

doing so. I simply want to see justice done. The farmers are just as honest, just as upright, just as straight as any other class of the community, and they will pay their share of the taxes when they are able to do so.

Mr. ROBB: I fear the debate has drifted away from the item under consideration. I am glad that my hon. friend from Strathcona (Mr. Warner) is not going to press his amendment for the ten dollar exemption. If it was only a question of the creameries and milk factories, it would be an easy matter to settle, but it has a very much wider bearing than that. The proposed amendment which I shall move after these resolutions are passed will take in all items up to the five dollar limit.

I want to emphasize again that in bringing in this tax the government had not in mind the dairy industry particularly, because if there is one agricultural industry more than another that any government should encourage in Canada it is the dairy industry. It is slavish work. I agree with my hon. friend from Brandon. I know something about it myself, for I have milked nineteen cows before breakfast. But dairying enriches the land. The dairy farm is always a better farm than the grain growing farm, and the government are interested in encouraging the dairy industry throughout this country. All we desire is to make this tax equitable all over Canada.

I am glad my hon. friend is not going to press his amendment. If he did press it, he would be jeopardizing for a business of \$12,000,000 the revenue of the government from a business of \$82,000,000, for that is the proportion as between the value of the dairy industry in the three provinces in the west and all the other provinces east.

I have the honour to represent in parliament just as good a dairy county as there is in all Canada. I will give my hon. friend a list of the larger dairy counties in eastern Canada, and there is not a county in western Canada that has quite as many cows. In all these years the dairy industry of eastern Canada, ever since the act has been in force has been contributing to the revenues of the country through the men who purchased their products. The dairy farmer is running no risk in western Canada. As a matter of fact, the capitalization of the dairy factories in the west is higher than in eastern Canada. There were in 1924 sixty-six dairy factories in Saskatchewan, and ninety-one in Alberta. Of these, twenty-six are operated by the Saskatchewan Co-operative Creameries, eleven by the Moose Jaw Company, and thirty-eight by the Pat Burns Company. Now nobody will say that

the Pat Burns Company is not a solvent concern. I think they can be trusted. People ship them their calf skins; I do not know whether they use that system in connection with calf skins or not.

The average investment in the dairy factories in Canada in 1923 was as follows—I will give only the round figures:

Saskatchewan..	\$42,000
Manitoba..	41,000
Alberta..	33,000
Nova Scotia..	23,000
British Columbia..	18,000
New Brunswick..	16,000
Ontario..	14,000
Prince Edward Island..	5,000
Quebec..	4,000

The value of the milk and cream handled in factories in some provinces in 1923 was, in round figures:

	Value Milk	Value Cream
Quebec..	\$14,790,000	\$10,974,000
Ontario..	22,000,000	16,000,000
Alberta..	864,000	4,700,000

Now I will give figures as to the number of cows in the dairy business:

Province	No. of Cows
Ontario..	957,491
Quebec..	769,097
Nova Scotia..	114,373
New Brunswick..	105,054
Alberta..	208,997

You will notice that Alberta has 208,997 dairy cows as against Ontario's 957,491; so that the business is very much larger in eastern Canada, and the dairymen in eastern Canada have been contributing during all these years to the revenues by paying this tax.

Now I will give the number of milk cows in a few counties in eastern Canada:

County	No. Milk Cows
Bruce..	25,498
Carleton..	30,251
Grey..	32,642
Hastings..	35,567
Oxford..	52,560
Simcoe..	30,427
Beauce..	26,068
Lac St. Jean..	25,072
Nicolet..	24,395
Shefford..	25,521
Chateauguay-Huntingdon..	28,407

I am told that Alberta has only one district with anything like an equal number of milk cows. The dairymen of eastern Canada are not protesting against this tax. They have never protested. We might now go on with the resolutions, and I promise to move to adopt the limit of \$5. I will try that out for this year and see how we get along.

Mr. LEWIS: I wish to make a reference to the statement that the farmers do not pay income tax. I have here a statement from one of the live stock departments, I am not