

3. The Government of Canada should provide a forum for the widest possible debate, discussion and review of farm finance and taxation, including agribanks and capital gains.
4. The Government of Canada should release to the public all non-confidential statistics and data, in order that indepth research and analysis can be undertaken on farm finance and taxation.

The Institute is prepared to do its part. We have already undertaken a research program to determine the effect of Section 31 on the farm economic situation. We are prepared to expand this work.

Area irrigated (acres)	22.0
Area fertilized (acres)	41.8
Woodland (acres)	23.4
Cropland (acres)	31.0
Other (acres)	38.0(3)
Tortoise (acres)	52.0(1)
Tomatoes (acres)	39.3(3)
Sweet corn (acres)	47.0(3)
Beans (acres)	38.0(3)
Peas (acres)	40.0(3)
Apples (acres)	44.3(3)
Total vegetable (acres)	41.4
Hay and pasture (acres)	75.3
Other (acres)	77.3
Total (acres)	152.6
Area irrigated (acres)	22.0
Area fertilized (acres)	41.8
Woodland (acres)	23.4
Cropland (acres)	31.0
Other (acres)	38.0(3)
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Source: Bollen, S.B. "Off-Farm Income Statistics Canada"