

DOMINION OF CANADA

ANNUAL REPORT

OF THE

DEPARTMENT OF RAILWAYS
AND CANALS

For the Fiscal Year from April 1, 1925,
to March 31, 1926

Submitted in accordance with the provisions of the Revised Statutes of Canada, Chapter 35,
Section 33



OTTAWA
F. A. ACLAND
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1926

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FOR THE

DEPARTMENT OF RAILWAYS
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Printed and Published by the Government of Canada, Ottawa, 1936
Price 25c



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REPORT

1926

DEPT. OF RAILWAYS AND CANALS

Annual Report for the Fiscal Year Ending March 31, 1926

To General His Excellency the Right Honourable Lord Byng of Vimy, G.C.B.,
G.C.M.G., M.V.O., Governor General and Commander in Chief of the
Dominion of Canada.

MAY IT PLEASE YOUR EXCELLENCY:

The undersigned has the honour to present to Your Excellency the Annual
Report of the Department of Railways and Canals, of the Dominion of Canada,
for the fiscal year ending March 31, 1926.

C. A. DUNNING,
Minister of Railways and Canals.

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REPORT

OF THE

DEPUTY MINISTER OF RAILWAYS AND CANALS

FOR THE FISCAL YEAR ENDED MARCH 31, 1926

To the Hon. C. A. DUNNING,
Minister of Railways and Canals.

SIR,—I have the honour to submit herewith the annual report of the Department of Railways and Canals for the fiscal year ended March 31, 1926. It is necessary to point out that those portions of the report which deal with the operating results of Canadian National Railways are for the calendar year 1925. The report of the separately-operated Central Vermont Railway, controlled by the Canadian National, is also for the calendar year, but the report of the departmental accountant and the report of the chief engineer of the department are for the federal fiscal year. The report of the Commissioner of Highways, requiring more general distribution throughout the various provinces, is again separately printed.

MILEAGE AT DECEMBER 31, 1925

The report of the Canadian National Railways deals with the operating results of system mileage only, the net profit or loss of separately-operated properties being included in the Canadian National Income Statement. The statistics of rail line operation, the statement of tonnage carried and all averages also have to do with system steam mileage only. This system mileage was 22,872.19 at December 31, 1924. At December 31, 1925, it had grown to 22,191.77 miles, an increase of 319.58 miles. This increase is made up as follows:—

| | Miles |
|--------------------------------------|--------|
| Net increase in owned lines..... | 564.82 |
| Net increase in trackage rights..... | 57.23 |
| Total..... | 592.05 |
| Net decrease in leased lines..... | 272.47 |
| Total net increase..... | 319.58 |

The variation in regional mileage during the year was as follows:—

| | Miles |
|-----------------------------------|--------|
| Net increase Atlantic Region..... | 8.10 |
| Net increase Western Region..... | 334.70 |
| Total..... | 342.80 |
| Net decrease Central Region..... | 23.22 |
| Total net increase..... | 319.58 |

The decrease in the Central Region is accounted for by the abandonment of parallel trackage in Ontario laid down under private ownership. The increase in the Western Region represents added mileage due to the second of the three-year branch line construction program authorized by Parliament two years ago. During 1925 \$6,743,164.83 was expended on these extensions under the following heads:—

| | Miles |
|-------------------|-------|
| Grading..... | 166.6 |
| Track-laying..... | 355.0 |
| Ballasting..... | 238.5 |

A detailed statement of the work done and expenditures made on these projects is included in the departmental report.

In addition to the 22,191.77 miles of first main track, the system includes 1,260.84 miles of second main track. A summary of first main track by regions and districts is as follows:—

| | Miles |
|------------------------------------|-----------|
| Atlantic Region..... | 2,811-93 |
| Central Region— | Miles |
| Quebec District..... | 1,994-89 |
| Montreal District..... | 1,575-31 |
| Northern Ontario District..... | 2,145-73 |
| Southwestern Ontario District..... | 1,930-09 |
| Grand Trunk Western lines..... | 7,646 02 |
| Western Region— | 991-69 |
| Manitoba District..... | 3,910 92 |
| Saskatchewan District..... | 3,283-25 |
| Alberta District..... | 2,100-99 |
| British Columbia District..... | 1,446 97 |
| | 10,742-13 |
| Total system steam mileage..... | 22,191-77 |

Separately-operated controlled lines:—

| STEAM | | Miles |
|--|--|-----------|
| Central Vermont Railway..... | | 493-02 |
| Thousand Island Railway..... | | 6-00 |
| ELECTRIC | | |
| Canadian National Electric Railways— | | |
| Toronto Suburban Division..... | | 56-86 |
| Niagara, St. Catharines and Toronto Railway..... | | 62-99 |
| Montreal and Southern Counties Railway..... | | 57-29 |
| Oshawa Railway..... | | 9-98 |
| Total mileage, all lines..... | | 22,877-91 |

OPERATING RESULTS, 1925

During the first six months of 1925 there was nothing to indicate that the year would prove the banner year to date of Canadian National operation. During the first half of the year operating results failed to equal those of the previous year. During the last half of the year there was marked improvement in business with consequent increase in traffic, economies instituted by the management resulted in noticeable reduction in expenditures and, in addition, the Dominion was blessed by a bountiful harvest. As a result, the net revenue from railway operations (including Central Vermont) was \$33,370,135.56, compared with \$18,326,876.44 in 1924, while the total income applicable to fixed charges was \$30,855,386.94, compared with \$15,001,534.50 the previous year. The fixed charges were \$73,122,906.65, of which \$40,966,558.73 was interest due the public. The railways were thus able to supply three-quarters of the interest due the public, which now has invested \$931,329,302.74 in the National Railway system proper. In expectation of greater requirements during the year, Parliament, in the estimate for 1925-26, had voted \$50,000,000 on railway account, only ten millions of which were actually required. Interest charges due the Government amounted to \$31,450,381.89 for 1925. These the railways were unable to provide and, following the usual practice in dealing with this account, the amount was added to the debt of the railway due the Government. At December 31, 1925, this Dominion of Canada account stood as follows:—

| | |
|---|---------------------|
| Funded debt unmatured..... | \$ 33,048,000 00 |
| Grand Trunk Pacific Receiver's certificates..... | 53,768,865 94 |
| Loans from Dominion of Canada..... | 485,868,669 13 |
| Total..... | \$ 572,685,535 07 |
| Interest on above accrued, but unpaid..... | 161,861,502 98 |
| Appropriations account, Canadian Government Railways..... | 453,935,303 43 |
| Total..... | \$ 1,188,482,341 48 |

Interest is not accrued on the one hundred and sixty-one millions of unpaid interest, nor on appropriations account, Canadian Government Railways, which were built by the Dominion of Canada as public works.

The total deficit, all lines, was \$42,267,519.71 for 1925, compared with \$55,757,481.73 in 1924, and notwithstanding an increase of \$2,363,890.42 in fixed charges. This does not mean that the Government was obliged to provide forty-two million dollars on deficit account for 1925. As already indicated, more than thirty-one millions of the deficit was interest due the Government which, remaining unpaid, was added to the debt of the National Railways to the Government. Nor is the amount of the deficit the sum total of the increase in the debt of the Canadian National Railway system during 1925. The increase in long-term debt of the railways during the year was \$63,630,126.52. Of this increase \$17,416,219.94 was in the debt due the public chargeable largely to branch line construction and expenditures connected with the Toronto Viaduct scheme, and \$46,213,906.58 in debt due the Government, of which more than thirty-one millions represented the book-keeping charge of interest already referred to.

The following is a statement of income account of Canadian National Railways, including the Central Vermont, for the years ended December 31, 1925, and 1924. For convenience, the operation of Canadian National lines in Canada and in the United States are separately shown:—

GROSS OPERATING REVENUE

| | 1925 | 1924 |
|---------------------------------------|--------------------------|--------------------------|
| Lines in Canada..... | \$ 208,218,920 82 | \$ 201,224,493 13 |
| Lines in United States..... | 36,752,281 79 | 34,363,689 42 |
| Total Canadian National Railways..... | \$ 244,971,202 61 | \$ 235,588,182 55 |
| Central Vermont Railway..... | 8,463,639 14 | 8,380,752 39 |
| Total..... | <u>\$ 253,434,841 75</u> | <u>\$ 243,968,934 94</u> |

GROSS OPERATING EXPENSES

| | | |
|---------------------------------------|--------------------------|--------------------------|
| Lines in Canada..... | \$ 184,373,201 44 | \$ 189,460,403 90 |
| Lines in United States..... | 28,333,586 38 | 28,883,527 17 |
| Total Canadian National Railways..... | \$ 212,706,787 82 | \$ 218,343,931 07 |
| Central Vermont Railway..... | 7,357,918 37 | 7,298,127 43 |
| Total..... | <u>\$ 220,064,706 19</u> | <u>\$ 225,642,058 50</u> |

NET REVENUE OR DEFICIT FROM RAILWAY OPERATIONS

| | | |
|---------------------------------------|-------------------------|-------------------------|
| Lines in Canada..... | \$ 23,845,719 38 | \$ 11,764,089 23 |
| Lines in United States..... | 8,418,695 41 | 5,480,162 25 |
| Total Canadian National Railways..... | \$ 32,264,414 79 | \$ 17,244,251 48 |
| Central Vermont Railway..... | 1,105,720 77 | 1,082,624 96 |
| Total..... | <u>\$ 33,370,135 56</u> | <u>\$ 18,326,876 44</u> |

TAX ACCRUALS, UNCOLLECTABLE REVENUES AND MISCELLANEOUS OPERATIONS

| | | |
|---------------------------------------|------------------------|------------------------|
| Lines in Canada..... | \$ 3,048,206 96 | \$ 3,471,164 64 |
| Lines in United States..... | 1,338,865 14 | 1,538,069 82 |
| Total Canadian National Railways..... | \$ 4,387,072 10 | \$ 5,009,234 46 |
| Central Vermont Railway..... | 238,665 04 | 230,656 79 |
| Total..... | <u>\$ 4,625,737 14</u> | <u>\$ 5,239,891 25</u> |

DEPARTMENT OF RAILWAYS AND CANALS

TOTAL OPERATING INCOME OR DEFICIT

| | 1925 | 1924 |
|---------------------------------------|-------------------------|-------------------------|
| Lines in Canada..... | \$ 20,797,512 42 | \$ 8,292,924 59 |
| Lines in United States..... | 7,079,830 27 | 3,942,092 43 |
| Total Canadian National Railways..... | \$ 27,877,342 69 | \$ 12,235,017 02 |
| Central Vermont Railway..... | 867,055 73 | 851,968 17 |
| Total..... | <u>\$ 28,744,398 42</u> | <u>\$ 13,086,985 19</u> |

NON-OPERATING INCOME OR CHARGES NET

| | | |
|---------------------------------------|------------------------|------------------------|
| Lines in Canada..... | \$ 9,119,271 05 | \$ 9,298,130 99 |
| Lines in United States..... | 6,552,760 93 | 6,760,820 09 |
| Total Canadian National Railways..... | \$ 2,566,510 12 | \$ 2,537,310 90 |
| Central Vermont Railway..... | 455,521 60 | 622,761 59 |
| Total..... | <u>\$ 2,110,988 52</u> | <u>\$ 1,914,549 31</u> |

TOTAL INCOME OR DEFICIT BEFORE FIXED CHARGES

| | | |
|---------------------------------------|-------------------------|-------------------------|
| Lines in Canada..... | \$ 29,916,783 47 | \$ 17,591,055 58 |
| Lines in United States..... | 527,069 34 | 2,818,727 66 |
| Total Canadian National Railways..... | \$ 30,443,852 81 | \$ 14,772,327 92 |
| Central Vermont Railway..... | 411,534 13 | 229,206 58 |
| Total..... | <u>\$ 30,855,386 94</u> | <u>\$ 15,001,534 50</u> |

FIXED CHARGES

| | | |
|--|-------------------------|-------------------------|
| Lines in Canada— | | |
| Interest due public..... | \$ 39,539,506 95 | \$ 37,459,173 25 |
| Interest due Government..... | 31,450,381 89 | 31,271,043 00 |
| | \$ 70,989,888 84 | \$ 68,730,216 25 |
| Lines in United States— | | |
| Interest due public..... | 898,728 39 | 902,530 89 |
| Canadian National Railways..... | \$ 71,888,617 23 | \$ 69,632,747 14 |
| Central Vermont Railway due public..... | 528,323 39 | 538,922 04 |
| Central Vermont Railway due Canadian National Railways..... | 705,966 03 | 587,347 05 |
| | \$ 1,234,289 42 | \$ 1,126,269 09 |
| Total Canadian National Railway and Central Vermont Railway..... | <u>\$ 73,122,906 65</u> | <u>\$ 70,759,016 23</u> |

TOTAL DEFICIT

| | | |
|---------------------------------------|-------------------------|-------------------------|
| Lines in Canada..... | \$ 41,073,105 37 | \$ 51,139,160 67 |
| Lines in United States..... | 371,659 09 | 3,721,258 55 |
| Total Canadian National Railways..... | \$ 41,444,764 42 | \$ 54,860,419 22 |
| Central Vermont Railway..... | 822,755 29 | 897,062 51 |
| Total deficit..... | <u>\$ 42,267,519 71</u> | <u>\$ 55,757,481 73</u> |

CONTINUED IMPROVEMENT

In last year's report, attention was drawn to the marked improvement in National Railway results over a five-year period. It is now possible to add the more pronounced improvement of 1925, which carries with it the expectation that 1926 may find the Canadian National management in position to pay all interest charges due the public from its own earnings, which would mean that for the first time it will have been possible to meet such charges without borrowing from either the Government or the public for interest purposes. The improve-

ment already of record, though gradual, is definite and substantial and may be seen in a number of directions. For instance, during the fiscal year 1921-22 it was necessary to provide \$183,821,395.92 on Canadian National Railway account; in 1925-26 the requirement of the Government was ten million dollars. One reason for the comparative smallness of the latter sum is the fact that the borrowing for branch line construction and Toronto terminal and Viaduct financing fell within the previous federal fiscal year, though within the railway calendar year. But to take the comparisons on a calendar-year basis does not detract from the improved showing. Thus during 1920 the additions to the funded and unfunded debt of the railways amounted to \$145,644,048, of which sum \$14,346,831 was unpaid Government interest and \$131,297,217 other debt. In 1925 the additions to the funded and unfunded debt of the railways amounted to \$63,376,998, of which \$31,450,381 was interest due the Government and \$31,926,617 actual outlay. The improvement of 1925 over 1920 from the standpoint of cash expenditure reflected in the addition to the railway debt was, therefore, one hundred million dollars. During the calendar year 1920 there was an operating deficit of \$34,532,701.76; during 1925 there was an operating surplus (system lines) of \$32,264,414.79, an improvement of sixty-six millions. During that period the increase in fixed charges was \$26,486,467.26, or forty millions less than the improvement in operating results. The average annual increase in operating earnings during the past five years was \$13,359,423.31, while the average annual increase in fixed charges during that period was \$5,297,293.45. Viewed from another angle, the increase in fixed charges in 1921 over 1920 was \$10,040,646.04; the increase in 1925 over 1924 was \$2,255,870.09, or less than one-quarter of the increase of five years previous. The fear expressed in some quarters that the growth of fixed charges would be so rapid and so great as to swamp the National Railways and make improvement impossible has not materialized.

The total deficit (after all charges) which in 1920 was \$80,478,828, had fallen to \$41,444,764.42 in 1925. And of the latter sum, as already explained, \$31,450,381 was a book-keeping charge of interest due the Government, which now controls the properties against which the loans carrying these interest charges were advanced. Six years ago, when the total deficit was eighty millions, the item of Government interest was only \$14,346,831. Exclusive of this book-keeping item of Government interest the total deficit of 1920 would have been sixty-six millions, as contrasted with ten millions in 1925.

Attention was called by a Special Committee of the Senate, during 1925, to the fact that the increase in Canadian National Railway obligations during the last six years had averaged \$100,000,000 annually, and the report in question stated that there was no assurance that, under the present system, this expenditure would materially decrease in the near future. During the last six years the increase in the funded and unfunded debt of the National Railways has amounted to \$636,655,760.21. But of this sum \$153,105,854 consisted of interest due the Government and added to the railway debt. It does not represent actual expenditure, is a book-keeping entry only, and rendered necessary by the rigid requirements of railway accounting. Apart from this Government interest, the increase in railway debt during the last six years amounted to \$483,096,636. But that sum includes all capital requirements and thus represents much more than deficits. No less than \$265,068,560 has, during the period in question, gone into the actual improvement of the property by new construction, betterments, property acquisitions and new equipment. Instead of one hundred millions, the increase in funded and unfunded debt of the National Railways during 1925 was, as already stated, a matter of \$31,926,617 when stripped of the book-keeping item of unpaid Government interest.

DEPARTMENT OF RAILWAYS AND CANALS

FIGURES WHICH REFLECT IMPROVING RESULTS

The foregoing constitutes a summarization of the following statistical tables which will doubtless be of interest to students of the National Railway situation:—

OPERATING RESULTS

| | \$ | cts. |
|---------------------------------|------------|------|
| Calendar year 1920—Deficit..... | 34,532,701 | 76 |
| Calendar year 1921—Deficit..... | 11,543,577 | 69 |
| Calendar year 1922—Surplus..... | 2,886,711 | 55 |
| Calendar year 1923—Surplus..... | 20,430,649 | 08 |
| Calendar year 1924—Surplus..... | 17,244,251 | 48 |
| Calendar year 1925—Surplus..... | 32,264,414 | 79 |

TOTAL DEFICIT AFTER ALL CHARGES—CALENDAR YEARS

| | \$ | cts. |
|--------------------------|-------------|------|
| 1920..... | 80,478,828 | 00 |
| 1921..... | 69,866,585 | 00 |
| 1922..... | 57,960,097 | 78 |
| 1923..... | 51,697,674 | 94 |
| 1924..... | 54,860,419 | 22 |
| 1925..... | 41,444,764 | 42 |
| Grand total deficit..... | 356,308,369 | 36 |

INCREASE IN FUNDED AND UNFUNDED DEBT

| Calendar Year | Debt due Public | | Debt due Government (including interest) | | Total | |
|------------------|-----------------|------|--|------|-------------|------|
| | \$ | cts. | \$ | cts. | \$ | cts. |
| 1920..... | 19,419,237 | 62 | 126,224,810 | 58 | 145,644,048 | 20 |
| 1921..... | 10,278,767 | 98 | 122,642,486 | 83 | 132,921,254 | 81 |
| 1922 (Dec.)..... | 26,326,305 | 07 | 85,654,123 | 70 | 59,327,818 | 63 |
| 1923..... | 18,595,912 | 04 | 97,437,273 | 96 | 116,033,186 | 00 |
| 1924..... | 90,814,026 | 70 | 28,085,159 | 35 | 118,899,186 | 05 |
| 1925..... | 17,416,219 | 94 | 46,213,906 | 58 | 63,630,126 | 52 |
| Totals..... | 130,197,859 | 21 | 506,457,901 | 00 | 636,655,760 | 21 |

ADDITIONS TO FUNDED AND UNFUNDED DEBT

| Calendar Year | Government Interest | | Other Debt | | Total Increase | |
|---------------|---------------------|------|-------------|------|----------------|------|
| | \$ | cts. | \$ | cts. | \$ | cts. |
| 1920..... | 14,346,831 | 00 | 131,297,217 | 00 | 145,644,048 | 00 |
| 1921..... | 20,966,781 | 00 | 111,954,473 | 00 | 132,921,254 | 00 |
| 1922..... | 24,912,875 | 00 | 34,414,943 | 00 | 59,327,818 | 00 |
| 1923..... | 30,157,943 | 00 | 85,875,243 | 00 | 116,033,186 | 00 |
| 1924..... | 31,271,043 | 00 | 87,628,143 | 00 | 118,899,186 | 00 |
| 1925..... | 31,450,381 | 00 | 31,926,617 | 00 | 63,376,998 | 00 |
| Totals..... | 153,105,854 | 00 | 483,096,636 | 00 | 636,202,490 | 00 |

GROWTH OF FIXED CHARGES

| Calendar Year | Interest due Public | | Interest due Government | | Total Interest Charges | |
|---------------|---------------------|------|-------------------------|------|------------------------|------|
| | \$ | cts. | \$ | cts. | \$ | cts. |
| 1920..... | 31,055,318 | 28 | 14,346,831 | 69 | 45,402,149 | 97 |
| 1921..... | 34,476,014 | 02 | 20,966,781 | 99 | 55,442,796 | 01 |
| 1922..... | 34,652,324 | 38 | 24,912,875 | 88 | 59,565,200 | 26 |
| 1923..... | 35,041,380 | 28 | 30,157,943 | 67 | 65,199,323 | 95 |
| 1924..... | 38,361,704 | 14 | 31,271,043 | 00 | 69,632,747 | 14 |
| 1925..... | 40,438,235 | 34 | 31,450,381 | 89 | 71,888,617 | 23 |
| Totals..... | 214,024,976 | 44 | 153,105,858 | 12 | 367,130,834 | 56 |

Comparison of annual increase of operating earnings as compared with annual increase of fixed charges:—

| Calendar Years | Annual Increase in Operating Earnings | Annual Increase in Fixed Charges | Due Public | Due Government |
|---------------------|---|--|--------------|-------------------|
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| 1921 over 1920..... | 22,989,124 07 | 10,040,646 04 | 3,420,695 74 | 6,619,950 30 |
| 1922 " 1921..... | 14,430,289 24 | 4,122,404 25 | 176,310 36 | 3,946,093 89 |
| 1923 " 1922..... | 17,543,937 53 | 5,634,123 69 | 389,055 90 | 5,245,067 79 |
| 1924 " 1923..... | 3,186,397 60 | 4,433,423 19 | 3,320,323 86 | 1,113,099 33 |
| 1925 " 1924..... | 15,020,163 31 | 2,255,870 09 | 2,076,531 20 | 179,338 89 |
| Total..... | 66,797,116 55 | 26,486,467 26 | 9,382,917 06 | 17,103,550 20 |
| Average..... | 13,359,423 31 | 5,297,293 45 | 1,876,583 41 | 3,420,710 04 |

EXPENDITURES ON INVESTMENT ACCOUNT

Improvement of Canadian National Railway property by new construction, betterments, property acquisitions and new equipment:—

| | Total | Dominion Loans | Dominion Guarantees | Direct Railway Financing |
|--------------|----------------|-------------------|------------------------|-----------------------------|
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| 1920-21..... | 87,464,922 30 | 60,464,922 30 | | 27,000,000 00 |
| 1921-22..... | 33,651,509 39 | 29,748,478 74 | 3,903,030 65 | |
| 1922-23..... | 21,343,131 26 | 21,343,131 26 | | |
| 1923-24..... | 63,658,749 22 | 7,943,457 18 | 55,715,292 04 | |
| 1924-25..... | 38,316,981 77 | 5,321,302 65 | 23,620,679 12 | 9,375,000 00 |
| 1924-25..... | *18,000,000 00 | | 18,000,000 00 | |
| 1925-26..... | 2,633,266 13 | 2,633,266 13 | | |
| | 265,068,560 07 | 127,454,558 26 | 101,239,001 81 | 36,375,000 00 |

*For branch lines construction and Toronto Terminals.

