did not tell the House that during four years of their Administration deficits occurred, not of \$6,500,000, but of \$10,500,000, an average deficit of \$2,500,000, as compared with one of \$1,600,000 during the Administration of the Liberal party. But the hon. gentleman did not tell the House that the taxation of the people increased largely when the Conservatives had the deficits. The average taxation during the Liberal regime was \$18,195,000, but under the Tory Administration during the years of their deficits the taxation of the people was \$24,317,000, or an increase of over \$6,000,000, with a deficit of \$10,500,000. I ask the hon. gentleman to compare the statement in that light, and he has the figures before him, and I am sure he will conclude that I am giving a fair statement of the facts of the case. But the hon. gentleman, passing away from the deficit, sought to prove that the debt of this country did not bear more heavily on the people of Canada than did the debt of the United States on the American people. When we consider the cause of the debt of the United States to be the great war which was commenced in 1861, and raged with tremendous force for four long years, and increased the public debt of that country to \$2,700,000,000 odd, and when we remember that during the last thirty years they have reduced that extraordinary debt down to \$924,000,000, as it was on the 30th June, 1890, we must see that this reduction is indeed remarkable. If the hon, gentleman divides that debt amongst the population of the United States, he will find there is only an average of \$14.60 per capita, or, if he divides it as to families, he will find there are only \$73 for each family in the United States ; and if he takes the interest upon that debt, which amounts to \$36,000,000 at the present time, he will find that the *per capita* rate is only 57 cents, or \$2.85 per family. Now, Sir, I will throw in the State debt, in order to show you the extraordinary difference between the rate per capita in this coun-try and in the United States. This State debt of the United States amounts to \$229,000,000, the country debt amounts to \$200,000,000 and adding thereto the \$924,000,000 national debt, it makes a total of **\$1**,353,000,000. But, Sir, if we divide that by the population of the United States, we will find that the per capita tax upon the people of the United States is only \$21.50, whereas the per capita tax on our debt in Canada amounts to \$46 per head, \$230 per family, and the interest amounts to \$1.85 per head, or \$9.25 per family, as compared with \$2.85 per family in the United States. The hon. gentleman made another comparison. He stated that the expenditure last year in the United States was something like \$346,000,000, but he must remember that he included in that \$346,000,000, \$48,000,000 which was credited to the sinking fund, so that if he subtracts \$48,000,000 from \$346,-069,000 he will find that in all the other departments of the Government there were only expended \$297,000,000 by the United States. But he told the House that we had a great many payments in Canada which they had no corresponding payments for in the United States, and, therefore, the comparison between the two countries, without throwing out these extra expenditures, would not be a fair and just one. Well, that is true. Let us throw out from both accounts the expenditure which one bears, and which the other does not. The hon. gentleman spoke in regard to the subsidies to the provinces amounting last year to \$3,905, I pected that I should follow the member for Mr MACDONALD (Huron)

of our expenditure. He spoke of the administration of justice, which was \$700,000; but here I must put into possession of the hon. gentleman this fact : That if the Canadian Government spends this sum for the administration of justice, the United States Central Government spends a very large sum for that same purpose. He will bear in mind that the Supreme Court of the United States, sustained by the Central Government, has eight judges; the Circuit Courts of Claims have five judges : the Superior Court of the District of Columbia has six judges; the District Courts, fiftyeight judges ; and the Circuit Courts, nine judges : making eight-six judges, at a cost of about \$500,000 to the United States, as compared with the \$700 .-000 it costs for the administration of justice in Canada. The hon. gentleman told us also that the Canadian Government sustained the penitentiaries. an item which did not appear in the expenditure of the United States; we will throw out that item amounting to \$404,000. We will also throw out, our expenditure on the Militia amounting to \$1,200,000, an expenditure which the Central Government of the United States does not have, because, as we know, the different States support their own militia. And as I have thrown out the sinking fund from the American expenditure, it is right that I should also throw out the amount of the Canadian sinking fund which amounted to \$1,888,-000 last year. That makes a total of about \$8,000,-000, and subtracting that \$8,000,000 from the \$36,000,000 of expenditure in Canada, the expenditure of our Government outside those expenditures I have mentioned would be \$28,000,000. I think that is the sum which the hon. gentleman stated we really possessed. The hon. gentleman must remember, however, that, on the other hand, the Government of the United States have large payments for which we have no similar payments, and if it is right and just that I should throw out those payments that they have not, it is but right and just that we should throw out of their expenditure the payments which we have not. The United States pay for their navy \$22,000,000; we have no navy to support; their military establishments cost them \$44,000,000, for which we have no similar expenditure ; their pensions cost them \$107,000,000 ; their diplomatic and consular service in different parts of the world cost \$3,000,000, and the District of Columbia costs them \$2,900,000 over receipts. Now, Sir, adding these altogether we have a total of \$178,900,000 paid by the United States on expenditures, for which we have nothing similar in Canada, or, in other words, we take away from their total expenditure of \$297,000,000 60 per cent., and we take away from Canadian expenditure 221 per cent., so that in Canada we have 78 per cent. of the total income to spend upon departments similar to those in the United States, and the United States have only 40 per cent. to spend. Therefore, we can conclude upon this basis that the per capita expenditure in Canada would be \$5.44, and the per capita expenditure in the United States would be \$1.89, or a difference of \$3.55 per capita in the United States, according to this equitable basis which I have drawn up, and the principle of which has been admitted by the hon. gentleman who discussed these questions yesterday. Now, Mr. Speaker, in passing from that particular line of thought, it will not be ex-

000, and we will throw that out of the \$36,000,000