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COMMONWEALTH GOVERNMENT FINANCES, 1901-82:
A HANDY COMPENDIUM

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This paper supplements those already published containing long-run statistics of government finances of State and local authorities.¹ In general terms, it follows the format of those papers but, due both to the different functions of the Commonwealth and to the way in which official statistics are presented, the expenditure categories here do not match theirs.

Some conventions adopted here differ, usefully I believe, from those used in the preparation of cognate tables to be published in W. Vamplew (ed), *Australians: historical statistics* (Fairfax, Syme & Weldon Associates, forthcoming).

I have taken the occasion to include also tables presenting some aggregate statistics of all governments and total expenditure of all state governments which take account of corrections made to previously released figures. These too differ from those in *Australians: historical statistics* and from some of my earlier papers.²

Simplified tables of the sources of the Commonwealth government's revenue, the purposes of its expenditure and the types of taxation it raised are given here for the period 1901-68. Others, dealing with the receipts, outlay and taxation of all Commonwealth government authorities run from 1963 to 1982.

The overlap between the various sets of data covering 1963 to 1968 is important. Those commencing in 1963 are constructed on a quite different basis. In the first place, those covering 1901-68 are, with important exceptions noted in the commentary on the tables, based on transactions in the Consolidated Revenue Fund (CRF) and the General and War Loan Funds. The CRF is the fund to which most current revenues were paid and from which most current expenditures are paid. The proceeds of borrowing on public securities are credited to the Loan Fund. Expenditure from either fund requires parliamentary appropriation. This narrow view of the scope of government finances excludes operations on a variety of Trust Funds, Special Accounts and by a variety of semi-government authorities not wholly funded from the government's Budget. These have become

¹See *Source Papers in Economic History* Numbers 8, 9, 10 (December 1985), 14, 15 and 16 (December 1986).

²Specifically, *Some Government Financial Data* (Source Paper No. 13, August, 1986) and *Australian Government Finances: A statistical overview, 1850-1982* (Working Papers in Economic History, No. 59, December 1985).

increasingly important. By contrast, tables beginning in 1963 integrate all the accounts and authorities that constitute the Commonwealth 'public sector', netting out transactions between them. In the second place, tables running to 1968 are effectively on a cash basis and, with noticed exceptions, represent all transactions in the funds included. Those commencing in 1963 are defined in the context of national income accounting, in which some revenues are offset against expenditures and the net outcome of public trading enterprises is counted rather than their gross revenues and expenditures.

It should be noted that while revenue figures to 1968 are CRF receipts, excluding loan raisings, total expenditure measures CRF expenditure plus net loan expenditure, net of transactions between the two funds.

All figures are subject to rounding errors and totals may not equal the sum of component columns.

All Commonwealth data are for financial years ended 30 June.

OTHER STATISTICAL COLLECTIONS

The prime source of official statistics of Commonwealth government finances is Commonwealth Bureau of Census and Statistics (CBCS), *Finance Bulletin* and its successors through to Australian Bureau of Statistics (ABS), *Commonwealth Government Finance, Australia*. Until 1925 and then again from 1946 until 1961, revenue and CRF expenditure (or, in the second period, summaries of them) were presented in ten-year tables. Otherwise the coverage was five or six years. In this respect the collection goes closer to meeting historians' preferences for long series than some State sources.

The need to produce new series arises from the uninformative and, in some areas, misleading manner in which *Finance Bulletin* presented the data, especially that relating to CRF expenditure. It was not until the reorganisation of the format and character of the statistics in the 1960s that a comprehensive functional classification was undertaken. In the meantime a number of different presentations were used:

- (a) In its first four issues *Finance Bulletin* built up a series, 1901-10, that categorised expenditure as that on Trade and Customs, Defence, Postal, Quarantine, Ordinary, Refunds and New Works.
- (b) From 1911 until 1932 ten-, six- and five- year tables of the 'Costs of Commonwealth Departments' detailed, by sub-units and some general categories (for example, 'rent, repairs, etc'), the expenditure of each together with a miscellany of unallocated expenditure prominent among which was that on new works and transfers to Trust Funds. Parallel summary tables equate these costs with total CRF expenditure,

although it is not until 1923 that data on payments to the States from 1914 are incorporated into either set. From 1916 (going back to 1907) until 1929 a separate table distinguishes new works expenditure by Departments. Throughout this period, debt charges are incompletely identified under some departmental headings and in a separate table detailing CRF war services expenditure.

- (c) In 1933 the 'Costs ...' table was discontinued and that showing 'details' of CRF expenditure broadened slightly. Again, departments remain the primary basis of categorisation. New works are not broken down by Department or function and there is no specification of debt charges.
- (d) A new table introduced in 1944 classifies on a more sensible functional basis and from 1946 (going back to 1937) until 1961 this is summarised as Table 1 of *Finance Bulletin*, with new works allocated among those main functions.
- (e) Less detailed classifications of CRF expenditure, supported by subsidiary tables, are presented in 1963 but it is only in relation to total net outlay on account of all Commonwealth funds (CRF, Loan and Trust) that the fully comprehensive functional classification was used.

ABS, *Commonwealth Government Finance 1981-82* (Catalogue 5502.0) and predecessors include tables of all Commonwealth authorities' outlay classified by purpose, back to 1961, and by economic type back to 1965.

The Appendix to Ronald Mendelsohn, *The Condition of the People* (George Allen & Unwin, Sydney) provides valuable detailed tables of total expenditure on education, health and social security estimated by Andrew Podger. They are vastly superior to the classification of 'social expenditure' used here for 1901-68.

SOURCES

TABLE 1

Revenue figures to 1968 are the latest published in CBCS, *Commonwealth Finance 1967-68 Bulletin No. 6* and its predecessors. Where the original data have been changed, this is noted in the following section. Public debt figures are from Mrs P. Brown's compilation, based on the same source, and held in the Department of Economic History, R.S.S.S., Australian National University.

TABLE 2

CRF expenditure for the years 1901-36 has been estimated from *The Treasurer's Statement* supplemented by the Auditor-General's *Report*. This has been done in accordance with the

usage adopted in Table 1 of CBCS, *Finance Bulletin* for 1945-46. To this has been added loan expenditure, from the same source supplemented in one respect from *Finance Bulletin*. It should be noted that considerable care needs to be taken with any use of loan expenditure material in *Finance Bulletin* over those years. Figures for subsequent years are the latest published in *Commonwealth Finance 1967-68* and its predecessors. Variations from the original are indicated in the following section.

TABLES 3 and 4

Integrated accounts of the receipts and outlay of all Commonwealth authorities for 1963-82 are taken from the latest figures published in ABS, *Commonwealth Government Finance 1981-82* (catalogue 5502.0) and predecessors; because that source gives only rounded millions for earlier years and also lacks detail on depreciation, data for 1963-68 are the latest published in CBCS, *State, Territory and Local Government Authorities' Finance and Government Securities 1975-76* (Catalogue 5504.0) and predecessors. Figures for public debt are from Mrs P. Brown's compilation (see above) for 1963-75 and from Budget Paper No. 8, (Commonwealth) *Budget Papers, 1982-83* for remaining years. A break in the series occurs in 1976.