LONG-TERM DEBT

The long-term debt of the Canadian National Railways appears on the balance sheet presentation as \$2,119,811,644.22. This sum consists of \$931,-329,302.74 funded debt unmatured due the public, and \$1,188,482,341.48 representing Dominion of Canada account. This latter item requires a word or two of explanation. Included as a liability to the Dominion is the sum of \$453,-935,303.43 which Canada has invested in the former Canadian Government Railways, such as the Intercolonial, the Prince Edward Island Railway, the Transcontinental and eastern branch lines, Hudson Bay Railway, Quebec Bridge, etc. This money was supplied for purposes of construction or purchase of these properties and is not a liability in the sense of money owing by the National Railways to the Dominion. The item is set up as an offset to the ledger value of these properties on the asset side of the balance sheet. The actual indebtedness of the railways on Dominion of Canada account consists of loans amounting to \$572,685,535.07 advanced to the Canadian Northern, the Grand Trunk and Grand Trunk Pacific largely under private ownership, and \$161,861,502.98 of interest accrued and unpaid, and, in consequence, charged into the debt of the railways. This item of interest alone amounted to more than thirty-one millions in 1925, and constituted the largest single item in the addition to the railway debt of that year.

GRAND TRUNK AND GRAND TRUNK PACIFIC REQUIREMENTS

Of the \$572,685,535.07 actually advanced by Canada to December 31, 1925, and held against the properties now in control of the Government, it is of interest to note that \$118,582,182.33 has been advanced on Grand Trunk account since acquisition. That sum is by no means all the outlay the acquisi-

tion of the Grand Trunk has entailed upon the Dominion since the road was taken over. In addition to the direct cash aid referred to, \$74,899,157 has been provided by guarantee and \$12,000,000 for equipment, also \$7,000,000 on account of Toronto Terminals, an original Grand Trunk obligation. The foregoing cash requirements total \$212,481,339. It will be recalled that the par value of the preference and common shares of Grand Trunk stock, which an agreed board of arbitrators found of no value at date of taking over, was \$180,000,000. There is no desire to under-estimate the importance of the Grand Trunk to the Canadian National system. It is only fair, however, to point out that the financial requirements of the Grand Trunk, since acquisition, have justified the finding of the arbitrators as to the condition of the property and its requirements. It should be added that the loans and advances already referred to are entirely aside and apart from the \$216,000,000 of Grand Trunk debentures and guaranteed stock, the interest on which amounting to about nine millions a year, has been guaranteed in perpetuity by the Dominion.

Included in the five hundred and seventy-two million item also is the sum of \$127,862,716.59 which the Dominion has been required to find on account of the Grand Trunk Pacific, which was a Grand Trunk project. This includes borrowings prior to the abandonment of the property by its sponsors; it includes, also, \$53,768,865.94 advanced under Receiver's certificates since the Government undertook the operation of the property in the interests of the districts served. Included also is the sum of \$20,506,493.55 advanced to pay guaranteed interest

ASSISTANCE TO CANADIAN NORTHERN

The requirements of the former Canadian Northern lines are also included in the five hundred and seventy-two millions advanced on Dominion of Canada account. Those have amounted to \$326,240,636.15, not including the ten millions paid the proprietors for the common stock. While the amount of the loans is great, it is not out of proportion when it is remembered that the mileage of the former Canadian Northern system was 9,995 miles, or twice the mileage of the former Grand Trunk system and more than three times the mileage of the Grand Trunk Pacific. Including the ten millions paid for Canadian Northern common stock, and the thirty-three millions necessary to buy in Grand Trunk Pacific bonds which the Dominion otherwise would have been obliged to implement to par on a public sale, and also including an item of eight millions odd voted under advances to Canadian National Railways and utilized for requirements of Canadian Government Railways, it has been necessary for the Dominion to provide six hundred and one millions on railway account to March 31, 1926. The uses to which these moneys have been applied are matters of public interest, hence the inclusion with this report of the following statement showing the allocation of the loans to operating deficits, interest requirements, refunding and retiring, capital expenditures and to working capital:—

| | Total | Chargeable to | | | | |
|-----------------------------|----------------|-----------------------------------|---------------------------|---------------------|---------------------|------------------------------|
| | | Canadian National Railway Company | Canadian Northern Railway | Grand Trunk Railway | Grand Trunk Pacific | Canadian Government Railways |
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| Operating deficits..... | 55,269,684 39 | | 23,810,869 22 | 1,877,047 53 | 30,595,524 56 | 1,018,766 95 |
| Interest..... | 186,872,514 20 | 5,468,300 86 | 121,144,730 33 | 29,055,222 48 | 31,204,260 53 | |
| Refunding and retiring..... | 108,334,685 22 | 1,898,433 01 | 53,721,326 10 | 52,714,926 11 | | |
| Capital expenditure..... | 179,352,204 66 | 2,633,266 13 | 124,376,243 94 | 16,832,947 36 | 25,775,443 22 | 9,734,304 01 |
| Working capital..... | 28,528,993 66 | | 3,187,466 56 | 18,102,038 82 | 7,239,488 28 | |
| Total Loans..... | 558,358,082 13 | 10,000,000 00 | 326,240,636 15 | 118,582,182 33 | 94,814,716 59 | 8,720,547 06 |
| Purchase of bonds..... | 33,048,000 00 | | | | 33,048,000 00 | |
| Purchase of stock..... | 10,000,000 00 | | 10,000,000 00 | | | |
| | 601,406,082 13 | 10,000,000 00 | 336,240,636 15 | 118,582,182 33 | 127,862,716 59 | 8,720,547 06 |

GUARANTEES

The funded debt, unmatured, held by the public amounts to \$931,329,302.74, of which roughly two-thirds, or \$674,947,283.77, is guaranteed. Of this last-named sum \$581,372,903.51 is guaranteed by the Dominion and the balance, \$93,574,380.26, by the several provinces, as follows: Ontario, \$7,859,997.59; Manitoba, \$24,389,892.18; Saskatchewan, \$17,904,061.99; Alberta, \$18,394,427.37; British Columbia, \$25,026,001.13.

The issues which are guaranteed, as well as the unguaranteed, may be found set out in the schedule of funded debt in the report of the Canadian National Railways included in this publication. Generally speaking, the issues guaranteed by the provinces had to do with the Canadian Northern and Grand Trunk Pacific Railways. These guarantees have, in effect, been assumed by the Dominion.

SIMPLIFIED FINANCIAL STRUCTURE NECESSARY

The outstanding need of the Canadian National system is the development of a simplified financial structure and the adoption of a capitalization reasonably commensurate with the earning powers of the railways. It is a vast and complicated problem which is receiving the earnest attention of those best qualified to deal with it. In this connection Sir Henry Thornton stated in his annual report of 1925 operations:—

“During the year a searching examination of the company's financial structure has been under way. The task has proved of much greater magnitude than was expected, due largely to the complicated character of records, the large number of securities involved, and the difficulty of unravelling financial data relating to most of the constituent companies. The work is being performed effectively and it is expected that, during the current year, definite proposals having for their object the placing of the company's finances on a sound and permanent basis will be presented.”

DIRECT EXAMINATION OF RAILWAY MATTERS

Since the reorganization and consolidation of Canadian National Railways in 1923, and their operation as one system under a single board and management, it has become the practice to conduct during each session of Parliament, by means of a Select Standing Committee, a direct examination of all matters connected with railways and shipping owned, operated or controlled by the Government. Such a committee was established during the session of 1924, again in 1925, and again in 1926. To it are referred for discussion and consideration the annual report of the Canadian National Railways, as well as the estimates for the forthcoming year as arrived at by the board and management and the Government. When these are before the committee the chairman and president and the chief railway officials are in attendance to answer questions and supply verbally all necessary information, also such formal supplementary statements and additional detail as may be required in written form. This opportunity of direct inquiry and round-table conference has done much to clear up misunderstandings regarding railway administration. With complete information freely available, a much better appreciation of the difficulties of management has been acquired by members of parliament, there is less tendency than formerly to make political capital, and a keener realization that the efficient administration of the Canadian National Railways is a matter with which all Canadians are equally concerned. The work of the Select Standing Committee does much to facilitate the consideration of National Railway matters in the House proper and it looks as though this direct method of annual inquiry may become a parliamentary fixture. The evidence taken before the committee, and all documents and statements submitted, are printed from day to day, and, in due course, become part of the regular sessional record for information and reference.

CANADIAN GOVERNMENT RAILWAYS

Included with the several reports published herewith is a separate statement dealing with the former Canadian Government Railways (as distinguished from the Canadian Northern, the Grand Trunk and Grand Trunk Pacific). These original Government Railways include the Intercolonial, between Montreal and Halifax and St. John, the Prince Edward Island Railway, the National Transcontinental (the eastern section of the Grand Trunk Pacific project), the Hudson Bay Railway, the various eastern branch lines, and the Quebec Bridge, which now forms the connecting link between the lines on the north and south shores of the St. Lawrence at Quebec. In the construction or purchase of these properties \$425,545,225.07 had been expended to December 31, 1925. The principal items of this account are:—

| | |
|--|------------------|
| National Transcontinental Railway..... | \$171,892,734 55 |
| Intercolonial Railway..... | 148,253,399 80 |
| Rolling stock..... | 34,590,201 92 |
| Quebec Bridge..... | 22,640,228 46 |
| Hudson Bay Railway..... | 14,944,515 21 |
| Prince Edward Island Railway..... | 13,690,347 30 |
| Quebec and Saguenay Railway..... | 7,807,858 55 |
| International Railway..... | 3,103,841 38 |
| Long Lac Cut-off..... | 2,846,724 87 |
| Lawlor Building, Toronto..... | 1,229,912 87 |
| Caraquet and Gulf Shore Railway..... | 953,932 52 |
| New Brunswick and Prince Edward Island Railway..... | 898,616 98 |
| Lake Superior Branch (leased) additions and betterments..... | 544,465 87 |

The capital cost of the Hudson Bay Railway given above does not include \$6,242,114.42 expended on harbour developments at Port Nelson.

The mileage of roads comprising the former Canadian Government lines is 4,609.54 miles. During 1925, the operating revenues were \$43,759,756.74 and the operating expenses \$39,973,701.98, making the net revenue from railway operation \$3,786,054.98, and the operating ratio 91.35 per cent.

CENTRAL VERMONT RAILWAY

Investments of the Central Vermont Railway, as indicated by the balance sheet, total \$31,270,007.51. The stake of the Canadian National Railways in this road amounts to \$25,357,091, made up as follows:—

| | |
|---------------|--------------|
| Stock..... | \$ 2,191,100 |
| Bonds..... | 4,179,300 |
| Notes..... | 8,041,905 |
| Advances..... | 10,944,786 |

At December 31, 1923, these advances amounted to \$5,840,512; at December 31, 1924, they had grown to \$8,274,470, and at December 31, 1925, to \$10,944,786. These have been applied on capital account, on deficit account, on Southern New England account and on interest account, including securities in the hands of Canadian National Railways. The accumulated deficit on profit and loss account amounts to \$5,137,734.

The road is 493.02 miles in length. The gross receipts for 1925 from railway operation were \$8,463,639 and the gross operating expenses \$7,357,918. The net revenue from operation was \$1,105,720. Taxes required \$238,665 and income charges \$455,521, leaving \$411,534 to meet fixed charges of \$1,234,289. The actual deficit was \$822,755, an improvement of \$75,000 over the previous year.

REPORT OF DEPARTMENTAL ACCOUNTANT

The total expenditure of the Department of Railways and Canals to March 31, 1926, amounted to \$1,316,478,658.35. Of this sum \$927,949,561.43 was on railway account, of which \$474,230,931.79 was capital outlay; \$444,937,292.91 working expenses prior to reorganization and consolidation of Canadian National Railways, and \$8,781,336.73 miscellaneous expenditure, principally

maintenance and operation of the Board of Railway Commissioners. The total of \$927,949,561 does not include the cost of the Quebec bridge, \$22,165,875.13, nor general railway subsidies amounting to \$78,785,471.09.

To March 31, 1926, the department had expended \$239,247,391.25 on canals, and there has also been a miscellaneous expenditure of \$48,330,359.45, mainly on departmental administration having to do with both railways and canals.

Of the \$239,247,391.25 expended by the department on canals, \$175,812,315.86 has been on capital account, \$14,517,036.22 on heavy repairs, \$27,201,374.68 on administrative staff, and \$21,716,664.49 on ordinary repairs and maintenance. The Welland ship canal, construction of which was commenced in 1913, has required \$62,732,557.88. The total cost of the Welland canal presently in use has been \$45,645,959.87 to date, of which \$29,907,288.13 has been capital outlay, \$7,351,149.82 administration, \$3,167,734.87 heavy repairs and replacements, and \$5,219,787.05 ordinary repairs and maintenance.

The various locks, reaches and channels comprising the St. Lawrence canal system have involved, to March 31, 1926, a capital outlay of \$43,717,504.44. Adding replacements and repairs, and cost of administration, the present St. Lawrence canals have required a total outlay of \$62,605,606.55. The Trent canal system, still incomplete, has cost \$24,836,295.38, of which \$19,337,174.58 has been original capital outlay, \$3,992,704.19 replacements, repairs and maintenance, and \$1,506,416.61 staff. The Rideau canal, now approaching its centenary, has cost \$10,125,136.44, of which \$4,214,263.99 has been capital outlay, \$3,526,158.20 replacements and repairs, and \$2,384,714.25 administration.

Capital expenditure on Canada's canals during the fiscal year ended March 31, 1926, amounted to \$12,024,460.92, of which \$11,960,465.11 was on the Welland ship canal. No tolls have been charged for the use of the canals since 1903, and revenues collected, which last year amounted to \$932,420.05, now consist of hydraulic and other rentals, wharfage and elevator charges. Total revenue received since the establishment of the canals amounts to \$22,568,997.77.

WORKMEN'S COMPENSATION ACT

Included with the report of the departmental accountant is a statement showing the number of claims on which payments were made under the Workmen's Compensation Act during the fiscal year ended March 31, 1926, also the amounts disbursed in compensation, medical aid and pensions. The statement covers all departments of Government service as well as Canadian Government Railways. The majority of the claims have to do with the Government Railways, and as it was found that the staff of the Department of Railways and Canals charged with the administration of the Act in relation to Government Railways and Canals, could also handle the claims arising in other branches of Government service, the work was turned over to this department in the interests of economy and efficiency. Of the 2,523 cases dealt with, 2,150 had to do with Canadian Government Railways and Canals. Disbursements connected with these claims amounted to \$252,201.91 out of a total of \$322,380.33 connected with all departments of Dominion public service. A complete statement as affecting all departments is included in the report of the departmental accountant.

STATE OF THE CANALS

The canals and canalized waters of Canada open to navigation waterways totalling 1,831 miles. The lakes and rivers were the natural means of communication in older Canada, and their improvement by means of canals antedated the development of railway transport. Climatic conditions and geographical considerations have subordinated water transport to rail, but the canals of Canada occupy an increasingly useful place in the development of the country, affording

for the greater part of the year a comparatively low cost movement of bulk traffic, and exerting, in the estimation of many, a moderating influence on railway rates and charges generally. Canada has been engaged in the construction operation and periodic enlargement of canals for the last hundred years. What the provision of these canals, their maintenance and operation, have cost the Dominion has already been dealt with in the reference to the accountant's report. The report of the chief engineer, on the other hand, deals with the physical features of the canals, which may be considered in two main classes: those of the through St. Lawrence and Great Lakes route, and the secondary canals. The former make possible communication between the ocean and the Great Lakes for large vessels, while the subsidiary canals serve for the most part local requirements.

The difference in level between tidewater on the St. Lawrence (near Three Rivers), and lake Superior, is about 600 feet. The through water route between Montreal, at the head of ocean navigation, and Fort William and Port Arthur, on lake Superior, comprises 74 miles of canal, with 49 locks, and 1,140 miles of river and lake waters, a total of 1,214 miles. The minimum depth of water on this route, at normal low water level, is 14 feet. The size of vessels using this route is limited by the dimensions of the locks on the St. Lawrence and present Welland canals, which are 270 feet long and 45 feet wide.

The secondary canals include those of the Ottawa river, which make nine-foot navigation possible between Montreal and the federal capital. The Rideau canal connects the river Ottawa, at the city of Ottawa, with the eastern end of lake Ontario, at Kingston. The navigation depth of the Rideau system is five feet. The term "Trent canal" is applied to a series of navigable rivers and lakes connected by short canals, forming a continuous system of navigation for 204 miles from lake Ontario, at Trenton, to Washago, at the northern end of lake Couchiching, near Georgian bay. Small boats, even now, may proceed past Washago down the Severn river to Georgian bay, motor boat traffic being facilitated by marine railways at Swift rapids and Big chute. The navigation depth of the Trent system is six feet. In addition to the foregoing the Richelieu river canals connect the St. Lawrence at Sorel and lake Champlain, in New York state, while St. Peter's canal provides communication between the Bras d'Or lakes of Cape Breton island and the Atlantic ocean.

WELLAND SHIP CANAL

Detailed reference to the more important works of construction and repair on the main and secondary canals during the fiscal year under review will be found in the extended report of the chief engineer. As already indicated the principal capital outlay during the year had to do with the construction of the Welland ship canal now taking substantial shape across the Niagara peninsula. The distance traversed from lake to lake will be 25 miles. The difference in level between the two lakes, 325½ feet, will be overcome by seven locks, each having a lift of 46½ feet, and one guard lock of variable lift. This will be in marked contrast with the twenty-six locks on the present Welland canal and the forty wooden locks of the original structure. The locks on the ship canal are now well advanced and present an imposing appearance in the dry. They are 829 feet long and 80 feet wide in the clear, and will provide a depth of 30 feet of water over the mitre sills, though for the present the reaches will be excavated to 25 feet. The width of the canal prism at bottom will be 200 feet. A new breakwater is under construction at Port Colborne, extending 2,000 feet further into lake Erie at right angles to the existing structure. At Port Weller, the lake Ontario entrance, extensive harbour works are almost completed. The route of the canal has been divided for purposes of construction into eight sections, numbered in order from Port Weller southerly. Between sections four and five there is a short stretch of canal prism, 1,300 feet in length, just north of the

junction of the new route with the present canal, known as Section 4B. With the exception of this subsection, the entire canal is now under contract. It is expected that tenders for the construction of this final piece of work will be called for during the present fiscal year.

Construction of the ship canal commenced in 1913. During the war years, and the years immediately following, the work, from various causes, was greatly retarded and for a time was at a standstill. During the past five years construction has progressed in a more satisfactory manner. The state of the work under each contract is summarized in the chief engineer's report proper. Regarding the work as a whole the following percentages are now estimated to have been completed: rock excavation, 64 per cent; earth excavation, 55 per cent; watertight embankments, 71 per cent; concrete of all classes, 64 per cent; reinforcing steel, 64 per cent; and sheet piling 58 per cent.

Complete statistics of canal traffic are now published by the Transportation Branch of the Dominion Bureau of Statistics and form no part of this annual report, but it is of interest to note here, in view of the construction of the new and larger Welland canal, that the traffic through the present Welland canal continues to increase. During the season of 1925 it increased by $9\frac{1}{2}$ per cent over that of the previous season. A total of 5,866 vessels passed through the entire canal, the upbound and downbound passages being about equal in number. In addition 154 trips were made by vessels to intermediate points on the canal. The increase in total freight tonnage over the previous year amounted to 12 per cent, the actual tonnage carried being 5,640,298, the largest in the history of the canal.

ST. LAWRENCE SHIP CANAL

For many years the possibility of the ultimate enlargement of the St. Lawrence canal system has been receiving the attention of the engineering staff of the department, and much data relating to the project has been assembled. Since the present St. Lawrence canal system was constructed, almost a hundred years ago, the advancement of electrical science has given new significance and a heightened importance to the water power possibilities of this magnificent waterway and, though the interests of navigation remain paramount, any new canalization of the river will require to be designed so as to provide also for the utmost beneficial use of the water for the development and transmission of hydro-electric energy. The St. Lawrence, between Montreal and lake Ontario, is in part purely Canadian and national and in part international under joint use and control by the United States and Canada, in virtue of treaties designed to take care of the problems involved. The purely national section lies wholly within the province of Quebec, and the international section constitutes the boundary between the province of Ontario and New York state.

Heretofore all canal works on the St. Lawrence, in both sections, have been provided by Canada at a cost already referred to, and such hydro-electric energy as has been produced has been developed by private corporations on both sides of the stream. To enable the department to deal intelligently with proposals for the development of isolated water-powers which might conflict with the later development of the navigation and power potentialities of the river as a whole, a close study of the St. Lawrence situation has been in progress by the engineering staff of the department. Ice conditions have been carefully investigated, stream discharges determined, soundings taken, test borings driven, surveys carried out and numerous plans prepared.

