centage of the tax as the outcome of this suggestion, due to the fact that one hundred dollars, we will say, added to the income of \$3,000 which he is making ordinarily on his farm, would bring the return to \$3,100.

The forecast which the minister gave the house is to my mind very disappointing. He anticipates by way of increase of revenue from the budget proposals which he recites, \$5,000,000 from the excise duty and \$33,000,000 from other excise taxes, and he says he gets \$105,000,000 from personal income tax. But we are not getting that out of this year's budget; that \$105,000,000 has come from the legislation which was incorporated in last year's budget, the surplus from the enactment which was adopted last year. It is therefore unfair to suggest that our total of \$136,200,000 represents an increase from this year's budget proposals. A careful analysis will probably show that all of it derives from last year's legislation. There is not much courage or conviction in reciting that we have to have more revenue if there cannot be found within this year's budget any increase in revenue from these proposals. That is what makes some people say that probably this is an election budget. That is what discourages a large number of our people who are anxious to cooperate with the government in every possible way. We need cooperation of the kind which gripped the imaginations and hearts and minds of the Canadian people when war was first declared. The minister knows the class of people to whom I refer. Patriotic citizens who had means and were anxious about the war were writing letters—I will read a portion of one-in the days of 1939 and 1940, and very seriously and in all sincerity were placing everything they had in the world, not only their sons but all their material interests, at the disposal of the state. Here is a portion of a letter dated October 22, 1940, addressed to the Minister of Finance:

This will serve to confirm a telephonic conversation of Thursday, October 10 at some length at the expense of the taxpayer, not charged to the government as some people are so prone to do when they call a government department, franked back against the government to pay for, and an exchange of wires of the same date paid for by this taxpayer, and an interview given the writer in Ottawa, Tuesday, October 15, at his own expense and paid for by that taxpayer. At that conference it was intimated to you in a like manner as I previously intimated to the Hon. Mr. Howe and the Hon. Mr. Ralston, that I am anxious to do everything possible to assist Canada with her war effort.

I therefore place at the disposal of the government of Canada my services as an individual to serve anywhere in any capacity, and my interests as they may appear in the ownership of three

or four different industries.

Doubtless in the early days there was a lot of correspondence of this kind. But with a weak budget such as the present one there will be a tendency, I believe, for that interest to slough off. I ask that something be done to stimulate in our people again the idea that they must give more and more, and not slow down just because we are having a few victories in Africa and because Russia is doing a big job somewhere else. We must harness this power and use it in every possible way we can.

The minister has had months to prepare this budget, and he knows about it. Those of us who are charged with the responsibility of constructive criticism have had months to think about it, but very few days to know about it. We are not fortified with a corps of economists, doctors of philosophy, professors and what-not to assist us. I sometimes wonder if more facilities of that kind should not be given to those who are in opposition, and who are supposed to add something to the welfare of the state, to assist them in making constructive suggestions.

I thank the minister and the house for their understanding courtesy towards me in this particular job of work. I am going to make a suggestion to the press. It is embodied in an old adage which, I believe, was repeated in this house some years ago: "Criticize this criticism if you must; praise it constructively if you can; but for goodness' sake do not forget it, and do not let the Canadian people forget it."

I reiterate that this is a very weak budget and it looks like an election budget. "Work and save" is not enough. It is not sufficient for the minister to say that there are two things, and two things only, to do. The minister mentions first our ability to strike hard, and he says, in the second place, that the time to relax is when our enemies have surrendered. He says we know these things only. He must know that our people can apply themselves more assiduously to their daily task. He must also know that our people are willing to make great sacrifices. He knows that our air force on the Atlantic coast line could do very well with faster and better planes to search out the submarines. He has been told often enough that there is waste and extravagance-I call to witness the hon. member for Simcoe East (Mr. McLean) and the hon. member for Wellington South (Mr. Gladstone)—which members of this house, if we organized ourselves into a body of men without any political interest to serve, could search out. He knows that the membership of this house is capable and willing and anxious to help the operations of this country in every possible way. He ought to know that