

Mr. ROSS (Souris): I should like to support the request of the hon. member for Qu'Appelle, the hon. member for Rosetown-Biggan and the hon. member for Melfort who spoke before me. When I was speaking on the budget on March 11, I mentioned these matters, pointing out that women and teenage boys and girls should be allowed to be placed on the payroll of the farm in reckoning income tax. The point raised by the hon. member for Melfort has been a problem for me for some years past. I have discussed it with the income tax officials. Take the case of a farmer who is not able to take his inventory at the end of the year, for instance where he has been building up a good herd of live stock over a period, and happens to sell them in one year. That was treated as income for that year; at least it was in past years. That is very unfair. That pure bred herd should be considered as a capital investment. It was not a matter of purchasing feeder cattle and fattening and selling them. If that has not been changed this year, I hope it will be. I have discussed the matter with the officials in Winnipeg, and they say it is the fault of the farmers who do not want to keep books. But it is most unfortunate and most unfair.

When I was speaking on the budget I think I also asked that depreciation should be allowed on new power machinery on the same basis as is allowed in industry, writing off depreciation during the war, because unless something develops in the near future, of which I have not seen much sign yet, to create a parity for the future, agriculture will not have the demand for its products that there is during the war. We are required to purchase expensive equipment, on account of lack of efficient help as much as anything, in order to produce this necessary food. Then I think power machinery should be depreciated over three to five years rather than as in the past when we were allowed twenty per cent the first year and ten per cent a year for the remainder of its life. Agriculture should be placed on the same basis as industry in that respect; its production of foodstuffs is just as essential as that of industry. I trust the minister will give these requests serious consideration, because it means a great deal in the production of essential foodstuffs as well as for the welfare of farm families in the future.

Mr. FURNISS: The hon. member for Rosetown-Biggan brought up the very subject about which I had intended to say something. Perhaps he expressed it in better terms than I can, but I believe that in the computation

[Mr. Wright.]

of the income tax that the farmer has to pay some tangible recognition should be given to the work that farmers' wives are doing. Today farmers' wives are doing almost every kind of work that in ordinary times would be done by men, and would be now if men were available. Last summer, at various times and in different places I saw women doing almost every kind of work that men are accustomed to do. I have seen them working in the harvest field; I have seen them coiling hay, driving almost every implement on the farm, building loads, and I even saw one woman driving a walking plough, getting land ready for planting.

I can produce a few figures that will show the result of women's work on the farm. Poultry raising falls to the lot of the women nearly all the time. I have here the figures showing the number of poultry on the farms in 1939 and 1942. In 1939 the number of poultry on our farms was 62,405,000, while in 1942 that had increased to 73,805,000, or an increase of 11,400,000. That increase is reflected also in the production of eggs, which in 1939 amounted to 221,000,000 dozen, and in 1942 to 265,500,000 dozen, or an increase of 44,763,000 dozen. In addition, there are the poultry meat products produced on the farm, which in 1942 amounted to 251,000,000 pounds. The figure for 1939 is not given.

I understand that there is a provision in the income war tax regulations whereby a woman doing war work, say in a munition factory, may earn up to \$660 without affecting her husband's income tax. I believe the women on the farms are equally important to the war effort; yet, on account of the fact that a farmer cannot pay his wife any wages, there is no method by which he can obtain the benefit of her work in connection with his income tax. I understand this regulation in regard to war work was passed in order to keep women in the munition factories, but the thought just comes to my mind: what would be the result if the farmers' wives should say, "If we cannot get some recognition for our work, we will quit."

I wish to offer a suggestion to the Minister of National Revenue. I do not know whether it would be workable or whether he will consider it, but in this return there is one item, under the general heading "income received during the calendar year" which reads, "produce raised on the farm and consumed in the farm home."

Mr. GRAYDON: Is that the new return?

Mr. FURNISS: No; I understand this is just a sample. I would suggest that this item be