

If nothing else, the interest free cash advances not only gave some cash flow at times when there was no cash income for their production and their work, but it was the decent thing to do. Even subsequent to the defeat of the Diefenbaker government in 1963, the new Liberal government under Mr. Pearson recognized that, kept it, and made some improvements.

When this government came into power in 1984, we got what were called firm commitments from the Prime Minister, the then Minister of Agriculture, the present Minister of Agriculture and Deputy Prime Minister, and Tory candidates all over Canada on these agricultural programs.

I do not use the word "betrayal" lightly because that is a very strong, mean word to use. But it is a betrayal not only of those farmers, it is a betrayal of good, electoral and political process, and it is a betrayal in our country.

The \$27 million that I believe is the figure that cash advances cost in interest is less than the cost of storing those commodities, less than the income tax benefits, much less, than the tax benefits for corporations and for the wealthy. My goodness, the government could pick up that \$27 million just by charging one-tenth of 1 per cent interest on deferred corporation taxes which now amount to almost \$40 billion. In fact, it is part of the alternative that I am advocating to the GST.

If corporations were made to pay 10 per cent interest on their deferred corporation tax, it would amount to \$4 billion, and 10 per cent is less than the bank rate. We would be surprised then how fast the CPR, Inco, Bell Telephone and all that bunch would start paying back deferred corporation taxes because right now it is an interest free loan, and it will never otherwise be collected. It is just lying on the books of Canada. Those deferred corporation taxes are nothing more than an interest free loan.

When we look at Canadian Pacific or International Nickel's annual reports, they show it as a liability. They get an interest free loan: Canadian Pacific, \$2 billion; International Nickel, \$1.5 billion; Bell Telephone, \$1.5 billion, each. They can get an interest free loan, but our farm producers cannot any more under this legislation.

Government Orders

My goodness, what is the government doing? It had better think about what it is doing. Those interest charges are less than the increased costs that would be incurred every time the grain companies and the transportation companies get flooded with a rush of grain because the farmers need money. If one were to revert back to the years of the 1940s and 1950s and the early 1960s, those costs would be much higher.

As long as we had the Temporary Wheat Reserves Act which, thanks to Mr. Otto Lang and the then Liberal government was repealed, the government would pay the storage costs on grain over a certain amount every year. They did this because it was not the fault of the grain companies and it was not the fault of the producers, and everybody seemed to think that all this surplus grain was somehow not an asset. Grain in the granary is like money in the bank. We had the Temporary Wheat Reserves Act in which the government would contribute as much as \$100 million a year. I forget the figure, but I think if there was something like 175 million bushels of grain in storage at the end of a crop year, the government paid the storage charges on amounts above that. That was only fair.

When the government attempted to repeal the Temporary Wheat Reserves Act and present Otto Lang's first grain stabilization bill, I and four farmers took him to court because the Minister of Finance had not paid the Canadian Wheat Board the storage charges that it owed for 18 months, and it came to over \$96 million. We took him to federal court in Regina, the four farmers who had a direct interest in the matter. We got a writ of *Mandamus* which is the opposite of an injunction. A writ of *Mandamus* says you shall do something, instead of you shall not do something. The government had to pay \$96 million \$2.5 million in interest, plus \$2,700 in court costs. We won that fight. But the government still got its way and did away with the Temporary Wheat Reserves Act.

I hope that there is somebody out there in the country or lots of organizations that are consulting with legal counsel to see how the law on this bill reads. I understand that even though this legislation has not been passed, the Cabinet and the Treasury Board will not authorize the Canadian Wheat Board to issue interest free cash advances, even though under the law our producers are entitled to it. It seems to me, particularly if the law says the Minister of Finance shall pay or shall allow, then we have to get into the Federal Court and get there fast.