last two years, and it gives me pleasure to say so. The conditions in the industry have by no means passed beyond the reach of criticism, but I believe in giving credit for what has been done as an encouragement to further effort.

The importance to Canada of its dairy industry is stressed by Mr. Ruddick in a rather interesting way. The estimated value of the total dairy production in 1925 is \$300,000,000, nearly three times as great as it was fifteen years ago. Mr. Ruddick says:

The report on mineral production in 1924, gives the total value as \$209,583,406. This includes everything that comes out of the earth—gold, silver and other precious metals, iron, copper, nickel, etc., coal, natural gas and oil, salt and gypsum, construction material like cement, stone, sand, lime and all clay products including brick. And yet the total value of all these materials is only a little more than two-thirds as much as the value of Canadian dairy production.

The mining man leaves a desolation behind him. The dairyman improves the land he occupies, and leaves it in better condition for repeating the production, and yet I daresay that the average "man in the street" if asked would tell you that the mining industry is of greater importance to this country than the dairy industry. Perhaps he judges by the larger amount of space it occupies in the public press, or by the larger number of high salaried men employed in developing it. I may be prejudiced, but it seems that the public lacks a sense of proportion in this matter. Mining is a highly speculative industry. Fortunes are lost as well as made by those engaged in it. Dairying offers no opportunity for acquiring great wealth, but it does open one of the surest and safest roads to a competency that is to be found in the whole realm of agriculture for the man who is willing to stick to it.

I had no idea that such conditions prevailed in this country. For that reason I am coupling the dairy interests with farming, and I think it becomes the duty of this government or of any other government to advance agriculture and the dairying industry by every possible means.

Following the introduction of the protective tariff, Canada went ahead by leaps and bounds. In 1870 Fort Garry was a place where there was nobody but Indians; to-day it has a population of 260,000. Not only that, but Edmonton, Calgary, Brandon, Portage la Prairie and many other cities in what was called the Northwest Territories have all made wonderful progress and have been brought into touch with the outer world by that greatest of all advertisers of the Dominion of Canada, the Canadian Pacific Railway.

Coming now to the budget, my profession is not that of Minister of Finance; I am a worker; I never have any money to finance with, but I have a head on me, and I know when it is raining. In the first place we had a solemn promise from the right hon. the Prime Minister (Mr. Mackenzie King) previous to the election that a tariff board would be appointed and that all matters in

connection with the tariff would be submitted to that board before any changes were made. That was stated not only by the Prime Minister but I think by every one of his candidates; it certainly was promised in my riding. Then when parliament assembled we found that the Speech from the Throne also contained a promise that a tariff board would be formed and that no changes would take place in the tariff until they had been considered and reported upon to this House by that board. After a great deal of discussion, as we all remember, the Speech from the Throne was adopted by the House. When the Speech from the Throne was adopted, it became, in effect, an order to appoint that board and to carry out the promise made with regard to the tariff not only during the election, but again specifically in the Speech from the Throne itself. But that was not done. Without any warning this budget was brought down, proposing considerable changes in the tariff. I want to say right here that I have the greatest respect for the gentleman who occupies the post of Minister of Finance (Mr. Robb). He comes from a constituency just across the river from mine, and there is no gentleman in that part of the country who is more highly thought of. At one time he was employed in the town in which I live, and it was only the other day that a very prominent man asked me about him and spoke of him in the very highest terms. I believe the hon, minister was actuated by what he thought was right when he brought this budget before the House.

We find that the budget reduces the postage rate. But how many postage stamps does the ordinary man in this country who is working for a living buy in a year? How much does this reduction help him? It does help the man who is able to pay for postage, but not very much the ordinary working man.

The receipt tax is another tax that the man who is able to pay ought to pay. The wiping off of this tax does not help very much the workingman or the ordinary man of moderate means. So I do not look upon these two reductions as much of a gift to the ordinary working people of this country.

As to the income tax, how many men in this country have been paying income tax on an income of \$2,000 or under? Hardly any. So the reduction proposed, while it may help the man who had to pay income tax before, is of no benefit whatever to the man who did not have to pay income tax before. Here again, is a reduction that only helps the man who is able to pay the tax, and who

[Mr. Hamilton.]