In recent years an increasing interest in an improved development of the river, both for navigation and for power, has been manifested in both the United States and Canada, and in 1921 an engineering commission representative of both countries brought in a report which attracted much attention. The commission consisted of one engineer representing each country, and their report was made to the International Joint Commission, and by the latter body to the respective

governments. The report recommended the deepwater development of the St. Lawrence as entirely feasible and gave an estimate of costs. But as the time devoted to the consideration of the plan, now known as the Bowden-Wooten scheme, had been limited, the report of the International Joint Commission recommended that before action were taken a further report should be secured by an enlarged joint board of engineers. Such a board, consisting of three members representing each country, was duly established. The Canadian section consists of Duncan W. McLachlan, B.Sc., of the Department of Railways and Canals, Ottawa, Chairman; Olivier O. Lefebvre, Chief Engineer of the Quebec Streams Commission, Montreal, and Brigadier-General Charles H. Mitchell, of Toronto. The American section includes Brigadier-General Edgar Jadwin, of Washington; Col. Wm. Kelly, of New York, and Lt.-Col. George E. Pillsbury, of Detroit, members of the United States Corps of Engineers.

The form and scope of the report to be made by this enlarged joint board of engineers were agreed upon in December, 1924, and in January, 1925, these instructions, after having been considered by the National Advisory Committee for Canada, were transmitted to the Canadian Section of the Joint Board, which has held twelve extended meetings with the American Section during the fiscal year, and given much consideration to the engineering problems involved. The office work of the Canadian section has been carried on with a staff of twelve and field work by two survey parties and two boring parties. In the international stretch of the river the American section has completed a survey between Kingston and Iroquois, and between Barnhart island and Cornwall. Extensive boring operations have also been carried out by the same organization.

It is expected that the joint board of engineers will shortly be in a position to report to the respective Governments.

Your obedient servant,

G. A. BELL,

Deputy Minister of Railways and Canals.

September 26, 1926.

ANNUAL REPORT OF THE CANADIAN NATIONAL RAILWAY SYSTEM

MONTREAL, QUE., MARCH 31, 1926.

To The Hon. CHARLES A. DUNNING, M.P.,
Minister of Railways and Canals.

Sir,—I have the honour to submit herewith, on behalf of the Board of Directors, the report of the operation and affairs of the Canadian National Railway System for the year ended December 31, 1925.

MILEAGE

| | Miles owned by constituent companies | Miles under lease or contract | Miles under trackage rights | Total mileage |
|---|---|--|-----------------------------------|------------------|
| Atlantic Region..... | 2,571-51 | 224-78 | 15-64 | 2,811-93 |
| Central Region..... | 7,161-50 | 452-23 | 32-29 | 7,646-02 |
| Grand Trunk Western Lines..... | 841-81 | 123-67 | 26-21 | 991-69 |
| Western Region..... | 10,257-60 | 430-55 | 53-98 | 10,742-13 |
| Total steam-operated lines making up "System Mileage"..... | 20,832-42 | 1,231-23 | 128-12 | 22,191-77 |
| | | | | 22,191-77 |

Certain details are shown at the end of this report.

OPERATING RESULTS

The operating results for the year are shown in the following summary, which compares the principal items of revenue and expenses with the corresponding items for the previous year:—

REVENUE

| | 1925 | | 1924 | | Increase or Decrease |
|--------------------|-------------|------|-------------|------|----------------------------|
| | \$ | cts. | \$ | cts. | |
| Freight..... | 180,482,543 | 54 | 171,045,297 | 89 | Inc. 9,437,245 65 |
| Passenger..... | 36,618,481 | 66 | 37,233,998 | 44 | Dec. 615,516 78 |
| Mail..... | 3,554,200 | 23 | 3,595,261 | 61 | Dec. 41,061 38 |
| Miscellaneous..... | 24,315,977 | 18 | 23,713,624 | 61 | Inc. 602,352 57 |
| Total..... | 244,971,202 | 61 | 235,588,182 | 55 | Inc. 9,383,020 06 |

EXPENSES

| | 1925 | 1924 | Increase or Decrease |
|---|----------------|----------------|----------------------------|
| | \$ cts. | \$ cts. | \$ cts. |
| Maintenance of W. and S..... | 43,006,813 70 | 44,039,965 51 | Dec. 1,033,151 81 |
| Maintenance of Equipment..... | 47,902,092 16 | 47,972,444 24 | Dec. 70,352 08 |
| Traffic..... | 6,726,472 90 | 6,892,751 22 | Dec. 166,278 32 |
| Transportation..... | 106,477,437 08 | 110,085,033 62 | Dec. 3,607,596 54 |
| Miscellaneous Operations..... | 2,253,050 54 | 2,381,469 56 | Dec. 128,419 02 |
| General..... | 7,223,773 87 | 7,633,834 05 | Dec. 410,060 18 |
| Transportation for Investment Credit..... | 882,852 43 | 661,667 13 | Inc. 221,285 30 |
| Total..... | 212,706,787 82 | 218,343,931 07 | Dec. 5,637,143 25 |
| Net earnings..... | 32,264,414 79 | 17,244,251 48 | 15,020,163 31 |
| Operating ratio..... | 86 83 | 92 68 | ..... |

The results for 1925 may be regarded as generally satisfactory and were due to a combination of increased gross earnings and decreased expenses. From January to June inclusive, the gross earnings in 1925 were less than for the corresponding months in 1924, and it was not until the end of October, 1925, that the gross revenue overtook the figures for 1924. The movement of the large western crop made itself felt towards the end of the year with a consequent increase in gross revenue of 3.9% for the year. In the face of the decreased business which obtained during the greater part of 1925, every effort in the direction of economy was put forth and maintained throughout the whole of the year. These efforts resulted in a decrease in expenses for the year of \$5,637,143.25, or 2.5%.

A reduction in operating ratio from 92.68% in 1924 to 86.83% in 1925 is especially gratifying. It is also interesting to note that the net operating earnings were approximately equal to 80% of the interest payable to the public on funded debt as compared with about 45% in 1924.

RAILWAY OPERATING REVENUES

Account 110—"Switching"—The increase of \$390,484.47 is to a great extent represented by the increase in switching traffic due to larger movement of business from connections.

MAINTENANCE OF WAY AND STRUCTURES

Expenses chargeable to maintenance of way and structures were less by \$1,033,151.81 than in 1924 and represent an expenditure of \$1,960.51 per mile of line. Notwithstanding this reduction, the properties were not only maintained in good physical condition but, generally speaking, material improvement was made.

MAINTENANCE OF EQUIPMENT

These expenses were substantially the same as in 1924, the net result being a decrease of \$70,352.08. The condition of the motive power and freight and passenger car equipment was not only fully maintained, but substantially improved during the year.

Accounts 310 and 316 (that is to say "retirements") represent increases due to the larger number of locomotives and freight cars retired in 1925 than in 1924.

TRANSPORTATION EXPENSES

This item shows a gratifying improvement, and progressive decreases are indicated. The situation reflects continued operating efficiency especially when it is remembered that there was an increase of over 2,500,000 tons of freight handled. The transportation expenses (in cents per dollar of gross revenue) for the last four years are as follows:—

| | |
|-----------|-------|
| 1922..... | 48.57 |
| 1923..... | 47.18 |
| 1924..... | 46.73 |
| 1925..... | 43.46 |

FINANCE

In the Appropriation Act for 1925 the sum of \$50,000,000 was voted for Canadian National purposes during the (Dominion) fiscal year ending March 31st, 1926. It has only been necessary to obtain \$10,000,000 of this amount from the Government. Payment of the balance has not been required, partly because of increased resources due to larger gross and net earnings than were expected, and partly as a result of substantial reductions in the purchase of materials and supplies, also partly by use of working capital.

In February, 1925, there were issued \$17,000,000 Canadian Northern 4½% 10-year Guaranteed Gold Bonds and \$18,000,000 Canadian National 4½% 5-Year Guaranteed Gold Bonds. The \$17,000,000 issue was practically speaking a refunding of two Canadian Northern issues, namely, \$6,000,000 which matured in December, 1924, and \$11,000,000 which matured in March, 1925.

The \$18,000,000 issue was for various new branch lines throughout Canada, the construction of which had been authorized by Parliament; also for expenditures in connection with the Toronto viaduct scheme.

The Funded Debt Retirements during the year were:—

| | |
|--|-------------------------|
| 5% Three-Year Canadian Northern Railway Guaranteed Gold Notes..... | \$ 11,000,000 00 |
| Equipment Trust Certificates or various issues..... | 5,473,400 00 |
| Payments under various Sinking Funds and Sundry Retirements..... | 1,110,380 06 |
| Total..... | <u>\$ 17,583,780 06</u> |

INCOME ITEMS

Account 514—“*Income from Funded Securities*”—The increase in this account is largely represented by interest on Toronto Terminal Railway bonds purchased in connection with the Toronto viaduct scheme.

Account 515—“*Income from Unfunded Securities and Accounts*”—The increase in the above account results from special items as follows:—

Interest during construction charged to Investment Account.

Interest on bank balances and on special deposits and on amounts due by the Central Vermont and subsidiary companies.

Account 516—“*Income from Sinking and Other Reserve Funds*”—The increase is mainly due to natural increases in the funds included under this heading and partly to interest on special funds similarly included.

Account 519—"Miscellaneous Income"—The average rate of sterling exchange in 1925 was substantially higher than in 1924. This caused a decrease in the above account of approximately \$1,093,000 in connection with the purchase of sterling funds for the payment of interest in London. There was also a decrease of \$100,000 on transfers from the United States to Canada, in addition to which there was a reduction of \$250,000 in surcharge collections due to Canadian currency being more on a parity with United States currency during 1925.

Account 547—"Interest on Unfunded Debt"—About \$124,000 of the decrease arises from a change in accounting methods; in addition to which there was included in 1924 under this heading \$80,000 interest on a temporary loan for which there was no corresponding item in 1925.

Account 551—"Miscellaneous Income Charges"—The decrease of about \$550,000 is chiefly accounted for by \$504,000 decreased exchange paid on transfers of funds from Canada to United States; and partly by a decrease of \$48,000 resulting from various charges which in 1924 were included in the above account, but which under an Interstate Commerce Commission ruling are now included in Account 460—"Other Expenses."

Account 546—"Interest on Funded Debt"—Full details of this item are shown later on in the report.

The difference of \$2,076,531 is made up of an increase in interest payable in 1925 on issues made in that year and the previous year, less interest on securities matured and paid off in both years.

PURCHASING AND STORES

Expenditures on this account were considerably less in 1925 than in 1924. During the year there was but little fluctuation in the price of materials. A determined effort was made to reduce stocks by close supervision and the development of improved methods. The quantities of materials and supplies on hand, including ties, fuel, rails and so forth, at the end of the year amounted to \$7,876,460.79 less than in 1924.

Salvage and reclamation work is proceeding with increasing vigour and gratifying results.

TRAFFIC MOVEMENT

There were increases during the year of 4.8% in freight tonnage carried; of 1.34% in freight train mileage; and of 5.5% in freight revenues as compared with the figures for 1924.

These indicate that the freight was higher rated and longer hauled in 1925 than in 1924. The ratio of increase in freight revenue compares favourably with that of class 1 roads in the United States.

Average freight train loads in revenue tons for the years 1922-1925 show steady improvement:—

| | |
|-----------|--------|
| 1922..... | 475.39 |
| 1923..... | 501.94 |
| 1924..... | 516.83 |
| 1925..... | 540.06 |

The Dominion Government estimate for all grains in the Canadian grain crop for the calendar year 1925 was 1,126,113,100 bushels, an increase of 33.5%. The grain movement to the head of the lakes showed an increase of about 9.9%. On the other hand the amount of grain moved from lower lake ports showed a decrease of 10.6%. This decrease was, approximately speaking, evenly divided between domestic and export traffic. The amount of Canadian grain handled showed a decrease in the amount retained for domestic purposes and an increase in the amount exported; this being due to the short crop in 1924. The amount.

of American grain handled showed a decrease in the amount exported and an increase in the amount retained for domestic use. This was due to the smaller wheat crop in 1925.

The volume of grain carried to Vancouver, practically all of which was for export, showed a decrease of 19.7% and is accounted for by the small crop in 1924. The movement to Vancouver of the 1925 crop shows an increase of approximately 9,000,000 bushels.

Passenger earnings decreased by \$615,516.78 (1.6%) as compared with 1924 earnings. The number of passengers carried showed a decrease of 1,032,641 (4.5%). This indicates a preponderance of long haul traffic. The decrease in short haul traffic is no doubt due to general business depression during the earlier months of the year and also to motor bus competition which has increased considerably.

Regulations issued by the Department of Agriculture at Ottawa prohibited the entering into or passing through Canada of live stock including poultry or products thereof, also hay, fodder, etc., from certain sections of the United States during part of the year, the effect of which was a decrease in the volume of this class of business handled by our lines.

The express revenue for the year was practically speaking the same as for 1924, but the cost of service (item 409) was decreased by \$251,000 with corresponding increase in net express earnings. This traffic was affected to a considerable extent by the general depression, motor truck competition, expedited L.C.L. freight service, parcel post extension of weight limit and reduction in rates, and partial failure of fruit crop in Niagara district.

RATES

Freight revenues were adversely affected by the reinstatement by order-in-council as of January 9th, of the "Crow's Nest Rates" which remained in effect till July 23rd when they were cancelled by order of the Board of Railway Commissioners for Canada, excepting in so far as such rates applied to the carrying of grain and grain products.

Freight revenues were similarly affected by an order of the same board made in September under which rates on grain and grain products to Vancouver for export were established on the basis applicable eastbound (on the Crow's Nest Rates basis) to the head of the lakes.

INDUSTRIAL DEVELOPMENT

The work of the Industrial Department has been carried on to the greatest extent possible, with the result that on the Central, Atlantic and Grand Trunk Western Regions there were located on or near our lines over 250 plants representing investments to the extent of many millions of dollars, in addition to which very substantial extensions were made to plants already located on our lines.

The industrial development taking place in the Chicoutimi and Lake St.-John district is remarkable. An enormous amount of electrical power is being developed for use by existing and new manufacturing concerns. The Duke-Price Company is expected to develop at Isle Maligne and Chute à Caron over 1,250,000 h.p. The works in contemplation by the Aluminum Company involve the building of a new town—Arvida—which it is expected will have a population of 25,000 people within a comparatively short time. The very large expenditures involved in this development and the expected permanent employment of a large body of workers should have a present and far reaching future effect in the Province of Quebec in regard to general business and more particularly the pulp and paper and mining industries.

CONSTRUCTION

During the year 1925, 331 miles of new lines were completed and turned over for operation. The construction of 523 miles had been authorized in 1924 and of 94 miles in 1925.

| | Miles |
|--|--------|
| aggregated..... | 378.08 |
| as against which there were deductions of..... | 58.50 |
| | <hr/> |
| leaving a net increase of..... | 319.58 |
| | <hr/> |

WAGES AND LABOUR

In the last report reference was made to the adoption in our Moncton shops of the co-operative plan. The initial results have been so satisfactory that the plan has been extended to shops in Transcona, Fort Rouge, Stratford, London, Leaside, St. Malo and Point St. Charles.

It may be interesting to note that out of 1,187 recommendations made at various regional meetings under the plan 857 were adopted, 123 were dropped and 207 were left "pending."

The plan has also been adopted by the Chesapeake & Ohio and the Chicago & Northwestern Railways. At a meeting recently held in New York at which representatives of officials and employees of various railways were present, it was evident that the plan has found as much favour with individual employees as with shop superintendents.

The year has been free from labour troubles. An additional board of adjustment was created covering certain clerks, freight handlers, station and baggage room employees, stores, roundhouse and shop labourers, under which grievances, matters regarding working conditions, etc., can be dealt with.

An agreement was reached with locomotive engineers, firemen, and helpers on all lines east of Armstrong, Port Arthur, and Detroit River, including St. Clair Tunnel and New England Lines, under which certain inconvenient conditions regarding employment will, it is expected, be eliminated. On some of the lines in United States territory there were adjustments of rates of pay for certain classes of employees, in line with corresponding adjustments previously placed in effect by other United States railways.

HOTEL DEPARTMENT

The operations of this department have been satisfactory. Gross revenues for the year increased by approximately \$210,000.00 which, coupled with a slight reduction in expenses, reduced the net loss from \$297,938.20 in 1924 to \$76,365.55 in 1925. With increased tourist traffic and general improvement in business conditions during the current year it is anticipated that further improvement will be shown.

LAND SALES

During the greater part of the past year general business conditions did not tend to encourage sales. It is however, expected that during the present year better business prospects will result in a larger number of sales and the receipt of better prices per acre.

In 1925 there were sold 66,667 acres at an average price of \$14.25 per acre, aggregating \$950,375, as compared with 55,450 acres sold in 1924 at an average of \$14.29 per acre. Purchase contracts representing 36,005 acres were cancelled in 1925 as compared with cancellations of 39,295 acres in 1924.

IMMIGRATION

The flow of immigration to Canada during the year was less than had been anticipated; but organization work has been carried on and extended, having in view future business.

In the Fall of last year an agreement was made between the Dominion Government and the Canadian Pacific and Canadian National Railways under which for a two-year period both railway systems have the right to bring into Canada from various European countries immigrants suitable for permanent settlement and intending to engage in agricultural work or domestic service, the expectation being that increased numbers of such immigrants will come from Central European countries under arrangements less restrictive than have obtained in the past.

In December last arrangements were made between the Imperial and the Dominion Governments under which British subjects born and resident in Great Britain who desire to settle on lands or enter domestic service in Canada, will receive reductions in ocean rates from a British port to Canadian points, as a result of which the rates to Halifax, Saint John and Quebec would be £3; and to Vancouver £9—with corresponding rates to intermediate points; the balance of transportation costs to be partly made up by the two Governments and partly absorbed by the steamship companies. The arrangement, which will be in effect till the end of 1926, includes special rates for families and minors. The railway companies have undertaken to assist in the settlement of a limited number of experienced farm workers.

INSURANCE

The policy inaugurated in 1923, under which the company handles its own insurance, continues to be amply justified. The insurance fund has been increased by \$1,561,300 during the year, and represents the capital sum of \$6,504,488 all of which is invested in victory bonds and other first class securities.

Fire losses on railway properties during the year amounted to \$675,646 as compared with \$420,000 in 1924. The more serious losses included the following:

| | |
|-----------------------------------|-----------|
| Minaki Inn..... | \$142,000 |
| Planing Mills, St. Malo..... | 80,000 |
| Engine House, at Bridgewater..... | 77,000 |
| Storehouse, at Leaside..... | 52,000 |

The marine losses amounted to \$467,539 as compared with \$447,170 in 1924.

Instead of rebuilding the Minaki Inn on the same lines as before, the reconstruction will follow the Jasper Park separate buildings plan, which involves a smaller fire risk and, on the other hand, appeals to those in search of rest and change, as well as being more in keeping with the natural surroundings.

PENSION SCHEME

The actuarial report on the cost of a non-contributory general pension scheme which would embrace the whole system has recently been received and it is hoped that during the year a comprehensive plan will be ready for final consideration.

The following employees, with fifty or more years of service, were placed on pension during the year, and their records furnish a fine testimonial to the fidelity and loyalty with which they have served the company for more than half a

century. The best wishes of the company are extended to them for a long and well merited period of retirement:—

| | | | | | |
|-----------------------|----|---------------------|----|--------------------|----|
| Anscombe, G..... | 50 | Dubuc, N..... | 54 | Mullins, W. J..... | 55 |
| Armstrong, W..... | 55 | Gillean, J. S..... | 52 | Neil, A. E..... | 55 |
| Battley, J..... | 51 | Graves, E..... | 60 | Payette, F..... | 53 |
| Belsom, W..... | 53 | Jackson, J..... | 53 | Pender, L..... | 50 |
| Brinton, G..... | 53 | Johnston, F.A..... | 52 | Roper, F. F..... | 54 |
| Campbell, J..... | 52 | Laing, J..... | 53 | Slattery, J..... | 51 |
| Carney, A..... | 53 | Lambert, J..... | 51 | Storey, J..... | 52 |
| Charbonneau, F. X.... | 51 | McConachie, R..... | 50 | Turton, J. A..... | 52 |
| Corner, J. S..... | 52 | McMurdie, J. H..... | 57 | Vivian, J..... | 51 |
| Deschênes, J. A..... | 52 | Mellon, G..... | 53 | West, R..... | 50 |

OIL ELECTRIC CAR

In an endeavour to minimize or avoid losses in operating branch lines and short special runs and for the purpose of reducing fuel costs as well as meeting competition from motor bus service, special attention has for some time been given, particularly by the Motive Power Department to the development of a suitable self-propelled car, with the result that during the year an "Oil-Electric" car was evolved. The electrical running power is produced by a light fuel oil engine which operates an electric generator. Two sizes of cars have been built, one with accommodation for 56 passengers and baggage, and the other for 126 passengers and baggage; the power in the larger car being sufficient to haul a trailer.

After exhaustive tests and trial runs were made, a special test was thought advisable from Montreal to Vancouver, and on Sunday, November 1st, Oil Electric car No. 15820, suitably modified for long distance traffic, left Montreal reaching Vancouver on Wednesday the 4th in just under seventy-two hours; the actual running time being sixty-seven hours.

The ability of the engine to produce and maintain speed, and the low fuel consumption cost, seem to warrant the belief that an exceedingly useful transportation unit has been developed.

BETTERMENTS

The betterments made during the year include work in connection with the following: new terminal facilities at North Sydney; completion of sheds 21 and 22 of the Ocean Terminals at Halifax; additional electrification (9.7 miles) and double tracking (3.3-miles) of the line from Lazard westerly on the Mount Royal subdivision; the Toronto viaduct scheme; improvements in and about Detroit; subway at 101st Street, Edmonton; new station at Jasper and improvements to the Park Lodge properties; improved water facilities at Nutana, Saskatchewan, as well as laying of new rails, improvements to bridges and other work. Some additional work has been done on the Prince Edward Island line in connection with the standardization of gauge.

ROUYN LINE

The management and operation of a forty-five mile of railway from O'Brien on the National Transcontinental Railway in a generally southerly direction into the Rouyn district has been entrusted to the Canadian National Railway Company by the Dominion Government, which has itself taken a lease of the line. Construction has been proceeding steadily through the winter and will, it is hoped, be completed by the end of the year. In view of the expectation that the Rouyn district will become an important mining centre, it is expected that considerable traffic will result to the National Railways and that the territory adjacent to the line, much of which is suitable for agricultural purposes, will be developed.

