The estimated value of live stock in possession of same soldier settlers for three years shows:—

Year	Estimated Total Value	Average Value per Farm
	\$ cts.	\$ cts.
1921. 1922. 1923.	13,829,601 00 13,398,397 40 11,805,033 00	755 01 735 53 634 75

While these figures show that there has been an increase in the numbers, the value of live stock was less in 1923 than in 1922.

By provinces the value of crops produced and the value of live stock are shown in the following table:-

Province	Value of Crops produced	Value of Live Stock held by Settlers
	\$ cts.	\$ cts.
British Columbia Alberta Saskatchewan Manitoba Ontario Quebec New Brunswick Nova Scotia Prince Edward Island	4,227,675 90 5,212,382 05 1,203,268 00 1,012,101 00 171,639 00	3,695,483 50 3,394,858 00 1,577,072 00 1,022,990 00 238,906 00 237,244 00 239,734 00
Dominion.	13,882,454 95	11,805,033 00

The survey shows further that throughout the Dominion 85 per cent of soldier settlers have kitchen gardens, 78 per cent have milch cows, 47 per cent brood sows, 55 per cent other pigs and 78 per cent poultry.

That the Government has not been hard on the soldier settlers is shown by the following facts:

facts:	
No interest was charged on stock and equipment purchases for	Ø 1 500 000
two years	\$ 1,500,000
instruction	224,418
by amendments of 1922	10,269,109
Losses on reverted lands  No charges for inspectional ap-	618,571
praisal and legal services Saving to settlers by discount to Government on implement pur-	724,440
chases	1,220,572
price paid	3,530,113

\$18,087,223

In addition, by the Government loaning the money at a low rate of interest the Government lost approximately 1½% per annum. Also, an opportunity has been given to settle on cash-down payment of only 10% of the land value, making the risk far higher for the Government.

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Special rates over the railways have been procured for the settlers, which has amounted to a large sum.

The total amount of live stock purchased during the periods covered by the Bill is:

Up to October 1st, 1920..... \$ 9,275,000 From October 1st, 1920 to October 1st, 1921..... 2,500,000

Hon. Mr. WILLOUGHBY: On some loans the Government made a profit, as a matter of fact. I do not know whether you have any returns as to that.

Hon. Mr. DANDURAND: I think I brought to the Senate last Session a statement indicating operations on land, and I am not sure but it showed some such figures.

Hon. Mr. WILLOUGHBY: There were gains. I know these soldiers have been applying many times for a reduction or re-valuation of their land.

Hon. Mr. DANDURAND: This Bill covers only the live stock.