TABLE 5

Grants, advances and loans to States from the Loan Funds, 1917-68, are taken from the *Treasurer's Statement*.

TABLE 6

Taxation figures to 1968 are the latest published in CBCS, *Commonwealth Finance 1967-68 Bulletin No. 6*, with primary producer and stevedoring industry charges added as necessary.

TABLE 7

Taxation collections for 1963-82 are the latest figures published in ABS, *Taxation Revenue Australia 1981-82* (Catalogue No. 5506.0).

TABLES 8

Aggregates relating to all colonies/states and the Commonwealth are based on figures that have been presented in this series of Source Papers.

TABLE 9

Total expenditure of State governments is based on the figures presented in Source Paper Nos 8, 9, 10, 14, 15 and 16 and their respective corrigenda sheets.

TABLE 10

Total tax collections of Commonwealth and State governments are sourced as Table 9 is.

THE TABLES

TABLE 1 Commonwealth public debt, surplus and revenue.

Col. 1 Public debt is that outstanding at the end of the financial year indicated. It includes short-term debt for which securities were issued. Quite considerable changes occurred in the way the original source dealt with the effects of fluctuating exchange rates. The series used here provides a consistently defined 'debt' and avoids the pitfalls inherent in the original.

Col. 2 Current account surplus is produced by subtracting CRF expenditure (not presented in these tables) from CRF revenue (Col. 8). As will be seen from the notes to Table 2 various expenditure devices adopted by government to 'dispose' of potential surpluses have been eliminated from CRF spending from 1944. Without further search it has not been possible to accomplish this for 1941-43 inclusive.

Col. 3 Customs includes excise duties.

Col. 4 Other taxation taken to credit of CRF with the exception of self-balancing primary producer taxes.

Col. 5 Businesses includes the gross receipts of the post and telephone service, government broadcasting and television services, Commonwealth railways, and from the operation of detained enemy shipping, together with what is described as the 'surplus earnings' of the Commonwealth Steamers. Although the Auditor-General (1919 *Report*, para 17) considered that gross receipts of detained enemy shipping were replaced by net receipts in 1919, the continued recording of expenditure for crewing, store and maintenance costs in naval war expenditure until 1921 makes that claim most unlikely. The 1918 entry for Commonwealth Steamers is not in fact a profit but a transfer from the relevant Trust Fund thought to approximate it.

Col. 6 Interest excludes from 1917 the balance of interest on State debt, interest on on-lending to the States for war service land settlement, development and migration, the Grafton-Brisbane railway and for other purposes such as the construction of wheat silos and the provision of employment by local government authorities. These were treated as part of revenue in the original accounts. Analogous expenditures are excluded from Table 2.

Col. 7 Other includes revenue from coinage and the note issue, transfers of surpluses from Trust Funds, primary producer self-balancing taxes, dividends or similar payments made by

statutory authorities engaged in trading and banking, repayments, Territorial revenue and other receipts.

Col. 8 Total revenue excludes 14100 war loan fund in aid of revenue and 371 Treasury Bills both credited by Treasury to CRF in 1915. Both are treated here as being available for loan expenditure.

TABLE 2 Commonwealth total expenditure, 1901-68

In this table CRF and loan expenditure are aggregated, net of transfers between them. Loan expenditure is net of repayments by statutory and other borrowers from the Fund and of credits to the Fund arising from the sale of assets. Excluded are expenditures from surplus revenue of previous years; in particular, it should be noted that redemption of loans in 1924 amounting to 4916, shown in *Finance Bulletin* as being met from revenue are not included.

All columns, including total expenditure, differ in some respects from those to appear in *Australians: Historical Statistics*.

Col. 9 Debt charges are in respect of Commonwealth debt only. Interest on debt on-lent to the States for soldier land settlement, development and migration, the Grafton-Brisbane railway and other minor purposes such as the construction of wheat silos and the provision of employment by local government authorities is excluded here as in Table 1. They include interest, exchange on interest payments from 1937 (1932-36 in Col.17), debt redemption charges against CRF and, until 1961, expenses of debt redemption, conversion and management. From 1962 the latter are included as departmental expenses. The redemption payment of 7781 in 1921 from the Note Issue Fund is omitted as are redemptions from Loan Funds, including the redemption of war gratuities.

Col. 10 War and repatriation includes defence and comprises all expenditure so described with the exception of debt charges, detained enemy shipping and war loan expenditure on the Commonwealth Line of Steamers. It comprises a vast miscellany of activities connected, sometimes seemingly tenuously, with the conduct of wars and repatriation, ranging from the conduct of war censuses and the conscription referenda to post-war planning. It includes repatriation expenditure on education, including the CRTS scheme, and on war service homes, grants, advances and loans to States for repatriation purposes such as war service land settlement, forestry, reserve employment through local authorities, and advances and loans to them to construct wheat silos. Although the States later accepted these loans as their own primary debt (with the consequence that interest received and paid by the Commonwealth is excluded from these tables), there is no duplication of expenditure between this and corresponding tables in Source Papers relating to the States. This column includes civil aviation before 1926. War pensions are taken as the actual payments made,

whether as immediate charges on CRF or as payments from the appropriate Trust Fund; it therefore excludes payments to the Trust Fund. From 1947 superannuation payments are excluded; they then appear in Col. 17.

Col. 11 **Businesses** include all expenditure on post and telephone services, government broadcasting and television services, railways operated by the Commonwealth and detained enemy shipping. Includes net loan expenditure on Commonwealth Line of Steamers and on-lending to government airlines. Northern Territory freight concessions transferred to Col. 17 in and from 1947 and contribution to South Australia in account of the Port Augusta-Pirie railway transferred to Col. 14 in and from 1946.

Col. 12 **Social** comprises expenditure on social security pensions and allowances and national health services and also includes loans to the States for unemployment relief. From 1908 until 1927 and then intermittently until 1940 sums for old-age and invalid pensions were appropriated to a Trust Fund; this column includes the amount actually paid, whether immediately from CRF or from the Trust Fund and therefore ignores payments to the latter. For 1944-52 *Finance Bulletin* as well as the *Treasurer's Statement* treat transfers from CRF to the National Welfare Fund as expenditure, even though explicitly acknowledging that considerable sums remained unspent at the end of the year. In this column only actual expenditure from the Fund is included. Although many payments from the Fund were in fact made through the States the latter generally operated them through Trust Funds and little, if any, duplication of expenditure occurs between this table and corresponding ones in matching Source Papers for the States. Because of the way this column is derived it excludes expenditure on education and, except for rental rebates, on housing.

Col. 13 **Primary** is assistance to rural producers, including net loans to States for wire and wire-netting and for rural re-adjustment, wheat bounties, and expenditure of special primary producer taxation ear-marked for those industries.

