

Mr. ILSLEY: May I ask the hon. gentleman a question? If overtime were relieved from taxation, would he suggest that the money that the farmer earned because of overtime work be also freed from taxation, and, if so, how?

Mr. FAIR: The minister is admitting now for the first time that the farmer does work overtime. If he wants to base it on that I shall have an answer for him on another occasion. But this is the first time I ever heard the minister admit that the farmers work overtime.

Mr. ILSLEY: I have never denied it.

Mr. FAIR: Then why not see that the farmer gets a little pay for his work?

Mr. ILSLEY: I have no objection at all.

Mr. FAIR: And his wife and children should not be forgotten.

I shall refer only briefly to family allowances because Mr. Speaker would rule me out of order if I dwelt upon that subject, but the minister made reference to it in his budget speech. I accuse the Minister of Finance of stealing some of our platform. I am also going to accuse him of calling this provision family allowances and of paying these allowances under a system that should not be in existence. We advocate a dividend for all, paid with debt-free money. The minister advocates allowances for children up to a certain age, and paid for either with debt money or by taxation. His proposal amounts only to a redistribution of the poverty we still have in this country. The programme is not wide enough, and, when the minister studies things a little longer, I believe he will see that there is a better way of putting his plan into effect.

I consider that the old age pensioners have been neglected. A short time ago an amendment was made to the regulations to permit an old age pensioner to earn up to \$125 a year without any deduction being made from his \$25 a month pension. When a man or woman reaches seventy years of age there should not be any restrictions on the amount of money he or she may earn because, if they are ambitious and strong enough after all those years of toil to go on working, they should be free to earn all they can without affecting the amount of their pension which should be \$50 a month at sixty.

Another problem that we have in this country is our educational system, and perhaps there is a reason for keeping it in existence. The taxes imposed on business are always charged back to the farmer, so that

the farmer is the basic taxpayer of the country, and he is overridden by taxation at the present time. Our municipalities and provincial governments cannot supply an adequate system of education under our present taxation system, and if we want competent teachers to stay in the teaching profession grants will have to be made by the dominion government to the provinces and these grants will have to be administered by the provinces in the interests of Canada as a whole. Our educational standard is not high enough. It is better perhaps than in some other countries; but why compare a poor system of education with one that is poorer? The best that we could have is none too good for Canada, particularly when Canada could well afford a better educational system if only our affairs were properly managed.

Some proposals have been brought down with respect to a health programme. These are long overdue. I should like to see different means brought about for financing these health services. Of course, I am well aware that the health services are yet only on paper and that it may be some time before they are a reality, but I hope we do not have to wait long for these health services, which Canada can well afford to put into operation.

I come now to agriculture. I must not forget that, particularly because the Minister of Finance has given the farmers some consideration in this budget. In his budget speech at page 4184 of *Hansard* I find this:

Canadian agriculture will be faced with important opportunities in the post-war period and if it is to take full advantage of them, its costs of production should be at the lowest practicable level. Recognition of this fact was given by the farm improvement loans bill and several important provisions of the bill for the extension of the bank charters now under consideration by the banking and commerce committee. These measures have as one of their most important objectives the provision of credit facilities to farmers which will enable them to purchase agricultural implements at the lowest cost on a cash basis. With the same end in view, the government believes it appropriate to provide at once and without waiting for the completion of reciprocal arrangements with other countries for the removal of all customs duties on agricultural implements. It is therefore recommended that agricultural machinery, including cream separators, and parts thereof, be made free under all tariffs. While it is impracticable from a revenue standpoint to remove the war exchange tax on the general range of commodities, the war exchange tax on agricultural machinery and cream separators and parts thereof is being removed along with the customs duties.

On behalf of farmers all over Canada I say to the minister, "Thank you for removing those custom duties and the war exchange tax". I feel that they should never have been put