the Acting Minister of Finance, whom I am pleased to see in his seat, has taken the stand that he is going to hold that money because some of our people have not paid for their seed. I do not think that is at all fair. When we add this \$550,000 of wheat board funds to the surplus of revenue over expenditure of \$4,365,000, it makes nearly \$5,000,000 which the growers of grain, those selfish people my hon. friend from Fort William (Mr. Manion) was referring to the other day, have contributed—

Mr. MANION: That will pretty nearly pay for the estimate this year.

Mr. SALES: And pretty nearly for the Hudson Bay railway, too I do hope that in the face of the figures I have given, the Acting Minister of Finance will reconsider his decision and accede to the requests of the provincial governments for the return of these wheat board funds, at least. That is all I have to say at the moment.

Mr. HANSON: In the light of the figures the hon, member has just given, it seems to me that an explanation, and an adequate explanation, is due to the committee from the minister, because there is such a wide variance in the figures quoted by himself and those given in the return supplied by his department.

Mr. LOW: I intended to answer the question but my hon. friend (Mr. Hanson) rose too soon. I propose to stand by the statement I made a few nights ago, that the surplus amounted to \$94,000 as a result of the operations of the Canada Grain Board during the period of thirteen years and ten months. During that time the total revenue amounted to \$8,366,155.15. The total expenditure was \$7,849,124.94, leaving a surplus of \$517,030.17. Deducting the provisional bonuses allowed to the grain staff during the years 1918-19, 1919-20, 1920-21, 1921-22, 1922-23 and 1923-24 to the 31st January, amounting to \$442,622.62, the net receipts for the period of thirteen years and ten months referred to amount to \$94,407.55.

Mr. SALES: Will the minister explain how he arrives at these figures?

Mr. LOW: The trouble with my hon. friend is that he is mixing the figures for the operation of the elevators with the figures under this item. The elevators are not under consideration at the present time they will come up under item 379. I have not looked the matter up to see what the revenue and expenditure amount to in that case, but the item will be under discussion some time this [Mr. Sales.]

evening, or at a later date. However, I stand by my statement of a few nights ago that the total revenue under the administration of the Grain Act amounted to \$94,407.55.

Mr. SALES: I should just like to read this:

As requested I beg to attach herewith statement showing the revenue and expenditure under the Canada Grain Act and Board of Grain Commissioners, as per calendar years 1911 and 1912 and 1923 and 1924.

Those are the figures I have quoted from a statement signed by Major Parmelee, who is assistant deputy minister, I understand.

Mr. LOW: The hon, gentleman was not in his seat, I think, a few nights ago when I made my statement. In the past the estimates for the administration of the Canada Grain Act and for the management and operation of the grain elevators, have been combined. In the last fiscal year the amount in the estimates was \$1,558,839. This year the combined vote for those services is \$1,520,000, covered by votes 372 and 379 a decrease in the two items combined of \$38,839. If my hon, friend will allow the matter he has been discussing to stand until we take up item 379, where it should properly be considered, I am sure he will have ample opportunity to present any figures which he wishes to bring to the notice of the committee.

Mr. FORKE: If the minister had made that explanation at first some little time might have been saved.

Mr. LOW: May I inform my hon. friend that this item was discussed for an hour or an hour and a half some nights ago. The hon. member (Mr. Sales) challenged the statement that I had made and I had no desire to prevent him from speaking. However, if I had known he was going to enter into this discussion I would have asked him to defer his remarks.

Mr. SPEAKMAN: In connection with the management of grain elevators at different ports, I presume the elevators at the head of the lakes are under the direct control of the Board of Grain Commissioners, whereas the elevators at Montreal and Vancouver are under the control of the Harbour Commissioner of those ports?

Mr. LOW: Yes.

Mr. SPEAKMAN: I cannot quite see the reason for that difference. Although I do not class myself as a grain expert I can see that there is a greater similarity between the elevators at Vancouver and at the head