had prepared the statement, the individual statement dealing with over 1,000 cases of men who are in difficulties. There may be other men, there are more; that does not exhaust the number of men who are having difficulty by any means. The last two questions are incidental to the first two. "Provided that it is determined that re-valuation or a relief bonus in some shape is found possible, to what soldier settlers will that special relief be made to apply?" That is the next question, and that has to be considered. The last question is, "What method of affording that relief will be most satisfactory and cost simple? Those are the four lines that I would like to take up in dealing with the question, and I think if the Committee is agreeable after the general statement goes in, that is the line I would like to follow to present my views on the question of revaluation. I might say that I do not purpose dealing with the actual deflation that has taken place. I have gathered together far more evidence than I had last time on the question of deflation; I have drawn from every district office that we have operating, comparative prices of lumber. I have taken an actual lumber bill which we bought in 1919 and 1920, gone to a lumber company to-day and said, "Fill it and what is your price?" I have taken an actual bill of implements we bought, and have gone to the implement dealer to-day and said, "Fill it, and what is your price?" In the same way, the land is more difficult, but on the land situation we have also canvassed and got the results of sales in order to get comparisons, and I have established, apart altogether from our own land which we have resold, a large number of comparative prices. I think evidence of that should hinge on the question as to the situation now, as contained in the question, "Will re-valuation or a capital cut help the men who are in difficulties?"

By Mr. Caldwell:

Q. Have you included in that a comparison of the prices for the produce of these farms when they were bought, and now?—A. No. Everybody knows that.

Q. Or the comparative purchasing value of that, as compared with the price of things the settler buys?—A. No. It is easy enough to do; that is a matter of common knowledge.

Q. You have not prepared anything like that?—A. No. I have not. That is a matter of common knowledge. There is no question, of course, that on most

things at any rate there is no comparison.

Q. There, after all, hinges the whole difficulty, and there is what justifies the purchasing of the land at the price you did purchase it for at that time, and to-day it is impossible to pay that price at the present rate of farm produce. To my mind that is the whole thing.—A. I cannot quite agree with you. Of course, you can point to districts all over Canada where you cannot buy land at a reasonable price, and for any settler we attempt to establish to-day we have to pay more than we paid in 1919.

Q. Then you do not want to buy it?—A. We are not buying very much, but other people are buying it and we have to refuse to establish anyone there; they are good districts, too. I will admit they are not nearly as numerous as the ones that are the other way; they are not as numerous, but there are cases and that is one of the things you have to consider when you consider the question of re-valuation, and it is one of the things you have to deal with in determining what settlers you are going to distribute this re-valuation to, if you decide to put it through. It is a real problem that confronts you.

I do not think there is anything further, Mr. Chairman, that I should say this morning. I will prepare the general statement, and then if the Committee is agreeable I will be prepared to answer and explain any questions, and then on the question of re-valuation, I will take it up as soon as opportunity affords. I think the evidence should be concentrated on those four questions, in order to

bring it to the attention of the Committee.

[Major John Barnett.]