

39.—Total and Per Capita Production of the Gainfully Occupied Population in 1932, Based upon the Survey of Production, 1932, and the Percentage of Persons Occupied in the Production of Form Utilities as Found at the Census of 1931.

Province or Territory.	Net Production.	Percentage of Gainfully Occupied Engaged in Production of Form Utilities.	Estimated Amount Produced by All Gainfully Occupied Persons.	Production per Capita.
	\$	p.c.	\$	\$
Prince Edward Island.....	10,264,666	75.83	13,536,000	153.82
Nova Scotia.....	70,917,559	66.19	107,142,000	208.85
New Brunswick.....	54,063,723	67.00	80,692,000	197.20
Quebec.....	557,659,317	61.04	913,597,000	314.60
Ontario.....	884,801,710	60.52	1,461,999,000	422.67
Manitoba.....	100,453,108	59.55	168,687,000	239.27
Saskatchewan.....	117,858,748	71.88	163,966,000	168.86
Alberta.....	157,015,824	68.65	228,719,000	309.08
British Columbia.....	148,689,806	57.19	259,993,000	369.31
Yukon.....	3,183,840	1	5,100,000	323.47
Canada.....	2,104,908,301	62.52	3,403,431,000	323.95

¹ Dominion average used.

The above table has the defect of making no deduction for the cost of the fuel and the power required for the carrying on of the productive process in the manufacturing industries, these two items amounting to \$96,354,956 in 1930 and perhaps \$75,000,000 in 1932. On the other hand, it makes no allowance for unrecorded production in such sidelines as the raising of garden produce, poultry, etc., by persons not deriving their main livelihood from such activities. (The value of farm produce raised elsewhere than on farms was secured at the Census of 1931 and was found to total nearly \$19,000,000 in 1930.) Again, the table makes no allowance for the difference between the producer's price of farm commodities and the price actually received by the farmer who brings in his produce to a farmers' market or peddles it along city streets or sells it to a peddler with no fixed store who undertakes to do the marketing for him. Finally, the table makes no allowance for the money value of the production of persons not ordinarily considered as gainfully occupied, such as the production of school-boys outside of school hours and of college students in their vacations. On the whole, it is felt that the omission of the value of such activities fully makes up for the inclusion of the figures referred to above. This leaves us with the figure of approximately \$3,403,000,000 to represent the grand total value of the productive activities of the Canadian people in 1932.

However, Canada is on balance a debtor country, and in order to ascertain her net national income, deduction must be made from her national production of the amount required to meet the *net* interest payments due to outsiders. Such *net* interest and dividend payments are estimated for 1932 in our "Balance of International Payments" at \$192,000,000, payments on this score reaching \$248,000,000 as against receipts amounting to \$56,000,000. When this outward balance of interest and dividend payments is deducted from the \$3,403,000,000 of the preceding table, the remainder is \$3,211,000,000, which may be considered as the gross national income of the Canadian people in 1932. It is subject to certain deductions required to maintain the national productive equipment in an efficient state.

Incomes Assessed for Income Tax in Canada.*—In those countries of the world where an income tax has been established for a considerable time the figures of the assessed income have been generally accepted as furnishing a guide

*This material has been revised by the Income Tax Branch of the Department of National Revenue.