tiberate unfairness to a long line of industries—I am not thinking now of implement industries—has resulted in what? In saving not a single cent to a farmer. Nobody is hurt by the sales tax reduction except the treasury, but all the rest has been demonstrated to have had no result at all. But of course hon gentlemen to my left, being co-partners in this scheme with the government, always have to smile, always have to try to convince somebody of their great achievement—and the poor farmer is in the position of paying more for his implements than he was paying when they came down here and started at their task. That is the position he is in.

Mr. FORKE: It is very discouraging.

Mr. MEIGHEN: Well, it is the fact.

Mr. EVANS: What is that owing to?

Mr. MEIGHEN: Well, certainly there is no decrease to be owing to anything, that is sure.

Mr. EVANS: The prices of raw material increased.

Mr. MEIGHEN: They have been reducing the duties on the raw material, and I should think the prices would come down by that reduction. I thought that living costs were coming down under this government, and one would think that raw material would come down with living costs. What is dearer?

Mr. EVANS: Steel is dearer the world over.

Mr. MEIGHEN: Oh, I do not know that it is. Has the hon. gentleman compared the price of steel now with the price of steel in December, 1921? I did not have that impressed upon me by any one with whom I reviewed the subject. I do not think the hon. member is correct. The hon. member for Lincoln (Mr. Chaplin) would know about that.

Mr. CHAPLIN: There has been no increase in steel since 1921.

Mr. MEIGHEN: Again the straw seems to have escaped which the hon. member was clinging to. The fact is that except for the political effect, whatever hon. gentlemen may dream that is, the whole thing is a total failure, all this tinkering with the duties.

Mr. EVANS: Does the right hon, gentleman infer that if implements were on the free list there would still be no difference?

Mr. MEIGHEN: If implements were on the free list I would expect to happen what happened with glass—the foreign manufacturer, having us in his grip, would make us pay the price.

[Mr. Meighen.]

Mr. EVANS: Then why the calamity howling?

Mr. MEIGHEN: I would howl if the foreign manufacturer had me in his grip and I think the hon. gentleman would very soon howl. The effect on his understanding would be excellent, because he has a good understanding. Had he not come here prejudiced by the teachings of his boyhood he would never be talking as he does to-day at all; he would have learned from experience. No, this reading of letters and reading of statements, this telling about the reduction and trying to get some one to believe that it is due to reduction of duty when it is due entirely to the taking off of sales tax, most of which this government put on-well, it will not appeal to the understanding of very many people in the country, and apparently does not.

Mr. CHAPLIN: The average price of steel in Canada in 1921 was \$352 per hundred-weight, and the average price in 1924 was \$292.

Mr. MEIGHEN: Come again.

Mr. CALDWELL: After I sat down, an hon. member, who had too much regard for my bashfulness to put a question to me while I was on my feet, asked a question which led me to believe that I had not sufficiently elaborated the subject of men leaving New Brunswick and going to Maine, and I would just like to complete my statement. He asked, why the great difference in the price of land as between areas so near to each other? The point had evidently not been made plain to him, and I want to make it plain by this statement. Suppose two men, one on each side of the line, plant 50 acres of potatoes-and that would be a small planting in that potato belt. They get 100 barrels an acre. The price was from 85 cents to \$1 more to the American than to the Canadian, and on that basis the farmer in Maine would receive \$4,250 more for his 5,000 barrels of potatoes than the farmer in New Brunswick would receive, although there is only an imaginary line between the two farms. So you can readily see why a man would go over to Maine and pay what seems to us fabulous prices for land. I want to make this statement in connection with the one case I spoke of. The man who sold his farm in New Brunswick for \$1,750 had been on that farm for ten years, and had not got it paid for; he still owed about \$300 on it. He went into Maine with \$1,500 and an old pair of horses as his whole capital, and bought 55 acres of land for \$7,500, and in four years he had paid