Col. 14 **Payments to or for the States** is from CRF only and includes Federal Aid Roads payments to the Trust Fund from which they were subsequently disbursed to States. Includes return of surplus revenue, per capita payments, agreed interest on State debts and sinking fund contributions, tax reimbursements, special financial assistance and a variety of grants tied to special expenditure purposes. Various grants, advances and loans to States made from the General or War Loan Funds are specified in Table 5.

Col. 15 **Commonwealth territories** comprises all expenditure other than on government businesses in the Federal/Australian Capital Territory, Northern Territory, and loans and subventions to the Territories of Papua and New Guinea, Norfolk Island, Nauru, and Cocos Island. It should be noted that loan expenditure 1925-30 has been modelled on the scheme adopted by *Finance Bulletin* in 1929 that includes loans and advances to the Federal Capital Commission; and that the FCC's expenditure on housing out of loans from the

Commonwealth Bank have been included in the year of expenditure (150 in 1928 and 100 in 1930) rather than in the years it first came to the notice of the Treasurer and Statistician (1931 and 1933).

Col. 16 Subsidies and bounties until 1941 are bounties solely but from 1942 include subsidies formerly classed under war and defence expenditure. They exclude wheat bounties and subsidies to exporters of some agricultural goods afforded through marketing schemes.

Col. 17 Other includes capital works and land purchases other than those in Cols 10, 11 and 15; law courts; loans, grants and advances to States for railways, housing, immigration, mining and roads (other than Federal Aid Roads and associated programs); and government administrative costs other than in respect of war and defence, businesses and Territories. Note that contrary to the practice of *Finance Bulletin* loans from the International Bank for Reconstruction and Development for the Snowy Mountains Electricity Authority are taken into account here only as spent and that special foreign loans transferred immediately to the National Sinking Fund are ignored. Loan expenditure 1966-68 classified in *Commonwealth Finance* as other, for which no corresponding entry in *Treasurer's Statement* can be found, has been omitted.

Col. 18 Total differs from figures given in *Commonwealth Finance 1967-68* and predecessors because of the consistent inclusion of payments to or for the States, consistent treatment of social security payments and war pensions, exclusion of debt redemptions from past years' surplus revenue or from Trust Funds, exclusion of CRF payments to Trust Funds designed to dispose of budget surpluses and of Loan Fund payments to National Sinking Fund, and different treatment of IRBD loans for hydroelectric works.

TABLE 3 Commonwealth government authorities debt, receipts and financing items, 1963-82

In this series, amalgamating the accounts of all Commonwealth government authorities without double-counting, the current account surplus or deficit is not shown. Instead, columns 24-26 list the sources from which the difference between current receipts and total outlay was met. The table is cast in the mould of national income accounting. Two major implications are that some receipts are netted against related outlays and that businesses no longer are represented by gross revenue. Reference should be made to the source for detailed information.

Col. 19 Public debt is Commonwealth debt only and includes a break in the series between 1975 and 1976.

Col. 20 Taxes include fees and fines. Some fees have been netted against outlays on relevant services. Primary producer taxes are included.

Col. 21 **Public enterprise income** has a wider coverage than in Table 1 because businesses conducted outside the framework of CRF and Loan Fund are included. The figures reported are (a) that part of the income of government financial enterprises paid to general government and (b) the 'net operating surplus' of government trading enterprises before credit is taken for interest received and before interest charges are met.

Col. 22 **Interest** includes that on fixed deposits and bank balances, on advances made to the private sector through public lending bodies such as the War Service Land Settlement Scheme and, from 1977, interest received from the States and Northern Territory which in former years was netted off interest payments.

Col. 23 **Other property income** is rent, royalties and dividends received (other than those included in Col 21).

Col. 24 **Borrowing** is net of redemptions and repayments, and includes Treasury bills and notes issued excluding internal Treasury bills, stocks and bonds issued by general government, Commonwealth statutory authorities and public corporations, and borrowings from the International Bank for Reconstruction and Development and under credit arrangements with the United States.

Col. 25 **Depreciation** comprises financial provisions for depreciation shown in the accounts of public trading enterprises.

Col. 26 **Other financing items** consist of funds provided to or from the International Monetary Fund, net receipts of private trust funds, changes in cash and bank balances, changes in holdings of government securities and private sector shares and debentures held as investments and other sources of funds (including errors and omissions).

Col. 27 **Total funds available**

TABLE 4 Commonwealth government authorities outlays, 1963-68

Col. 28 **Final consumption** expenditure by public authorities (other than public trading enterprises) on goods and services that does not result in the creation of new fixed assets or the acquisition of existing assets. Gross expenditure is netted for offsetting fees and charges for services rendered and sales of goods and services by general government. All defence expenditure is treated as current expenditure. Grants for current purposes to private non-profit organisations and to some public authorities are included.

Col. 29 **New fixed assets**, whether for replacement or as additions, include all expenditure on roads and expenditure on rental housing by Territory authorities *less* the cost of previously tenanted properties sold to tenants.

Col. 30 Existing assets are net and represent the purchase and sale of land and non-residential buildings from and to other sectors, and of used plant and equipment, the sale of Territorial land leases, together with net changes in stocks.

Col. 31 Subsidies include bounties and payments to private enterprises to ensure a guaranteed price.

Col. 32 Interest excludes payments between different Commonwealth government authorities; interest and profit paid to CRF on Trust Fund investments and interest paid by government to the Trust Fund have been offset; until 1976 interest received from States was offset against interest paid.

Col. 33 Personal benefits consist mainly of social security and welfare pensions and allowances, health benefits and education grants to individuals; also includes unfunded employee retirement benefits.

Col. 34 Transfers overseas includes contributions to international organisations, payments to or for Papua New Guinea and aid projects.

Col. 35 Private capital grants include home savings grants, grants for the construction of aged persons' homes and for science laboratories and libraries in private schools as well as other payments.

Col. 36 Grants to States include grants to local government authorities and to the Northern Territory since 1978 and comprise general and special financial assistance and grants for capital purposes.

Col. 37 Advances to States are net of repayments and include advances to local government authorities and, since 1978, to the Northern Territory.

Col. 38 Other advances are net of repayments and include those made to the private sector for housing and schools in the Territories, defence service homes and land settlement, aboriginal advancement and film making, to public financial enterprises (including capital contributions and the provision of funds for specified types of on-lending) and to overseas organisations including subscriptions to the International Bank for Reconstruction and Development.

Col. 39 Total outlay

TABLE 5 Grants, advances and loans to States from Commonwealth Loan Funds, 1918-68

Col. 40 Railways comprises transactions relating to the Grafton-Brisbane single-gauge link 1926-32 and to the Mt Isa railway agreement 1962-68.

Col. 41 Primary industry covers transfers for wire and wire-netting, forestry and the construction of wheat silos.

Col. 42 Employment and unemployment relief includes loans for the creation of employment of ex-servicemen by local government authorities and, in the 1930s, loans for unemployment relief.

Col. 43 Immigration

Col. 44 Roads and mining comprises grants for roads and, 1936-38; loans for mining purposes.

Col. 45 Housing includes a loan to Queensland, 1925, to cover advances to ex-servicemen for workers' dwellings and, 1946-68, loans under Commonwealth/ State Housing Agreements.

