ups and downs, and that the welfare of the farmers is the barometer which makes for his good or ill in business.

Far be it from me to do anything but that which will help the farmer and the settler. Most of the men in the rural parts of my constituency are settler farmers, and I have the greatest sympathy with them in their struggle. But bear in mind that the western farmer, because his woes are put before us, particularly by the two hon. members who have just spoken, receives that discrimination as against the country storekeeper alongside of him. Bear in mind also, if you will look at it with me for a moment, the lot of my constituents of Parry Sound district. We have been contributing as taxpayers in the last three years to the \$85,000,000 which has gone to the western farmer to help him in his troubles. We have not complained; we have "taken it"; we are paying our taxes, and we are contributing to the Red Cross and all war activities as loyally as any district in Canada.

Let me point this out, and I am raising it because I think our minister has multiple difficulties. We from various parts of Canada must realize that there must be give and take, and some particular section should not expect discrimination in its favour. The hon. member for Rosetown-Biggar has suggested that these farmers should have five years in respect of which they could go back and dig up losses. I do not believe the taxpayers of the rest of Canada would favour that. I am not sure that he himself would favour it if he would give it further consideration, thinking perhaps of my people in Parry Sound. Let me tell him that no district in Canada has suffered so much from the gasoline shortage imposed as a war measure, as have the residents of the district I represent. The great industry in that district has been the tourist industry. There are a hundred beautiful little lakes and five great rivers. Scattered through that whole district are farmer settlers whose revenue for the past ten years has been largely derived from the tourist industry. They have done a great deal for Canada in bringing United States money into this country. They have been in the red-terribly in the red-both last year and the year before, because the gasoline tax as an incident of war has put them there. I am not here to ask that the minister permit them as settler farmers to go back for two or five years and rake up their debts to set off against the income tax they must pay this year. I instance their case to my hon. friends only to show that we cannot and ought not

to press such claims on our minister, who has great difficulty in preparing a broad-patterned scheme under which each part of Canada must take its problems and stand up to them. The people of my district will suffer, and suffer more than any western farmer, from the debts they have incurred in the last two years as a result of the practical stifling and strangling of the chief industry by which they supported themselves and their families. But if every hon. member singled out his own little grievance in his own district, and asked the minister to discriminate in his favour and let him go back two or five years to set off his losses, where would we get in this great war effort and in the collection of income tax? I think it is time that somebody made it clear what this cry for the western farmer amounts to. I am in sympathy with him; I have been in the west.

Mr. FAIR: Mr. Chairman-

Mr. SLAGHT: My hon. friend who is interrupting me is one of those who, in all good faith, tries to see that the western farmers get the very last ounce of preference.

Mr. FAIR: I want what is coming to them. I do not want any preferential treatment for the ones I represent.

Mr. SLAGHT: My hon, friend says he does not, but his record here indicates that he is never satisfied.

Mr. FAIR: That is not correct.

Mr. SLAGHT: What answer does he make to my statement on behalf of the people of Parry Sound, who are not goading me to rise in my place and squeal and ask for preferential treatment and discrimination and to be forgiven their income tax and allowed to rake up their losses for the last two or three years. If my hon, friend were among people who had been hit as my constituents have been, he might have something to talk about, but I have referred to their position simply in support of my request to him to consider these matters before he attempts to embarrass some minister.

Let me point this out to him. He was one of the loudest in suggesting that the fifty cents a day exemption in respect of the hired man was not enough. Let me ask him if he wants to go back to his farmer constituents—and I credit him with the utmost good faith in his desire to help them—and say, "You are a farmer, with a wife, who made last year \$1,000 net, or, let us say \$2,000 clear profit, on your wheat crop; reckoning what it cost you to sow and raise and reap and market it, your profit is \$2,000. Now, I want you to add to

[Mr. Slaght.]