, and the legal and other restrictions upon it, we find that there may be more effective impediments to trade than high taxes.

During the period from 1738 to 1745 the best fields for Canadian trade fairly coincided with the outlets permitted to it, hence the relative prosperity of the period.

Another gain to Canada was the revival in 1743 of the ship-building industry, on the king's account, at Quebec, which had been suspended since the time of Colbert and Talon. Up to the end of 1744 exchanges on this account had been drawn upon the royal treasury to the extent of 169,885 l.

But when, in 1745, Louisbourg was captured by the English, the great outlet for Canadian produce was lost, and from that time the decline of the regular colonial prosperity dates. Such good fortune as was enjoyed by special individuals or special interests before the fall of the country, was due to the artificial conditions of war and the waste and corruption which accompany it. Before the loss of Louisbourg, flour was selling in Canada at from 10 to 12 l. per quintal, after its capture the price fell to 6 and 7 l.

At the same time the military expenses of the colony increased enormously. The extra expenditure undertaken in 1746, in connection with the war, amounted to 1,051,896 l., of which the details are given, showing it to have gone mostly for fortifications and scalping expeditions to terrorize the outlying English settlements.