contrary, it has been one of a number of other important causes of the marked decrease in drunkenness which is attested by fiscal and judicial statistics. The worker welcomes the opportunity of improving his home and taking exercise in the open air. Workers' gardens and sports clubs have increased in number, and sport has a beneficial effect upon health and character.

Elsewhere we read this:

In all countries the introduction of the eight hour day has resulted in increased attention to sport on the part of the workers. The movement for physical development is rapidly gaining ground amongst them. In many cases the workers' organizations themselves take the initiative in founding sport clubs. This is particularly true in Great Britain and the United States. In Germany also; according to information supplied by the Commission for Physical Training, the number of members of the chief sports clubs increased from 1,586,000 in 1914 to 2,955,000 in 1922. The number of members of workers' associations exclusively devoted to sport and athletics increased from 186,000 in 1914 to 382,000 in 1920.

Mr. SPEAKER: The hon. gentleman's time is exhausted.

Mr. KUHL: I would like permission, Mr. Speaker, to conclude in one sentence. I verily believe that we are actually on the verge of a promised land, but I wonder very seriously whether ours will not be the fate of Moses of old, that of merely viewing it from afar without actually participating in its pleasant benefits.

Mr. D. A. McNIVEN (Regina City): Mr. Speaker, I do not intend to follow the hon. member for Jasper-Edson (Mr. Kuhl) in two respects. In the first place, I intend to support the budget for certain reasons which I shall outline. In the second place, in the most emphatic language and in the most generous terms possible, I hasten to associate myself with others who have preceded me in extending my sincere personal congratulations to the Minister of Finance (Mr. Dunning) upon his clear, logical, lucid, analytical and comprehensive statement of Canadian finances. That statement and its presentation justify the confidence and satisfaction which spread clear across Canada when it became known that the hon, gentleman had accepted the invitation of the Prime Minister (Mr. Mackenzie King) to join his government. Nowhere did that wave of confidence and satisfaction find a more sincere expression than in the city of Regina and the province of Saskatchewan where the hon. gentleman had spent a great part of his life.

The budget statement itself presents the actualities of Canadian finance. It contains the possibility of development in the future that will redound to the advantage of the Canadian consumer. There are in the bud-

get four matters, among others, which appeal to me:

- (1) The reduction in the duty on agricultural implements;
- (2) The reduction in the duty on automobiles:
 - (3) The reduction in the duty on textiles;
- (4) The removal of artificial valuations for duty purposes which had existed previously. These are moves in the right direction, and they were introduced as a means of benefiting the Canadian consumer and the Canadian citizen. They constitute a substantial variation and departure from that economic nationalism, that system of bonuses, high tariffs and subsidies which during the last five years have so successfully dammed the limpid and fertilizing stream of trade.

I am not enthusiastic about the sales tax, but neither is the Minister of Finance. However there is no occasion for pessimism as this tax was increased only as an absolute necessity. When the Liberal party came into power in 1922 it was faced with a large deficit, a large adverse balance of trade, and every field of taxation had been fully canvassed. The government of that day found it necessary to increase the sales tax. This tax finally reached a maximum of six per cent. In 1924 the late Mr. Robb found that he was able to balance the budget, and in succeeding years there were annual reductions in the sales tax until it reached a minimum of one per cent in 1930. When Liberalism has had an opportunity to clear the channels of trade; when it has had a chance to put its principles and policies into effect, then we may expect a balanced budget and a gradual reduction in the sales tax resulting in its ultimate elimina-

I hope it will not be regarded as presumptuous on my part if as a lawyer and a representative of an urban centre I deal for a few moments with the question of agricultural implements. The reduction in the duties on agricultural implements, as contained in the Canada-United States trade agreement, was welcomed by the agricultural population of Canada. The increase in prices which followed shortly thereafter has since become a matter of grave concern and anxiety to that population. Nothing that has happened in recent months has so aroused the agricultural population of this country as this increase in the price of implements at a time when the farmer found himself in a desperate condition. The reduction in the duties on agricultural implements as contained in the budget is a welcome gesture on the part of the government, and is so received by the farmers of Canada.