

the wartime prices and trade board, that if these companies were not allowed this increase their profits might fall so low as to prevent them from continuing that business. But now a year later we find that the Massey-Harris Company had in 1946 the highest net profits they ever had since 1929, and that is after paying taxes. Besides that, they increased their working capital from \$23,869,000 in 1941 to \$31,470,000 in 1946.

Mr. ILSLEY: Are the figures the hon. member is giving the figures of their world business or their Canadian business?

Mr. BENTLEY: This is the Massey-Harris statement, probably including all the business they do.

Mr. ILSLEY: In the whole world?

Mr. BENTLEY: As far as I know. It still does not alter the fact that they did not need an increase in Canada, because they still had plenty of world business. It would appear that the judgment of the minister and his officials was inaccurate, and I can only conclude that their anxiety to protect the rights of big business to earn great profits at the expense of the working people of the country was the cause of the inaccuracy of his forecast.

Mr. ABBOTT: Pretty demagogic stuff.

Mr. BENTLEY: Well, the Massey-Harris people published their own statement, and whether they sell their stuff in Timbuctoo or in Canada the profits are there. They would not have gone out of business, and I made that statement as flatly as that at the time.

Mr. ILSLEY: I believe the figures are the consolidated balance sheet of their world business, and the profits were made mainly not on the export sales but on what they produced abroad.

Mr. BENTLEY: It still gives them a profit and does not alter the essential facts. These interruptions are all right, but I have only so many minutes, whereas the ministers get a lot of time.

Mr. ABBOTT: It reads better too when you send it out.

Mr. BENTLEY: The minister ought to know, and I am prepared to have him interrupt at strategic moments so as to make my stuff read better. The minister also declares a surplus bigger, as he said, than the total of all previous surpluses, I believe he said since Canada became a dominion. In spite of all that surplus, he did not give any ear or consideration to our request for the removal of some of the nuisance and other unnecessary taxes. In the matter of soft drinks, I would

[Mr. Bentley.]

point out this; and I do not regard soft drinks as being nearly as important as the milk subsidy. It is only fair, however, to mention that the \$18 million or \$20 million revenue that this country gets from that tax could well have been dispensed with and the children of poor families could have been allowed that five cent luxury, buying their soft drinks at a nickel a bottle. I know there are people who will say that the manufacturers of soft drinks would probably have retained the price anyway and put the extra money in their pockets as profit, and if I were convinced that they would have done so I would have made no plea on their behalf. But I know one manufacturer of soft drinks who has given me his categorical word that he would not have done that, that he would have passed on the two cents, and I think it is only fair that I should put on *Hansard* a telegram he sent me just before the day the minister gave his budget address.

It shows that there are some small operators who have a public conscience. Those are the fellows I like, the little people, private enterprise and not monopolies, just the little fellows in the little communities who have a public conscience and are willing to do the public a service. This telegram was sent to me from Swift Current, Saskatchewan, dated April 28, 1947:

T. J. Bentley, M.P.,  
House of Commons,  
Ottawa, Ont.

Removal of war excise taxes on soft drinks will mean price of five cents to the public as we will pass this saving to it and will not raise our prices. As we see it we still urgently need a confection that can be purchased for five cents, more now than ever before as the public indicated its desire in this respect. Our quality will remain high and uniform as before. We respectfully urge removal of these taxes.

R. C. Dahl, Swift Current Bottling Works.

An hon. MEMBER: They would purchase ice cream cones.

Mr. BENTLEY: I expect there are some hon. gentlemen in this house who purchase confections and luxuries that cost a great deal more than that. It would do no harm to allow the children to have an ice cream cone as often as some folks have a bottle of Scotch.

Mr. SMITH (Calgary West): Then they would get too much ice cream; you have to be careful.

Mr. BENTLEY: There may be something in that and I will qualify my statement to that extent, but the principle remains the same.

However, the main thing I want to speak on tonight is the sins of omission in the minister's