This determines the amount of duty that any importer, a private person, any one of the consuming public, has to pay. The tariff schedule, as it stands to-day, is no indication of the amount of tariff to be collected on any article. This is how it is done. The small dealer always gets from the manufacturer a discount of 50 per cent plus 15 plus 5. The rate of duty on a set of articles which this gentleman deals with, namely, kitchen utensils, is 30 per cent. The value for duty for the small dealer is \$40.38. The large dealer gets a discount of 50 per cent plus 15 plus 10, and his value for duty is \$38.25. Then the departmental store comes a little better and its value for duty is \$36.13. The jobber gets a discount of 50 per cent plus 15 plus 20, so that the value for duty in his case is \$34.01. All these discounts are allowed in the appraisement for customs purposes. The list price to all is \$100. If any consumer imports these articles, the discount is not allowed for customs purposes and so he pays on a value of \$100. Therefore what costs the consumer \$130, costs the jobber \$44.21, the departmental store, \$46.96, the large dealer, \$49.72 and the small dealer, \$52.49. Is there any fairness in that? All laws should be made for all people alike, and all should stand equal before the law. Has the government any right to accept a classification in this way from the Canadian manufacturers and distributors?

For the purpose of facilitating the immunity of the manufacturer from competition-it is a great game, long played by governments and manufacturers on the consuming public—this system of discounts was inaugurated a long time ago all over the North American continent. As classified here, they pay the duty on the net cost of the article. The classification of the citizen is made by the manufacturing and distributing combines. There is not a hint of such a classification in the customs tariff. This gentleman's statement is a direct accusation of intrigue on the part of the government with the manufacturers whom they put out of competition entirely with any other importer. Indeed, Mr. Deachman, who is, I believe, the propagandist for the Liberal party, says that at 30 per cent there is more duty collected on these articles-kitchen utensils—than is paid as wages in the whole industry in Canada. But even then he did not take into account the classification of the different importers or how each one is entitled to favourable appraisements. statement to which I refer was secured from one in the outside service. I submitted it to an expert at Ottawa and he illuminates the figures as follows:

There is only one mistake, if any, and that is in the classification of the third, the departmental store.

The consumer or private importer pays three times as much as the wholesale jobber, two and four-fifths times as much as the departmental store, two and three-quarter times as much as the large dealer and two and one-half times as much as the small dealer.

But to pass on, by these means the workers are completely delivered over to the manufacturers. The more the worker is plucked of his earnings, the greater the cry of prosperity to be heard around this house. Because of the tariff as it stands and the way in which the act is administered, the farmer too is precluded from any hope of success or competence. He has to find his market price against the competition of the whole world, and he meets the competition of cheap labour of even Asia and Europe. Yet he has to buy his supplies in a protected market whereby as a consumer he is discriminated against in this way. This, we are told is prosperity.

To show how it works and the state of agriculture to-day, particularly in western Canada, I clipped these figures from the Saskatoon Star of February 12 last: The farm loan board deficit of Saskatchewan amounts to date to \$2,526,729.

Mr. McLEAN (Melfort): On what does the hon, member base his statement? If it is a statement of figures, who found that out by actual investigation?

Mr. EVANS: I copied these figures from those given in the legislature in Regina the other day.

Mr. McLEAN (Melfort): And disproved, discredited.

Mr. EVANS: From the auditor's statement. The loss on foreclosed loans has been \$281,-954. This can be better understood when it is known that in no case, or in hardly any, has the farm loan board given more than 50 per cent of the value of appraisal given by their appraisers on any farm. Add this 50 per cent to the \$281,954, and on those farms the land has fallen in value to that extent. Indeed, as I was coming here from Toronto the other day, I had a conversation with a gentleman who ought to know something of conditions in Ontario, and he told me that no farmer expecting to sell out in certain counties in western Ontario ever thinks of getting more than the price of his buildings. I quote that to show the extent to which the system of protection and privilege has brought the farming population down.

Like the Prime Minister, who hopes that the break in the stock market will prove a