

they supply their goods entirely to the city trade. In proof of that I have only to point out that there are two items in the customs tariff for boots and shoes, one for leather boots and shoes, not otherwise provided, and the other for boots, riveted, nailed or wire-fastened. The latter are the shoes worn by the farmers around the farm or workingmen in the factories. How much do you suppose we received last year by way of duties on these shoes? The magnificent sum of \$3,000. \$3,000 for the workingman's shoe as against \$934,000 for the shoe that is used in the city; yet the farmers are told that they are being robbed by the shoe manufacturers. When it comes down to the ordinary every-day shoe, we must remember that it is not imported into Canada, for the simple reason that the Canadian manufacturer turns it out at a price which does not justify importation from the American manufacturer.

The items that I have enumerated, which comprise a very small number of the items in the tariff and a comparatively small number of those items which may be properly be classed as luxuries, represent a duty of \$30,641,000 or a tax of 10 mills, or 1 cent, upon the dollar on every \$3,000,000,000 of land assessment. If you destroy the tariff on these items alone and place a tax upon the land to raise the necessary revenue, you will tax the land on a basis of one cent on the dollar without regard to any of the other items in the tariff. The items which I have mentioned amount to \$30,000,000, but our total collections through the customs last year amounted to \$161,000,000.

A return was brought down a few days ago showing that the total duty paid upon agricultural implements during the fiscal year 1918 was \$4,617,000, of which the country lying west of the Great Lakes paid \$2,713,000; and that upon these implements the war tax was \$1,500,000, of which the West paid \$949,000. If you divide that among the farms in the West, which, according to the latest statistics, number 218,000, you will get back almost exactly to the figure quoted by the member for North Oxford (Mr. Nesbitt) last night. You will find that the average duty paid by the farmers of the West upon implements, regardless of the size of their farms, which, according to the statistics available last year, averaged a little over 355 acres, was less than \$25 per year. Comparing that with the amount they would have to pay under a land tax, I am sure that the farmer of the West would be satisfied with the taxes as they are.

The proposals of the Finance Minister provide for considerable reductions in the tariff. We have been told by the various members from Western Canada that they would rather have seen the Government make no changes at all than make the changes they did. I cannot believe that they are in earnest when they say that, or, if they are in earnest, that they represent public opinion in their own ridings. I am sure that a great deal of this is camouflage, and that the reason for much of it is found in the fact that nominations are proceeding in the Western Provinces at this time. Surely they cannot expect the Government, facing as it does a very large deficit, to make material changes in the tariff without full investigation.

I have already spoken on the matter of reciprocity, and I shall not deal with it on this occasion. Mr. Speaker, I am in favour of the establishment of a regular financial board or committee which will have absolute control of the tariff and which should make recommendations to the Government from time to time. I have no doubt in the world that certain manufacturers in Canada do take advantage of the tariff on certain lines; I am quite willing to admit, from my knowledge as a business man, that such is the case. But I am equally honest in saying that the great majority of the manufacturers in Canada do, I believe, make up their price lists entirely irrespective of any duty which may or may not be imposed upon the articles which they manufacture and sell. The prices of articles manufactured in Canada are, in the main, fair to the Canadian producer; that is proved by the fact that we do not import similar articles from the United States or from any other country.

I regret that while the Minister of Finance has spoken very strongly in favour of increasing our output from the land, the mine, the forest and the field, he has not seen fit to give some assistance to the iron ore industry in Canada. Some arrangement should have been made along this line, because the production of this mineral is carried out on a basis entirely different from that on which other minerals are produced.

The facts are these. We are facing a debt of practically \$2,000,000,000. The annual interest charges on this debt will be \$115,000,000; our pensions will amount to \$35,000,000 or \$40,000,000, and in addition we have the regular expenses of the country. We are asked to produce and save, but the Government must assist by aiding new fields of production wherever necessary—in connection with the products of the field, the