I wish to deal for a few minutes with some of the commodities that were considered by the tariff advisory board. It is a well-known fact that the Liberal platform of 1919 enumerates a large number of commodities which they proposed placing on the free list. After enumerating those commodities, of which cement was one, the resolution concludes with this sentence:

The Liberal party hereby pledges itself to implement by legislation the provisions of this resolution when returned to power.

The tariff board has investigated the duty on cement, and anyone who reads the evidence which was taken in that case must come to the conclusion that the manufacturers of cement are not entitled to tariff protection. I find that during the last year for which I can get complete returns, there was imported into this country 73,652 hundredweight of cement, on which there was a duty collected of \$5,875, or eight cents per hundredweight. There was manufactured in Canada, 35,230,527 hundredweight. There was exported 900,000 hundredweight, which left to be consumed in Canada, 34,330,527 hundredweight. Now it can be readily seen that with a duty of 8 cents per hundredweight, the protection furnished on the amount consumed in the home market amounted to \$2,746,442. Putting it in another way, that amount of protection is provided, for while the government obtains one dollar in revenue, it provides for the industry, \$467, or in the ratio of \$1 for the treasury and \$467 for the industry. In the light of those figures I can see no reason why we should not have had cement placed on the free list in this budget.

Sewing machines have also been investigated by the tariff board. The number of sewing machines imported during the last year for which complete returns are available was 19,929, valued at \$593,657, or at an average price of \$30 per machine. The duty collected was \$161,953, or an average duty of \$8.12 on each sewing machine. The Bureau of Statistics inform me that only one company manufactures this machine in Canada, and hence they could not furnish me figures giving the number of machines manufactured. But they did give me the value of those exported, namely, \$3,464,098. Reckoning each machine at a value of thirty dollars, we find that 1,135,469 machines were exported.

I may say that I have selected some of these articles because they are in general use, and [Mr. B. W. Fansher.]

the following tabulations will, I believe, be of interest to the house:

Stoves, coal, wood and oil-	
Imports	
Duty collected	126,382
Percentage	
Total manufactured in Canada.	
Exported	114,482
Used in Canada	5,560,720
Protection afforded	1,390,180
Ratio	

That is, for every dollar received by the treasury eleven dollars was provided the protected manufacturers.

Furniture is very necessary to the settler, and in fact to every citizen. What do I find in regard to furniture manufactured entirely from wood? These are the figures:

Imported into	Canada	 \$ 2,271,777
Duty collected	thereon	 634,980
Percentage of	dutv	 .28
Manufactured	in Canada	 35,733,818
Exported		 296,778
Used in Canad	la	 35,437,040

For every hundred dollars' worth of furniture imported twenty-eight dollars was collected in duty. It is obvious that every time a hundred dollars' worth of furniture is manufactured in Canada there is provided by way of protection to our furniture manufacturers an equal percentage, amounting to \$9,922,371. The ratio between the treasury and the manufacturer is 1 to 15.7.

Now let me give some figures with regard to enamelware. The conditions surrounding the manufacture and sale of this commodity have been examined by the tariff board, and anyone who reads their report can come to no other conclusion, it seems to me, than that the tariff duty should be reduced. Here are the figures:

Imported	\$ 314,369
Duty collected	100,778
Percentage	.32
Total manufactured in Canada.	2,171,384
Exported	32,882
Used in Canada	2,138,502
Protection afforded	
Ratio	1 to 6.8

I have similar figures relating to cutlery most of which we import.

Imported	\$1,401,801
Duty collected	341,265
Percentage	24.34
Total manufactured in Canada.	693,100
Exports	958 692.042
Used in Canada	169,443

We collected 24.34 per cent on a million and a third dollars' worth of these imported goods in order to protect less than nalf of that amount manufactured at home.