

Mr. HANNAM: We would certainly be delighted with that. That is one of the real purposes of the Canadian Federation of Agriculture and the organization of farmers to put their industry on the basis where it ought to be.

The CHAIRMAN: As a matter of practical information, do farm labourers pay any income tax, Mr. Elliott?

Mr. ELLIOTT: If they are taxable, yes.

The CHAIRMAN: Are they taxable as a general rule?

Mr. ELLIOTT: They are, certainly.

The CHAIRMAN: I think Mr. Hannam is right in saying that no farm labourers pay any income tax.

Hon. Mr. ASELTINE: Some of them engage in seasonal work: they are on the farm during harvest time, in the woods during the winter, and at some other place in the spring. Their total earnings bring them within the income tax bracket if they are single men.

Hon. Mr. CRERAR: Going back to the years prior to the war, say before 1939, could you give us any idea of the average wage for farm labourers?

Mr. HANNAM: I cannot give it to you offhand, Mr. Crerar, but those figures are available. Their wages were very low. In the years before the war \$30, \$40 and \$50 a month was the general wage.

Hon. Mr. HAYDEN: Plus living.

Mr. HANNAM: Yes, plus board.

Hon. Mr. HAIG: But that was only seasonal.

Mr. HANNAM: I suppose the greater part of them were engaged on seasonal work but some of them worked the year round.

Hon. Mr. CRERAR: My recollection is that the labourer who hired on the farm the year round would not average more than \$30 a month.

Hon. Mr. McRAE: In British Columbia the average is \$35 the year round.

Hon. Mr. FARRIS: And board.

Hon. Mr. McRAE: Yes.

Mr. HANNAM: The figures are available from the Bureau of Statistics.

The CHAIRMAN: Any other questions, Senator Crerar?

Hon. Mr. CRERAR: No.

The CHAIRMAN: Senator Haig?

Hon. Mr. HAIG: No.

The CHAIRMAN: Senator Aseltine?

Hon. Mr. ASELTINE: Yes. I have a question on something that does not appear in the brief. I should like to know whether the federation has considered any other method of taxing farmers, such as a production tax. As you know, we have the Prairie Farmers Assistance Act, which works out very satisfactorily. Each farmer when he sells a load of wheat has 1 per cent deducted at the source, and that is remitted to the Department. It seems to me it would solve the whole question if every farmer when he sells a load of wheat, or some cattle or hogs, or anything else, had a certain percentage of the proceeds deducted at the source and remitted to the Department. If we have an agricultural income of a billion dollars a year, and 5 per cent of that was deducted at the time of its receipt, far more income tax would be collected from the farm industry than is collected at the present time.

The CHAIRMAN: A sort of sales tax.

Hon. Mr. ASELTINE: A production tax.