side. I have not taken part in the debate on either of the amendments or on the main motion. I am glad the hon. member for Weyburn (Mr. McKay) raised the subject he mentioned a few moments ago, because I want to place myself squarely behind everything he said with respect to this tax form which is being presented to the farmers of the west and, as I learned a few days ago by questioning the minister, also to the farmers of the east. All I have to say about it is this, that it is there to serve a certain purpose, namely, as a stool-pigeon in written form for the income tax branch. There is no other reason on earth why they should cover this net worth business. If the farmer has to do it, then why have not I, a lawver, to do it? I do not care what the occupation is; if the farmer is to be picked out for it, then let us all be picked out.

It is utterly unjust, unfair and indefensible, and is to be used only as a process of detectiving, if I may coin that expression, to catch the poor chap, who says this year that his net worth is \$10,000 and next year makes out he has a profit of \$2,000. Next year he puts down \$15,000 as his net worth. Perhaps next year there is an increase in value and they say, "But what about the \$3,000 you did not show?" That is all it is for.

It is utterly unfair that one class in our community should be singled out for discriminatory treatment of that kind. So far as I am unconcerned, and for all I am worth, I will buck that thing from now until this session either comes to an end or freezes over—if you know what I mean by that.

Mr. R. R. KNIGHT (Saskatoon City): Mr. Speaker, I notice that most hon. members who have spoken recently have apologized for rising in this debate. I have no apologies to offer, although I assure the house I shall be brief. There are two subjects I consider it my duty to bring before hon. members because certain of my constituents have asked me to do so. These matters may have been discussed before, but the people like to have their own members discuss them on their behalf.

First of all is the matter of commercial rents. This subject was discussed eloquently by the hon. member for Rosetown-Biggar (Mr. Coldwell).

An hon, MEMBER: The hon, member for Peace River (Mr. Low) gave the lead.

Mr. KNIGHT: I do not think the hon. member for Rosetown-Biggar needs a lead from anyone. That, of course, is a matter of opinion. In my view the matter of commercial rents was handled in an inadvisable and hasty manner. I do not know whether the

hon. members from Ottawa have spoken on the point; if they did I did not hear what they had to say. I know, however, that there is considerable consternation on Bank street and many other streets in this city.

I do not think the government has given much consideration to the little man. The minister says these small businessmen will be protected when rentals rise above a point considered just and reasonable. But the process of defining what is just and reasonable is a difficult procedure. I am reminded of the Minister of Finance (Mr. Abbott), when he was pleading with businessmen not to raise their profits above a point which could be considered just and reasonable. We all know how business responded to that appeal. I believe the government's decontrol policy was at times hasty and ill-advised.

Another point I wish to discuss briefly is the removal of the ceiling from canned milk. I should like to tell the house what happened in my city on that particular occasion. It is well known, sir, that in these days many babies are fed from cans; and that applies not only to milk but other baby foods. When the ceiling was removed there was almost a panic in my city. When decontrol became effective in respect of milk people who had been short of it for some considerable time, people who, because of the high cost of living, could not have cream, turned immediately to canned milk. The effect of decontrol was that it produced a shortage, and mothers of young babies were unable to get the food which they required, and the feeding of which they understood. Their babies were being fed on formulae, and when the canned milk supply was short the whole procedure was upset. I received calls from many irate mothers, although I do not know what they thought I could do about it. I did my best, however, and telephoned the civic health department. They told me that the condition was serious, and that instructions had been issued to these young mothers enabling them to convert plain milk which could be purchased from the dairy. Proportions were suggested which would approximate the milk they had been getting from cans.

For a few days there was almost a crisis, and I was afraid that some of these babies would be casualties of decontrol such as the minister spoke about somewhat casually the other evening. In a condition of this kind I suggest that the government, and particularly the Department of National Health and Welfare, should have seen to it that some provision was made before decontrol became