

Sir HENRY DRAYTON: These figures cannot be right and that basis correct.

Mr. ROBB: I will give my hon. friend the parts. The figures for agricultural implements under tariff item 445 are as follows:

From the United Kingdom..	\$	2 50
From France..		3 00
From Denmark..		3 20
From Sweden..		954 50
From United States..		26,742 24

Sir HENRY DRAYTON: You take what you actually brought in last year and apply the reduction to it, and it gives you a resultant loss of \$21,863?

Mr. STEVENS: One of the reasons given for this change is that it is going to make a substantial saving to the consumer, and the justification, as far as the manufacturer is concerned, is that he gets a corresponding or compensating reduction in certain raw materials entering into the manufacture of the goods. With a little assistance, and with absolutely authentic price lists for the last ten

years, I have made some computations here which certainly are interesting to me, and which I believe will interest hon. members of the House; and if the Chairman will permit me, I will include in this item, mower, binder, and farm wagon. I take the binder first, and I am taking what is looked upon as a standard article, a seven-foot binder, on the basis of two annual October payments. I am simply taking the price list and not discussing cost as delivered at any special point. This is the price list issued presumably the eastern price list, but in any event the comparison is all on the same basis.

Mr. CALDWELL: Will that be f.o.b. the manufacturer?

Mr. STEVENS: I would not say that. These would be the entered prices. I will read this and give it to Hansard, so that it will appear in proper shape. I will not violate the rules of the House by inserting in Hansard anything which I do not deal with here. The figures are as follows:

	1916 May 1	1916 Dec. 1	1917 Dec. 1	1918 Dec. 1	1919 Dec. 1	1920 Dec. 1	1920 Dec. 1	1921 Dec. 1	1923 Feb. 21	1923 Nov. 1	1924 Apr. 11
	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.	\$ cts.
7 ft. Binder, 2 Oct. 1st payments.....	139 00	155 00	216 00	230 00	227 00	247 00	293 00	235 00	243 00	264 00	251 00
Farm Wagon, 3½ arm, tires 3 x ½, 2 payments, 6 and 12 months.....	69 50	74 50	96 00	109 50	110 50	125 00	147 50	119 50	119 50	126 00	119 00
6 ft. Mower, 2 Oct. payments	61 00	65 00	88 00	91 00	89 00	98 50	122 50	99 00	101 50	108 50	103 50
Bar iron and steel per 100 lbs. base price.....	2 27	2 41	3 34	4 11	2 98	3 32	3 73	2 52	3 52	3 14	2-92

Now, referring to the case of the binder, I would ask hon. members to note that after November, 1923, came the budget and we have a reduction on April 11, after the budget to \$251. The reduction made in price on account of sales tax and duty changes in the budget of April 10 is \$13, from the November, 1923. The actual reduction of sales tax and duty amounts to \$24. On this basis the price to-day is \$11 higher than it was on the last list of November 1, 1923. That ought to be borne in mind. As a matter of fact, the sales tax alone which has been taken off is \$14.20, and yet the reduction in price is \$13.

Mr. COOTE: Are you including the sales tax on the retail price of the binder?

Mr. STEVENS: I am including the sales tax on the list price in Ontario.

Sir HENRY DRAYTON: Factory price.

Mr. STEVENS: Then, in the case of the 6 foot mower, on April 11, following the budget, there is a reduction of \$5. But the sales tax reduction is \$6.14, so that the reduction is within the sales tax and does not include the reduction of duty.

Then take the farm wagon; after the budget there was a reduction of \$7, but the sales tax reduction alone in this case is \$7.13.

Mr. McMASTER: Do the prices quoted include the sales tax?

Mr. STEVENS: I am quoting the exact Ontario list price officially issued by the factory.

Mr. McMASTER: Does that list price include the sales tax or not?

Mr. STEVENS: Yes, in each case. In any event it would not make any difference whe-