Col. 46 War Service Land Settlement lacks figures for 1940-50 because War Loan Fund expenditure is not detailed and because advances to States for this purpose 1946-50 were made from CRF.

Col. 47 Total

TABLE 6 Commonwealth Government Taxation, 1901-68

Col. 48 Customs includes excise duties.

Col. 49 Income taxes includes company tax, war-time profits tax, undistributed profits, war-time company tax, super tax, dividend (withholding) tax, wool deduction and social services contribution.

Col. 50 Land tax

Col. 51 Estate and gift taxes

Col. 52 Sales tax

Col. 53 Entertainment tax

Col. 54 Payroll tax

Col. 55 Other taxes include war postage, flour tax, gold tax and primary producer self-balancing taxes (including stevedoring industry charge) raised for the purposes of the industry concerned.

Col. 56 Total

TABLE 7 Commonwealth taxation, 1963-82

This table includes taxes raised by Commonwealth Territories.

Col. 57 **Income taxes** include those on individuals, companies and superannuation funds, dividend (withholding) interest (withholding) and mining (withholding) taxes and Medibank levy but exclude those paid by public enterprises.

Col. 58 **Customs and excise** including coal export duty and excise on crude oil and liquid petroleum gas.

Col. 59 **Sales tax**

Col. 60 **Payroll tax**

Col. 61 **Estate and gift tax**

Col. 62 **Primary producer self-balancing taxes** are paid to Trust Funds to be used for the purposes of the industry concerned. Includes stevedoring industry charge.

Col. 63 **Other** comprises rates on Territorial land, broadcast listeners and television viewers licences, broadcast and television station licences, licences and registration fees n.e.i., departure tax and 'other taxes'.

Col. 64 **Total** excludes regulatory fees, fines and other items which, for convenience are presented in Col. 65.

Col. 65 **Regulatory fees etc** consists of fees and fines from regulatory services n.e.i., unfunded employee retirement contributions and other current transfers n.e.i.

TABLE 8 Aggregate Commonwealth and State finances, 1850-1968

This table differs from a similar one to be published in W. Vamplew, *op. cit.*, in that it not only incorporates corrections introduced in this Paper and in corrigenda to others in the series but also excludes local government finances. The latter is premised on the unsatisfactory nature of the data during the twentieth century which means that current account surpluses cannot be calculated until late in that period and that total revenue and expenditure statistics are distorted by years for which *Finance Bulletin* has no figures.

The corrections incorporated should be applied also, as indicated below, to various tables in my *Some Government Financial Data 1850 to 1982* (Source Papers in Economic History, No. 13, August 1986).

The extent to which transactions other than on CRF and loan funds are included is indicated in Source Papers Nos 8 and 15.

Before 1905 the data relate to a variety of end of fiscal year dates, as specified in previous Source Papers in this series. From 1905, financial years end on 30 June.

Col.66 Net revenue is the CRF revenue of all States and the Commonwealth less Commonwealth payments to the States from its CRF (other than for goods and services) credited to States' CRF. This latter differs from the figure shown in col (14) to the extent that receipt by the States occurred in a year after the Commonwealth CRF debit (as happened, for example, when State Aid Roads money was placed in a Trust Fund before distribution to States). It should be noted that with very few exceptions indeed, Commonwealth payments to States from its Loan Fund were credited by the latter to Trust or Special Accounts and have been treated as Commonwealth expenditure in this table. This column differs, because of minor corrections, from column A in Table 7 of Source Paper No. 13.

Col. 67 Total net expenditure is total CRF and loan expenditure of each government, net of transfers between the funds and, from dates that vary between governments, net of repayments and sales of surplus materials or assets directly credited to loan fund. This expenditure is net of Commonwealth payments to the States as indicated in the note above. This column differs, because of corrections to State data and because of the different treatment of Commonwealth expenditure outlined in col (16) above, from col A in Table 1 of Source Paper No. 13.

Col. 68 Current account surplus/deficit is the difference between CRF revenue and expenditure (the latter not shown anywhere in this series of papers).

Col. 69 Total taxation includes State collections credited to funds and accounts other than CRF. This column incorporates mostly minor adjustments correcting figures in the two other publications.

Col 70 Total public debt outstanding does not differ from that in Vamplew (ed), *op.cit.*

TABLE 9 All States total expenditure, 1850-1968

This brings together the amendments made since the figures to be published in Vamplew (ed), *op. cit.*, were prepared. It replaces data for 1850-1900 in Table 1 and for 1901-68 in Table 3 of Source Paper No. 13.

The inclusion of some expenditure not met from CRF or loan fund follows the practice noted in Source Papers 8 and 15. From 1905 all data relate to years ending on 30 June. Different dates marking the end of different State fiscal years are set out in related Source Papers.

Col. 71 Debt charges consist of interest, exchange, debt management expenses, sinking fund payments and redemptions from CRF.

Col. 72 **Businesses** cover basically current and capital expenditure by postal and telecommunications enterprises, shipping, railways and urban transit, and water and sewerage enterprises but reference should be made to definitions used for each government as they are outlined in previous Source Papers and corrigenda to them.

Col. 73 **Other public works** includes roads and bridges, public buildings not elsewhere included and loan expenditure on unemployment relief works.

Col. 74 **Social** covers education, health and social security expenditures, variably including expenditure on associated buildings and, from 1933, loan expenditure on housing. Again, reference to detailed comment in individual Source Papers and their corrigenda is recommended.

Col. 75 **Law and defence** encompasses the administration of justice, police, penal establishments, the care of delinquent children from variable dates, public safety from 1936 and military and naval expenditure including pensions. Associated building costs are included where available.

Col. 76 **Primary industry** consists of the costs of lands and stock administration, agriculture departments, closer settlement, water conservation, irrigation and drainage. Loan expenditure on assistance to mining is incorrectly included from 1907 but the amount is minor.

Col. 77 **Other** includes loan expenditure on mining from 1907 and, 1907-35, the *Finance Bulletin* category 'Other public works'.

Col. 78 **Total**

TABLE 10 Commonwealth and State government taxation collections 1851-1968

This table differs from that to be published in W. Vamplew (ed), *op.cit.* because of the exclusion of local government taxation; and from both it and Table 13 of Source Paper No. 13 because of (1) the incorporation of corrections to State data outlined in various corrigenda, (2) the proper allocation of Commonwealth gift duty and (3) the exclusion of Commonwealth taxes not carried to CRF 1962-68.

It includes State collections not credited to CRF.

All data from 1905 relate to fiscal years ending 30 June. Before that time various end-of-year dates were used by different governments, the details of which are set out in preceding Source Papers.

Col. 79 **Customs and excise** includes gold export duty in the nineteenth century.

Col. 80 Income taxes comprises all taxes on personal and corporate income whatever the formal name applied by the legislature.

Col. 81 Land tax

Col. 82 Probate duty includes succession and gift duties.

Col. 83 Other stamp duties n.e.i.

Col. 85 Motor taxes include driver licences, motor registration, and other related taxes specified in earlier Source Papers.