GENERAL

The problem of immigration continues to be one of the largest difficulties which confront the Dominion as a whole. Interest in the subject has been abundantly shown during the past year by board of trade meetings and special conferences at various points. Much progress has been made by the individual and co-operative efforts of the Government, the Canadian Pacific Railway and the Canadian National Railways, but, before permanent results on a desired scale can be expected, more definite and comprehensive action on the lines referred to in the annual report for 1924, or otherwise, must be taken to provide a program for prosecuting the work over a period of years. It has been thought worth while to repeat the statement made in the annual report referred to:—

“The Dominion as a whole, the provinces individually, the railways and all other business organizations are, each of them, interested. The problem is of sufficient magnitude and importance to justify in its solution the employment of the most capable and energetic minds in the Dominion. The investment of money on a larger scale than in the past will also be required. The matter might be entrusted to a permanent commission constituted somewhat on the line of the Board of Railway Commissioners, except that more commissioners would doubtless have to be appointed; and this Immigration Commission would have to be authorized to make expenditures under a general program approved by Parliament.”

During the year a searching examination of the company's financial structure has been under way. The task has proved of much greater magnitude than was expected, due largely to the complicated character of records, the large number of securities involved, and the difficulty of unravelling financial data relating to most of the constituent companies. The work is being performed effectively and it is expected that, during the current year, definite proposals having for their object the placing of the company's finances on a sound and permanent basis will be presented.

The board of directors and, under them, the various officers of the company, are charged with the responsibility of operating the property in a manner which will, while having due regard for the welfare of the Dominion as a whole and the communities served, eventually produce operating results which will meet such fixed charges as may subsequently be determined, and relieve the government with the people of Canada from further financial burdens. Material progress has been made in this direction as shown by a comparison of the net results for 1925 with those of 1922. This improvement has been accompanied by no deterioration in service or unfair treatment of employees. Whilst the board recognizes the importance,—indeed the necessity—of such freight rates as will permit all sections of the Dominion to progress, at the same time it must be clearly understood that reductions in tolls, either freight, passenger or express, which have the effect of reducing the company's gross revenue, cannot be accompanied by a continued increase in net income, and every such reduction will postpone the day when the Canadian National Railways will become self-supporting. If such reductions reach sufficient proportions, the task of accomplishing this desired result will become insuperable. Should substantial reductions in freight rates be essential for the well-being and development of any section of the Dominion, relief should take the form of a governmental subsidy without disturbance of a reasonable tariff fabric. The employment of such a method permits a precise determination of the cost of the relief without the introduction of factors which might well disturb the whole freight rate structure of Canada, and, indeed, the North American continent. The effect on the public purse is precisely the same no matter what method is employed. If such a policy should be adopted, obviously any subsidy should be available for all of the railway companies of Canada.

In an organization of such magnitude as the Canadian National Railways, the general results from the operations of any year depend not only on the efforts of those officers whose names appear in the report, but also upon the joint and individual support rendered by all of the employees. The successful results for the year are very largely due to the fine spirit displayed by all of our employees which, coupled with their loyalty and enthusiasm, has enabled the administration to show a marked improvement. It is, therefore, eminently fitting here to record the appreciation of the administration and to extend especial thanks to that fine and capable body of employees who are giving their best service to the people of Canada.

Recognition must also be made of such organizations as the Volunteer Fire Brigades, the St. John Ambulance Society, and other associations which, in their various spheres, contribute materially to the welfare of the property.

H. W. THORNTON,
Chairman and President.

CANADIAN NATIONAL RAILWAY SYSTEM
(EXCLUDING THE CENTRAL VERMONT RAILWAY)

CONSOLIDATED BALANCE SHEET AT DECEMBER 31, 1925

ASSETS

| | | | |
|---------------------------|---|----------------------------|----|
| <i>Investments—</i> | | | |
| 701 | Investment in road and equipment..... | \$ 1,855,037,567 | 94 |
| 702 | Improvements on leased railway property..... | 6,291,279 | 95 |
| 703 | Sinking funds: | | |
| | System securities at par..... | \$ 5,064,000 | 00 |
| | Other assets at cost..... | 4,310,042 | 05 |
| 704 | Deposits in lieu of mortgaged property sold..... | 6,347,556 | 01 |
| 705 | Miscellaneous physical property..... | 53,912,609 | 77 |
| 706 | Investments in affiliated companies: | | |
| | “A” Stocks..... | \$ 2,037,129 | 30 |
| | “B” Bonds..... | 15,526,840 | 45 |
| | “C” Notes..... | 8,041,905 | 52 |
| | “D” Advances..... | 11,536,778 | 68 |
| | | 37,142,653 | 95 |
| 707 | Other investments..... | 7,700,325 | 67 |
| | | <u>\$ 1,975,806,035 34</u> | |
| <i>Current Assets—</i> | | | |
| 708 | Cash..... | 31,677,083 | 99 |
| 711 | Special deposits..... | 7,590,398 | 26 |
| 712 | Loans and bills receivable..... | 55,134 | 89 |
| 713 | Traffic and car-service balances receivable..... | 1,907,089 | 26 |
| 714 | Net balances receivable from agents and conductors..... | 5,212,603 | 97 |
| 715 | Miscellaneous accounts receivable..... | 5,759,298 | 20 |
| 716 | Materials and supplies..... | 42,582,983 | 87 |
| 717 | Interest and dividend receivable..... | 405,668 | 44 |
| 718 | Rents receivable..... | 225,935 | 30 |
| 719 | Other current assets..... | 146,008 | 19 |
| | | <u>95,562,204 37</u> | |
| <i>Deferred Assets—</i> | | | |
| 720 | Working fund advances..... | 643,618 | 10 |
| 721 | Insurance and other funds—Railway and C.G.M.M..... | 7,382,223 | 74 |
| 722 | Other deferred assets..... | 8,552,209 | 75 |
| | | <u>16,578,051 59</u> | |
| <i>Unadjusted Debits—</i> | | | |
| 723 | Rents and insurance premiums paid in advance..... | 25,181 | 04 |
| 724 | Discount on capital stock..... | 193,500 | 00 |
| 725 | Discount on funded debt..... | 5,518,832 | 75 |
| 727 | Other unadjusted debits..... | 4,984,192 | 40 |
| | | <u>10,721,206 19</u> | |
| | Total..... | <u>\$ 2,098,667,497 49</u> | |

NOTE.—The title of the Canadian Northern Ontario Railway and the Canadian Northern Quebec Railway Companies to lands carried in “Miscellaneous Physical Property” at \$7,318,140 has been questioned by the Ontario and Quebec Provincial Governments.

LIABILITIES

| | | | |
|---|---|--------------------------|----|
| <i>Stock—</i> | | | |
| 751 | Capital stock..... | \$ 270,228,413 | 70 |
| 752 | Stock liability for conversion..... | 10,600 | 00 |
| | | <u>\$ 270,239,013 70</u> | |
| <i>Governmental Grants—</i> | | | |
| 754 | Grants in aid of construction..... | 16,280,820 | 43 |
| <i>Long Term Debt—</i> | | | |
| 755 | Funded debt unmatured..... | 931,329,302 | 74 |
| <i>Dominion of Canada Account</i> | | | |
| | Funded debt unmatured..... | \$33,048,000 | 00 |
| | Receiver's certificates..... | 53,768,865 | 94 |
| | Loans from dominion of Canada..... | 485,868,669 | 13 |
| | | 572,685,535 | 07 |
| | Interest on above accrued but unpaid..... | 161,861,502 | 98 |
| <i>Appropriations Account Canadian Government</i> | | | |
| | Railways..... | 453,935,303 | 43 |
| | | 1,188,482,341 | 48 |
| | | 2,119,811,644 | 22 |

| | | | |
|------------------------------|---|------------|----------------------------|
| <i>Current Liabilities—</i> | | | |
| 758 | Loans and bills payable..... | 8,500 | 00 |
| 759 | Traffic and car-service balances payable..... | 4,393,308 | 32 |
| 760 | Audited accounts and wages payable..... | 16,229,955 | 40 |
| 761 | Miscellaneous accounts payable..... | 3,252,392 | 41 |
| 762 | Interest matured unpaid..... | 6,582,089 | 58 |
| 764 | Funded debt matured unpaid..... | 419,729 | 81 |
| 766 | Unmatured interest accrued..... | 8,603,066 | 12 |
| 767 | Unmatured rents accrued..... | 441,163 | 52 |
| 768 | Other current liabilities..... | 929,449 | 84 |
| | | | <u>40,859,655 00</u> |
| <i>Deferred Liabilities—</i> | | | |
| 769 | Liability for provident funds..... | 44,122 | 23 |
| 770 | Other deferred liabilities..... | 11,161,306 | 98 |
| | | | <u>11,205,429 21</u> |
| <i>Unadjusted Credits—</i> | | | |
| 771 | Tax liability..... | 2,815,354 | 25 |
| 773 | Insurance and casualty reserves—Railway and C.G.M.M..... | 7,256,762 | 32 |
| 775 | Accrued depreciation—road..... | 2,116,341 | 56 |
| 776 | Accrued depreciation—equipment..... | 5,121,897 | 39 |
| 777 | Accrued depreciation—miscellaneous physical property..... | 700,473 | 99 |
| 778 | Other unadjusted credits..... | 2,824,284 | 75 |
| | | | <u>20,835,114 26</u> |
| <i>Corporate Surplus—</i> | | | |
| 779 | Additions to property through income and surplus..... | 1,700,832 | 62 |
| 780 | Funded debt retired through income and surplus..... | 939,000 | 00 |
| 781 | Sinking fund reserves..... | 534,140 | 42 |
| 783 | Appropriated surplus..... | 1,973,888 | 04 |
| 784 | Profit and loss—balance..... | Deficit | <u>385,712,040 41</u> |
| | | | <u>380,564,179 33</u> |
| | Total..... | | <u>\$ 2,098,667,497 49</u> |

J. M. ROSEVEAR,
General Comptroller.

We have examined the books and records of the Companies comprising the Canadian National Railway System for the twelve months ended December 31, 1925. The investments in road and equipment appearing in the books of the companies as at January 1, 1923, were accepted by us.

We certify that in our opinion, the above Consolidated Balance Sheet is properly drawn up so as to exhibit a true and correct view of the affairs of the system, excluding the Central Vermont Railway Company, as at December 31, 1925, and we further certify that, in our opinion, the attached Income and Profit and Loss Accounts for the year ended December 31, 1925, are correctly stated.

GEORGE A. TOUCHE & Co
Chartered Accountants
Auditors.

March 20, 1926.

PROFIT AND LOSS ACCOUNT, 1925

| | | | |
|-----------------|---|----------------|--------------------------|
| <i>Debits—</i> | | | |
| 611 | Debit balance at January 1, 1925..... | \$ 344,060,770 | 94 |
| 612 | Debit balance transferred from income..... | 41,444,764 | 42 |
| 613 | Surplus applied to sinking and other reserve funds..... | 16,691 | 89 |
| 615 | Surplus appropriated for investment in physical property..... | 39,525 | 33 |
| 618 | Miscellaneous appropriations of surplus..... | 174,933 | 90 |
| 619 | Loss on retired road and equipment..... | 863,951 | 23 |
| 622 | Adjustment of land surplus account..... | 207,886 | 41 |
| | | | <u>\$ 386,808,524 12</u> |
| <i>Credits—</i> | | | |
| 603 | Profit on road and equipment sold..... | \$ 18,043 | 69 |
| 604 | Delayed income credits and debits, net..... | 840,728 | 40 |
| 605 | Unrefundable overcharges..... | 16,473 | 90 |
| 606 | Donations..... | 146,574 | 62 |
| 607 | Miscellaneous credits and debits, net..... | 74,663 | 10 |
| | Debit balance forward to balance sheet..... | 385,712,040 | 41 |
| | | | <u>\$ 386,808,524 12</u> |

INCOME STATEMENT

| | Year ending December 31, 1925 | | Year ending December 31, 1924 | |
|--|-------------------------------------|------|-------------------------------------|------|
| | \$ | cts. | \$ | cts. |
| 501 Railway operating revenues..... | 244,971,202 | 61 | 235,588,182 | 55 |
| 531 Railway operating expenses..... | 212,706,787 | 82 | 218,343,931 | 07 |
| Net revenue from railway operations..... | 32,264,414 | 79 | 17,244,251 | 48 |
| 532 Railway tax accruals..... | 4,224,033 | 58 | 4,588,593 | 56 |
| 533 Uncollectible railway revenues..... | 59,163 | 36 | 38,198 | 09 |
| Railway operating income..... | 27,981,217 | 85 | 12,617,459 | 83 |
| 502 Revenues from miscellaneous operations..... | 2,010,800 | 95 | 2,015,458 | 20 |
| 534 Expenses of miscellaneous operations..... | 2,041,189 | 12 | 2,337,622 | 84 |
| Net revenue from miscellaneous operations..... | 30,388 | 17 | 322,164 | 64 |
| 535 Taxes on miscellaneous operations..... | 73,486 | 99 | 60,278 | 17 |
| Total operating income..... | 27,877,342 | 69 | 12,235,017 | 02 |
| 504 Rent from locomotives..... | 259,928 | 36 | 318,575 | 13 |
| 505 Rent from passenger train cars..... | 177,662 | 76 | 145,541 | 10 |
| 506 Rent from floating equipment..... | 337 | 30 | 919 | 79 |
| 507 Rent from work equipment..... | 317,012 | 33 | 487,619 | 96 |
| 508 Joint facility rent income..... | 1,019,689 | 11 | 994,988 | 58 |
| 509 Income from Lease of Road..... | 83,040 | 50 | 85,698 | 56 |
| 510 Miscellaneous rent income..... | 1,201,059 | 70 | 1,158,333 | 52 |
| 511 Miscellaneous Non-Operating Physical property..... | 192,138 | 58 | 165,128 | 45 |
| 512 Separately operated properties—Profit..... | 1,179,057 | 22 | 1,044,876 | 27 |
| 513 Dividend income..... | 386,958 | 91 | 454,613 | 00 |
| 514 Income from funded securities..... | 673,193 | 47 | 572,872 | 50 |
| 515 Income from unfunded securities and accounts..... | 2,055,955 | 35 | 1,538,573 | 10 |
| 516 Income from sinking and other reserve funds..... | 634,785 | 17 | 519,739 | 15 |
| 519 Miscellaneous income..... | 221,225 | 58 | 1,650,392 | 79 |
| Total non-operating income..... | 8,402,044 | 34 | 9,137,871 | 90 |
| Gross income..... | 36,279,387 | 03 | 21,372,888 | 92 |
| 536 Hire of freight cars—Debit balance..... | 1,718,372 | 07 | 1,694,487 | 26 |
| 537 Rent for locomotives..... | 27,125 | 51 | 54,016 | 00 |
| 538 Rent for passenger train cars..... | 353,854 | 10 | 145,527 | 74 |
| 539 Rent for floating equipment..... | 21,748 | 16 | 8,944 | 29 |
| 540 Rent for work equipment..... | 5,672 | 08 | 5,492 | 53 |
| 541 Joint facility rents..... | 683,544 | 04 | 933,503 | 27 |
| 542 Rent for leased roads..... | 1,276,119 | 89 | 1,452,709 | 02 |
| 543 Miscellaneous rents..... | 88,426 | 63 | 75,609 | 51 |
| 544 Miscellaneous tax accruals..... | 162,061 | 57 | 124,477 | 33 |
| 545 Separately operated properties—Loss..... | 759,059 | 63 | 802,470 | 03 |
| 546 Interest on Funded Debt..... | 40,438,235 | 34 | 38,361,704 | 14 |
| 546A Interest on Dominion Government advances..... | 31,450,381 | 89 | 31,271,043 | 00 |
| 547 Interest on unfunded debt..... | 109,025 | 87 | 377,115 | 47 |
| 548 Amortization of discount on funded debt..... | 514,024 | 12 | 317,671 | 51 |
| 551 Miscellaneous Income charges..... | 58,894 | 11 | 608,538 | 04 |
| Miscellaneous appropriations of income..... | 57,606 | 14 | — | — |
| Total deductions from gross income..... | 77,724,151 | 45 | 76,233,308 | 14 |
| Net income deficit..... | \$ 41,444,764 | 42 | \$ 54,860,419 | 22 |

DEPARTMENT OF RAILWAYS AND CANALS
RAILWAY OPERATING REVENUES AND EXPENSES

| | Year ending December 31, 1925 | Year ending December 31, 1924 |
|--|-------------------------------------|-------------------------------------|
| | \$ cts. | \$ cts. |
| <i>Railway Operating Revenues—</i> | | |
| 101 Freight..... | 180,482,543 54 | 171,045,297 89 |
| 102 Passenger..... | 36,618,481 66 | 37,233,998 44 |
| 103 Excess baggage..... | 231,255 70 | 255,433 14 |
| 104 Sleeping car..... | 1,952,221 20 | 1,793,096 14 |
| 105 Parlor and chair car..... | 277,529 51 | 305,162 69 |
| 106 Mail..... | 3,554,10 23 | 3,595,26 61 |
| 107 Express..... | 13,316,773 17 | 13,316,628 94 |
| 108 Other passenger train..... | 110,053 78 | 143,494 01 |
| 109 Milk..... | 429,399 66 | 455,759 51 |
| 110 Switching..... | 2,952,959 18 | 2,562,474 71 |
| 111 Special service train..... | 65,386 16 | 72,888 87 |
| 113 Water transfers—Freight..... | — | 1,251 29 |
| 114 Water transfers—Passengers..... | 3,992 20 | 7,384 70 |
| 115 Water Transfers—Vehicles and live stock..... | 16,367 67 | 3,602 00 |
| 116 Water Transfers—Other..... | 621 50 | 1,455 50 |
| 131 Dining and Buffet..... | 1,420,097 56 | 1,397,477 27 |
| 132 Restaurant..... | 73,597 72 | 137,547 40 |
| 133 Station, Train and Boat Privileges..... | 171,905 07 | 161,549 99 |
| 134 Parcel Room..... | 110,396 25 | 111,407 91 |
| 135 Storage—Freight..... | 190,421 59 | 170,813 40 |
| 136 Storage—Baggage..... | 51,050 27 | 60,737 76 |
| 137 Demurrage..... | 672,685 34 | 647,335 09 |
| 138 Telephone and Telegraph..... | 2,559 40 | 2,170 09 |
| 139 Grain elevators..... | 502,988 19 | 438,413 65 |
| 140 Stockyards..... | — | 5,213 78 |
| 142 Rents of buildings and other property..... | 302,493 10 | 250,876 61 |
| 143 Miscellaneous..... | 1,538,415 39 | 1,475,582 85 |
| 151 Joint Facility—Credit..... | 17,436 90 | 30,733 58 |
| 152 Joint Facility—Debit..... | 94,629 83 | 94,866 27 |
| Total operating revenues..... | 244,971,202 61 | 235,588,182 55 |
| <i>Railway operating expenses—</i> | | |
| Maintenance of way and structures..... | 43,006,813 70 | 44,039,965 51 |
| Maintenance of equipment..... | 47,902,092 16 | 47,972,444 24 |
| Traffic..... | 6,726,472 90 | 6,892,751 22 |
| Transportation..... | 106,477,437 08 | 110,085,033 62 |
| Miscellaneous operations..... | 2,253,050 54 | 2,381,469 56 |
| General..... | 7,223,773 87 | 7,633,834 05 |
| Transportation for investment—Credit..... | 882,852 43 | 661,567 13 |
| Total operating expenses..... | 212,706,787 82 | 218,343,931 07 |

RAILWAY OPERATING EXPENSES

| | Year ending December 31, 1925 | | Year ending December 31, 1924 | |
|--|-------------------------------------|------|-------------------------------------|------|
| | \$ | cts. | \$ | cts. |
| <i>Maintenance of way and structures—</i> | | | | |
| 201 Superintendence..... | 3,088,890 | 28 | 3,023,317 | 09 |
| 202 Roadway maintenance..... | 4,155,070 | 28 | 3,965,740 | 73 |
| 206 Tunnels and subways..... | 54,377 | 79 | 34,036 | 63 |
| 208 Bridges, trestles and culverts..... | 3,274,666 | 16 | 3,101,788 | 24 |
| 212 Ties..... | 7,109,284 | 39 | 6,814,905 | 25 |
| 214 Rails..... | 2,739,682 | 38 | 3,676,122 | 51 |
| 216 Other track material..... | 2,067,095 | 59 | 1,961,999 | 13 |
| 218 Ballast..... | 487,260 | 19 | 426,280 | 21 |
| 220 Track laying and surfacing..... | 11,471,947 | 68 | 11,443,053 | 17 |
| 221 Right of way fences..... | 444,485 | 64 | 414,150 | 94 |
| 223 Snow and Sand fences and snow sheds..... | 35,774 | 70 | 34,381 | 51 |
| 225 Crossings and signs..... | 488,284 | 65 | 559,161 | 46 |
| 227 Station and office buildings..... | 1,483,253 | 94 | 1,679,081 | 49 |
| 229 Roadway buildings..... | 184,085 | 48 | 150,499 | 87 |
| 231 Water stations..... | 538,812 | 18 | 544,412 | 26 |
| 233 Fuel stations..... | 180,594 | 59 | 211,914 | 83 |
| 235 Shops and enginehouses..... | 1,463,677 | 64 | 1,574,290 | 55 |
| 237 Grain elevators..... | 55,726 | 33 | 107,869 | 62 |
| 241 Wharves and docks..... | 137,165 | 55 | 285,923 | 56 |
| 243 Coal and ore wharves..... | 22,561 | 26 | 50,560 | 89 |
| 245 Gas producing plants..... | 266 | 57 | 1,619 | 20 |
| 247 Telegraph and telephone lines..... | 490,351 | 10 | 503,824 | 23 |
| 249 Signals and interlockers..... | 425,523 | 95 | 421,541 | 32 |
| 253 Power plant buildings..... | 3,270 | 81 | 3,401 | 51 |
| 255 Power sub-station buildings..... | 0 | 69 | 544 | 77 |
| 257 Power transmission systems..... | 10,839 | 52 | 14,651 | 09 |
| 259 Power distribution systems..... | 24,624 | 72 | 42,228 | 63 |
| 261 Power Line poles and fixtures..... | 88 | 28 | 206 | 75 |
| 275 Miscellaneous structures..... | 4,303 | 94 | 3,250 | 95 |
| 267 Paving..... | 11,080 | 32 | 1,143 | 96 |
| 269 Roadway machines..... | 261,247 | 55 | 251,270 | 78 |
| 271 Small tools and supplies..... | 524,694 | 41 | 601,644 | 29 |
| 272 Removing snow, ice and sand..... | 1,753,928 | 28 | 1,773,208 | 12 |
| 273 Assessments for public improvements..... | 5,580 | 82 | 20,838 | 79 |
| 274 Injuries to persons..... | 279,111 | 48 | 416,075 | 30 |
| 275 Insurance..... | 386,991 | 33 | 658,736 | 65 |
| 276 Stationery and printing..... | 75,575 | 83 | 99,193 | 40 |
| 277 Other expenses..... | 28,257 | 29 | 27,729 | 34 |
| 278 Maintaining joint tracks, yards and other facilities—Dr..... | 325,297 | 23 | 329,819 | 70 |
| 279 Maintaining joint tracks, yards and other facilities—Cr..... | 1,086,917 | 12 | 1,190,453 | 21 |
| Total..... | 43,006,813 | 70 | 44,039,965 | 51 |

