

Rye—bush.	
1871.	1881.
Ontario.....	547,609
Quebec.....	458,970
New Brunswick.....	23,792
Nova Scotia.....	33,987
Totals.....	1,064,358
Peas and beans—bush.	
1871.	1881.
Ontario.....	7,761,470
Quebec.....	2,284,635
New Brunswick.....	45,056
Nova Scotia.....	35,203
Totals.....	10,126,364
Corn—bush.	
1871.	1881.
Ontario.....	3,148,467
Quebec.....	603,356
New Brunswick.....	27,658
Nova Scotia.....	23,349
Totals.....	3,802,830
Potatoes—bush.	
1871.	1881.
Ontario.....	17,138,534
Quebec.....	18,068,323
New Brunswick.....	6,562,355
Nova Scotia.....	5,560,975
Totals.....	47,330,187
Hay—tons.	
1871.	1881.
Ontario.....	1,804,476
Quebec.....	1,225,640
New Brunswick.....	344,793
Nova Scotia.....	443,732
Totals.....	3,818,641

While the produce of spring wheat remains nearly stationary—it has actually declined in the decade—that of fall wheat has about trebled, the increase being from 6,367,961 to 20,222,864 bushels. In barley, oats, peas and corn, there is a fair increase; and it is noticeable that it is greatest in corn. Potatoes, plagued by the Colorado beetle, have not much increased in quantity.

Our other agricultural statistics, than those given by the census, are almost confined to the collections and estimates of the Ontario Bureau of Industries. The census figures offer a better guarantee for accuracy than any figures which are largely conjectural. Every farmer is interrogated as to the crops he grows, and it is reasonable to suppose that he generally answers to the best of his ability. Until we get a census of the Provinces, as distinguished from that of the Dominion, we shall have no effective means of checking the accuracy of the figures issued at Ottawa. But the Dominion census forms a sort of standard by which to gauge the work of the Ontario Bureau of Industries. The census of 1881 gives as spring wheat 10,253,438 bushels, and fall wheat 20,222,864 bushels. The Ontario Bureau of Industries puts the wheat crop of 1882 at 41,648,196 bushels; divided into fall 32,352,403, and spring 9,295,793 bushels. On the assumption that the crop of 1882 was far over an average, there is nothing improbable in this estimate of the Ontario Bureau of Industry. But we are rather staggered when we come to its estimates of barley, 23,545,059 bushels for 1882, against the actual amount given by the census of 1881, 16,344,311 bushels. The census makes the oat crop larger than the Bureau does, the years being the same as before; the figures being 65,370,781 bushels against 52,997,059. The census brackets peas and beans together, making the two figure up to 13,685,689 bush; the Ontario Bureau of Industry gave peas alone at 11,428,479 bushels. Other things

being equal, more would be grown in 1882 than in 1880. This test shows that the Ontario figures are at least free from serious exaggeration and are probably very fair guesses at the truth, aided by a good number of real facts. It is pretty certain, however, that the grain crop of 1882 was not so far above an average as the Bureau put it.

From the produce of the soil, turn we now to live stock. Here we do not find a progressive increase along the whole line. On the contrary, there was a decrease of 307,534 sheep and 335,619 pigs. The increase in cattle, arising from the demand of the European market, helps to explain this decrease. The increase in milch cows, of 263,615, is not much more than might be expected to take place within the decade; but it would have been less than it is if it had not been for the cheese factories creating an extra demand for milk. In other horned cattle besides milch cows, the increase was the largest on the list, 407,806. Of cattle killed or sold the increase was 114,328. There was an increase of 145,724 horses; but the decrease in colts and fillies, 819, would seem to point to a future reduction in numbers. Of wool the production has decreased, probably because the kinds raised are not those at present most in demand. The comparative figures are:

