

Of the means by which this large amount of money is all raised, a great deal might, no doubt, be said. But after all it is comparatively of small importance, since whatever be the means, the original source from which it must mostly be drawn, is pretty much the same. Whether it be raised by direct taxation or customs' duties, or whether those duties be levied on tea or soap, or dry goods or hardware, the great bulk will be derived from one and the same source—the sinews and pockets of the masses. An enumeration, then, of a few of the leading items, in which by far the majority of the revenue is included, may suffice.

The six principal sources of revenue are, Customs, Excise, Public Works, Territorial, Railways and new debentures. In 1858 the amount raised from customs' duties was \$3,368,157, or a little over one third of the total revenue for the year. This is collected at twenty-six ports in Lower and sixty-two in Upper Canada. At twenty-five of these ports, the expenses exceeded the collection—nine being in the lower and sixteen in the upper section. These latter, however, it will be remembered, are all minor posts, at which the expense are proportionately small.

The four succeeding items amounted to nearly another million; income from railways to a million and three quarters; and the amount of debentures issued were, with premiums, a trifle over two millions; making in all from these six sources, in round numbers about eight millions out of the ten millions and a quarter raised.

The excess of expenditure for the year, was \$1,132,396. This, the last sum, certainly makes the worst figure of all. It is a general opinion among business men, that the man who is unable to meet the first payment will pretty certainly fall through when he comes to face the first and second together. If we are unable to stave off our current demands, it is a matter of some speculation as to where arrears and current expenses are to come from together. However, such is our condition, and such is the difficulty that has to be met; and whatever may be the result, we must at least admire the courage of the Inspector General, who sets himself determinately to the task of meeting it. Success is possible, but certainly by no means inevitable.

In conclusion, we would remind our readers that where little is expected, the disappointment cannot be great. Our resources are extremely dry, our credit bare, and our coffers empty; and the old proverb says, that where nothing is we can expect nothing.