DEPARTMENT OF RAILWAYS AND CANALS

RAILWAY OPERATING EXPENSES—Continued

| | Year ending December 31, 1925 | | Year ending December 31, 1924 | |
|---|-------------------------------------|------|-------------------------------------|------|
| | \$ | cts. | \$ | cts. |
| <i>Maintenance of Equipment—</i> | | | | |
| 301 Superintendence..... | 1,712,478 | 29 | 1,677,547 | 44 |
| 302 Shop machinery..... | 1,219,849 | 83 | 1,319,069 | 20 |
| 304 Power plant machinery..... | 84,529 | 76 | 100,271 | 06 |
| 306 Power sub-station apparatus..... | 240 | 14 | 696 | 94 |
| 308 Steam locomotives—Repairs..... | 16,019,269 | 40 | 17,319,361 | 14 |
| 309 Steam locomotives—Depreciation..... (U.S. Lines only) | 449,443 | 46 | 421,890 | 26 |
| 310 Steam locomotives—Retirements..... | 1,493,889 | 13 | 895,149 | 07 |
| 311 Other locomotives—Repairs..... | 45,287 | 51 | 40,845 | 91 |
| 312 Other locomotives—Depreciation..... do | 3,834 | 72 | 3,834 | 78 |
| 314 Freight train cars—Repairs..... | 15,192,555 | 99 | 15,013,169 | 16 |
| 315 Freight train cars—Depreciation..... do | 539,145 | 51 | 525,017 | 68 |
| 316 Freight train cars—Retirements..... | 1,540,615 | 81 | 1,263,273 | 77 |
| 317 Passenger train cars—Repairs..... | 6,348,616 | 60 | 6,336,565 | 06 |
| 318 Passenger train cars—Depreciation..... do | 45,155 | 98 | 52,271 | 80 |
| 319 Passenger train cars—Retirements..... | 92,294,56 | | 55,662 | 56 |
| 320 Motor equipment of cars—Repairs..... | 63,286 | 83 | 20,692 | 97 |
| 321 Motor equipment of cars—Depreciation..... do | 194 | 78 | — | |
| 323 Floating equipment—Repairs..... | 138,538 | 80 | 139,555 | 51 |
| 324 Floating equipment—Depreciation..... do | 25,856 | 50 | 25,926 | 12 |
| 326 Work equipment—Repairs..... | 1,896,612 | 06 | 1,832,308 | 60 |
| 327 Work equipment—Depreciation..... do | 23,225 | 75 | 31,163 | 45 |
| 328 Work equipment—Retirements..... | 242,350 | 99 | 121,662 | 08 |
| 329 Miscellaneous equipment—Repairs..... | 17,034 | 41 | 13,145 | 39 |
| 330 Miscellaneous equipment—Depreciation..... do | 63 | 84 | — | |
| 331 Miscellaneous equipment—Retirements..... | 1,492 | 72 | — | |
| 332 Injuries to persons..... | 240,245 | 90 | 345,036 | 82 |
| 333 Insurance..... | 479,996 | 08 | 502,042 | 78 |
| 334 Stationery and Printing..... | 80,882 | 69 | 92,204 | 71 |
| 335 Other expenses..... | 39,790 | 70 | 18,465 | 47 |
| 336 Maintaining joint equipment at terminals, Dr..... | 56,206 | 54 | 51,611 | 18 |
| 337 Maintaining joint equipment at terminals, Cr..... | 190,893 | 12 | 245,996 | 67 |
| Total..... | 47,902,092 | 16 | 47,972,444 | 24 |
| <i>Traffic Expenses—</i> | | | | |
| 351 Superintendence..... | 1,882,435 | 06 | 1,875,602 | 24 |
| 352 Outside agencies..... | 2,428,136 | 28 | 2,465,739 | 71 |
| 353 Advertising..... | 1,042,573 | 06 | 1,251,278 | 56 |
| 353 Radio..... | 240,686 | 49 | 118,532 | 01 |
| 354 Traffic associations..... | 93,232 | 23 | 95,942 | 37 |
| 356 Industrial bureau..... | 63,368 | 32 | 60,457 | 97 |
| 356 Colonization, agriculture and natural resources..... | 448,300 | 40 | 391,454 | 11 |
| 356 British empire exhibition..... | 60,538 | 47 | 226,387 | 51 |
| 357 Insurance..... | 902 | 09 | 808 | 82 |
| 358 Stationery and printing..... | 373,091 | 45 | 358,127 | 06 |
| 359 Other expenses..... | 93,209 | 05 | 48,420 | 86 |
| Total..... | 6,726,472 | 90 | 6,892,751 | 22 |

RAILWAY OPERATING EXPENSES—Continued

| | Year ending December 31, 1925 | Year ending December 31, 1924 |
|---|-------------------------------------|-------------------------------------|
| | \$ cts. | \$ cts. |
| <i>Transportation Rail Line—</i> | | |
| 371 Superintendence..... | 3,967,947 56 | 3,610,188 71 |
| 372 Dispatching trains..... | 1,406,196 42 | 1,399,128 67 |
| 373 Station employees..... | 16,005,482 48 | 16,043,902 37 |
| 374 Weighing, inspection and demurrage bureaus..... | 73,329 50 | 71,170 77 |
| 375 Coal and ore wharves..... | 109,061 55 | 141,965 27 |
| 376 Station supplies and expenses..... | 1,429,002 45 | 1,497,846 19 |
| 377 Yardmasters and yard clerks..... | 2,435,119 26 | 2,436,287 56 |
| 378 Yard conductors and brakemen..... | 4,894,242 58 | 4,842,181 65 |
| 379 Yard, switch and signal tenders..... | 700,975 01 | 724,539 50 |
| 380 Yard enginemen..... | 3,475,583 74 | 3,428,229 34 |
| 381 Yard motormen..... | 27,628 06 | 26,087 70 |
| 382 Fuel for yard locomotives..... | 4,796,161 91 | 5,198,621 15 |
| 383 Yard switching power produced..... | 15,845 67 | 18,445 19 |
| 384 Yard switching power purchased..... | 44,231 57 | 44,403 91 |
| 385 Water for yard locomotives..... | 192,135 59 | 190,153 43 |
| 386 Lubricants for yard locomotives..... | 47,413 04 | 51,067 07 |
| 387 Other Supplies for yard locomotives..... | 45,996 84 | 51,690 20 |
| 388 Enginehouse expenses—Yard..... | 1,437,965 69 | 1,432,442 71 |
| 389 Yard supplies and expenses..... | 119,688 67 | 119,530 96 |
| 390 Operating joint yards and terminals, Dr..... | 865,105 71 | 823,831 89 |
| 391 Operating joint yards and terminals, Cr..... | 1,278,170 29 | 1,292,990 70 |
| 392 Train enginemen..... | 10,054,017 25 | 10,329,289 31 |
| 393 Train motormen..... | 75,597 19 | 56,884 90 |
| 394 Fuel for train locomotives..... | 21,070,804 78 | 22,859,850 71 |
| 395 Train power produced..... | 12,579 92 | 15,873 91 |
| 396 Train power purchased..... | 62,468 34 | 45,535 83 |
| 397 Water for train locomotives..... | 1,067,608 79 | 1,166,571 03 |
| 398 Lubricants for train locomotives..... | 299,396 57 | 315,948 30 |
| 399 Other supplies for train locomotives..... | 196,097 79 | 227,014 20 |
| 400 Enginehouse expenses—Train..... | 3,819,093 44 | 3,997,535 95 |
| 401 Trainmen..... | 11,109,663 10 | 11,349,961 29 |
| 402 Train supplies and expenses..... | 4,682,635 07 | 4,682,755 66 |
| 403 Operating sleeping cars..... | 987,223 35 | 972,430 72 |
| 404 Signal and interlocker operation..... | 559,348 32 | 562,711 49 |
| 405 Crossing protection..... | 723,685 98 | 734,310 92 |
| 406 Drawbridge operation..... | 112,353 05 | 111,490 65 |
| 407 Telegraph and telephone operation..... | 84,244 10 | 124,772 34 |
| 408 Operating floating equipment..... | 928,654 32 | 913,072 68 |
| 409 Express service..... | 6,112,992 71 | 6,364,533 48 |
| 410 Stationery and printing..... | 929,164 91 | 855,036 75 |
| 411 Other expenses..... | 343,756 38 | 388,287 06 |
| 412 Operating joint tracks and facilities, Dr..... | 189,674 32 | 168,427 08 |
| 413 Operating joint tracks and facilities, Cr..... | 439,173 76 | 375,634 35 |
| 414 Insurance..... | 420,281 51 | 487,786 99 |
| 415 Clearing wrecks..... | 449,155 64 | 499,515 82 |
| 416 Damage to property..... | 132,085 52 | 120,764 58 |
| 417 Damage to stock on right-of-way..... | 59,324 56 | 69,242 52 |
| 418 Loss and damage—Freight..... | 1,101,377 00 | 1,186,544 69 |
| 419 Loss and damage—Baggage..... | 4,353 53 | 6,789 65 |
| 420 Injuries to persons..... | 677,030 39 | 989,005 92 |
| Total..... | 106,477,437 08 | 110,085,033 62 |

RAILWAY OPERATING EXPENSES—*Concluded*

| | Year ending December 31, 1925 | | Year ending December 31, 1924 | |
|---|-------------------------------------|------|-------------------------------------|------|
| | \$ | cts. | \$ | cts. |
| <i>Miscellaneous Operations—</i> | | | | |
| 441 Dining and buffet service..... | 1,947,806 | 05 | 2,029,174 | 07 |
| 442 Restaurants..... | 66,229 | 88 | 121,356 | 28 |
| 443 Grain elevators..... | 214,780 | 46 | 223,046 | 70 |
| 446 Other miscellaneous operations..... | 24,234 | 15 | 7,892 | 51 |
| Total miscellaneous operations..... | 2,253,050 | 54 | 2,381,469 | 56 |
| <i>General Expenses—</i> | | | | |
| 451 Salaries and expenses of general officers..... | 986,024 | 69 | 990,957 | 88 |
| 452 Salaries and expenses of clerks and attendants..... | 2,793,972 | 19 | 4,281,896 | 34 |
| 453 General office Supplies and expenses..... | 475,451 | 63 | 564,792 | 25 |
| 454 Law expenses..... | 481,857 | 66 | 479,893 | 78 |
| 455 Insurance..... | 3,073 | 00 | 2,793 | 49 |
| 456 Relief department expenses..... | 27,500 | 00 | 27,500 | 00 |
| 457 Pensions..... | 816,288 | 23 | 682,023 | 96 |
| 458 Stationery and printing..... | 178,039 | 09 | 236,811 | 96 |
| 459 Valuation expenses..... | 34,583 | 51 | 33,040 | 43 |
| 460 Other expenses..... | 430,668 | 86 | 337,697 | 64 |
| 461 General joint facilities, Dr..... | 6,960 | 51 | 7,167 | 44 |
| 462 General joint facilities, Cr..... | 10,645 | 50 | 10,741 | 12 |
| Total general expenses..... | 7,223,773 | 87 | 7,633,834 | 05 |

EXPENDITURES, LESS RETIREMENTS, DURING THE YEAR 1925, APPLICABLE TO INVESTMENT IN ROAD AND EQUIPMENT

Road—

| | | | |
|---|----|------------|----|
| 1 Engineering..... | \$ | 349,054 | 74 |
| 2 Land for transportation purposes..... | | 729,710 | 88 |
| 3 Grading..... | | 2,480,515 | 36 |
| 5 Tunnels and subways..... | | 26,756 | 36 |
| 6 Bridges, trestles and culverts..... | | 1,685,448 | 59 |
| 7 Elevated structures..... | | 235 | 77 |
| 8 Ties..... | | 1,414,236 | 77 |
| 9 Rails..... | | 1,984,698 | 84 |
| 10 Other track material..... | | 1,865,883 | 19 |
| 11 Ballast..... | | 819,279 | 45 |
| 12 Track laying and surfacing..... | | 1,208,873 | 49 |
| 13 Right-of-Way fences..... | | 198,121 | 36 |
| 14 Snow and sand fences and snow sheds..... | | 29,427 | 81 |
| 15 Crossings and signs..... | | 392,414 | 12 |
| 16 Station and office buildings..... | | 796,311 | 23 |
| 17 Roadway buildings..... | | 31,742 | 42 |
| 18 Water stations..... | | 254,616 | 11 |
| 19 Fuel stations..... | | 51,458 | 40 |
| 20 Shops and engine houses..... | | 452,668 | 28 |
| 21 Grain elevators..... | | 14,454 | 22 |
| 22 Storage warehouses..... | | 160 | 01 |
| 23 Wharves and docks..... | | 32,701 | 20 |
| 24 Coal and ore wharves..... | | 391 | 09 |
| 25 Gas producing plants..... | | 399 | 99 |
| 26 Telegraph and telephone lines..... | | 59,832 | 77 |
| 27 Signals and interlockers..... | | 83,423 | 64 |
| 29 Power plant buildings..... | | 58,809 | 28 |
| 30 Power Sub-station buildings..... | | 2,920 | 39 |
| 31 Power transmission systems..... | | 7,884 | 67 |
| 32 Power distribution systems..... | | 84,932 | 76 |
| 33 Power lines, poles and fixtures..... | | 69,240 | 59 |
| 34 Underground conduits..... | | 7,911 | 15 |
| 35 Miscellaneous structures..... | | 245,281 | 07 |
| 36 Paving..... | | 3,342 | 82 |
| 37 Roadway machines..... | | 28,450 | 55 |
| 38 Roadway small tools..... | | 2,736 | 37 |
| 39 Assessments for public improvements..... | | 118,451 | 07 |
| 40 Revenues and operating expenses during construction..... | | 7,238 | 37 |
| 41 Cost of road purchased..... | | 201 | 89 |
| 43 Other expenditures—Road..... | | 3,664 | 63 |
| 44 Shop machinery..... | | 62,097 | 93 |
| 45 Power plant machinery..... | | 133,764 | 59 |
| 46 Power sub-station apparatus..... | | 5,420 | 53 |
| 47 Unapplied construction material and supplies..... | | 5,034 | 50 |
| | \$ | 15,763,796 | 43 |

EXPENDITURES, LESS RETIREMENTS, DURING THE YEAR 1925, APPLICABLE TO INVESTMENT IN ROAD AND EQUIPMENT—*Concluded*

| | |
|---|----------------------------|
| <i>Equipment—</i> | |
| 51 Steam locomotives..... | \$ 1,067,937 59 |
| 53 Freight train cars..... | 488,906 12 |
| 54 Passenger train cars..... | 1,363,198 37 |
| 55 Motor equipment of cars..... | 523,223 84 |
| 56 Floating equipment..... | 4,132 54 |
| 57 Work equipment..... | 32,604 03 |
| 58 Miscellaneous equipment..... | 12,725 18 |
| | <u>\$ 1,291,644 43</u> |
| <i>General—</i> | |
| 71 Organization expenses..... | \$ 16 83 |
| 72 General officers and clerks..... | 16 83 |
| 73 Law..... | 557 15 |
| 74 Stationery and printing..... | 4,232 72 |
| 75 Taxes..... | 7,970 02 |
| 76 Interest during construction..... | 183,570 07 |
| 77 Other expenditures—General..... | 27,119 81 |
| | <u>\$ 222,301 83</u> |
| Total..... | \$ 17,277,742 69 |
| Investment expenditures under suspense appropriations..... | 264,111 05 |
| Investment expenditures by separately operated properties..... | 1,044,708 54 |
| Transfers between balance sheet accounts not applicable to year's expenditures..... | 621,734 98 |
| Change in A/c 701 during year..... | \$ 17,964,827 30 |
| Balance at January 1, 1925..... | 1,837,072,740 64 |
| Balance at December 31, 1925, as per balance sheet..... | <u>\$ 1,855,037,567 94</u> |

A/C 702—IMPROVEMENTS ON LEASED RAILWAY PROPERTY DURING YEAR 1925

| | |
|--|------------------------|
| <i>Road—</i> | |
| 1 Engineering..... | \$ 10,551 41 |
| 2 Land for transportation purposes..... | 28,088 34 |
| 3 Grading..... | 106,334 70 |
| 6 Bridges, trestles and culverts..... | 82,557 68 |
| 8 Ties..... | 19,985 58 |
| 9 Rails..... | 64,363 99 |
| 10 Other track material..... | 61,561 70 |
| 11 Ballast..... | 11,412 26 |
| 12 Track laying and surfacing..... | 19,489 38 |
| 13 Right-of-way fences..... | 457 23 |
| 14 Snow and sand fences and snow sheds..... | 5,269 21 |
| 15 Crossings and signs..... | 35,222 89 |
| 16 Station and office buildings..... | 14,654 80 |
| 17 Roadway Buildings..... | 5,558 98 |
| 18 Water stations..... | 5,726 93 |
| 19 Fuel stations..... | 1,008 27 |
| 20 Shops and engine houses..... | 31,207 13 |
| 21 Grain elevators..... | 357 53 |
| 23 Wharves and docks..... | 6,899 94 |
| 26 Telegraph and telephone lines..... | 7,711 97 |
| 27 Signals and interlockers..... | 3,038 16 |
| 31 Power transmission systems..... | 1,073 30 |
| 32 Power distribution systems..... | 859 66 |
| 33 Power lines, poles and fixtures..... | 7 92 |
| 37 Roadway machines..... | 798 13 |
| 38 Roadway small tools..... | 234 60 |
| 39 Assessments for local improvements..... | 6,844 55 |
| 44 Shop machinery..... | 5,248 52 |
| 45 Power plant machinery..... | 4,507 39 |
| | <u>\$ 514,300 85</u> |
| <i>Equipment—</i> | |
| 51 Steam locomotives..... | \$ 4,391 01 |
| 53 Freight train cars..... | 981 02 |
| 57 Work equipment..... | 93,970 58 |
| 58 Miscellaneous equipment..... | 304 00 |
| | <u>\$ 99,038 61</u> |
| Total..... | \$ 415,262 24 |
| Investment expenditures under suspense appropriations..... | 7,115 14 |
| Investment expenditures by separately operated properties..... | 22,481 77 |
| Change in A/c 702 during year..... | \$ 430,628 87 |
| Balance at January 1, 1925..... | 5,860,651 08 |
| Balance at December 31, 1925, as per balance sheet..... | <u>\$ 6,291,279 95</u> |

Expenditures on properties leased from one System Company to another are included in this account.

