shall not be assignable either at law or in equity. This means that the farmer operating the farm will receive the payment in cash, and that he will have it for his own use to purchase the necessities of life for himself and his family.

Certain types of farm are exempt from the operations of the Act, namely: experimental farms, market gardens, ranches, Indian reservation farms, farm lands operated by a farmer who also operates more than 300 acres of cultivated land in townships not eligible for awards under the Act, farm lands declared submarginal and ordered evacuated under the provisions of a previncial statute, and irrigated lands on which the yield per acre is more than 12 bushels of wheat or the equivalent, in value, of other crops.

Basis of Payments.—*Emergency Year Assistance.*—In any crop year that has been declared an emergency year, there will be paid to each farmer living in a township where the average yield is 4 bushels or less per acre the sum of \$2 per acre on half his cultivated acreage. The maximum number of acres on which a farmer can receive payment is 200, so that the total payment to a farmer cannot exceed \$400. The 1939-40 payment will be made regardless of the price of wheat.

If the average yield is over 4 bushels and not more than 8 bushels an acre in a township, each farmer residing therein will receive \$1.50 per acre on half his cultivated acreage up to 200 acres, with a maximum payment of \$300. The farmer with 100 acres cultivated would receive \$75. The 1939-40 payment will be made regardless of the price of wheat.

If the average yield is over 8 bushels and not more than 12 bushels an acre in a township, each eligible farmer residing in such township shall receive one dollar per acre on half his cultivated acreage, but he cannot be paid on more than 200 acres so that the maximum amount a farmer may receive who lives in a township with a 9- to 12-bushel yield is \$200. A farmer will receive this amount in this class of township only if the average price is 70 cents or less per bushel for No. 1 Northern cash wheat. For each cent the average price is above 70 cents, 10 cents per acre will be deducted from the acreage payment so that at 80 cents the award will disappear. For instance, if the average price is 75 cents a farmer with 400 acres cultivated would receive 50 cents per acre on half of 400, which is 200 acres, a total of \$100.

Crop Failure Assistance.—When a crop failure area in any province has been declared by the Governor in Council, each farmer residing in such area shall receive a payment of \$2.50 per acre on one-half of his cultivated acreage. The maximum number of acres on which he can receive payment, however, is 200 acres so that the maximum amount of crop failure assistance a farmer may receive is \$500; the minimum a farmer may receive is \$200 regardless of the size of his farm. Payments will be made under the crop failure assistance section of the Act regardless of the price of wheat.

The Prairie Farm Emergency Fund.—Most of the money to cover crop failure assistance and emergency assistance for the first few years will necessarily come from the Dominion Treasury, although a levy of 1 p.c. on all grain marketed from farms in Western Canada is provided for in the Act. The levy will be turned over to the Board of Grain Commissioners and deposited by them in a fund known as the Prairie Farm Emergency Fund. When this fund is insufficient to pay awards under the Act, the deficiency will be paid out of the Consolidated Revenue Fund. Such an advance will be repayable without interest to the amount that the levy