

"the largest items of their annual income."* Canada in a few years should be deriving a large revenue from the sale of Dominion lands, if the practice of treating such moneys as revenue should be in force, but all the principal railways are in the hands of private companies. Both in India and Cape Colony, as well as in Australasia, the railways are principally owned by the Government, producing a corresponding difference in the amount of revenue.

* Victorian Year Book, 1884-5, p. 131. † Wealth and Progress of New South Wales, 1887, p. 383.

The ordinary revenues and expenditures in some of the principal foreign countries, as nearly as they could be ascertained, are given in the following table:—

REVENUES AND EXPENDITURES IN FOREIGN COUNTRIES.					
Countries.	Year.	Revenue.	Amount per Head.	Expenditure	Amount per Head.
		\$	\$ cts.	\$	\$ cts.
Europe—					
Austria-Hungary.....	1890	416,071,000	10 08	407,127,000	9 86
Belgium.....	1890	64,746,033	10 53	62,507,466	10 15
Denmark.....	1890	14,722,000	9 73	16,848,000	7 70
France.....	1890	588,543,431	15 34	630,085,946	16 43
German Empire.....	1890	293,557,333	5 94	270,265,466	5 46
Greece.....	1890	16,332,533	7 43	17,763,433	8 12
Italy.....	1890	350,672,000	11 63	361,672,533	11 99
Netherlands.....	1890	50,439,393	10 05	*67,000,598	14 83
Norway.....	1890	13,607,200	6 80	12,273,733	6 13
Portugal.....	1889	40,893,349	8 69	42,356,609	9 00
Roumania.....	1890	31,117,330	5 65	30,908,406	5 62
Russia.....	1890	459,257,000	5 62	427,186,000	5 28
Spain.....	1890	155,740,277	8 87	155,722,319	8 87
Sweden.....	1890	23,572,240	4 93	18,140,587	3 77
Switzerland.....	1890	13,164,333	4 51	12,974,000	4 44
Turkey.....	1889	90,033,333	3 25	104,146,666	3 76
Asia—					
Japan.....	1890	96,687,979	2 41	79,713,672	2 00
Africa—					
Egypt.....	1890	47,791,000	7 01	45,357,333	6 65
Tunis.....	1891	4,123,085	2 75	3,953,578	2 64
America—					
Argentine Confederation	1890	73,407,670	17 96	92,853,846	22 72
Brazil.....	1890	76,288,650	5 45	83,846,802	5 99
Mexico.....	1891	39,970,000	3 51	38,452,803	3 37
Peru.....	1890	6,271,600	2 11	5,911,992	2 00
United States.....	1892	425,868,260	6 80	415,963,806	6 64
Uruguay.....	1888	13,668,000	19 22	13,834,140	19 46

*Including expenditure on public works.

The federal revenue and expenditure only, of the German Empire, are given above, the united revenue and expenditure amounting in 1890-91 to about \$713,638,000 and \$886,647,000 respectively. France has the largest revenue and expenditure of any country in the world, followed by Russia, the United Kingdom, the United States and Austria-Hungary, in the order named. In proportion to population, the receipts and expenditure are largest in the Argentine Confederation and Uruguay.