STATEMENT SHOWING DETAILS OF EQUIPMENT ON HAND DECEMBER 31, 1924, ADDITIONS, RETIREMENTS AND POSITION AT DECEMBER 31, 1925

| | December 31, 1924 (Revised) | Additions during year | Retirements during year | December 31, 1925 |
|--|-----------------------------------|-----------------------------|-------------------------------|----------------------|
| <i>Locomotives—</i> | | | | |
| Passenger—Freight..... | 2,769 | 5 | 134 | 2,640 |
| Switching..... | 513 | 6 | 10 | 509 |
| Electric locomotives..... | 12 | | | 12 |
| Total locomotives..... | 3,294 | 11 | 144 | 3,161 |
| <i>Freight equipment—</i> | | | | |
| Box cars..... | 86,877 | 507 | 1,562 | 85,822 |
| Flat cars..... | 11,415 | 22 | 603 | 10,834 |
| Stock cars..... | 6,189 | 2 | 317 | 5,874 |
| Coal cars..... | 17,058 | 137 | 252 | 16,943 |
| Tank cars..... | 142 | | | 142 |
| Refrigerator cars..... | 3,108 | | 39 | 3,069 |
| Caboose cars..... | 1,753 | 74 | 63 | 1,764 |
| Other cars in freight service..... | 2,240 | 40 | 329 | 1,951 |
| Total freight equipment..... | 128,782 | 782 | 3,165 | 126,399 |
| <i>Passenger equipment:—</i> | | | | |
| First class cars..... | 982 | | 13 | 969 |
| Second class cars..... | 251 | 7 | 6 | 252 |
| Combination cars..... | 285 | 2 | 7 | 280 |
| Immigrant cars..... | 327 | 12 | 7 | 332 |
| Dining cars..... | 84 | | | 84 |
| Parlor cars..... | 132 | 1 | | 133 |
| Sleeping cars..... | 253 | 5 | 3 | 255 |
| Postal cars..... | 99 | | 6 | 93 |
| Baggage & Express Cars..... | 1,053 | 24 | 25 | 1,052 |
| Unit cars..... | 25 | 13 | | 38 |
| Other cars in passenger service..... | 47 | 29 | | 76 |
| Total passenger equipment..... | 3,538 | 93 | 67 | 3,564 |
| <i>In Company's Service:—</i> | | | | |
| Business and pay cars..... | 75 | 1 | 3 | 73 |
| All other cars in Company's service..... | 6,927 | 565 | 458 | 7,034 |
| Total in Company's service..... | 7,002 | 566 | 461 | 7,107 |
| Total cars..... | 139,322 | 1,441 | 3,693 | 137,070 |
| <i>Floating Equipment:—</i> | | | | |
| Car ferries..... | 8 | | | 8 |
| Barges..... | 5 | | | 5 |
| Tugs..... | 3 | | | 3 |
| Work..... | 4 | 1 | 1 | 4 |

COMPARATIVE STATEMENT OF OPERATING REVENUE PAID IN LABOUR AND THE AVERAGE NUMBER OF EMPLOYEES

| | 1925 | 1924 | Increase or decrease | Per cent increase or decrease |
|---|------------------|------------------|-------------------------|-------------------------------------|
| Gross earnings..... | \$244,971,202 61 | \$235,588,182 55 | Inc. \$9,383,020 06 | 3-98 |
| Operating labour..... | 127,197,272 73 | 127,216,017 40 | Dec. 18,744 67 | .01 |
| Ratio of labour to gross earnings..... | 51 92 | 54 00 | Dec. 2 08 | 3-85 |
| Comparison of payroll (including betterments)..... | 141,025,939 00 | 143,242,026 00 | Dec. 2,216,087 00 | 1-55 |
| Average number of employees..... | 95,785 | 98,875 | Dec. 3,090 | 3-13 |

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF OPERATING RATIO AS BETWEEN LABOUR, FUEL AND OTHER EXPENSES

| | 1925 | 1924 | Increase or decrease | | Per cent increase or decrease |
|---------------------|-------|-------|----------------------|------|-------------------------------|
| Labour..... | 51 92 | 54 00 | Dec. | 2 08 | 3 85 |
| Fuel..... | 10 56 | 11 91 | Dec. | 1 35 | 11 34 |
| Other expenses..... | 24 35 | 26 77 | Dec. | 2 42 | 9 04 |
| Total..... | 86 83 | 92 68 | Dec. | 5 85 | 6 31 |

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF OPERATING RATIO OVER GENERAL ACCOUNTS

| | 1925 | 1924 |
|---|-------|-------|
| Maintenance of way and structures..... | 17 56 | 18 69 |
| Maintenance of equipment..... | 19 55 | 20 36 |
| Traffic..... | 2 75 | 2 93 |
| Transportation..... | 43 46 | 46 73 |
| Miscellaneous operations..... | 92 | 1 01 |
| General..... | 2 95 | 3 24 |
| Transportation for investment—Credit..... | 36 | 28 |
| Total..... | 86 83 | 92 68 |

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF DOLLAR SPENT AS BETWEEN LABOUR, FUEL AND OTHER EXPENSES

| | 1925 | 1924 |
|---------------------|--------|--------|
| Labour..... | 59 80 | 58 26 |
| Fuel..... | 12 16 | 12 85 |
| Other expenses..... | 28 04 | 28 89 |
| Total..... | 100 00 | 100 00 |

COMPARATIVE STATEMENT SHOWING DISTRIBUTION OF DOLLAR SPENT OVER GENERAL ACCOUNTS

| | 1925 | 1924 |
|---|----------|----------|
| Maintenance of way and structures..... | Cents 20 | Cents 20 |
| Maintenance of equipment..... | 23 | 22 |
| Traffic..... | 03 | 03 |
| Transportation—Rail..... | 50 | 50 |
| Miscellaneous operations..... | 01 | 01 |
| General..... | 03 | 04 |
| Transportation for investment—Credit..... | — | — |
| Total..... | 100 | 100 |

DEPARTMENT OF RAILWAYS AND CANALS

LOANS FROM DOMINION OF CANADA

| | Principal outstanding at Dec. 31, 1925 | | Interest accrued 1925 | | Interest accrued 1924 | |
|---|--|------|-----------------------------|------|-----------------------------|------|
| | \$ | cts. | \$ | cts. | \$ | cts. |
| <i>Canadian National—Grand Trunk—</i> | | | | | | |
| 6% 1920/1921 loan..... | 25,000,000 | 00 | 1,500,000 | 00 | 1,500,000 | 00 |
| 6% 1921/1922 loan..... | 55,293,435 | 18 | 3,317,606 | 10 | 3,317,606 | 10 |
| 6% 1922/1923 vote No. 137..... | 23,288,747 | 15 | 1,397,324 | 82 | 1,397,324 | 76 |
| Advance a/c G.T.P. 4% debentures..... | 15,000,000 | 00 | 600,000 | 00 | 600,000 | 00 |
| Various interest adjustments..... | — | — | 114,752 | 82 | 161,548 | 80 |
| <i>Grand Trunk Pacific—</i> | | | | | | |
| 6% Appropriation Act, 1916..... | 4,555,843 | 45 | 273,350 | 60 | 273,350 | 60 |
| 6% Appropriation Act, 1917..... | 4,196,073 | 72 | 251,764 | 42 | 251,764 | 42 |
| 6% Appropriation Act, 1918..... | 5,787,439 | 93 | 347,246 | 40 | 347,246 | 40 |
| 6% Orders in Council..... | 6,000,000 | 00 | 360,000 | 00 | 360,000 | 00 |
| Advances to pay guaranteed interest..... | 20,506,493 | 55 | — | — | — | — |
| Receiver's certificates 5% and 6%..... | 53,768,865 | 94 | 3,081,487 | 44 | 2,865,405 | 33 |
| 3% G.T.P. bonds held by Government..... | 33,048,000 | 00 | 991,440 | 00 | 991,440 | 00 |
| <i>Canadian Northern Railway—</i> | | | | | | |
| 3½% advances under 1911 legislation..... | 2,396,099 | 68 | 83,863 | 48 | 83,863 | 48 |
| 4% advances under 1914 legislation..... | 5,294,000 | 02 | 211,760 | 00 | 211,760 | 00 |
| 5% advances under 1915 legislation..... | 10,000,000 | 00 | 500,000 | 00 | 500,000 | 00 |
| 6% advances under 1916 legislation..... | 15,000,000 | 00 | 900,000 | 00 | 900,000 | 00 |
| 6% advances under 1917 legislation..... | 25,000,000 | 00 | 1,500,000 | 00 | 1,500,000 | 00 |
| 6% advances under 1918 legislation..... | 25,000,000 | 00 | 1,500,000 | 00 | 1,500,000 | 00 |
| 6% advances under 1918 War Measure Act..... | 1,887,821 | 16 | 113,269 | 26 | 113,269 | 26 |
| 6% equipment Loans under Chap. No. 38, 1918..... | 13,951,328 | 28 | 837,079 | 70 | 837,079 | 70 |
| 6% advances under 1919 Appropriation Act..... | 35,000,000 | 00 | 2,100,000 | 00 | 2,100,000 | 00 |
| 6% advances under vote No. 96—1919..... | 23,362,212 | 73 | 1,401,732 | 76 | 1,401,732 | 76 |
| 6% advances under vote No. 127—1920..... | 48,611,077 | 00 | 2,916,664 | 62 | 2,916,664 | 62 |
| 6% advances under vote No. 115—1920..... | 15,503,426 | 34 | 930,205 | 58 | 930,205 | 58 |
| 6% advances under vote No. 113—1921..... | 1,725,723 | 30 | 103,543 | 40 | 103,543 | 40 |
| 6% advances under vote No. 126—1921..... | 24,500,000 | 00 | 1,470,000 | 00 | 1,470,000 | 00 |
| 6% advances under vote No. 126, G.T.P. 1921/1922..... | 11,733,625 | 27 | 704,017 | 52 | 704,017 | 52 |
| 6% advances under vote No. 126, G.T.R. 1921/1922..... | 8,186,181 | 15 | 491,170 | 86 | 491,170 | 86 |
| 6% advances under vote No. 136—1922-1923..... | 42,800,000 | 00 | 2,568,000 | 00 | 2,568,000 | 00 |
| 6% advances under vote No. 115—1922-1923..... | 2,315,805 | 79 | 138,948 | 34 | 138,948 | 34 |
| 6% advances under vote No. 139—1923-1924..... | 12,655,019 | 57 | 759,301 | 17 | 817,564 | 85 |
| 5% advances under vote No. 137—1924-1925..... | 1,318,315 | 86 | 215,358 | 24 | 240,633 | 82 |
| | 572,685,535 | 07 | 31,450,381 | 89 | 31,271,043 | 00 |

A/C 546—"INTEREST ON FUNDED DEBT"

A/C 755—"UNMATURED FUNDED DEBT"

| Name of Security | Issuing company | Date of maturity | Principal | Interest | Interest |
|---|-----------------|----------------------------|------------------------------------|-----------------|-----------------|
| | | | outstanding at Dec. 31, 1925 | accrued 1925 | accrued 1924 |
| | | | \$ cts. | \$ cts. | \$ cts. |
| <i>Guaranteed by Dominion Government—</i> | | | | | |
| 5% Perpetual debenture stock..... | G.T.R. | Perpetual..... | 20,782,491 67 | 1,039,124 58 | 1,039,124 58 |
| 5% G. W. perpetual debenture stock..... | G.T.R. | Perpetual..... | 13,252,322 67 | 662,616 12 | 662,616 12 |
| 4% Perpetual debenture stock..... | G.T.R. | Perpetual..... | 119,839,014 33 | 4,793,560 56 | 4,793,560 56 |
| 4% Northern Railway perpetual debenture stock..... | G.T.R. | Perpetual..... | 1,499,979 67 | 59,999 18 | 59,999 18 |
| 4% Perpetual guaranteed stock..... | G.T.R. | Perpetual..... | 60,833,333 33 | 2,433,333 33 | 2,433,333 23 |
| 7% Sinking fund gold debenture bonds..... | G.T.R. | Oct. 1, 1940..... | 24,743,000 00 | 1,732,010 00 | 1,732,010 00 |
| 6% Sinking fund gold debenture bonds..... | G.T.R. | Sept. 1, 1936..... | 25,000,000 00 | 1,500,000 00 | 1,500,000 00 |
| 3% 1st mortgage bonds (ex. Government hold- ings)..... | G.T.P. | Jan. 1, 1932..... | 34,992,000 00 | 1,049,760 00 | 1,049,760 00 |
| 4% Sterling bonds, due 1962..... | G.T.P. | Jan. 1, 1962..... | 3,440,848 00 | 337,633 92 | 337,633 92 |
| 3% 1st mortgage debenture stock..... | Can. Nor. | July 10, 1953..... | 9,359,996 72 | 280,799 86 | 280,799 86 |
| 3% 1st mortgage debenture stock..... | Can. Nor. | July 20, 1953..... | 7,896,538 26 | 276,380 46 | 276,380 46 |
| 4% Debenture stock and bonds..... | Can. Nor. | Sept. 1, 1934..... | 17,060,333 33 | 682,413 34 | 682,413 34 |
| 7% Sinking fund debenture bonds..... | Can. Nor. | Dec. 1, 1940..... | 24,793,000 00 | 1,735,510 00 | 1,735,510 00 |
| 6% Sinking fund debenture bonds..... | Can. Nor. | July 1, 1945..... | 25,000,000 00 | 1,625,000 00 | 1,625,000 00 |
| 5% 3 year guaranteed notes..... | Can. Nor. | Mar. 1, 1925..... | 91,666 66 | 91,666 66 | 550,000 00 |
| 4% 10 year gold bonds..... | Can. Nor. | Feb. 15, 1935..... | 17,000,000 00 | 667,279 07 | — |
| 3% 1st mortgage debenture stock..... | C.N.A. | May 4, 1960..... | 3,149,998 66 | 110,249 94 | 110,249 94 |
| 3% 1st mortgage debenture stock..... | C.N.O. | May 19, 1961..... | 34,229,996 87 | 1,198,049 84 | 1,198,049 84 |
| 5% Equipment Trust—Series "G"..... | Can. Nat. | Serially 1/8/ 1938..... | 19,500,000 00 | 1,000,000 00 | 1,075,000 00 |
| 5% 30 year bonds..... | Can. Nat. | Feb. 1, 1954..... | 50,000,000 00 | 2,500,000 00 | 2,261,858 75 |
| 4% 3 year guaranteed gold notes..... | Can. Nat. | July 1, 1927..... | 20,000,000 00 | 800,000 00 | 305,753 33 |
| 4% 30 year guaranteed gold bonds..... | Can. Nat. | Sept. 15, 1954..... | 26,000,000 00 | 1,170,000 00 | 334,839 04 |
| 4% 5 year gold bonds..... | Can. Nat. | Feb. 15, 1930..... | 18,000,000 00 | 706,530 78 | — |
| <i>Guaranteed by Province of Ontario—</i> | | | | | |
| 3% 1st mortgage Debenture stock..... | C.N.O. | 1936 and 1938..... | 7,859,997 59 | 275,099 90 | 275,099 90 |
| <i>Guaranteed by Province of Manitoba—</i> | | | | | |
| 4% Consolidated debenture bonds..... | Can. Nor. | June 30, 1930..... | 10,785,993 31 | 431,416 74 | 431,361 86 |
| 4% Sifton branch bonds..... | Can. Nor. | Feb. 1, 1929..... | 1,137,340 00 | 45,493 60 | 45,493 60 |
| 4% Gilbert plains branch bonds..... | Can. Nor. | Nov. 1, 1930..... | 2,433 33 | 97 32 | 97 32 |
| 4% Man. & south eastern bonds..... | Can. Nor. | Feb. 1, 1929..... | 510,513 34 | 20,442 91 | 20,498 38 |
| 4% Ontario division bonds..... | Can. Nor. | June 30, 1930..... | 5,679,888 66 | 227,166 27 | 227,078 67 |
| *4% Ontario division bonds..... | Can. Nor. | June 30, 1930..... | 64,726 67 | 2,945 55 | 3,044 10 |
| 4% Winnipeg terminal bonds..... | Can. Nor. | July 1, 1939..... | 3,000,000 00 | 120,000 00 | 120,000 00 |
| 4% 1st mortgage debenture stock..... | Can. Nor. | June 30, 1930..... | 2,859,998 87 | 114,399 92 | 114,399 92 |
| 4% Province of Manitoba bonds..... | Can. Nor. | Oct. 1, 1930..... | 349,000 00 | 13,960 00 | 13,960 00 |
| <i>Guaranteed by Province of Saskatchewan—</i> | | | | | |
| 4% 1st Mortgage debenture stock..... | G.T.P. | Jan. 22, 1939..... | 9,874,062 00 | 394,962 48 | 394,962 48 |
| 4% 1st Mortgage debenture stock..... | Can. Nor. | Jan. 23, 1939..... | 8,029,999 99 | 321,200 00 | 321,200 00 |
| <i>Guaranteed by Province of Alberta—</i> | | | | | |
| 4% 1st Mortgage bonds—1942..... | G.T.P. | Feb. 15, 1942..... | 1,153,764 00 | 46,150 56 | 46,150 56 |
| 4% 1st mortgage bonds—1939..... | G.T.P. | Feb. 15, 1949..... | 2,430,000 00 | 97,200 00 | 97,200 00 |
| 4% 1st mortgage debenture stock..... | Can. Nor. | Feb. 25, 1939..... | 5,586,665 64 | 223,466 62 | 223,466 62 |
| 4% 1st mortgage deb. stock & bonds—1943..... | C.N.W. | Oct. 22, 1943..... | 2,799,997 73 | 125,999 99 | 125,999 99 |
| 4% 1st mortgage deb. stock & bonds—1942..... | C.N.W. | Feb. 16, 1942..... | 6,424,000 00 | 289,080 00 | 289,080 00 |
| <i>Guaranteed by Province of British Columbia—</i> | | | | | |
| 4% 1st mortgage debenture stock..... | C.N.P. | Apr. 2, 1950..... | 16,412,001 13 | 656,480 07 | 656,480 07 |
| 4% Terminal debenture stock..... | C.N.P. | Apr. 2, 1950..... | 8,614,000 00 | 387,630 00 | 387,630 00 |
| Carried forward..... | | | 674,947,283 77 | 30,245,109 48 | 27,837,095 63 |

*These securities are not guaranteed but may be exchanged for 4% Ontario Division Bonds.

A/C-546—"INTEREST ON FUNDED DEBT"—Continued

A/C-755—"UNMATURED FUNDED DEBT"—Continued

| Name of Security | Issuing company | Date of maturity | Principal outstanding at Dec. 31, 1924 | Interest accrued 1925 | Interest accrued 1924 |
|---|-----------------------|------------------------------|--|--|-----------------------|
| | | | \$ cts. | \$ cts. | \$ cts. |
| Brought forward..... | | | 674,947,283 77 | 30,245,109 48 | 27,837,095 63 |
| <i>Unguaranteed (By Provinces or Dominion)—</i> | | | | | |
| 4% Canada Atlantic 1st mortgage bonds..... | G.T.R..... | Jan. 1, 1955..... | 16,000,092 00 | 640,003 68 | 640,003 68 |
| 7% Wellington, Grey and Bruce bonds..... | G.T.R..... | By drawings..... | 230,193 33 | 26,876 66 | 26,800 70 |
| 6% Northern railway 3rd preference bonds..... | G.T.R..... | Indeterminable..... | 70,566 66 | 4,234 00 | 4,234 00 |
| 5% Equipment trust—Series "D"..... | G.T.R..... | Serially 1/8/1927..... | 500,000 00 | 29,166 67 | 41,666 67 |
| 6% Equipment trust notes "U.S.R.A."..... | G.T.R..... | Serially 15/1/1935..... | 599,000 00 | 35,940 00 | 39,534 00 |
| 6½% Equipment trust certificates "F"..... | G.T.R..... | Feb. 1, 1936..... | 11,230,000 00 | 729,950 00 | 729,950 00 |
| 3½% 1st mortgage bonds..... | N.E. Elev. Co..... | Serially 1/7/1941..... | 160,000 00 | 6,087 50 | Charged A/C 542 |
| 4% 1st mortgage bonds..... | Port. Elev. Co..... | Serially 1/1/1937..... | 60,000 00 | 2,400 00 | Charged A/C 542. |
| 4% 1st mortgage bonds..... | Pem. Southern..... | Sept. 1, 1956.. | 150,000 00 | 6,000 00 | Charged A/C 542 |
| 4% 2nd mortgage prairie "A"..... | G.T.P..... | April 1, 1955.. | 10,206,000 00 | 408,240 00 | 408,240 00 |
| 4% 2nd mortgage mountain "B"..... | G.T.P..... | April 1, 1955.. | 9,963,000 00 | 398,520 00 | 398,520 00 |
| 4% 1st mortgage Lake Superior..... | G.T.P..... | April 1, 1955.. | 7,533,000 00 | 301,320 00 | 301,320 00 |
| 4% Perpetual debenture stock..... | G.T.P..... | Perpetual..... | 34,879,252 86 | 1,395,170 12 | 1,395,170 12 |
| 4% Perpetual con. debenture stock..... | Can. Nor..... | Perpetual..... | 44,943,019 40 | 1,797,720 74 | 1,797,720 74 |
| 4½% Prince Albert branch bonds..... | Can. Nor..... | June 30, 1930.. | 300,000 00 | 13,500 00 | 13,500 00 |
| 6% Equipment trust—Series "A"..... | Can. Nor..... | Serially 1/7/1928..... | 1,250,000 00 | 88,500 00 | 115,500 00 |
| 6% Equipment trust—Series "B"..... | Can. Nor..... | Serially 1/1/1929..... | 2,625,000 00 | 168,750 00 | 213,750 00 |
| 6% Equipment trust—Series "C"..... | Can. Nor..... | Serially 1/5/1929..... | 2,625,000 00 | 183,750 00 | 228,750 00 |
| 6% Equipment trust—Series "D"..... | Can. Nor..... | Serially 1/12..... | 3,500,000 00 | 210,000 00 | 255,000 00 |
| 7% Equipment trust—Series "E"..... | Can. Nor..... | May 1, 1935... 14,000,000 00 | 14,000,000 00 | 980,000 00 | 980,000 00 |
| 5% Equipment trust—Series "L-1"..... | Can. Nor..... | Serially 1/8/1926..... | 128,000 00 | 8,600 00 | 15,100 00 |
| 4% Perpetual Con. debenture stock..... | C.N.O..... | Perpetual..... | 8,724,113 20 | 348,964 50 | 348,964 50 |
| 5% 1st mortgage bonds..... | C.O.R..... | Jan. 1, 1934.. | 783,046 66 | 39,237 50 | 39,712 00 |
| 5% 1st mortgage funds..... | Bay of Quinte | Jan. 2, 1927.. | 730,000 00 | 36,500 00 | 36,500 00 |
| 4% Perpetual con. debenture stock..... | C.N.Q..... | Perpetual..... | 5,250,369 26 | 210,014 78 | 210,14 76 |
| 4% 1st mortgage gold bond..... | G.N. of C..... | Oct. 1, 1934.. | 3,510,250 00 | 140,410 00 | 140,410 00 |
| 4% 1st mortgage perp. debenture stock..... | Q.&L.St.J..... | Perpetual..... | 4,252,503 06 | 170,100 14 | 170,100 14 |
| 3½% 1st mortgage bonds..... | H. & S. W..... | Sept. 03, 1942. | 4,447,000 00 | 155,645 00 | 155,645 00 |
| 4% 1st mortgage debenture stock..... | Q.L.L.&S.R..... | July 1, 1936.. | 5,019,539 86 | 200,781 14 | 200,781 14 |
| 5% 1st mortgage rent charge bonds..... | M.R. Tnl. & Tml..... | April 15, 1970. | 1,771,953 33 | 89,940 05 | 93,700 57 |
| 5% 1st mortgage bonds..... | C.N.C. & O. Dock..... | Jan. 1, 1936.. | 1,375,000 00 | 68,750 00 | Charged A/C 542. |
| 4% 1st mortgage debenture stock..... | D.W. & P..... | June 1, 1939.. | 7,004,997 27 | 280,200 00 | 280,200 00 |
| 4% 1st mortgage bonds..... | G.T.W..... | July 1, 1950.. | 10,964,416 00 | 438,576 64 | 438,576 64 |
| 6% Equipment trust notes "U.S.R.A."..... | G.T.W..... | Serially 15/1/1935..... | 2,065,000 00 | 124,416 25 | 136,806 25 |
| 5% 1st mortgage bonds..... | G.T. Jct..... | Jan. 1, 1934.. | 938,960 00 | 46,948 00 | 46,948 00 |
| 4½% Equipment trust series "H"..... | Can. Nat..... | Serially 1/7/1939..... | 8,750,000 00 | 407,812 50 | 161,237 10 |
| Int. on securities retired in 1924..... | | | | | 460,152 50 |
| Fixed charges due public per income A/C 546..... | | | | 40,438,235 34 | 38,361,704 14 |
| 4% Montreal Warehousing Company firsts..... | | April 1, 1936.. | 136,000 00 | Interest in result of separately Operated properties | |
| 5% Rail & River Coal Company, firsts..... | | April 1, 1938.. | 1,495,000 00 | do do | |
| 5% Niagara, St. Catharines & Toronto Ry. Co., firsts..... | | Nov. 1, 1929.. | 1,098,000 00 | do do | |
| 4% Toronto Suburban debenture stock..... | | July 15, 1961.. | 2,628,000 00 | do do | |
| Canadian National Realities Ltd., outstanding mortgages..... | | Various..... | 847,900 00 | do do | |
| 5% Canadian Northern income charge debenture stock..... | | May 6, 1930.. | 24,137,846 08 | Interest not earned. | |
| Total debt held by public (including bonds held in sinking funds) as per balance Sheet A/C 755..... | | | 931,329,302 74 | | |

