

forms. Farmers and ranchers have been making out form T.1-A. It is certainly complicated, and I favour the adoption of a much simpler form so that it may be made out by the farmer much more readily. Numbers of farmers come to me from time to time with the complaint that they cannot prepare a statement by filling out the form. They do not keep the very best system of books, we know, and I think it is a good suggestion that the forms should be simplified.

I wish the minister would tell us just where the farmer members of this house stand with respect to the deduction which has already been made from their indemnity. This point might have been raised even on the first resolution. Some farmer members make out form T.1-A. They cannot possibly estimate yet what will be their income for 1943. They may be hailed out and have a total loss on their farming operations. If in the end, when they make out their tax form, a loss has developed on their farming operations, will a return be made of the tax which has already been taken from them monthly by deduction from their indemnity?

I myself make out form T.1-A. I went to the office in Regina and filled it up to the satisfaction of the income tax inspector there, but I could not possibly estimate my operations for the 1943 season.

Speaking on the budget, I made one or two suggestions, and I ask the minister if there is any possibility that he will consider them favourably. In view of the man-power difficulty which the farmer is up against at the present time, when his wife, his daughters and his young sons of necessity have to work to take the place of other labour, the other sons being in the armed services, and the farmers themselves being unable to compete with the wages of industry, will consideration be given to making some allowance to the farmer, in respect of his cost of production, for the services of his wife and children?

Mr. MAYBANK: As wages, the hon. member means?

Mr. PERLEY: Yes, as wages. I think it would be only fair and right to make some allowance in this respect.

When speaking on the budget, I also remarked on the fact that only 1,488 farmers out of 780,000 made returns and that all together they paid only \$150,000. I think under the circumstances they should be given greater exemptions.

The form provides for depreciation on buildings, implements, machinery and so on. The allowance varies according to the number

[Mr. Perley.]

of years depreciation has been allowed in the past. The period of depreciation will soon expire or has already expired in connection with many buildings in the west, and where this period has expired I think further consideration should be given. The same should apply to machinery.

These are just one or two matters that I wished to bring to the attention of the minister. I shall not dwell upon the difficulty the farmer has in making out his return because the previous speaker has covered that point quite thoroughly. Will the minister explain just where the farmer members stand when they have losses on other operations? Will any consideration be given to an allowance for wages to the wives and daughters of farmers?

Mr. ILSLEY: There is a good deal in that speech to answer, and I think I had better let it stand for the time being because it would be embarrassing to give a wrong ruling on the spot.

Mr. COLDWELL: In making out his form, is the farmer to enter what I might term the perquisites of the farm? This would cover income received from butter, eggs and other produce of that description. In my opinion some allowance should be made for the labour of the family of the farmer who often produce these side-lines without receiving any payment. When a farmer makes up his income tax form he places on record not only the income he has made by his own labour but the income produced by the labour of the whole family. In my opinion some allowance should be made for the labour expended by the family on the farm. I do not think it is fair that the product of the labour of the farmer and his family should be lumped together as the income of the farmer. The farmer ought to be entitled to estimate the value of the services of the farm family and be able to pay to the members of his family who helped him with his production an amount for their services, or he should be allowed to charge that as an expense.

I am thinking particularly of the farm wife who is frequently the farm baker, who raises the poultry, attends to the garden and, at times in the west, even drives a tractor or rides a binder. I have seen them working on the combines. In my opinion this is something to which serious attention should be given by the minister and his advisers and by this house. A questionnaire was sent out to the farmers in Saskatchewan. I discovered that this was not sent out by the Department of Labour; it apparently was circulated by an organization fostered by the provincial government. One question was: "What help have you in your family over the age of twelve years?" I have