Col. 86 Payroll tax

Col. 87 Gambling includes entertainment taxes, lottery taxes and racing taxes.

Col. 88 Liquor taxes are those imposed on wholesale and retail sellers of liquor.

Col. 89 Other taxes include business licences n.e.i.

Col. 90 Total

TABLE 6

COMMONWEALTH GOVERNMENT TAXATION, 1901-68 (Pounds thousand)

(48) CUSTOMS AND EXCISE DUTIES

(49) INCOME TAXES

(50) LAND TAX

(51) ESTATE AND GIFT DUTIES

(52) SALES TAX

(53) ENTERTAINMENT TAXES

(54) PAYROLL TAX

(55) OTHER TAXES, INCLUDING SELF-BALANCING PRIMARY PRODUCER TAXES

(56) TOTAL

(YEAR)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
1901	4150	0	0	0	0	0	0	0	4150
1902	8894	0	0	0	0	0	0	0	8894
1903	9685	0	0	0	0	0	0	0	9685
1904	9106	0	0	0	0	0	0	0	9106
1905	8799	0	0	0	0	0	0	0	8799
1906	8989	0	0	0	0	0	0	0	8989
1907	9648	0	0	0	0	0	0	0	9648
1908	11645	0	0	0	0	0	0	0	11645
1909	10844	0	0	0	0	0	0	0	10844
1910	11593	0	0	0	0	0	0	0	11593
1911	12981	0	1370	0	0	0	0	0	14351
1912	14710	0	1367	0	0	0	0	0	16077
1913	15553	0	1565	0	0	0	0	0	17118
1914	14978	0	1610	0	0	0	0	0	16588
1915	14877	0	1954	40	0	0	0	0	16871
1916	16934	3933	2041	626	0	0	0	0	23534
1917	15610	5622	2122	1062	0	111	0	0	24527
1918	13224	8066	2124	947	0	246	0	0	24607
1919	17427	11583	2109	924	0	358	0	463	32864
1920	21575	15417	2110	1442	0	558	0	746	41848
1921	31810	16434	2156	1179	0	650	0	198	52427
1922	27630	18098	2284	991	0	676	0	0	49679
1923	32872	13191	2019	1173	0	630	0	0	49885
1924	35751	11128	2030	1321	0	622	0	0	50852
1925	37193	11061	2520	1381	0	681	0	0	52836
1926	39199	10781	2522	1411	0	460	0	0	54373

(YEAR)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)
1927	43553	11098	2616	1362	0	366	0	0	58995
1928	41447	10053	3027	1752	0	359	0	0	56638
1929	41059	9817	2989	2080	0	359	0	0	56304
1930	41775	11135	2840	2122	0	316	0	0	58188
1931	28295	13638	2758	2069	3473	187	0	0	50420
1932	28406	13452	2157	1386	8425	133	0	0	53959
1933	32993	10873	1650	1127	9369	134	0	0	56146
1934	34255	9317	1325	1511	8696	51	0	1254	56409
1935	37869	8744	1281	1508	8554	-1	0	798	58755
1936	41438	8796	1327	1473	9432	0	0	1154	63620
1937	42993	8556	1435	1793	8008	0	0	61	62846
1938	48383	9398	1368	1873	8024	0	0	81	69127
1939	47632	11883	1490	1915	9308	0	0	1883	74111
1940	53825	16430	1646	2213	12196	0	0	3785	90095
1941	53780	43305	3191	2364	19793	0	0	3035	125468
1942	56781	77564	3691	2925	26830	0	8962	2768	179521
1943	64878	141027	3873	2840	28846	2994	10451	2315	257225
1944	67292	183799	3819	2983	27909	4704	10903	2343	303752
1945	67177	215534	3664	3419	29672	5027	11088	2414	337995
1946	77961	214594	3782	4273	33600	5070	11499	2432	353211
1947	102246	207765	3679	4563	36265	5138	13647	12313	385616
1948	115605	232900	3641	5336	34729	5198	16595	8409	422413
1949	126200	272347	3032	5322	39029	5299	19803	19781	490813
1950	143883	279654	4210	6799	42425	4698	22728	14562	518959
1951	165004	451488	3591	7445	57173	5148	28721	58617	777187
1952	213917	551142	6199	8980	95459	6161	37170	14983	934011
1953	183824	554737	1250	9555	89067	6708	40171	10152	895464
1954	220217	528181	221	11211	95689	1977	40384	2570	900450
1955	244403	532864	13	11232	100446	-2	41455	7197	937608
1956	255772	573914	0	11940	110001	0	45542	6612	1003780
1957	286037	620275	1	14652	125752	0	48674	3346	1098736
1958	303051	650419	11	15979	137777	0	48551	5744	1161533
1959	307925	608645	0	15309	143616	0	49619	8183	1133298
1960	336492	671286	0	16188	164185	0	55160	6478	1249790
1961	359211	807266	0	17590	173040	0	61260	6889	1425256
1962	350801	828150	0	19826	148824	0	60971	7948	1416520
1963	379447	810590	0	21014	156531	0	63255	9566	1440403
1964	407471	937242	0	23179	162595	0	68222	10662	1609371
1965	449821	1147803	0	24419	181429	0	75039	14963	1893474
1966	511473	1274848	0	21160	185022	0	80972	19182	2092656
1967	540770	1364916	0	24597	190336	0	86116	20141	2226876
1968	583809	1518348	0	31630	208310	0	92208	22803	2457108

TABLE 7

COMMONWEALTH AUTHORITIES TAXATION, 1963-82 (\$million)

(57) INCOME TAX
 (58) CUSTOMS AND EXCISE
 (59) SALES TAX
 (60) PAYROLL TAX
 (61) ESTATE AND GIFT DUTIES
 (62) PRIMARY PRODUCER TAXES
 (63) OTHER TAXES
 (64) TOTAL
 (65) REGULATORY FEES, etc.

(YEAR)	(57)	(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)
1963	1617.3	758.9	313.1	126.5	42.0	19.1	29.5	2906.4	0.0
1964	1870.3	814.9	325.2	136.4	46.3	21.3	29.6	3244.0	2.5
1965	2290.3	899.6	362.8	150.1	48.8	29.9	35.6	3817.1	2.3
1966	2544.4	1022.8	370.0	161.9	42.3	38.3	39.1	4218.8	2.1
1967	2723.7	1081.3	380.7	172.2	49.3	40.3	41.8	4489.3	2.3
1968	3028.0	1167.4	416.6	184.4	63.3	45.7	43.5	4948.9	3.0
1969	3408.2	1248.6	494.1	205.6	70.1	47.8	50.2	5524.6	3.3
1970	4041.8	1353.0	568.7	230.5	79.9	46.5	55.5	6375.9	3.5
1971	4602.4	1519.6	632.5	247.7	77.9	40.0	58.7	7178.8	4.6
1972	5284.4	1681.8	680.8	91.0	75.8	44.4	75.5	7933.7	5.4
1973	5701.7	1781.7	764.9	6.3	73.3	51.8	83.1	8462.8	8.0
1974	7498.2	2159.0	968.7	6.9	75.7	65.8	88.5	10862.8	54.1
1975	10140.7	2569.1	1154.3	14.4	80.0	165.3	41.7	14165.5	46.0
1976	11812.9	3375.0	1408.3	17.3	86.9	152.8	30.3	16883.5	54.3
1977	13946.2	3758.7	1650.3	18.6	87.7	194.8	38.2	19694.5	70.7
1978	15312.4	3965.5	1757.7	19.6	102.4	201.4	48.3	21407.3	87.1
1979	15913.3	5301.2	1769.8	13.1	83.5	234.7	60.0	23375.6	90.4
1980	18541.6	6594.1	1864.8	12.4	48.9	294.0	71.8	27427.6	120.6
1981	22343.5	7718.4	2102.3	13.2	17.0	311.7	80.5	32586.6	129.6
1982	26439.0	8150.4	2854.3	16.0	4.4	252.3	115.6	37832.0	159.9

