

ductions to compensate for these high charges. The soldier settlement scheme was the only thing that could be devised at the time. It was a great undertaking, for which I think the right honourable leader of the House (Right Hon. Mr. Meighen) was largely responsible. A great many of the men were not accustomed to farming, and consequently could hardly be expected to carry on successfully. However, taking the situation generally, I think we may say that soldier settlers can show as good a record of success as can many of our experienced farmers. I am glad that this Bill has been brought in to adjust the tax situation.

Right Hon. Mr. MEIGHEN: Honourable senators, may I express appreciation of the remarks of the two honourable gentlemen who have just sat down? I could not have expressed my feelings on the general subject of soldier settlement better than they have been put by the honourable gentleman from Brandon (Hon. Mr. Forke) and the honourable gentleman from Saskatchewan (Hon. Mr. Gillis).

With regard to soldier settlement, it is true the darkness of the day has not quite borne out the fine promise of the morning, but many thousands of men who otherwise would have had a very hard and discouraging struggle were taken care of through critical years. That is one accomplishment. Secondly, the percentage of failures is, I believe, not greater than the percentage of failures among farmers as a whole in Western Canada over the corresponding time. It is only the most exceptional man who has been able to keep his head above water, under the conditions that have obtained in the last four years.

In the third place, the soldier settlement administration has been without spot or blemish from the beginning, although it operated in a field where the danger of scandal was exceedingly great. It so happened that on the return of these men from overseas farm lands were at a high price. I do not know that we thought they were at the time. We knew they were higher than they had been, but the earnings of farm lands justified, or nearly justified, the market quotations. We could not say to the soldiers: "Wait. We think these farm lands are going to come down in price." Honourable members will realize instantly the position in which a Government would have been if it had taken a stand of that kind. In the first place, we did not know whether prices would come down. In the next place, what would the soldiers have done while we were waiting? They were down here in vast armies and they were determined that, whatever was to be done for

them, the time to do it was then. And so it was. They had no occupation and no resources. Whatever the policy of Canada was to be, that was the time to inaugurate it. Thousands of farms were purchased, in a period extending beyond the time that the Government of which I was a member remained in office. I have never heard a word of criticism of the administration of the plan, except in one instance, and that turned out to be nothing but a false alarm. An investigation showed that the conduct of the Board was honourable and efficient in every way. It is something to be said for this country, with respect to an administration which has extended over a period of about thirteen years and which has had to do with purchases of lands in all parts of this Dominion, running into many millions of dollars, with individual instances of purchases running into tens of thousands of dollars, that the whole thing has been accomplished without a single stain being left behind.

Hon. Mr. DANDURAND: I am glad to be able to corroborate what the right honourable gentleman has said, in so far as my own experience goes. We had in the Senate a committee of inquiry with respect to one of the bills that I mentioned, and we were most happy to find that the officials at the head office of the Board, in the Department of the Interior, were efficient and giving very good service to the country.

Hon. Mr. LAIRD: For the benefit of honourable members I should like to point out the amount of money that was invested in the soldier settlement scheme. I am not objecting to the legislation at all. The House will remember that we had a special committee here, which went exhaustively into the whole question, in the 1930 session. I find on reference to records of that time that apparently about \$50,000,000 was the total investment in the soldier settlement enterprise.

Hon. Mr. GILLIS: Up to when?

Hon. Mr. LAIRD: Up to 1930. The statements show that some \$20,000,000 of capital indebtedness had been wiped out up to that time, and that the assets of the soldier settlement scheme had been reduced to about \$27,000,000. That was two years ago.

Hon. Mr. GRIESBACH: Does that include the amount reduced by statute?

Hon. Mr. LAIRD: That includes all the reductions.

Hon. Mr. GRIESBACH: Is that total investment the actual amount, or is it the amount less the deductions made by statute?