

on the implements of production has actually reduced the acreage sown. We have prepared figures to show the relation of the duty on Binders to an average acre of grain in Western Canada, supposing (which is not the case) that full advantage were taken of the duty in fixing prices.

By investigation made through five of our Western Branch Houses, we find the average life of a Binder in Western Canada to be  $8\frac{1}{2}$  years, and the average number of acres cut yearly 175.

In 1915 the initial cost of a Binder was \$170.00. Spare parts during its average life time cost \$64.70. This gives a total of \$234.70, less the value of the discarded machine, say, \$22.50, or a net cost of \$212.20.

In 1919 the first cost of the Binder had risen to \$267.00, or a total cost, with the other items considered, of \$309.20, making the average cost of the Binder in 1915,  $14\frac{3}{10}$  c per acre per annum and in 1919,  $20\frac{9}{10}$  c per acre, or about one cent per bushel for the average of wheat and coarse grains.

The duty on a Binder in 1915 was \$17.50, which equals  $1\frac{1}{10}$  c per acre per annum. In 1919 the duty was \$25 or  $1\frac{7}{10}$  c. per acre.

#### **Tariff does not retard Progress of Agriculture.**

Another calculation. The following table represents an ordinary equipment for an average 160 acre farm and the duty represented (the same implements would, of course, handle a larger acreage):—

Machine	Duty
Gang Plow.....	\$11.10
Spike Tooth Harrow.....	3.30
Scuffler.....	1.80
Disc Harrow.....	6.00
Spring Tooth Cultivator.....	9.60
Disc Drill.....	16.95
Corn Cultivator.....	13.05
Corn Binder.....	25.00
Manure Spreader.....	27.00
Mower.....	9.62
Horse Rake.....	6.75
Binder.....	25.00
Wagon.....	20.60
	<u>\$175.77</u>

Implements at all properly cared for will last on the average in Canada, ten years, so that, allowing for manufacturers taking every dollar in duty that they can, we have an extra cost per year of \$17.50. Assuming an annual crop of 100 acres and an average yield of all kinds of grain of  $17\frac{1}{2}$  bushels to the acre, this duty would add to the cost of producing the grain one cent a bushel. We maintain, for reasons given earlier in this statement, that there is no such extra cost but, assuming that there were, can it be seriously suggested that the extra cost of one cent a bushel has any influence upon the progress of agriculture in Canada?