TABLE 8
AGGREGATE COMMONWEALTH AND STATE FINANCES, 1850-1968 (Pounds
thousand)

(YEAR)	(66)	(67)	(68)	(69)	(70)
1850	571	567	4	297	0
1851	1160	1061	101	420	0
1852	2443	1723	720	691	0
1853	4925	4488	457	1563	0
1854	5054	6413	-911	1861	135
1855	4398	5120	-484	2213	1617
1856	4972	6190	5	2712	3102
1857	5181	5918	281	2663	3734
1858	5230	6134	144	2760	4267
1859	5336	7383	-140	2695	6442
1860	5319	8367	-349	2658	9820
1861	5561	7182	-119	2571	11302
1862	5897	7401	339	2547	14775
1863	5591	7642	-551	2465	15159
1864	6102	7890	-302	2398	15907
1865	7555	8263	736	2835	16302
1866	6888	9367	-700	2682	18743
1867	6858	9379	-514	3077	21751
1868	7097	9875	-1158	3075	24028
1869	7524	9098	-286	3221	26232
1870	7129	9387	-1037	3100	28409
1871	5843	7789	-844	2584	30144
1872	8655	9586	363	3720	31803
1873	9607	10832	557	4251	32313
1874	9712	11901	-150	4053	34361
1875	10414	12975	108	3697	35660
1876	12418	14980	450	4173	41235
1877	13553	15158	1273	4316	42916
1878	13091	16845	-245	4529	45747
1879	12688	18921	-1439	4453	53934
1880	13474	19333	-619	4571	62381
1881	16226	20547	1516	5384	66307
1882	18021	21628	2466	6094	69053

(YEAR)	(66)	(67)	(68)	(69)	(70)
1883	17149	26021	-453	6308	80746
1884	18211	27776	-899	6498	96194
1885	19529	28914	-1080	6909	106711
1886	19795	31091	-2032	7720	118122
1887	20813	29984	-1388	7745	122002
1888	22933	30014	418	8547	127213
1889	24610	31967	735	9510	138839
1890	24768	36811	-1683	9250	146884
1891	25647	36912	-1494	9325	156406
1892	25410	33237	-1209	9566	161890
1893	23427	29688	-2150	8093	169687
1894	23371	27642	-805	8161	172202
1895	18976	21573	-268	7291	172451
1896	24401	28241	-578	8960	178415
1897	25738	30616	-128	9211	181616
1898	26243	33019	-233	9571	185695
1899	27277	32233	440	9811	189399
1900	28772	34752	328	10218	194775
1901	30176	38381	-949	10615	225694
1902	32053	42503	-1108	11672	235150
1903	32690	41362	-186	12959	244332
1904	33090	37957	44	12418	250758
1905	34031	37303	194	12247	254275
1906	35761	38018	1319	12748	262019
1907	38660	40135	2409	13742	263927
1908	41026	43295	2968	15353	267738
1909	40880	47371	940	14456	276518
1910	44410	52257	538	15709	281960
1911	50616	61889	652	18649	294140
1912	55970	72389	566	21591	308813
1913	58819	78130	66	22304	327023
1914	62705	85453	9	23021	358191
1915	63079	103315	-2800	23907	400661
1916	74324	131209	2822	31721	477188
1917	78695	148941	-2434	33678	555789
1918	84383	151717	905	34680	687501
1919	95652	173334	-1168	44962	726992
1920	115171	190297	229	56246	798677
1921	138931	204734	-600	70727	849819
1922	141243	188723	-2567	67704	910265
1923	143622	180091	961	68854	934445
1924	149943	186487	2224	71206	985660
1925	157292	194847	-5	75581	1005503
1926	164330	210740	-3796	79652	1061682

(YEAR)	(66)	(67)	(68)	(69)	(70)
1927	178432	221047	3516	88103	1097098
1928	178306	227885	-5469	88558	1158474
1929	184603	228206	-3596	88605	1184391
1930	180210	220945	-10799	91965	1208487
1931	162256	202783	-25529	86639	1264457
1932	158104	185842	-18360	86710	1354625
1933	171242	185812	-4406	93470	1379591
1934	168306	188788	-5695	90809	1399878
1935	174975	198098	-2554	95192	1449208
1936	187819	207180	1080	104671	1459229
1937	191512	208930	912	108363	1474191
1938	205773	220661	3475	118822	1496120
1939	211180	231357	-3241	124644	1548136
1940	232924	279230	351	144381	1616378
1941	278867	396868	-504	181960	1704050
1942	353219	571417	3072	236874	1691609
1943	426756	831313	549	283554	2072041
1944	469057	821531	27854	325067	2425280
1945	502214	745809	28611	360103	2684421
1946	511172	684527	-6375	378196	2846422
1947	552031	624114	622	414041	3099099
1948	604423	636029	19129	454545	3154225
1949	709357	730393	25486	527203	3202248
1950	749694	837315	28644	560702	3343844
1951	1035675	1196777	17628	828859	3555651
1952	1264514	1363840	129973	996900	3839340
1953	1315835	1499470	13137	966451	4098941
1954	1325781	1475372	59175	980667	4355596
1955	1390504	1517604	66627	1027094	4590983
1956	1472715	1625919	46665	1101770	4812630
1957	1679811	1707661	173453	1213271	4988280
1958	1697479	1802237	97361	1289587	5074676
1959	1689999	1924501	20630	1271098	5224309
1960	1864144	2063373	38850	1410756	5408913
1961	2093583	2185616	141561	1593674	5586046
1962	2111280	2381716	18327	1592492	5827689
1963	2182081	2496038	25638	1636934	6181758
1964	2452964	2770444	14752	1834711	6476919
1965	2804358	3024008	102332	2141629	6784910
1966	3050722	3333833	92630	2363968	7118187
1967	3284908	3610499	112136	2528014	7515900
1968	3600302	3965236	153759	2818556	8060795

TABLE 9
ALL STATES TOTAL EXPENDITURE, 1850-1968 (Pounds thousand)