STATISTICS OF RAIL-LINE OPERATION

| Item Number | Year 1925 | Year 1924 |
|---|---------------|---------------|
| 1. Average mileage of road operated..... | 21,936.49 | 21,865.99 |
| <i>Train Miles—</i> | | |
| 11 Freight—Ordinary..... | | |
| 12 “ —Light..... | | |
| 13 “ —Total..... | 30,209,725 | 29,811,416 |
| 14 Passenger..... | 23,255,522 | 23,410,063 |
| 15 Mixed..... | 3,668,878 | 3,672,533 |
| 16 Special..... | 23,758 | 23,265 |
| Unit cars..... | 666,130 | 435,393 |
| 17 Total transportation service..... | 57,824,013 | 57,352,670 |
| 18 Work Service..... | 2,104,836 | 2,728,355 |
| <i>Locomotive Miles—</i> | | |
| 21 Freight—Principal..... | 30,231,806 | 29,834,085 |
| 22 “ —Helper..... | 655,159 | 669,494 |
| 23 “ —Light..... | 486,979 | 546,084 |
| 24 “ —Total..... | 31,373,944 | 31,049,663 |
| 25 Passenger —Principal..... | 23,256,233 | 23,410,071 |
| 26 “ —Helper..... | 157,281 | 186,200 |
| 27 “ —Light..... | 462,952 | 491,566 |
| 28 “ —Total..... | 23,876,466 | 24,087,837 |
| 29 Mixed train—Principal..... | 3,669,052 | 3,672,614 |
| 30 “ —Helper..... | 14,882 | 13,263 |
| 31 “ —Light..... | 39,006 | 41,989 |
| 32 “ —Total..... | 3,722,940 | 3,727,866 |
| 33 Special—Principal..... | 23,770 | 23,265 |
| 34 “ —Helper..... | 1,589 | 1,516 |
| 35 “ —Light..... | 1,413 | 423 |
| 36 “ —Total..... | 26,772 | 25,204 |
| 37 Train switching..... | 3,668,279 | 3,688,684 |
| 38 Yard switching—Freight..... | 12,386,771 | 12,356,316 |
| 39 “ —Passenger..... | 1,037,465 | 1,085,686 |
| 40 “ “ —Total..... | 13,424,236 | 13,442,002 |
| 41 Total transportation service..... | 76,092,637 | 76,021,256 |
| 42 Work service..... | 2,681,266 | 3,436,762 |
| <i>Car Miles—</i> | | |
| 51 Freight train —Loaded..... | 774,970,489 | 737,979,275 |
| 52 “ —Empty..... | 400,491,890 | 363,252,703 |
| 53 Sum of loaded and empty..... | 1,175,462,379 | 1,101,231,978 |
| 54 Freight train —Caboose..... | 30,563,461 | 30,194,756 |
| 56 “ —Total..... | 1,206,025,840 | 1,131,426,734 |
| 57 Passenger train —Passenger..... | 59,843,758 | 59,255,893 |
| 58 “ —Sleeping, parlor and observation..... | 40,095,144 | 38,527,906 |
| 59 “ —Dining..... | 6,370,343 | 6,616,625 |
| Unit cars..... | 688,038 | 440,280 |
| 60 “ —Other..... | 56,255,188 | 56,055,979 |
| 61 “ —Total..... | 163,252,471 | 160,896,683 |

STATISTICS OF RAIL-LINE OPERATION—Continued

| Item Number | Year 1925 | Year 1924 |
|--|-------------------|-------------------|
| <i>Car Miles—Concluded</i> | | |
| 62 Mixed train—Freight—Loaded..... | 22,384,204 | 20,819,698 |
| 63 " — " —Empty..... | 9,114,914 | 8,355,861 |
| 64 " —Caboose..... | 1,508,834 | 1,506,061 |
| 66 " —Passenger..... | 5,351,726 | 5,219,812 |
| 67 " —Sleeping, parlor and observation..... | 35,140 | 78,588 |
| 68 " —Dining..... | 1,374 | 1,847 |
| 69 " —Other passenger train..... | 2,112,231 | 2,205,499 |
| 70 " —Total..... | 40,508,423 | 38,187,366 |
| 71 Special train—Freight—Loaded..... | 212,242 | 255,201 |
| 72 " — " —Empty..... | 3,156 | 4,385 |
| 73 " —Caboose..... | 20,422 | 21,476 |
| 75 " —Passenger..... | 61,875 | 51,105 |
| 76 " —Sleeping, parlor and observation..... | 24,367 | 25,853 |
| 77 " —Dining..... | 1,326 | 582 |
| 78 " —Other passenger train..... | 9,916 | 7,941 |
| 79 " —Total..... | 333,304 | 366,543 |
| 80 Total Transportation Service..... | 1,410,120,038 | 1,330,877,326 |
| 81 Work Service..... | 11,701,506 | 17,863,271 |
| <i>Freight Service—</i> | | |
| 91 Tons—Revenue Freight..... | 54,999,257 | 52,498,614 |
| 92 " —Non-Revenue Freight..... | 9,490,037 | 9,698,732 |
| 93 " —Total..... | 64,489,294 | 62,197,346 |
| 94 Ton Miles—Revenue Freight..... | 18,026,790,000 | 16,932,406,010 |
| 95 " —Non-Revenue Freight..... | 1,786,830,104 | 1,926,838,917 |
| 96 " —Total..... | 19,813,620,104 | 18,859,244,927 |
| <i>Passenger Service—</i> | | |
| 97 Passengers carried—Revenue..... | 21,675,234 | 22,707,880 |
| 98 Passenger Miles..... | 1,379,977,856 | 1,372,335,263 |
| <i>Revenue and Expenses—</i> | | |
| 101 Freight Revenue..... | \$ 180,482,543 54 | \$ 171,045,297 89 |
| 102 Passenger revenue..... | \$ 36,618,481 66 | \$ 37,233,998 44 |
| 103 Passenger service train revenue..... | \$ 56,489,914 91 | \$ 57,098,834 48 |
| 104 Operating revenues..... | \$ 244,971,202 61 | \$ 235,588,182 55 |
| 105 Operating expenses..... | \$ 212,706,787 82 | \$ 218,343,931 07 |
| 106 Net operating revenues..... | \$ 32,264,414 79 | \$ 17,244,251 48 |
| <i>Averages per Mile of Road—</i> | | |
| 111 Freight train miles..... | 1,377 | 1,363 |
| 112 Passenger train miles..... | 1,090 | 1,091 |
| 113 Mixed train miles..... | 167 | 168 |
| 114 Special train miles..... | 1 | 1 |
| 115 Transportation service train miles..... | 2,636 | 2,623 |
| 116 Work train miles..... | 96 | 125 |
| 117 Locomotive train miles—Transportation..... | 3,469 | 3,477 |
| 118 Freight service car miles..... | 56,494 | 53,160 |
| 119 Passenger service car miles..... | -788 | 7,705 |
| 120 Freight revenue..... | \$ 8,227 50 | \$ 7,822 44 |
| 121 Passenger service train revenue..... | \$ 2,575 16 | \$ 2,611 31 |
| 122 Operating revenues..... | \$ 11,167 29 | \$ 10,774 18 |
| 123 Operating expenses..... | \$ 9,696 48 | \$ 9,985 54 |
| 124 Net operating revenues..... | \$ 1,470 81 | \$ 788 64 |
| 125 Ton miles—Revenue freight..... | 818,150 | 774,372 |
| 126 " —All freight..... | 899,604 | 862,492 |
| 127 Passenger miles—Revenue..... | 62,908 | 62,761 |
| <i>Averages per Train Mile—</i> | | |
| 131 Loaded freight car-miles—Freight trains..... | 25.65 | 24.75 |
| 132 " " —Mixed "..... | 6.10 | 5.67 |
| 133 Empty " " —Freight "..... | 13.26 | 12.19 |
| 134 " " —Mixed "..... | 2.48 | 2.28 |
| 135 Ton-miles—Revenue freight..... | 540.60 | 516.83 |
| 136 " —All freight..... | 594.42 | 575.64 |

STATISTICS OF RAIL-LINE OPERATION—Concluded

| Item Number | Year 1925 | Year 1924 |
|---|------------|------------|
| <i>Averages per Train Mile—Concluded</i> | | |
| 137 Passenger train car-miles—Passenger trains..... | 6.82 | 6.75 |
| 138 " " " —Mixed trains..... | 2.04 | 2.04 |
| 139 Revenue passenger miles..... | 56.09 | 55.86 |
| 140 Freight revenue..... | \$ 5 44 | 5 22 |
| 141 Passenger service train revenue..... | \$ 2 30 | 2 32 |
| 142 Operating revenues..... | \$ 4 24 | 4 11 |
| 143 Operating expenses..... | \$ 3 68 | 3 81 |
| 144 Net operating revenues..... | \$ 56 | 30 |
| <i>Averages per Locomotive Mile—</i> | | |
| 151 Train Miles —Freight trains..... | .96 | .96 |
| 152 Car " —Freight trains..... | 38.44 | 36.44 |
| 153 Train " —Passenger trains..... | .97 | .97 |
| 154 Car " —Passenger trains..... | 6.81 | 6.66 |
| 155 Train " —Mixed trains..... | .99 | .99 |
| 156 Car " —Mixed trains..... | 10.88 | 10.24 |
| 157 Train " —Special train..... | .89 | .92 |
| 158 Car " —Special train..... | 12.45 | 14.54 |
| <i>Averages per Loaded Freight Car Mile—</i> | | |
| 161 Ton-miles Revenue —Freight..... | 22.51 | 22.31 |
| 162 " —All freight..... | 24.75 | 24.85 |
| 163 Freight revenue..... | \$ 0.22635 | \$ 0.22542 |
| <i>Averages per Car Mile—Passenger—</i> | | |
| 171 Passenger miles—Revenue..... | 13.02 | 13.26 |
| 172 Passenger revenue..... | \$ 0.34541 | \$ 0.35967 |
| <i>Miscellaneous Averages—</i> | | |
| 181 Miles hauled—Revenue freight..... | 327.76 | 322.53 |
| 182 " —Non-revenue freight..... | 188.28 | 198.67 |
| 183 " —All freight..... | 307.24 | 303.22 |
| 184 Miles carried—Revenue passengers..... | 63.67 | 60.43 |
| 185 Revenue per ton of freight..... | \$ 3.28155 | \$ 3.25809 |
| 186 " ton mile of freight..... | \$ 0.01001 | \$ 0.01010 |
| 187 " passenger..... | \$ 1.68941 | \$ 1.63970 |
| 188 " passenger-mile..... | \$ 0.02654 | \$ 0.02713 |
| 189 Operating ratio..... | 86.83% | 92.68% |

COMPARATIVE STATEMENT OF REVENUE TONNAGE BY COMMODITIES

| | Year 1925 | Year 1924 | Increase Decrease |
|------------------------------------|--------------|--------------|----------------------|
| | Tons | Tons | Tons |
| <i>Products of Agriculture—</i> | | | |
| Wheat..... | 5,682,992 | 5,317,519 | 365,473 |
| Corn..... | 415,369 | 402,728 | 12,641 |
| Oats..... | 1,003,944 | 1,274,202 | 270,258 |
| Barley..... | 549,597 | 463,359 | 86,238 |
| Rye..... | 105,798 | 286,949 | 181,151 |
| Flax (seed)..... | 84,739 | 89,567 | 4,828 |
| Other grain..... | 122,429 | 105,277 | 17,152 |
| Flour..... | 1,085,032 | 1,239,649 | 154,617 |
| Other mill products..... | 804,497 | 797,573 | 6,924 |
| Hay and straw..... | 409,240 | 550,778 | 141,538 |
| Cotton..... | 62,463 | 47,100 | 15,363 |
| Apples (fresh)..... | 88,344 | 88,502 | 158 |
| Other fresh fruits..... | 301,569 | 298,843 | 2,726 |
| Potatoes..... | 326,268 | 232,426 | 93,842 |
| Other fresh vegetables..... | 152,177 | 164,217 | 12,040 |
| Other products of agriculture..... | 430,351 | 410,599 | 19,752 |
| Total..... | 11,624,809 | 11,769,288 | 144,479 |

COMPARATIVE STATEMENT OF REVENUE TONNAGE BY COMMODITIES—*Concluded*

| | Year 1925 | Year 1924 | Increase Decrease |
|---|--------------|--------------|----------------------|
| | Tons | Tons | Tons |
| Brought forward..... | 40,808,594 | 39,934,277 | 874,317 |
| <i>Products of Animals—</i> | | | |
| Horses and mules..... | 48,165 | 50,551 | 2,386 |
| Cattle and calves..... | 430,474 | 464,925 | 34,451 |
| Sheep and goats..... | 38,427 | 41,735 | 3,308 |
| Hogs..... | 232,106 | 205,720 | 26,386 |
| Dressed meats (fresh)..... | 235,091 | 286,774 | 51,683 |
| Dressed meats (cured or salted)..... | 73,221 | 26,991 | 46,230 |
| Other packing house products..... | 134,149 | 163,038 | 28,889 |
| Poultry..... | 20,234 | 20,495 | 261 |
| Eggs..... | 57,279 | 55,342 | 1,937 |
| Butter and cheese..... | 152,117 | 124,628 | 27,489 |
| Wool..... | 21,209 | 21,499 | 290 |
| Hides and leather..... | 80,223 | 77,410 | 2,813 |
| Other products of animals..... | 48,419 | 44,653 | 3,766 |
| Total..... | 1,571,114 | 1,583,761 | 12,647 |
| <i>Products of Mines—</i> | | | |
| Anthracite coal..... | 2,441,648 | 2,687,710 | 246,062 |
| Bituminous coal..... | 8,625,152 | 8,090,539 | 534,613 |
| Lignite coal..... | 86,120 | 119,130 | 33,060 |
| Coke..... | 714,592 | 413,290 | 301,302 |
| Iron Ores..... | 409,152 | 264,582 | 144,570 |
| Other ores and concentrates..... | 313,281 | 292,892 | 20,389 |
| Bullion and matte..... | 52,699 | 38,532 | 14,167 |
| Clay, gravel, sand and crushed stone..... | 3,782,683 | 3,828,670 | 45,987 |
| Slate, stone, granite (dimension or block)..... | 811,167 | 811,688 | 521 |
| Crude petroleum..... | 122,525 | 234,685 | 112,160 |
| Asphaltum..... | 75,757 | 63,354 | 12,403 |
| Salt..... | 438,428 | 406,225 | 32,203 |
| Other products of mines..... | 224,324 | 175,175 | 49,149 |
| Total..... | 18,097,528 | 17,426,522 | 671,006 |
| <i>Products of Forests—</i> | | | |
| Logs, posts, poles and cordwood..... | 2,002,485 | 2,009,773 | 7,288 |
| Ties..... | 131,862 | 146,084 | 14,222 |
| Pulpwood..... | 2,566,915 | 2,677,338 | 110,423 |
| Sawed lumber, timber, box shooks, staves & headings..... | 4,629,409 | 4,179,516 | 449,893 |
| Other products of forests..... | 184,472 | 141,995 | 42,477 |
| Total..... | 9,515,143 | 9,154,706 | 360,437 |
| <i>Manufactures and Miscellaneous—</i> | | | |
| Refined petroleum and its products..... | 1,322,561 | 1,129,523 | 193,038 |
| Sugar, syrup, glucose and molasses..... | 443,818 | 422,198 | 21,620 |
| Iron, pig and bloom..... | 290,674 | 259,555 | 31,119 |
| Rails and fastenings..... | 56,390 | 56,992 | 602 |
| Bar and sheet iron, structural iron and iron pipe..... | 781,203 | 557,086 | 124,117 |
| Castings, machinery and boilers..... | 311,446 | 268,766 | 42,680 |
| Cement..... | 1,086,999 | 1,070,043 | 16,956 |
| Brick and artificial stone..... | 481,342 | 416,343 | 64,999 |
| Lime and plaster..... | 380,581 | 301,135 | 79,446 |
| Sewer pipe and drain tile..... | 113,050 | 115,720 | 2,670 |
| Agriculture implements and vehicles other than autos..... | 135,566 | 121,320 | 14,246 |
| Automobiles and auto trucks..... | 883,986 | 643,826 | 240,160 |
| Household goods and second-hand furniture..... | 41,867 | 47,282 | 5,415 |
| Furniture (new)..... | 67,902 | 42,980 | 24,922 |
| Liquor and beverages..... | 117,635 | 100,430 | 17,205 |
| Fertilizer..... | 161,851 | 136,956 | 24,895 |
| Paper, printed matter and books..... | 1,007,718 | 922,729 | 84,989 |
| Wood pulp..... | 1,094,085 | 852,597 | 241,488 |
| Fish (fresh, frozen, smoked or salted)..... | 69,223 | 69,704 | 476 |
| Canned meats..... | 1,362 | 1,199 | 163 |
| Canned goods (all canned food products other than meat) | 167,470 | 154,619 | 12,851 |
| Other manufactures and miscellaneous..... | 3,124,396 | 2,974,308 | 150,088 |
| Merchandise..... | 2,049,533 | 1,899,026 | 150,507 |
| Total..... | 14,190,663 | 12,564,337 | 1,626,326 |
| Grand Total..... | 54,999,257 | 52,498,614 | 2,500,643 |

SCHEDULE OF COMPANIES COMPRISING THE CANADIAN NATIONAL RAILWAY SYSTEM

| Name of Issuing Company | Capital stock | | Held by System | | Held by Government and others | |
|---|--------------------|-----------|-------------------|-----------|-------------------------------|-----------|
| | \$ | cts. | \$ | cts. | \$ | cts. |
| <i>Canadian National Railway Company</i> | 180,424,327 | 70 | †14,796,589 | 00 | †165,627,738 | 70 |
| Bay City Terminal Railway Company..... | 15,000 | 00 | 15,000 | 00 | | |
| Canada Atlantic Transit Company..... | 219,000 | 00 | 219,000 | 00 | | |
| *Canada Atlantic Transit Company of U.S..... | 250,000 | 00 | 250,000 | 00 | | |
| The Canadian Express Company..... | 1,768,800 | 00 | 1,768,800 | 00 | | |
| The Champlain and St. Lawrence Railroad Company..... | 50,000 | 00 | 50,000 | 00 | | |
| *Chicago, New York and Boston Refrigerator Company..... | 1,129,400 | 00 | 1,129,400 | 00 | | |
| Detroit, Grand Haven and Milwaukee Railway Company..... | 1,500,000 | 00 | 1,500,000 | 00 | | |
| Grand Rapids Terminal Railroad Company..... | 50,000 | 00 | 50,000 | 00 | | |
| The Grand Trunk Junction Railway Company..... | 500,000 | 00 | 500,000 | 00 | | |
| Grand Trunk Western Railway Company..... | 6,000,000 | 00 | 6,000,000 | 00 | | |
| International Bridge Company..... | 1,500,000 | 00 | 1,500,000 | 00 | | |
| The Lachine, Jacques Cartier and Maisonneuve Railway Company..... | 1,200 | 00 | 1,200 | 00 | | |
| The Michigan Air Line Railway..... | 300,000 | 00 | 300,000 | 00 | | |
| *Montreal and Southern Counties Railway Company..... | 500,000 | 00 | 306,500 | 00 | 193,500 | 00 |
| The Maganetawan River Railway Company..... | 30,000 | 00 | 30,000 | 00 | | |
| *The Montreal Warehousing Company..... | 236,000 | 00 | 221,100 | 00 | 14,900 | 00 |
| New England Elevator Company..... | 400,000 | 00 | 400,000 | 00 | | |
| *The Oshawa Railway Company..... | 40,000 | 00 | 40,000 | 00 | | |
| The Ottawa Terminals Railway Company..... | 250,000 | 00 | 250,000 | 00 | | |
| The Pembroke Southern Railway Company..... | 107,800 | 00 | 90,500 | 00 | 17,300 | 00 |
| Portland Elevator Company..... | 50,000 | 00 | 50,000 | 00 | | |
| *Rail and River Coal Company..... | 2,000,000 | 00 | 2,000,000 | 00 | | |
| St. Clair Tunnel Company..... | 700,000 | 00 | 700,000 | 00 | | |
| *The Terminal Warehousing Company, Limited..... | 1,000,000 | 00 | 1,000,000 | 00 | | |
| *The Thousand Islands Railway Company..... | 60,000 | 00 | 60,000 | 00 | | |
| Toledo, Saginaw and Muskegon Railway Company..... | 1,600,000 | 00 | 1,600,000 | 00 | | |
| The Toronto Belt Line Railway Company..... | 50,000 | 00 | 26,000 | 00 | 24,000 | 00 |
| The United States and Canada Rail Road Company..... | 219,400 | 00 | 218,925 | 00 | 475 | 00 |
| Vermont and Province Line Railroad Company..... | 200,000 | 00 | 200,000 | 00 | | |
| *Prince Charles, Limited..... | 10,000 | 00 | 10,000 | 00 | | |
| Canadian National Land Settlement Association..... | | | | | | |
| The Pontiac, Oxford and Northern Railroad Company..... | 1,000,000 | 00 | 1,000,000 | 00 | | |
| The Detroit and Huron Railway Company..... | 148,000 | 00 | 148,000 | 00 | | |
| The Chicago and Kalamazoo Terminal Railroad Company..... | 100,000 | 00 | 100,000 | 00 | | |
| Grand Trunk-Milwaukee Car Ferry Company..... | 200,000 | 00 | 200,000 | 00 | | |
| Whipple Car Company..... | 1,400,000 | 00 | 1,400,000 | 00 | | |
| Total Canadian National Railway-Grand Trunk Group..... | 204,008,927 | 70 | 38,131,014 | 00 | 165,877,913 | 70 |
| <i>The Canadian Northern Railway Company</i> | 100,000,600 | 00 | | | 100,000,600 | 00 |
| The Bay of Quinté Railway Company..... | 1,395,000 | 00 | 1,395,000 | 00 | | |
| The Bessemer and Barry's Bay Railway Company..... | 125,000 | 00 | 125,000 | 00 | | |
| The Canadian Northern Alberta Railway Company..... | 3,000,000 | 00 | 3,000,000 | 00 | | |
| The Canadian Northern Railway Express Company, Limited..... | 1,000,000 | 00 | 1,000,000 | 00 | | |
| Canadian Northern Manitoba Railway Company..... | 250,000 | 00 | 250,000 | 00 | | |
| The Canadian Northern Ontario Railway Company..... | 10,000,000 | 00 | 10,000,000 | 00 | | |
| Canadian Northern Pacific Railway Company..... | 25,000,000 | 00 | 25,000,000 | 00 | | |
| **The Canadian Northern Quebec Railway Company..... | 9,550,000 | 00 | 5,700,800 | 00 | 3,849,200 | 00 |
| *Canadian National Realities, Limited..... | 40,000 | 00 | 40,000 | 00 | | |
| The Canadian Northern Saskatchewan Railway Company..... | 1,000,000 | 00 | 1,000,000 | 00 | | |
| Canadian Northern Steamships, Limited..... | 2,000,000 | 00 | 2,000,000 | 00 | | |
| The Canadian Northern Coal and Ore Dock Company, Limited..... | 500,000 | 00 | 500,000 | 00 | | |
| Canadian Northern Rolling Stock, Limited..... | 50,000 | 00 | 50,000 | 00 | | |
| Canadian National Rolling Stock Limited..... | 50,000 | 00 | 50,000 | 00 | | |
| *Canadian National Electric Railways..... | 1,750,000 | 00 | 1,750,000 | 00 | | |
| Canadian National Express Company..... | 1,000,000 | 00 | 1,000,000 | 00 | | |
| Canadian Northern System Terminals Limited..... | 2,000,000 | 00 | 2,000,000 | 00 | | |
| *Canadian National Telegraph Company..... | 500,000 | 00 | 500,000 | 00 | | |
| Carried Forward..... | 165,181,600 | 00 | 61,329,800 | 00 | 103,851,800 | 00 |

