

obliterated and forgotten, in recognition of what the women do on our farms. I do not say it should be taken off the form altogether, but a line should be drawn across it and the explanation given, "This is in lieu of what the wife does on the farm." I think that would please the farmers very much indeed.

Mr. FAIR: I have listened attentively to all the remarks that have been made, and I note that a number of hon. members were in such a rush to get to the question of the farmers' income tax that they jumped a resolution in order to do so. I have heard several suggestions made, and I wish to offer one also which I hope the Minister of National Revenue and the Minister of Finance will take seriously into consideration. I made the same suggestion on March 15 while speaking on the budget, and I believe that we shall be giving the farmer only a little bit of that to which he is entitled if we take him out of the income tax group entirely.

Before going further, let me read some figures contained in a return brought down for me on March 5 last, giving the number of farmers who have paid income tax each year since 1930, together with the amount of such income tax paid. Before reading these figures, let me state that we have more than 700,000 farmers in Canada, and this might be borne in mind as I give the number of farmers who have paid income tax:

	No. of farmers	Amount of income tax
1930.....	2,626	\$123,909
1931.....	2,276	131,910
1932.....	653	36,379
1933.....	249	27,620
1934.....	262	22,334
1935.....	416	24,083
1936.....	694	46,609
1937.....	921	76,395
1938.....	1,000	78,081
1939.....	1,309	124,836
1940.....	1,721	151,549
1941.....	1,869	204,319
1942.....	1,488	150,102

Therefore we find that an average of 1,191 farmers paid an average of \$92,163 each year. If the government wish to save a little money, they might cut out the salaries of those who look after the collection of these taxes, and they would be money ahead right there. I am satisfied that directly or indirectly the farmer is paying a very large share of the income taxes of every other class in Canada. The company that manufactures farm implements includes in the prices of those implements provision for its income tax, and the same applies to all the others right down the line to the retailer of the machine. They all include their costs, and the farmer pays the whole shot. I wonder whether anyone can suc-

cessfully refute that argument. On the other hand, when the farmer takes his produce to the elevator or to the market he goes in and asks what they will give him for this or for that, and the actual cost of production of the commodity is never taken into consideration. Some sort of gambling market is usually devised and set up, and the farmer has to accept what the gamblers want to offer him.

Mr. MacNICOL: I agree that the farmer does not get a square deal.

Mr. FAIR: I am glad the hon. member agrees with me on that. At the present time we are having brought forcibly to our attention the question of farmers' debts. I will not deal with that question to-night, but I am quite satisfied that the farmers are in debt through no fault of their own. During one of the first sessions I was here, we on the farms were accused of being extravagant. One hon. member had the—I do not know what you would call it; I know what I would call it if I were out on the farm, but that might not be the thing to say here—nerve, I will say, to tell us that because we had a radio, a car, or something like that, we were extravagant. In describing his own position, he said that he did not have a car; that he did not have a radio and did not have a bathtub; that if he wanted to have a bath he could use the wash basin. Let me say that no man in Canada is more deserving of a bathtub than the farmer, who has to be out in the fields all day. If you are a real dirt farmer, working out in the field, you are bound to collect some dirt.

Mr. MacNICOL: Rain or shine.

Mr. FAIR: Yes, rain or shine.

Mr. GRAYDON: Did you ever stook barley?

Mr. FAIR: No man needs a bath more than a farmer, and there is no class in Canada which has less bathtub accommodation than has the farming community. So that the farmer may have the kind of life enjoyed by the average citizen I am asking that the government free him from this added penalty of paying income tax. To make him do so is simply adding insult to injury.

On one occasion after another we have asked that farmers be given the cost of production. Not very long ago we were told that the present price on wheat is 54½ cents below the 1926-29 price; that the price of oats is nine cents lower; that the price of barley is 11·2 cents lower and that of rye, 38½ cents lower. If those in authority will see to it that the farmer is given back those increased prices for his grain, then I would be content to have him pay the income tax. The present situation is, however, that receipts of farmers