

Absolute and percentage yields from the major revenue sources are shown in Table 27 for the years 1913, 1940 and 1941 with estimates for 1942.

**27.—Provincial Gross Ordinary Revenues for Fiscal Years Ended Nearest Dec. 31, 1913, 1940, 1941 and 1942**

Item	1913		1940		1941		1942 <sup>1</sup>	
	\$'000	p.c.	\$'000	p.c.	\$'000	p.c.	\$'000	p.c.
Dominion subsidies and subventions.....	12,952	25.9	63,130	17.8	75,090	18.5	134,366	33.0
Natural resources.....	11,046	22.1	26,971	7.6	33,390	8.3	34,257	8.4
Succession duties.....	3,558	7.1	19,674	5.5	27,359	6.8	21,929	5.4
Corporation taxes.....	3,425	6.8	51,208	14.4	46,459	11.5	1,011	0.2
Liquor control.....	2,248	4.5	35,515	10.0	46,333	11.4	58,618 <sup>2</sup>	14.4
Motor-vehicle licences.....	468	0.9	24,591	6.9	31,642	7.8	26,449	6.5
Income tax on persons.....	119	0.2	15,554	4.4	8,608	2.1	1,612	0.4
Gasoline taxes.....	—	—	54,077	15.2	59,877	14.8	47,668 <sup>3</sup>	11.8
Other sources.....	16,164	32.5	64,591	18.2	76,187	18.8	81,061	19.9
<b>Totals.....</b>	<b>49,980</b>	<b>100.0</b>	<b>355,311<sup>4</sup></b>	<b>100.0</b>	<b>404,945<sup>4</sup></b>	<b>100.0</b>	<b>406,971</b>	<b>100.0</b>

<sup>1</sup> Estimated. <sup>2</sup> Guaranteed by Dominion at levels of revenue in period June 30, 1941-June 30, 1942. <sup>3</sup> Guaranteed by Dominion at 56,735. <sup>4</sup> Approximately 39,000 of increase betw 1940 and 1941 arose in Quebec where 1940 fiscal period was only 9 months due to change in fiscal year end from June 30 to March 31.

**Ordinary Revenues and Expenditures.**—Table 28 indicates the great growth in provincial revenues and expenditures since 1871. It should be noted, however, that ordinary expenditures, as shown above the rule, are only a part of total expenditures and that very substantial amounts have sometimes been capitalized. Moreover, the capitalization of expenditure has often been determined by financial necessity rather than by a consideration of the nature of the asset acquired. This latter difficulty was partially corrected in the 1940 statistics, shown below the rule, by adding to ordinary expenditures any capitalized expenditures that did not result in the acquisition of tangible provincial assets; but the reverse adjustment was not attempted. The 1941 statistics of ordinary revenue and expenditure are supplemented by a footnote which shows the extent of expenditures capitalized by the Provinces. A reasonable gauge of the over-all betterment or deterioration for that year can thus be obtained by combining these figures with those in the main body of the table and extracting debt repayment and sinking fund contributions included in ordinary expenditures as shown.

**28.—Ordinary Revenues and Expenditures of the Provincial Governments for Their Respective Fiscal Years Ended in the Census Years 1871-1931 and in Each Year from 1932-41.**

NOTE.—For provincial ordinary revenues and expenditures in all other provincial fiscal years since Confederation, see the 1932 Year Book, pp. 734-736. Figures for intervening years between 1916 and 1931 are given at p. 875 of the 1938 Year Book. For dates on which the fiscal years of the provinces end, see Table 30, p. 843.

Year	Prince Edward Island		Nova Scotia		New Brunswick		Quebec	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$	\$	\$
1871.....	385,014	406,236 <sup>1</sup>	525,824	600,344	451,076	438,407	1,632,032	1,575,545
1881.....	275,380	261,276 <sup>1</sup>	476,445	494,582	607,445	598,844	3,191,779	3,566,612
1891.....	274,047	304,486 <sup>1</sup>	661,541	692,538	612,762	680,813	3,457,144	4,095,520
1901.....	309,445	315,326 <sup>1</sup>	1,090,230	1,088,927	1,031,267	1,100,346	4,565,432	4,166,554
1906.....	258,235 <sup>2</sup>	264,135 <sup>2</sup>	1,391,629	1,375,588	887,202	879,066	5,340,167	5,179,817
1911.....	374,798	398,490 <sup>1</sup>	1,625,653	1,790,778	1,347,077	1,403,547	7,032,745	6,424,900
1916.....	508,455	453,151 <sup>1</sup>	2,165,338	2,152,773	1,580,419	1,568,340	9,647,984	9,436,687
1921.....	769,719	694,042 <sup>1</sup>	4,586,840	4,678,146	2,892,905	3,432,512	15,914,521	14,624,088
1926.....	832,551	756,114 <sup>1</sup>	5,744,575	6,327,043	4,206,853	4,078,775	27,206,335	26,401,480
1931.....	1,149,570	1,453,191 <sup>1</sup>	8,104,602	8,194,592	5,980,914	6,761,420	41,630,620	40,854,245
1932.....	1,206,026	1,277,401 <sup>1</sup>	8,874,095	9,037,199	6,495,573	6,898,263	39,349,193	39,933,901
1933.....	1,263,063	1,392,276 <sup>1</sup>	8,013,463	9,632,347	5,691,138	5,770,207	33,324,760	40,165,668

<sup>1</sup> Includes expenditure on capital account which is not separable.

<sup>2</sup> Nine months.