	1871.	1881.
Horses.....	643,171	798,913
Colts and fillies.....	194,572	185,379
Working oxen.....	139,635	114,587
Milch cows.....	1,251,209	1,514,824
Other horned cattle....	1,238,446	1,641,252
Sheep.....	3,155,509	2,847,975
Swine.....	1,366,083	1,030,464
Cattle killed or sold....	507,725	622,653
Wool, lbs. produced....	11,103,480	10,646,733

In every one of the four Provinces mentioned there was an increase in horses. The decrease in colts and fillies was in Ontario and Quebec; in New Brunswick and Nova Scotia there was an increase. The decrease in working oxen was very great in Ontario, the figures being 23,263 against 47,941. The use of working oxen generally accompanies a primitive state of agriculture and is often the consequence of the inability of farmers to buy horses. The working oxen of Quebec and Nova Scotia hold their own and a trifle more; in New Brunswick there was a decrease. The fact throws some light on the condition of agriculture in the different Provinces. The greatest increase in milch cows was in Quebec; though there was an increase in all the Provinces. In other horned cattle, there was an increase in all the Provinces; largest in Ontario and Quebec. In Ontario, the number of sheep shrank from 1,514,914 to 1,359,178, and in Quebec from 1,007,800 to 889,833; there was also a decrease in the other two Provinces. In all the Provinces the number of pigs decreased. Of cattle killed or sold Ontario increased from 277,986 to 363,043 head.

These facts attest certain well defined tendencies, due to causes which are operative in the several Provinces. The tendency in Ontario and Quebec is to raise more cattle and horses; while pigs and sheep are for the present at a discount. In sheep there may be a recovery when the best kinds for all purposes are generally raised. Swine can be raised at less cost in the western

States, where corn is so luxuriant a crop, than in Canada. Local conditions determine the variations we see going on; nature and convenience dictate to the farmer how to direct his energies to the best advantage; and when this is the case, he is not likely to make a wrong choice.

### PROVINCIAL TAXATION OF BANKS, &c.

The necessities of the Province of Quebec promise to give rise to an endless number of constitutional questions on the subject of taxation. One of its latest devices to raise revenue was a tax upon banks and other commercial or monetary institutions carrying on business in the Province. The constitutionality of this tax was promptly denied by all the banks interested. In consequence proceedings were instituted by the Government to collect the amounts. Judgment has just been given by Mr. Justice Rainville in the case of the Ontario Bank, which applies equally to the other banks assessed.

The amount levied upon the Ontario Bank was \$1,300. The law under which this tax was claimed provided for the payment of an annual sum of \$1,000, by a bank having a paid up capital of from half a million to a million dollars, and an additional sum of \$100 on each of its offices in the cities of Montreal and Quebec. His Lordship's judgment is somewhat elaborate and exhaustive. The nature of the American constitution is first pointed out and the difference between it and our own clearly defined. The fundamental difference frequently referred to is that, under the American constitution, the central Government has only certain enumerated powers. All powers not enumerated belong to the Governments of the different States. Here the reverse is the case, the Provincial Governments enjoying only certain enumerated powers, the general authority subject to these exceptions resting in the central Government at Ottawa.

In the interpretation of the British North America Act applicable to this subject, it is pointed out that the Dominion Government has the right to raise money by any mode or system of taxation, and that it has exclusive jurisdiction in reference to banking and incorporation of banks and the issue of paper money. The only power of taxation conferred upon the provincial authorities is by sub-section 2 of section 91, which provides that in each Province the Legislature shall have the right to raise money by "direct taxation within the province in order to the raising of a revenue for provincial purposes."

In dealing with the question of the constitutionality of this law his Lordship laid down as questions to be decided the following:—

1stly. Whether the tax in question is a direct one.

2ndly. Whether it is imposed within the limits of the Province.

3rdly. Whether it interferes with the federal powers for the regulation of trade and commerce.

4thly. Whether it interferes with federal powers in relation to banking and incorporation of Banks.

In the discussion of the first question the Court adopts the definition of Mill, viz. that