

farm wagons and so forth. He pointed out the difference between the duty in 1921 and in 1928, and said:

I have figures covering a long list of agricultural implements and comparing the prices of January, 1924, with the prices after the reduction in duty, showing that the reduction actually was reflected in the price of the commodity on which the duty was reduced.

I must say that that statement struck me as an exceptionally strong argument if it were well founded in fact, so strong that I wanted to satisfy myself about it. I did not go to any bureau of statistics—I have heard so many statistics given in this house since I have been here; I have seen member after member get up and make columns of statistics do a skirt dance in order to prove a certain point; so in order to satisfy myself I went to the people who sell these things and got from them their price lists for 1921, 1924 and 1928. I took the items given by my hon. friend, together with some others which he did not include, and according to these price lists the prices were as follows:

	1921	1924	1928
Spring tooth harrows..	\$ 14 50	\$ 15 25	\$ 15 50
Disc harrows..	45 00	51 50	50 50
Manure spreaders..	187 00	216 00	180 00
Farm wagons, trucks..	65 50	64 50	59 00
Cream separators..	93 50	88 00	92 00
Hay presses..	229 00	263 00	272 00
Hay rakes..	47 00	51 50	50 50
Ploughs..	23 00	22 25	21 50
Reapers..	135 50	145 00	138 00
Mowers..	83 00	90 50	87 00

It will be noticed from this list that many of these articles cost more in 1928 than they did in 1921, with a few exceptions. Some articles are a little lower, but there is an appreciable reduction in the price of only one machine; that is the manure spreader. In 1921 that machine sold for \$187, in 1924 for \$216 and in 1928 for \$180.

Mr. ILSLEY: What month did my hon. friend take in 1924?

Mr. MacDONALD (Cape Breton): I took the price list for the whole year.

Mr. ILSLEY: Does my hon. friend know that the price lists were changed shortly after the beginning of the year as the result of the reduction in duty? That was my argument. Unless my hon. friend's list for 1924 is based on the January prices of that year his figures are not of value.

Mr. MacDONALD (Cape Breton): I do not think there was much difference in 1924. I refer now to the one article which does show some appreciable reduction; that is, the manure spreader. It would appear that all these reductions in duty have only re-

sulted in lowering the price of that one article.

Now I wish to refer to the matter I mentioned in opening my address; I want to join with my hon. friend from Pictou (Mr. Cantley) in protesting against the refusal—because that is what it amounts to—of this government to implement the Duncan report with regard to the bonus on steel. That report was made in 1926 and this particular recommendation is found on page 37. To make my point clear I am going to read the recommendation in order to place it on Hansard:

It was pointed out to us that, at its inception, the Nova Scotia steel industry enjoyed national aid in the form of a bounty. This system of bounties prevailed for many years.

We were asked to recommend that a bounty should be again made available. In this connection we have thought it right to give consideration to a point which was emphasized in the course of the evidence, viz.—that a drawback of 99 per cent of the duty is given when imported coal is used for metallurgical purposes, and that this is tantamount to giving a bonus of that amount, since it means that the Dominion is yielding up money which otherwise under its general policy in regard to bituminous coal would accrue to it. While there are, no doubt, other angles from which this concession can be regarded, it does in its operation have the effect of a bonus, and it is difficult to see how the same bonus can be denied to native coal.

Having regard to the bounty system previously applied, and to this aspect of the application of the drawback, we recommend that a bonus should be given in respect of steel when Canadian coal is used in its manufacture, and that the bonus should be calculated on the basis of the present drawback for every ton of coal used in such manufacture.

There we have a clear and definite recommendation. In the preceding paragraphs the report refers to the customs tariff with regard to steel, and there it is made plain that the commission were not dealing with the customs tariff, since that matter was before the tariff board at that time. Just here I should like to point out that in my opinion the tariff board has absolutely nothing to do with the question of a bonus; these are two separate and distinct matters, having to do with entirely different considerations. However, the fact remains that the government have not implemented this recommendation, so what follows? Is there any excuse for that failure? The defence of the government has been left in the hands of the Minister of National Defence (Mr. Ralston), the representative of Nova Scotia in the present cabinet. I may say to him, having known him for so long and respecting and liking him as I do, that I regret very much that he saw fit to present the defence which he did in this connection. Far better indeed for him to have remained silent