Crerar). With regard to the duty on coaland of course the House knows that this refers chiefly to soft coal used by railways, factories and so on-we raised \$7,594,000 last year. On iron and steel productsand in this I am eliminating all farm implements, over \$25,265,000 was collected. On a number of items such as blacking, brushes, cartridges, rifles, pistols, cineometograph (moving picture) films, fancy goods, jewellery, musical instruments, optical instruments, photographic supplies, small express parcels, pencils, polishes and a number of other miscellaneous articles. \$5,455,000 was collected. On animal and vegetable products such as furs, feathers, etc., \$4,315,000 was collected. On plated ware, silver and such like, we collected On ores, metals and metal manufactures other than iron and steel, we collected \$6,250,000, and on wood, wood products and paper, we collected \$5,090,000. If we total all this up, including the war tax, we shall find that in groups of that kind we collected last year duty amounting to no less than the large sum of \$90,000,000. I have not the least doubt in the world that if I had had time to go through the list and pick them out, I could have added to that list materially, but I think I have produced sufficient evidence to prove to this House that the statement referred to is, to say the least, not very accurate. I object to statements going out to the country that 80 per cent of the revenue of Canada is collected on articles of consumption. When we make in this House statements that are going out to the press and to the people of this country, we ought, at least, to try to be fairly accurate.

I come to the revenues to which some of our friends object most. I refer first to the revenue collected on boots and shoes. I have not been able to get the latest figures for this year, but the hon. member for Parry Sound (Mr. Arthurs) last year placed upon Hansard some figures that I think hon. members ought to remember. quoted from the latest returns of that date, and we find that only \$934,000 or less than a million dollars, had been paid in duty on boots and shoes entering Canada. There are two classes of boots; there is the ordinary boot such as the farmer's or workingman's boot, and then there is the high-class boot. On the first class to which I refer it will be found that only about \$3,000 was paid in duty. That is, only \$3,000 was paid in duty on workingmen's shoes that come into this country. What does that mean? It means that the Canadian-made boot was

either a better or a cheaper article and evidently a better seller than the American boot. My hon. friends may say, as probably they will, that that indirectly contributed to the manufacturers' profit. I am not here to defend the manufacturers; I am not interested in their case; I am interested only in the general welfare of the people of this country. I am not a manufacturer not related to any manufacturer; neither do I own any stock in any of their institutions; but I am interested in the question of what is fair and just in the general interest of Canada, and when the Government of this country collects a duty of only \$3,000 upon the shoes of all the workingmen of this country, that duty is not excessive. The hon, member for Waterloo North (Mr. Euler), I think, last year also placed on Hansard figures in regard to this matter, and he showed that the difference in price between the high class shoe in Canada and the same shoe in the United States was only about equal to the duty that is paid on the raw material. I am not arguing for the manufacturers, but I say that the hon. member's statement has never been contradicted, and if it be true, it shows that the tariff is not a means of putting money into people's pockets as it is sometimes claimed it is.

I want just for a moment to refer to agricultural implements. Let me say here again that I am quoting from the speech made by the hon. member for Parry Sound (Mr. Arthurs) the figures he put on Hansard last year showed that the total duty paid on agricultural implements, including the war tax of 7½ per cent, was only \$6,-117,000, or equal to about 7 cents per acre. The hon, member for North Oxford (Mr. Nesbitt) I think it was, made a similar statement at the same time, namely, that the duty paid by the average man in the West on agricultural implements, figuring the farm at 355 acres, was only \$25. I am not assuming that is too much or too little, but I do not think it is excessive. I want to remind the House that these figures are the figures preceding the reduction of last year, and, as hon. members know, last year there was a reduction in duty from 27½ per cent to 17½ per cent, and in some cases, to 15 per cent.

Let me point this out in passing. Last year there came into this country free of duty no less than \$390,000,000 worth of goods, and that is something I think our friends opposite ought to remember. Another fact that might interest hon. members is that last year in the three western pro-