My hon, friend from Brant (Mr. Harold) I do not think was in the House this morning, and perhaps I ought to explain to him what was the difficulty. There are six kinds of implements under item 446, which have opposite them the figures 10, 15 and 15 per cent. In the next item, 446b, are ploughs and complete parts thereof, and the figures opposite those are 12½, 17½ and 17½ per cent. Now, it is not entirely that the eye is a little offended by the want of symmetry in the two lines; although the figures 10, 15 and 15 would meet the eve nicer and would be just the same as on the other implements. But as my hon. friend very well knows from his experience in Ontario, in the West we use the plough before we use the manure spreader. Why should the plough have a 21 per cent advantage in the tariff over the manure spreader? You cannot break virgin soil with a manure spreader; you want a plough. And what is the sense of putting all manner of difficulties in a man's way when he is dealing with the virgin soil and using a breaking plough, and then making it easier for him by 21 per cent when he comes to use a manure spreader? Before you get your manure spreader you have to use your plough, and you have to get a cow or two. Then you have got to consider the manufing of the soil after it has been broken. But you put 15 per cent on the manure spreader and 171 per cent on the Is that a scientific method of handling the tariff? I appeal to my hon. friend from Brant, who has a very good mind-a mind that I admire very muchand who comes from a centre where these things are manufactured; I appeal to him because I am not quite satisfied with the explanation given by my hon. friend the Minister of Finance and my hon. friend from Brantford. My hon. friend from Brantford says that he buys all the raw materials he can in Canada. I would tell him that we are just as loyal in that respect in the West. I never want to use a better plough than the Cockshutt plough. When I get back home I shall do all I can to influence my sons to use the Cockshutt plough, after the way my hon. friend stood by us last night and voted against the Budget. But when I acknowledge to my hon. friend that the Cockshutt plough is so good, does he not see that that carries with it the implication that it ought to be able to compete with other ploughs, come from where they may-and, certainly, it ought to be able to compete with the manure spreader. If the Cockshutt plough is as good as I say it is .- and my hon. friend has

not contradicted me,—then why not press the Minister of Finance to put it on a level with the manure spreader? That is all we want. I wish the hon minister would be conciliatory and make the two lines exactly alike. Why should he compel us in the cross benches to adopt almost obstructive tactics? We have practically to be the Opposition because the regular Opposition are gone out of business in regard to these matters.

Mr. BUREAU: I object to that.

Mr. MICHAEL CLARK: I do not want that opposition to be obstructive or obstreperous. I would rather be on friendly terms, as I always have been, with the hon. minister. I would like him to do the big thing. We have a good deal of unrest in the country, and I would ask my hon. friend to soothe the frayed edges of our nerves and put the plough on the same platform, so to speak, as the manure spreader.

Mr. HAROLD: It is my desire to thank the member for Red Reer (Mr. Clark) for his kind remarks. It was not my intention to say anything if he had not brought up certain questions. If the hon, gentleman thinks it will be ever possible to find any uniformity of principle in this tariff now before us, I regret to inform him that he will be disappointed. In the first place, if he is going to follow up that argument, I would call his attention to the fact that he handles the harness before he does the plough, and the harness pays a considerably higher rate of duty.

Mr. MICHAEL CLARK: Not under this item.

Mr. HAROLD: But it is the principle involved in the whole tariff. The fact of the matter is that the manufacturer of implements is already greatly penalized, and these rates as fixed-which I am not voting against-do not do justice to these people as compared with the manufacturers of other lines of goods. I believe my hon. friend is exceedingly fair, and I know he has very sound ideas in regard to things as they should be when many years have elapsed; therefore I hope he will accept the rates as they are, and also consider the fact that a very large quantity of these goods is coming into the country from which the Government will derive revenue.

Mr. McKENZIE: Mr. Chairman, the hon. member for Red Deer thinks that we on this side of the House have abandoned our functions as the Opposition. I notice that not only is the hon. member a critic of tariffs,