

**INLAND REVENUE STATISTICS.**

The accrued revenue of the Inland Revenue department for year 1900, as given in the report just issued, shows a considerable increase over several preceding years, as appears from following comparisons:

	1900.	1899.	1896
	\$	\$	\$
Excise.....	9,931,950	9,722,967	7,956,740
Public Works.....	5,366	5,090	5,639
Cutting Limber.....	8,155	10,624	9,794
Weights and measures.....			
Gas and Law Stamps....	78,510	73,499	54,184
Electric Light.....	14,452	11,520	8,688
Sundries.....	643	642	6,041
<b>Totals.....</b>	<b>\$10,039,076</b>	<b>9,824,342</b>	<b>8,041,086</b>
<b>Increase over 1899.....</b>	<b>214,734</b>		
" " 1896.....	1,997,990	1,783,256	

The sources from which the above excise revenue were derived are stated to have been as follows:

	1900.	1899.	1896.
	\$	\$	\$
Spirits.....	4,821,218	4,609,619	4,011,288
Methylated Spirits....	9,838	25,049	20,571
Malt and Malt liquor....	917,711	856,375	788,302
Tobacco.....	3,281,640	3,320,168	2,351,899
Cigars.....	825,643	781,319	660,937
Petroleum.....	5,505	46,060	40,323
Manufactures in bond...	30,192	49,572	49,268
Seizures.....	6,071	10,713	8,000
Sundries.....	34,132	24,192	26,150
<b>Totals.....</b>	<b>\$9,931,950</b>	<b>9,722,967</b>	<b>7,956,739</b>

The raw materials used in the production of 2,658,557 proof gallons of spirits made in 1900 were: malt, 3,134,144 lbs.; Indian corn, 3,737,264 lbs.; rye, 7,590,259 lbs.; wheat, 650 lbs.; oats, 421,618 lbs.; and barley, 26,240 lbs., making a total of 44,910,175 lbs., or 22,455 tons of 2,000 pounds each, of cereal products consumed in the production of spirits last year. This gives us an average of about 17 pounds of grain used in production of each proof gallon of spirits. The exportation of spirits since 1896 have averaged 129,103 proof gallons yearly. The revenue derived from this product, including license fees, were as follows:

1900.	1899.	1898.	1896.
\$	\$	\$	\$
4,821,218	4,609,619	3,593,980	4,011,287

The average revenue from this source for years from 1895 to 1900 was \$4,361,700. The excise details do not give the calculation, but taking the production of spirits in 1900 to have been, as stated in the Inland Revenue Report, 2,658,557 proof gallons, and the revenue \$4,821,218, we get this result, that each gallon of spirits yielded over \$1.80 to the national revenue. This imposes on the Canadian distiller a duty less than 70 cents per gallon than the custom duty on foreign spirits.

**THE PREMIER'S SALARY.**

For some years there has been a feeling that the salary paid to the Premier of Canada is not adequate for the position. The late Sir John A. Macdonald thought so, but, save in jocular allusions to the mat-

ter in private, he made no reference to the question. It is too delicate a matter for one in such a position to appeal for more remuneration. It is obvious that the Premier is entitled to considerably higher salary than other members of his Cabinet. His responsibilities are far heavier, his labours are necessarily more continuous, exacting and wearing to the constitution. During each session the Premier has to work like a galley slave, and during vacation time he is kept busy with public duties of a most important nature. In order to devote his whole time to the Premier's duties, he must abandon whatever profession or calling he has been following, so that, whatever rewards of eminence he may have been reaching out for, with every promise of success, must be relinquished, as the Premier has no time for professional or business occupations. When following such a professional or mercantile career, a person who is qualified to be Premier of Canada looks forward to rising step by step, enlarging his income at each advance, until it reaches a sum in comparison with which the salary of a Premier is trifling. Of course, there is a certain recompense in the honour conferred by premiership, but, as the honour involves very exhaustive work, and very costly expenditures, there ought to be a salary equal to both the honour and the work. The Premier cannot avoid living expensively at Ottawa. He and his would be socially despised if he were more economical than is approved by those who "set the pace" at the Capital. Every member of his party, with their family connections in many cases, expect the hospitality of their leader, as do also visitors to Ottawa from all parts of Canada. The calls upon his purse are incessant for contributions to every imaginable object of charity and religious enterprise.

He is like a person who is never free from leeches drawing at his veins without cessation. Society at Ottawa looks on the Premier as possessed of an inexhaustible bank deposit, he is treated as a living El Dorado, whose resources are beyond computation. Lady Laurier's opinion on this point would be interesting, and with all her amiability might be vigorously expressed. Placed then under such conditions by the service of his country, the salary of the Premier ought in all justice to be sufficient to enable him to maintain the dignity of his office and to meet all the imperative calls it involves, as well as to leave ample margin for prudential provision for the future. As the leading members of the Opposition in the House of Commons and prominent senators, not usually associated with the party now in power, consider that the Premier's salary is seriously inadequate, it would be a most graceful and highly honourable act were the movement for its increase to emanate from that section of our legislators. A proposition to this effect would meet with general approval in the Dominion, and it would be regarded in other lands as creditable to Canada.