(71) DEBT CHARGES
 (72) BUSINESSES
 (73) OTHER PUBLIC WORKS
 (74) SOCIAL
 (75) LAW AND DEFENCE
 (76) PRIMARY INDUSTRY
 (77) OTHER
 (78) TOTAL

(YEAR)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
1850	5	16	57	37	108	45	298	567
1851	27	42	134	72	156	88	542	1061
1852	43	61	199	56	206	234	924	1723
1853	2	146	1437	167	262	950	1524	4488
1854	19	647	1513	332	309	1007	2586	6413
1855	86	841	705	244	377	776	2091	5120
1856	329	1277	1105	425	445	873	1737	6190
1857	277	1121	1383	419	587	802	1329	5918
1858	343	1336	1173	480	595	895	1312	6134
1859	408	2447	1284	462	591	983	1206	7383
1860	652	3207	1177	495	619	976	1241	8367
1861	693	2047	1150	537	664	902	1189	7182
1862	547	2397	864	560	698	837	1498	7401
1863	867	2281	794	676	1206	351	1467	7642
1864	1058	2128	918	621	1151	307	1705	7890
1865	1076	2308	973	620	1129	345	1810	8263
1866	1090	2575	1074	821	1232	395	2179	9367
1867	1346	2776	1063	773	1170	303	1949	9379
1868	1802	2615	954	911	1274	334	1984	9875
1869	2010	2361	860	813	1145	303	1606	9098
1870	2074	2325	784	883	1170	307	1843	9387
1871	2182	1842	749	640	950	236	1190	7789
1872	2170	2244	846	869	1208	305	1946	9586
1873	1941	2972	1066	1051	1321	400	2081	10832
1874	2202	3247	1267	1306	1242	437	2200	11901
1875	1952	4281	1464	1400	1279	526	2073	12975
1876	2698	4415	1676	1682	1399	603	2507	14980
1877	2052	4393	1857	1745	1453	731	2928	15158
1878	2236	5332	2076	2097	1684	780	2639	16845
1879	2319	6911	2528	2038	1878	767	2478	18921
1880	2687	7781	2162	1991	1817	769	2126	19333

(YEAR)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
1881	2976	8465	1918	2225	1708	740	2515	20547
1882	3196	8982	2076	2232	1791	781	2570	21628
1883	3372	11967	2253	2536	2049	1058	2784	26021
1884	3697	12539	2323	2687	2240	977	3312	27776
1885	4211	13104	2483	2662	2334	1120	2999	28914
1886	4634	13820	2407	2771	2741	1156	3562	31091
1887	4869	12724	2489	2847	2502	1130	3422	29984
1888	5112	12472	2796	2671	2575	1010	3380	30014
1889	5426	13371	2505	2934	2594	1336	3802	31967
1890	6241	17168	2714	3181	2713	1043	3750	36811
1891	6275	16642	3119	3352	2753	1127	3645	36912
1892	6260	13244	2674	3164	2823	1016	4057	33237
1893	7088	10498	1977	3063	2440	1050	3569	29688
1894	7266	9327	1746	2795	2351	899	3259	27642
1895	5781	7027	1253	2278	1819	696	2717	21573
1896	7250	9203	2142	2935	2268	1007	3434	28241
1897	7335	10833	2385	3097	2258	1032	3678	30616
1898	7426	12583	2445	3182	2447	1516	3422	33019
1899	7551	11668	2596	3152	2514	1138	3613	32233
1900	7610	13000	2696	3493	3015	1177	3760	34752
1901	7897	13528	3306	3732	3136	1286	4391	37276
1902	8302	13924	4423	4519	2143	1451	3766	38528
1903	8621	12899	4395	4613	2012	1359	3566	37464
1904	8721	11023	2806	4382	1929	1229	3464	33556
1905	9043	10051	2327	4504	1925	1530	3594	32974
1906	9289	9976	2046	4534	1914	2191	3572	33521
1907	9849	11670	1043	4496	1129	1914	5057	35157
1908	9636	13864	1065	4815	1977	1742	4227	37325
1909	10005	16531	1113	5332	2006	1803	4624	41415
1910	10448	18143	997	4709	2030	2292	5141	43758
1911	10374	20999	1476	4921	2106	3733	5565	49174
1912	10873	26116	1951	5480	2204	4279	6284	57184
1913	11217	29411	2446	5788	2427	3678	7280	62249
1914	11526	32506	2567	6329	2469	4602	7302	67301
1915	12161	31938	3293	6720	2555	4015	8738	69421
1916	13340	32238	3322	6950	2516	3398	8134	69899
1917	NA	NA	NA	NA	NA	NA	NA	67314
1918	NA	NA	NA	NA	NA	NA	NA	66781
1919	15858	27565	1931	8394	2768	5082	10597	72195
1920	NA	NA	NA	NA	NA	NA	NA	100726
1921	18800	46097	3730	12573	3897	19970	15327	120396
1922	20778	51228	4487	13464	3952	10517	15196	119620
1923	23023	51291	3789	13153	4036	10259	12984	118534
1924	25089	51928	4555	13977	4282	10703	12333	122870

(YEAR)	(71)	(72)	(73)	(74)	(75)	(76)	(77)	(78)
1925	27407	56063	5627	14492	4435	7271	14046	129344
1926	28191	61937	5697	15253	4714	8887	13080	137760
1927	29569	64748	6793	15731	4864	7114	20150	148969
1928	31071	63835	7758	17524	5150	8396	16470	150201
1929	35149	62569	8298	20173	5923	8103	12487	152702
1930	36973	58069	5753	20317	6055	8799	11389	147356
1931	41698	43975	3368	20080	5657	6955	9790	131522
1932	46870	36855	2356	19375	4881	4070	8281	122687
1933	42463	34631	5928	24679	4793	5230	8377	126103
1934	40950	35050	8936	22249	4842	5240	9291	126565
1935	39618	40670	9665	22357	5032	5193	10177	132715
1936	40396	41368	14378	23987	5308	5446	6854	137740
1937	39118	41630	9541	24998	5530	5260	9038	135112
1938	39477	44161	8401	27601	5881	3756	10774	140055
1939	40158	44623	10205	27973	5997	4119	9826	142906
1940	41523	45505	10540	30522	6059	4195	10081	148425
1941	42262	49289	8393	30311	6112	4307	10014	150690
1942	42763	59673	6508	25347	7535	4170	12337	158335
1943	41765	72684	4124	25134	8619	3279	14878	170483
1944	42142	73401	4802	25917	7498	3422	13070	170253
1945	46030	69267	5202	29415	7177	5629	11279	174000
1946	40949	71064	6585	28995	7512	6060	12303	173471
1947	40326	76884	9172	36183	8505	12932	14388	198385
1948	40626	93646	11145	45088	9772	18462	17323	236063
1949	41914	115655	15383	52529	11367	20957	19395	277199
1950	43999	140071	20825	63692	13255	25272	26944	334058
1951	46231	193580	29208	85902	15649	29048	33230	432848
1952	50545	277089	43213	116729	20115	37823	41812	587326
1953	54449	274385	42503	123144	23035	35668	44290	597474
1954	61225	274673	50172	133052	24373	39767	49558	632819
1955	70394	267199	56233	148107	25806	42540	46686	656966
1956	79540	275608	58725	163705	28956	41064	49238	696834
1957	86693	283550	63189	179651	32793	42436	53867	742179
1958	97123	267246	72012	194079	34577	40297	63851	769185
1959	105051	273722	79537	213710	37201	40143	66927	816291
1960	116850	286121	88671	236741	40277	36045	75808	880513
1961	125217	292851	101459	261493	44317	42462	80544	948343
1962	137455	299299	115837	282441	47344	46381	77236	1005993
1963	150862	302398	120820	299502	49434	47511	79982	1050509
1964	160201	307133	136218	324876	53373	54374	97551	1133726
1965	171996	331365	139343	364487	57705	59379	96619	1220892
1966	185276	337700	150300	397238	61526	68617	105619	1306272
1967	198539	351772	160383	435435	69364	71180	116412	1403083
1968	212556	370946	163069	478799	75898	78497	124675	1504439

