

I would draw the attention of the Minister of National Revenue to the 1946 personal income tax form. Any income tax payer who comes within the provisions of section 31 of the form finds that in computing his tax he must still use the method employed when the normal and graduated tax was in effect, and make the deductions at the rate of \$150 for his wife and \$28 for each child under the normal tax and \$80 for each child under the graduated tax. Surely the minister and his department are able to bring these forms up to date, especially when one remembers that the savings portion of the tax was abolished on July 1, 1944.

I should also like to point out to the Minister that the luxury tax of twenty-five per cent on all silverware articles, watches, clocks and so on, is most unfair. Any young couple who start housekeeping today must pay this most excessive tax on silverware. I do not think even the minister would deny that silverware is a necessity. If the tax on silverware applied only to sterling silver, no one would complain. Clocks and watches are also necessities, yet they bear a twenty-five per cent luxury tax. To the average young couple of today the cost of house furnishings is high enough without their being called upon to pay the twenty-five per cent luxury tax on certain necessities.

I should like to refer to the matter of cheese, in which the county of Hastings is most interested. This county not only produces the best cheese in Ontario, but also the largest quantity. Yet during the past few years the production of cheese in the county of Hastings, as well as throughout Ontario, has been falling. It is interesting to note that a brief on prices of dairy products was presented by the Canadian federation of agricultural and dairy farmers of Canada to the cabinet on November 28, 1946. In this brief are set out the results of a survey in Ontario, as to the price received for milk and the cost of production in August, 1946. There is also an itemized statement showing in detail the cost of production. The cost of production for milk for the various commodities, f.o.b. plant, as shown by the brief, is as follows: Fluid milk per hundred pounds, \$3.65; milk for cheese per hundred pounds, \$2.88; milk for concentrated products per hundred pounds, \$3; cream for butter, per pound butterfat, 74 cents, or in terms of 3·4 milk per hundred pounds, \$2.54. For purposes of comparison, the present prices received by farmers, f.o.b. plant, for milk going into these products is as follows: Fluid milk in Toronto per hundred pounds for 3·4 milk, \$3.45; milk for concentrated products per hundred pounds, approxi-

mately \$2.25; milk for cheese per hundred pounds, approximately \$2.15; cream for butter, per pound butterfat, 52 cents, or in terms of 3·4 milk, per hundred pounds, \$1.77.

I have also a statement from the agricultural food board dated February 24, 1947 which shows returns to producers in Ontario on a delivered basis. These prices are as follows: Milk for fluid sales, \$3.35 to \$3.50 per hundred pounds of milk; milk for concentrating purposes, \$2.25 to \$2.35 per hundred pounds of milk; milk for cheese, \$2.05 to \$2.15 per hundred pounds of milk. Returns for butter fat, 52 to 54 cents per pound, which converted to a milk equivalent basis would be \$1.82 to \$1.89 per hundred pounds of milk (no value allowed for skim milk).

I would point out that there is practically no difference between the figures quoted in the brief of the Canadian federation of agriculture and those quoted by the agricultural food board as to the returns received by the farmer. In every case, with regard to fluid milk, milk for concentrating purposes and milk for cheese and butter, the cost of production is more than the actual price received.

The brief submitted to the cabinet on November 28, 1946, contains a detailed statement of the cost of producing 100 pounds of milk for sale to cheese factories, condenseries, and creameries; and with your permission and the consent of the house, Mr. Speaker, I should like to have this table appear on *Hansard*.

Mr. DEPUTY SPEAKER: Has the hon. member unanimous consent to have the table appear in *Hansard*?

Some hon. MEMBERS: Agreed.

Mr. WHITE (Hastings-Peterborough): Thank you.

Results of Surveys in Costs of Milk Production				
(Ontario Basis for 3·4 Milk)				
Average Net Cost of Producing 100 lbs. of Milk (delivered basis)				
For Sale to Condenseries				
Item	Denom.	1943	1946	Increase
Oats .....	18 lbs.	\$ 29	\$ 32	\$ 03
Barley .....	7 lbs.	10	11	01
Dairy concentrate	6 lbs.	17	17	—
Mixed hay.....	80 lbs.	39	41	02
Silage .....	120 lbs.	24	27	03
Labour .....	2½ hrs.	80	1 19	39
Haulage .....		12	15	03
Pasture .....		24	31	07
Depreciation .....		28	33	05
Breeding .....		04	06	02
Misc. ....		13	16	03
		\$ 2 80	\$ 3 48	\$ 68
Less Credits .....		37	48	11
Net Cost .....		\$ 2 43	\$ 3 00	\$ 57