

\$199,546,000 from a farming operation. However, a far greater number, 161,414 persons, reported having a sideline business with a total net loss of \$268,281,000. On the average, twice as many taxpayers invest in businesses as a sideline (many at substantial losses) as they do in farming. For whatever reason, twice as many taxpayers consider a non-farm business to be better than a farming business.

The so-called "Discussion Paper on Tax Issues in Agriculture" is deficient when it only presents the analysis of farming without the comparison to other businesses. In every category except one, a far greater number of taxpayers invested in other businesses than in farming and in most cases the losses from their businesses were much greater than from their farming operations.

In the over-all analysis, in 1981, the average net return from tax filers from their farming operation showed a positive net return of \$7,137 whereas the business losses in total reduced the net returns of all of those engaged in "business" to only \$5,555. If the Department of Finance accepts other persons with non-farm businesses to continually show losses, then farmers should not be discriminated against. Calculated on the basis of the information in Table 11 of the Discussion Paper for farmers with sales in excess of \$10,000 per annum there are more full-time farmers declaring losses than part-time farmers with losses.