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he cannot do anything with them, his business collapses. One can make many sorts of arguments to prove a particular point. But they do not affect my basic contention. I do not suggest that our record was perfect, or that if we had to go to war again-which God forbid-we would not improve on the general program which followed the beginning of the last war. But I say to the honourable senator from Peterborough that no future government, be it Liberal. Conservative, or any other, will again enter upon a major war without controls over prices. Any government which permitted vicious elements in this country to fleece the people left and right would not last a moment: public opinion would drive it out of office. As to accusations of unfairness, it is impossible, human nature being as it is, that everything shall be absolutely right. I have always felt that something must be wrong in a system which drags a boy from his home and throws him into the vortex of war and leaves somebody else at liberty to make any amount of money he can.

Hon. Mr. Horner: Nobody is advocating that.

Hon. Mr. Robertson: I repeat, no system is perfect; the question is what degree of weight should be attached to such a contention as that raised by my honourable friend.

I do not intend to deal with all the questions involved in this discussion: some I feel, should be left to be dealt with by my many talented colleagues around me. But I wish to give some attention to one matter to which my honourable friend has referred, and which has received considerable notice in the press, and that is the severe criticism of the government because it has a surplus. It would be over-stating the facts to say that I belong to another age, and am old fashioned, but I find it difficult to become horrified at a government for being possessed of a surplus. I lived in the county of Shelburne, which formed part of the constituency of the Honourable Mr. Fielding, and, perhaps for that reason I was trained to think that surpluses and the careful administration of finances were things to be proud of and a good omen for the future of the country. So it is difficult for me to understand why there is so much surprise that a Liberal government has had these surpluses, or why it is so viciously attacked on that ground. I have given a good deal of thought to the subject, and it is my belief that the attitude of my honourable friends opposite arises from the fact that they do not know what surpluses are. If I should happen to be wrong, I should like to be corrected by the statistically-minded leader of the opposition, who juggled so many figures today that he had me dizzy, and who is such a financial expert that I will give him the opportunity of checking me up. In going carefully through the records, I have discovered that although Canadian confederation has lasted for over eighty years, and although, particularly during the last century, my honourable friends governed the country a good part of the time, there were only two years in which a Conservative government had a surplus.

Hon. Mr. MacLennan: That explains it.

Hon. Mr. Robertson: The first occasion was earlier than anyone in this house can remember. Apparently in 1871 there was a surplus of \$30,000. The second time was in 1913, earlier than either of the lady members of this house can recall. I am not sure that the Conservatives were to blame for the surplus in that year. True, they were in power, but the surplus related to the year that ended in March, 1913, and I think the Fielding tradition still carried on. It took them more than a year to get clear of the surplus. From that day to this there is no record of a Conservative government in Canada having a surplus. I shall stand corrected if the statistically-minded leader of the opposition states otherwise.

Hon. Mr. Haig: I should like to ask my honourable friend a question. If what he says is true, why did the people of Digby-Annapolis-Kings vote the way they did? What was the reason they changed their vote? My honourable friend has been discussing surpluses, and that was one of the issues.

Hon. Mr. Robertson: There were a good many issues to be considered. One of the strangest things I have found in my entire political career is the fact that a good many of our hard-headed leading businessmen have chosen to follow the Conservative party. They are represented in the other place by sound businessmen who feel that it is wise in their own affairs to spend less than they take in. They declare that that policy is part and parcel of good business, and I agree with them. In their individual businesses these men are scrupulous about this doctrine, but when it comes to government finances they throw it out the window. They rather seem to delight in deficits, and they hold up their hands in holy horror at the prospect of a surplus.

My honourable friends opposite would like to see the income tax reduced. I find no fault with that, but I can tell them that the prospects of reducing income tax are much better if there is a surplus instead of a deficit. You can try to fool the public by saying, "Oh, we will cut the income tax whether or not the finances of the country