TABLE 10
COMMONWEALTH AND STATE TAXATION COLLECTIONS, 1850-1968
(Pounds thousand)

	(79) CUSTOMS AND EXCISE	(80) INCOME TAXES	(81) LAND TAX	(82) PROBATE DUTY	(83) OTHER STAMP DUTIES	(84) MOTOR TAXES	(85) SALES TAX	(86) PAYROLL TAX	(87) GAMBLING TAXES	(88) LIQUOR TAXES	(89) OTHER TAXES	(90) TOTAL
(YEAR)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)
1850	221	0	0	0	0	0	0	0	0	0	76	297
1851	368	0	0	0	3	0	0	0	0	0	49	420
1852	636	0	0	0	3	0	0	0	0	0	52	691
1853	1486	0	0	0	0	0	0	0	0	0	77	1563
1854	1638	0	0	0	0	0	0	0	0	0	223	1861
1855	1967	0	0	0	0	0	0	0	0	0	246	2213
1856	2464	0	0	0	0	0	0	0	0	0	248	2712
1857	2488	0	0	0	0	0	0	0	0	0	175	2663
1858	2572	0	0	0	0	0	0	0	0	0	188	2760
1859	2494	0	0	0	0	0	0	0	0	0	201	2695
1860	2457	0	0	0	0	0	0	0	0	0	201	2658
1861	2364	0	0	0	1	0	0	0	0	0	206	2571
1862	2326	0	0	0	0	0	0	0	0	0	218	2547
1863	2258	0	0	0	0	0	0	0	0	0	207	2465
1864	2236	0	0	0	0	0	0	0	0	0	162	2398
1865	2642	0	0	0	34	0	0	0	0	0	159	2835
1866	2458	0	0	0	70	0	0	0	0	0	154	2682
1867	2825	0	0	0	93	0	0	0	0	0	159	3077
1868	2830	0	0	6	86	0	0	0	0	0	153	3075
1869	2973	0	0	2	92	0	0	0	0	0	154	3221
1870	2848	0	0	5	86	0	0	0	0	0	161	3100
1871	2335	0	0	3	104	0	0	0	0	0	142	2584
1872	3413	0	0	28	125	0	0	0	0	0	154	3720
1873	3901	0	0	52	134	0	0	0	0	0	164	4251
1874	3659	0	0	78	148	0	0	0	0	0	168	4053
1875	3466	0	0	36	32	0	0	0	0	0	163	3697
1876	3879	0	0	52	52	0	0	0	0	0	190	4173
1877	3985	0	0	57	54	0	0	0	0	0	220	4316
1878	4096	0	50	86	61	0	0	0	0	0	236	4529

(YEAR)(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	(88)	(89)	(90)	
1879	3892	0	202	69	58	0	0	0	0	0	232	4453
1880	3947	7	113	58	212	0	0	0	0	0	234	4571
1881	4497	11	156	94	375	0	0	0	0	0	251	5384
1882	5135	10	141	94	458	0	0	0	0	0	256	6094
1883	5311	10	150	107	461	0	0	0	0	0	269	6308
1884	5487	9	146	104	472	0	0	0	0	0	280	6498
1885	5788	10	150	145	528	0	0	0	0	0	288	6909
1886	6307	10	360	133	617	0	0	0	0	0	293	7720
1887	6279	12	272	139	651	0	0	0	0	111	281	7745
1888	6837	13	280	178	845	0	0	0	0	110	284	8547
1889	7693	47	235	261	870	0	0	0	0	115	289	9510
1890	7244	53	231	436	880	0	0	0	0	116	290	9250
1891	7607	91	234	315	663	0	0	0	0	115	300	9325
1892	7818	122	235	422	555	0	0	0	0	114	300	9566
1893	6443	139	232	334	544	0	0	0	3	113	285	8093
1894	6566	137	266	325	479	0	0	0	4	110	274	8161
1895	5722	305	256	271	396	0	0	0	4	107	230	7291
1896	7100	369	241	320	549	0	0	0	4	104	273	8960
1897	6900	633	370	342	578	0	0	0	5	103	280	9211
1898	7010	499	598	494	572	0	0	0	6	102	290	9571
1899	7284	522	456	590	556	0	0	0	7	101	295	9811
1900	7665	627	533	269	715	0	0	0	7	101	301	10218
1901	7905	671	508	435	704	0	0	0	7	101	284	10615
1902	8894	659	518	558	657	0	0	0	7	99	280	11672
1903	9685	1116	564	520	689	0	0	0	11	100	274	12959
1904	9106	1033	512	644	742	0	0	0	12	100	269	12418
1905	8799	1110	590	628	729	0	0	0	11	100	280	12247
1906	8989	1213	583	723	838	0	0	0	16	101	285	12748
1907	9648	1323	583	813	958	0	0	0	25	103	289	13742
1908	11645	1232	434	760	860	0	0	0	27	105	290	15353
1909	10844	1168	352	855	816	0	0	0	27	100	294	14456
1910	11593	1287	330	1191	882	0	0	0	28	100	298	15709
1911	12981	1433	1827	951	1020	0	0	0	33	102	302	18649
1912	14710	1965	1912	1444	1116	0	0	0	40	97	307	21591
1913	15553	2156	2147	940	1029	22	0	0	47	97	313	22304
1914	14978	2869	2179	1253	1214	33	0	0	53	96	346	23021
1915	14877	3246	2511	1312	1388	82	0	0	55	94	342	23907
1916	16934	7696	2927	2047	1493	101	0	0	87	79	357	31721
1917	15610	9796	3122	2648	1591	118	0	0	296	136	361	33678
1918	13224	12908	3138	2392	1807	150	0	0	550	139	372	34680
1919	17427	17706	3290	2544	2079	173	0	0	764	158	821	44962
1920	21575	22021	3166	3751	2939	289	0	0	1217	289	999	56246
1921	31810	26604	3275	2868	3511	328	0	0	1508	413	408	70727
1922	27630	27641	3441	2940	3278	451	0	0	1650	466	207	67704
1923	32872	22858	3206	3354	3649	595	0	0	1612	480	227	68854

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