present time we are trying to induce a great many returned soldiers to take up farming. I would go further than my hon. friend from Red Deer and my hon. friend from Maple Creek. I would suggest that the minister put both ploughs and the raw material entering into ploughs on the free list.

Mr. MAHARG: The longer I listen to this discussion the more convinced I become of the injustice of this duty on the items under consideration. I have heard no good reason advanced why these implements should not all be on the same basis, so far as the tariff is concerned. I therefore beg to move:

That the duty on ploughs and complete parts thereof be made uniform with the rates covering item 446.

Mr. EDWARDS: I have listened with a good deal of interest to the remarks made by certain hon. gentlemen in discussing these items of the tariff. If I may say so without offence, I think that the concern of certain hon, gentlemen for a reduction of 21 per cent is, to say the least, rather amusing. Hon. gentlemen were here yesterday until an early hour this morning debating the Budget and the counter proposals contained in the amendment of the hon, member for Brome. I can understand certain gentlemen voting for the amendment in preference to the Budget on the ground that it promised more in the way of a reduction in duties than the Budget, but I cannot understand how hon. gentlemen who claim to be following along the line of free trade and are eager to grasp every reduction that is being offered, once they fail to get the whole loaf, can declare, as hon. members did last night, that they would sooner starve than take a part of the loaf; for that was precisely the position taken by those who voted against the Budget last night. They said by their votes; If I cannot get what I want as proposed in the amendment of the hon. member for Brome, then, if my vote can prevent it, we will have no reductions at all. They voted against a reduction of from 21 to 5 per cent on many of these implements last night, and have agitated for hours here to-day for a further reduction of 21 per cent. If there is anything consistent in that attitude, I, for one, fail to see it. It has been suggested by some hon, member that it would look better if the 12½ per cent. the 174 per cent, and the 174 per cent. covering the last item on page 2 of the resolutions were changed to the figures

covering the item immediately above No. 446. There would be more uniformity in the printing; it would look better, they say. I might suggest, then, that perhaps it was an oversight that item 446b was not put on the top of page 3, because then we would have had more uniformity in the printing, which certain hon. gentlemen present as an argument for making a reduction in the item under consideration. If we adopt the amendment to change these figures it seems to me it will be up to the committee to go through the whole thing over again. I contend that the whole matter has been thoroughly thrashed out in the debate which took place in the House, and the proper time for moving an amendment was last night, when this matter was under consideration. If the amendment proposed by the hon, member for Brome did not cover all it should have covered, that is the fault of those who brought in the amendment; that should have been attended to when the amendment was being prepared. The House has expressed its opinion as to what these duties should be. I therefore do not intend to support the amendment of my hon. friend (Mr. Maharg), although I am in favour of a reasonable reduction in the duty on implements required on the farm. But this is not a proper time for a general revision of the tariff. That revision must take place in the not far distant future after careful investigation into what duties should be lowered and what should be raised.

Before I sit down I want to place myself on record in regard to the freight rate arrangement. In my judgment, it is absolutely illogical to combine tariff adjustments with railway rates, and it is bound in the long run to lead to endless difficulty. I trust it has been adopted in this case only as a temporary expedient, which will be done away with as soon as we have a general revision of the tariff.

Mr. M. CLARK: I want to meet one or two points raised by the hon. member for Frontenac. He is a very old member of this House, and has a very strong, and, usually, a very logical mind, but I do think that what he has advanced just now is practically an argument for never considering a Bill in committee at all. So far as the details are concerned, it does not matter how we vote on the principle, which is settled in the main debate, usually on the second reading in the case of a Bill. My hon. friend says that those who voted for the amendment yesterday voted for free agricultural implements. Very well. A