comfortable living, with food to eat and raiment to wear and houses to shelter us and keep us warm, we ought to give Canada everything else, if needs be, and then feel we have been doing only our duty in view of what has been done for us. I would like to see that spirit of sacrifice and service more manifest than the spirit of selfishness in our thought and action.

Mr. WILLIAM STEWART LOGGIE (Northumberland, N.B.): Mr. Speaker, I have very much pleasure in saying that I heartily endorse the closing remarks of the hon. member for Macdonald (Mr. Henders). His words, I am sure, stir our hearts regarding the matter he has so forcibly placed before us. This is the first time I have availed myself of the opportunity of addressing you during the life of the present Parliament, and I do not think I could do otherwise than congratulate you, Sir, and the people of Canada for the finding that they reached during the elections of 1917. I can not go on with the matter directly before the House without congratulating the country on the splendid efforts that our boys made on our behalf and on behalf of right and a righteous cause, and I am sure their work and their devotion to their country will go down in history to the credit of this young and rising nation. I do not think I would be fully performing my duty on this occasion if I did not say that my sympathy and love goes out to the relatives of the deceased soldiers whose remains lie in the fields of France and Flanders.

Having said this much, may I summarize what I see is the Budget before the House on this occasion? In a few words, as I understand it, this is the existing situation. The estimated ordinary revenue for the present fiscal year, as estimated on a basis of last year's rates and imports, will reach a total of \$280,000,000. estimated expenditures for interest during a like period will be in round numbers, \$108,000,000. Our expenditures for ordinary purposes, other than interest, will be about \$162,000,000. Therefore, our ordinary expenditures will amount to \$272,000,000 or \$10,000,000 less than our revenues. start out then with \$10,000,000 to credit. We revise the tariff and we lose thereby \$17,000,000, so that we are behind \$7,000,000. In order to make up that loss, we say to the people of Canada: We will raise it by direct taxation. We ought to bear in mind that the \$17,000,000 reduction in taxation inures to the benefit of the consumers of Canada. The amount that we lose thereby in revenue is made up by direct taxation, so that the accounts balance, as it were, and leave a small amount to our credit. The remaining \$350,000,000 of indebtedness is for war purposes on capital account, and it is proposed to borrow money to provide for that sum. I quite endorse that action because I believe that the raising of the ordinary revenue and the interest on our large indebtedness is all that we should ask the people of Canada to bear for some years to come.

Having summarized what the Budget is, let me say that it will give me very much pleasure to support it and the resolutions now before the House, for the following reasons. First of all, we shall have the necessary money to provide for expenditure without unduly interfering with the vested interests of the manufacturers of this country. We must realize that inasmuch as capital is invested, and as capital gives employment, it is our duty, as far as is consistent with the interests of the consumers, not to interfere unduly with the manufacturing interests of this country. I support the Budget because it gives us a reduction in taxation of \$17,000,000, which inures to the benefit of the consumers of Canada, and that \$17,000,000 will approximate to \$30,000,000 when you add the distribution profits to it. I support the Budget also because the loss that accrues to us because of the reduction in the custon tariff is made up by direct taxation without undue hardship on the business of the country. I support the Budget for another reason. We have the promise of the Minister of Finance that next autumn he will make a scientific investigation of the whole situation as it relates to capital and production, and to the cost of manufacturing Canadian commodities as compared with the cost of foreign commodities. I think those are fairly good reasons why I should support the proposals laid before the House on this occasion.

I take this opportunity to say that I oppose the amendment introduced by the hon. member for Brome (Mr. McMaster), and I shall vote against it for this reason among others: One clause of his amendment reads in part as follows:

That to relieve the present situation the tariff should be so framed as to free the food of the people.

If the hon, gentleman had qualified that, I might not have been able to take the stand I feel I ought to take. I oppose this provision on principle. I do not believe that all food should be put on the free