different from that which has hitherto been employed. Quotas of that size at this time of year are altogether inadequate.

On several occasions I have suggested in this house, as have other members of this group, that there should be advances paid Obviously that is on farm-stored grain. a solution in this case. People may say you cannot go on doing that kind of thing year after year. Perhaps the answer is the adoption of some other method such as arranging, in co-operation with the farmers, for a reduction in the production. But when grain has been produced all the expenses have been incurred, and the grain is there; the farmers have the land and are under the responsibility to produce in a food-hungry world, and manifestly the solutions to the difficulty is not the kind of thing we see exemplified in these quotas.

The next grievance we have pertains to our income tax office. Some hon, members will recall that last year I raised the question of the advisability of closing the income tax office at Lethbridge. I was unable to set forth any organized argument because the rules of the house at that late date in the session forbade such a thing. But I did indicate quite clearly to those who were following the questions I was asking that there were a great many reasons why Lethbridge ought to have an income tax office at least equal in size to the one we had had up to that time.

The minister saw fit to close our income tax office last year. It is the settled opinion of the people of Lethbridge, based upon a good many considerations, that we should have in Lethbridge at the earliest possible moment an income tax office comparable with the one which was opened in Penticton last year. I request that this be done. Whether or not the present government is returned to power, I request that those people who are in charge of the department, the officials who in the last analysis have to do the governing, will consider what I am here saying and will make provision for the early opening of a suitable income tax office in the city of Lethbridge.

The third grievance we have has to do with this government's neglect of the beet sugar industry. In a very large measure the economic activity of the farming area around Lethbridge is affected by the well-being of the beet sugar industry. On many occasions since I came here in 1935 I have pointed out how important the beet sugar industry is to the economy of Canada. I have pointed out what an absolute monstrosity of mismanagement it is to buy sugar from outside this country, pay United States dollars for it and go into debt as much as \$28 million a year, when we can raise all our own sugar

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through the beet sugar industry in Canada. We can deliver sugar at a price so low that probably there are only two nations on the face of the earth in which people can obtain sugar at a more reasonable rate than can the people of Canada. I have pointed out that from the standpoint of the improvement of the soil, to maintain soil fertility, it is of the utmost importance that we have a beet sugar industry and that we take care of it, not prey on it or kick it around as has been done in the last half century.

I have pointed out that from the standpoint of the foods which can be produced as a result of the beet sugar industry, considering not only the beet sugar but the beet pulp left after the sugar is extracted; the beet tops, which are a by-product, and the beet molasses which is also a by-product; considering all these facts, the amount of food that can be produced from an acre of sugar beets is greater than the amount of food that can be produced from an acre of any other kind of crop that could possibly be grown in the Dominion of Canada.

For us to be disregarding the beet sugar industry, and producing the sugar which we are using in the main from raw cane, which benefits this nation not the slightest bit, is for us to manifest a lack of intelligence in managing the country.

I do not propose to go much further in respect of this matter at the present time, but I do urge upon those who have charge of the Department of Agriculture, the Department of Trade and Commerce and the Department of Finance after the election to give careful attention to this matter of the beet sugar industry in Canada. We simply cannot afford to go on incurring an adverse trade balance year after year after year. putting ourselves and our children and our children's children under the bondage of the United States. We simply cannot afford to do that. We cannot afford to allow the fertility of our soil to decrease. Surely we must realize that we have a responsibility to the generations following. We are doing practically nothing at the present time to increase the fertility of our soil.

Just to show what can be done, may I draw hon. members' attention to this most interesting fact. Germany, which found her soils greatly depleted in the 1870's, Germany which intended to become a great nation, decided that something must be done to improve her soils. Between the year 1870 and the year 1903 Germany paid \$340 million in subsidies to the sugar beet industry, and in doing so she increased the yield of cereals on her lands from 14 bushels an acre to 39 bushels an acre. Surely, such a fact ought