SCHEDULE OF COMPANIES COMPRISING THE CANADIAN NATIONAL RAILWAY
SYSTEM—*Concluded*

| Name of Issuing Company | Capital Stock | | Held by System | | Held by Government and others | |
|---|----------------|------|----------------|------|-------------------------------|------------|
| | \$ | cts. | \$ | cts. | \$ | cts. |
| Brought forward..... | 165,181,600 | 00 | 61,329,800 | 00 | 103,851,800 | 00 |
| *Canadian National Transfer Company..... | 500,000 | 00 | 500,000 | 00 | | |
| Canadian Northern Western Railway Company..... | 2,000,000 | 00 | 2,000,000 | 00 | | |
| The Central Ontario Railway..... | 3,331,000 | 00 | 3,329,000 | 00 | | 2,000 00 |
| Continental Realty and Holding Company, Limited | 90,000 | 00 | 90,000 | 00 | | |
| The Dalhousie Navigation Company, Limited..... | 50,000 | 00 | 50,000 | 00 | | |
| Duluth, Winnipeg and Pacific Railroad Company... | 100,000 | 00 | 100,000 | 00 | | |
| Duluth, Winnipeg and Pacific Railway Company... | 6,000,000 | 00 | 6,000,000 | 00 | | |
| *Duluth and Virginia Realty Company..... | 45,000 | 00 | 45,000 | 00 | | |
| Duluth, Rainy Lake and Winnipeg Railway Com- pany..... | 2,000,000 | 00 | 2,000,000 | 00 | | |
| *The Great North Western Telegraph Company of Canada..... | 373,625 | 00 | 33,225 | 00 | | 8,900 00 |
| The Great North Western Telegraph Company of Canada (held in escrow)..... | | | 331,500 | 00 | | |
| The Halifax and South Western Railway Company... | 1,000,000 | 00 | 1,000,000 | 00 | | |
| The Irondale, Bancroft and Ottawa Railway Com- pany..... | 53,500 | 00 | 53,000 | 00 | | 500 00 |
| The James Bay and Eastern Railway Company... | 1,250,000 | 00 | 1,250,000 | 00 | | |
| The Marmora Railway and Mining Company..... | 128,600 | 00 | 128,600 | 00 | | |
| The Lake Superior Terminals Company Limited.. | 500,000 | 00 | 500,000 | 00 | | |
| The Minnesota and Manitoba Railroad Company.. | 400,000 | 00 | 400,000 | 00 | | |
| The Minnesota and Ontario Bridge Company..... | 100,000 | 00 | 100,000 | 00 | | |
| Mount Royal Tunnel and Terminal Company, Ltd. | 5,000,000 | 00 | 5,000,000 | 00 | | |
| *The Niagara, St. Catharines and Toronto Railway Company..... | 925,000 | 00 | 924,900 | 00 | | 100 00 |
| *The Niagara, St. Catharines and Toronto Naviga- tion Company, Limited..... | 100,000 | 00 | 100,000 | 00 | | |
| The Quebec and Lake St. John Railway Company.. | 4,508,300 | 00 | 4,019,100 | 00 | | 489,200 00 |
| The Qu'Appelle, Long Lake and Saskatchewan Rail- road and Steamboat Company..... | 201,000 | 00 | 201,000 | 00 | | |
| St. Boniface Western Land Company..... | 250,000 | 00 | 250,000 | 00 | | |
| The St. Charles and Huron River Railway Company | 10,000 | 00 | 10,000 | 00 | | |
| The Toronto, Niagara and Western Railway Com- pany..... | 125,000 | 00 | 125,000 | 00 | | |
| The Winnipeg Land Company, Limited..... | 100,000 | 00 | 100,000 | 00 | | |
| Total Canadian Northern Railway Group | 188,351,625 | 00 | 84,001,125 | 00 | 104,350,500 | 00 |
| <i>The Grand Trunk Pacific Railway Company.....</i> | 24,942,000 | 00 | 24,942,000 | 00 | | |
| The Grand Trunk Pacific Branch Lines Company.. | 1,002,000 | 00 | 1,002,000 | 00 | | |
| The Grand Trunk Pacific Saskatchewan Railway Company..... | 200,000 | 00 | 200,000 | 00 | | |
| *The Grand Trunk Pacific Development Company, Limited..... | 3,000,000 | 00 | 3,000,000 | 00 | | |
| *Canadian National Steamship Company, Limited.. | 15,000 | 00 | 15,000 | 00 | | |
| *Grand Trunk Pacific Alaska Steamship Company.. | 50,000 | 00 | 50,000 | 00 | | |
| *Grand Trunk Pacific Terminal Elevator Company (Limited)..... | 501,000 | 00 | 501,000 | 00 | | |
| *The Grand Trunk Pacific Telegraph Company.... | 100,000 | 00 | 100,000 | 00 | | |
| *Grand Trunk Pacific Dock Company, of Seattle... | 150,000 | 00 | 150,000 | 00 | | |
| Total Grand Trunk Pacific Railway Group | 29,960,000 | 00 | 29,960,000 | 00 | | |
| SUMMARY | | | | | | |
| Canadian National Railway—Grand Trunk Group. | 204,008,927 | 70 | 38,131,014 | 00 | 165,877,913 | 70 |
| Canadian Northern Railway Group..... | 188,351,625 | 00 | 84,001,125 | 00 | 104,350,500 | 00 |
| Grand Trunk Pacific Railway Group..... | 29,960,000 | 00 | 29,960,000 | 00 | | |
| | 422,320,552 | 70 | 152,092,139 | 00 | 270,228,413 | 70† |
| Canadian National Railways (France)..... | fr. 30,000,000 | 00 | fr. 30,000,000 | 00 | | |

The accounts of Companies indicated () are taken up in the System Income Account as ^aSeparately Operated Properties."

**\$5,144,600 C.N.Q. Stock is held by the Northern Consolidated Holding Company. The Canadian Northern Railway owns 44,467 shares in that Co. out of a total issue of 61,815. For the purpose of this statement the Holding Company is ignored and the proportion of the C.N.Q. Stock thus owned by the Canadian Northern Railway is shown as held by the latter Company.

†One certificate for \$180,424,327.70 of the Company's Capital Stock is issued in the name of His Majesty as representing \$165,627,738.70 of Grand Trunk Stock previously held by the public and \$14,796,589 previously held in that Company's treasury.

‡\$265,628,338.70 of this amount is owned by the Dominion of Canada.

A/C 706—INVESTMENTS IN AFFILIATED COMPANIES

| | Amount Outstanding | | Amount owned by Can. Nat. System | | Book Value | |
|--|--------------------|------|----------------------------------|------------|------------|------|
| | \$ | cts. | \$ | cts. | \$ | cts. |
| "A"—Stocks— | | | | | | |
| Atlantic and St. Lawrence Rail Road Company.. | 5,484,000 | 00 | | 224 33 | | |
| The Belt Railway Company of Chicago..... | 3,120,000 | 00 | | 240,000 00 | | |
| Central Vermont Railway Company..... | 3,000,000 | 00 | 2,191,100 | 00 | | |
| The Chicago, Detroit and Canada Grand Trunk Junction Railroad Company..... | 1,095,000 | 00 | | 522,500 00 | | |
| Chicago & western Indiana Railroad Company... | 5,000,000 | 00 | 1,000,000 | 00 | | |
| The Detroit and Toledo Shore Line Railroad Company..... | 1,428,000 | 00 | | 714,000 00 | | |
| The Ontario Car Ferry Company (Limited).... | 500,000 | 00 | | 250,000 00 | | |
| The Toronto Terminals Railway Company..... | 50,000 | 00 | | 25,000 00 | | |
| The Toledo Terminal Railroad Company..... | 4,000,000 | 00 | | 387,200 00 | | |
| Detroit Terminal Railroad Company..... | 2,000,000 | 00 | 1,000,000 | 00 | | |
| Canadian Government Merchant Marine, Limited | 490,900 | 00 | | 900 00 | | |
| | 26,167,900 | 00 | 6,330,924 | 33 | 2,037,129 | 30 |
| "B"—Bonds:— | | | | | | |
| Atlantic and St. Lawrence Rail Road Company.. | 3,000,000 | 00 | 3,000,000 | 00 | | |
| Central Vermont Railway Company 5% Gold Bonds..... | 12,838,300 | 00 | 4,179,300 | 00 | | |
| The Chicago, Detroit and Canada Grand Trunk Junction Railroad Company..... | 1,786,141 | 46 | 1,786,141 | 46 | | |
| Chicago & Western Indiana Railroad Consolidated Bonds..... | 48,734,666 | 67 | 2,187,000 | 00 | | |
| The Detroit and Toledo Shore Line R.R. Co. First Mortgage Bonds..... | 3,000,000 | 00 | 587,000 | 00 | | |
| The Toledo Terminal Railroad Company..... | 5,241,000 | 00 | 137,000 | 00 | | |
| The Toronto Terminals Railway Co. 5% First Mortgage Bonds..... | 7,355,000 | 00 | 3,677,500 | 00 | | |
| | 81,955,108 | 13 | 15,153,941 | 46 | 15,526,840 | 45 |
| "C"—Notes:— | | | | | | |
| Central Vermont Railway Company..... | | | | | 8,041,905 | 52 |
| "D"—Advances:— | | | | | | |
| Central Vermont Railway Company..... | | | | | 10,944,786 | 98 |
| Chicago & Western Indiana Railroad Company... | | | | | 591,991 | 70 |
| | | | | | 11,536,778 | 68 |
| Total Balance Sheet A/c No. 706..... | | | | | 37,142,653 | 95 |

SUMMARY OF FIRST MAIN TRACK BY REGIONS AND DISTRICTS

| | Miles |
|--|----------|
| <i>Atlantic Region</i> | 2,811.93 |
| <i>Central Region—</i> | |
| Quebec District..... | 1,994.89 |
| Montreal District..... | 1,575.31 |
| Northern Ontario District..... | 2,145.73 |
| South Western Ontario District..... | 1,930.09 |
| <i>Grand Trunk Western Lines</i> | 991.69 |
| <i>Western Region—</i> | |
| Manitoba District..... | 3,910.92 |
| Saskatchewan District..... | 3,233.25 |
| Alberta District..... | 2,100.99 |
| British Columbia District..... | 1,446.97 |

Total First Main track mileage steam operated lines referred to as "System Mileage"..... 22,191.77

MILEAGE OF LINES CONTROLLED BY CANADIAN NATIONAL RAILWAYS NOT INCLUDED IN OPERATING FIGURES

| | Miles |
|--|--------|
| <i>Steam Operated Lines—</i> | |
| Central Vermont Railway..... | 493.02 |
| Thousand Islands Railway..... | 6.00 |
| <i>Electric Lines—</i> | |
| Canadian National Electric Railways (Toronto Suburban Division)..... | 56.86 |
| Niagara, St. Catharines & Toronto Railway..... | 62.99 |
| Montreal & Southern Counties Railway..... | 57.29 |
| Oshawa Railway..... | 9.98 |

SUMMARY OF OPERATED MILEAGE DECEMBER 31, 1925

| Territory | Mileage owned by Constituent Companies | | | | Mileage of Lines under Lease or Contract | | | | Mileage of Trackage Rights | | | | Total Road Mileage | | | | Spurs, Sidings and Yard Tracks | | | Inactive Mileage | | |
|--|--|----------------|----------------|----------------|--|----------------|----------------|----------------|----------------------------|----------------|----------------|----------------|--------------------|----------------|------------------------|----------------|--------------------------------|---------------------------|--|------------------|--|--|
| | 1st Main Track | 2nd Main Track | 3rd Main Track | 4th Main Track | 1st Main Track | 2nd Main Track | 1st Main Track | 2nd Main Track | 1st Main Track | 2nd Main Track | 3rd Main Track | 4th Main Track | 1st Main Track | 2nd Main Track | Spurs, Yard and Tracks | 1st Main Track | 2nd Main Track | Spurs, Sidings and Tracks | | | | |
| | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | Miles | | | | |
| Atlantic Region... | 2,571.51 | 49.64 | | | 294.78 | 21.26 | 15.64 | | 2,811.93 | 49.64 | | | 758.52 | 16.79 | | | 2.03 | | | | | |
| Central Region.... | 7,161.50 | 733.40 | 12.49 | 7.42 | 452.23 | 21.26 | 32.29 | 3.87 | 7,646.02 | 758.53 | 12.49 | 7.42 | 2,684.55 | 63.63 | 0.60 | | 8.62 | | | | | |
| Grand Trunk Western Lines.... | 841.81 | 337.39 | 10.56 | | 123.07 | 11.19 | 26.21 | 4.85 | 991.69 | 353.43 | 10.56 | | 651.99 | | | | | | | | | |
| Western Region.... | 10,257.60 | 75.82 | | | 430.55 | 3.49 | 53.98 | 19.93 | 10,742.13 | 99.24 | | | 2,393.97 | 160.96 | | | 18.64 | | | | | |
| Total mileage | | | | | | | | | | | | | | | | | | | | | | |
| Steam Operated Lines, referred to as "System Mileage"..... | 20,832.42 | 1,196.25 | 23.05 | 7.42 | 1,231.23 | 35.94 | 128.12 | 28.65 | 22,191.77 | 1,260.84 | 23.05 | 7.42 | 6,489.03 | 241.38 | 0.60 | | 29.29 | | | | | |

ANNUAL REPORT CANADIAN GOVERNMENT RAILWAYS

INCLUDING ST. JOHN AND QUEBEC RAILWAY

BALANCE SHEET AS AT DECEMBER 31, 1925

ASSETS

A/C

| | | | |
|------|--|----------------|----|
| 701 | Investment in road and equipment— | | |
| | Investment in road and equipment..... | \$ 424,416,754 | 07 |
| | Branch lines purchases..... | 133,418 | 77 |
| | Capital suspense—Overseas rail..... | 586,519 | 63 |
| 701B | Abandoned lines..... | 647,718 | 09 |
| | | \$ 424,611,371 | 30 |
| 702 | Improvements on leased railway property— | | |
| | Lake Superior Branch..... | 544,465 | 87 |
| 705 | Miscellaneous physical property— | | |
| | Minaki Inn..... | 389,387 | 90 |
| 722 | Canadian National Railways..... | 19,899,098 | 96 |
| 722 | Canadian National Railways..... | 19,899,098 | 96 |
| | | \$ 445,444,324 | 03 |

LIABILITIES

| | | | |
|-----|--|----------------|----|
| 755 | Branch lines purchases..... | | |
| | | \$ 131,058 | 77 |
| 757 | Non-negotiable debt— | | |
| | Dominion of Canada— | | |
| | Advances for road and equipment..... | \$ 424,742,886 | 71 |
| | Material and supplies... }..... | 16,854,811 | 83 |
| | Open accounts }..... | | |
| | Operating deficits..... | 11,126,021 | 41 |
| | Advances for workmen's compensation payments | 990,013 | 41 |
| | Advances for pension payments..... | 221,570 | 07 |
| | | \$ 453,935,303 | 43 |
| 784 | Profit and Loss Account..... | 8,622,038 | 17 |
| | | \$ 445,444,324 | 03 |

Certified correct

T. H. COOPER,
General Auditor.

C. E. FRIEND,
Asst. General Comptroller.
J. M. ROSEVEAR,
General Comptroller.

PROFIT AND LOSS ACCOUNT AS AT DECEMBER 31, 1925

DEBITS

| | | | |
|-----|---|---------------|----|
| 611 | Debit balance at January 1, 1925..... | | |
| | | \$ 11,846,108 | 93 |
| 612 | Debit balance transferred from income..... | | |
| 613 | Surplus applied to sinking and other reserve funds..... | | |
| 614 | Dividend appropriations of surplus..... | | |
| 615 | Surplus appropriated for investment in physical property..... | | |
| 616 | Stock discount extinguished through surplus..... | | |
| 617 | Debt discount extinguished through surplus..... | | |
| 618 | Miscellaneous appropriations of surplus..... | | |
| 619 | Loss on retired road and equipment..... | 184,716 | 84 |
| 620 | Delayed income debits..... | 375,543 | 50 |
| 621 | Miscellaneous debits..... | 1,655 | 00 |
| | Total debits..... | \$ 12,408,024 | 27 |

CREDITS

| | | | |
|-----|---|--------------|----|
| 602 | Credit balance transferred from income..... | | |
| | | \$ 3,767,142 | 73 |
| 603 | Profit on road and equipment sold..... | 150 | 00 |
| 604 | Delayed income credits..... | | |
| 605 | Unrefundable overcharges..... | 2,246 | 76 |
| 606 | Donations..... | 16,446 | 61 |
| | Total credits..... | \$ 3,785,986 | 10 |
| | Debit balance at December 31, 1925..... | \$ 8,622,038 | 17 |

DEPARTMENT OF RAILWAYS AND CANALS

INCOME STATEMENT YEAR ENDED DECEMBER 31, 1925

| 1. OPERATING INCOME | | Year ended Dec. 31, 1925 |
|---------------------|--|-----------------------------|
| 501 | Railway operating revenues | \$ 43,759,756 74 |
| 531 | Railway operating expenses..... | 39,973,701 98 |
| | Operating ratio..... | 91.85% |
| | Net revenue from railway operations..... | \$ 3,786,054 76 |
| 552 | Railway tax accruals..... | 32,888 31 |
| 533 | Uncollectible railway revenues..... | 6,220 95 |
| | Railway operating income..... | \$ 3,812,722 12 |
| 502 | Revenues from miscellaneous operations..... | |
| 534 | Expenses of miscellaneous operations..... | |
| | Net revenue from miscellaneous operations..... | |
| 535 | Taxes on miscellaneous operations..... | |
| | Miscellaneous operating income..... | |
| | Total operating income..... | \$ 3,812,722 12 |

II. NON-OPERATING INCOME

| | | |
|-----|--|-----------------|
| 503 | Hire of freight cars—credit balance..... | \$ 794,315 06 |
| 504 | Rent from locomotives..... | 250,504 69 |
| 505 | Rent from passenger train cars..... | 135,532 88 |
| 506 | Rent from floating equipment..... | |
| 507 | Rent from work equipment..... | 118,135 88 |
| 508 | Joint facility rent income..... | 123,783 07 |
| 509 | Income from lease of road..... | 23 300 00 |
| 510 | Miscellaneous rent income..... | 204,258 24 |
| 511 | Miscellaneous non-operating physical property..... | 2,857 89 |
| 512 | Separately operated properties—Profit..... | |
| 513 | Dividend income..... | |
| 514 | Income from funded securities..... | |
| 515 | Income from unfunded securities and accounts..... | 18,105 13 |
| 516 | Income from sinking and other reserve funds..... | |
| 517 | Release of premiums on funded debt..... | |
| 518 | Contributions from other companies..... | |
| 519 | Miscellaneous income..... | 27,022 39 |
| | Total non-operating income..... | \$ 1,697,815 23 |
| | Gross income..... | \$ 5,510,537 35 |

III. DEDUCTIONS FROM GROSS INCOME

| | | |
|-----|--|-----------------|
| 536 | Hire of freight cars—Debit balance..... | \$ 78,107 11 |
| 537 | Rent for locomotives..... | 7,102 34 |
| 538 | Rent for passenger train cars..... | 508,796 73 |
| 539 | Rent for floating equipment..... | |
| 540 | Rent for work equipment..... | 7,226 34 |
| 541 | Joint facility rents..... | 416,602 51 |
| 542 | Rent for leased roads..... | 700,324 67 |
| 543 | Miscellaneous rents..... | 821 02 |
| 544 | Miscellaneous tax accruals..... | 18,610 72 |
| 545 | Separately operated properties—Loss..... | |
| 546 | Interest on funded debt..... | |
| 547 | Interest on unfunded debt..... | 3,799 52 |
| 548 | Amortization of discount on funded debt..... | |
| 549 | Maintenance of investment organization..... | |
| 550 | Income transferred to other companies..... | |
| 551 | Miscellaneous income charges..... | 2,003 66 |
| | Total deductions from gross income..... | \$ 1,743,394 62 |
| | Net income..... | \$ 3,767,142 73 |

CANADIAN GOVERNMENT RAILWAYS

CAPITAL ACCOUNT, YEAR ENDED DECEMBER 31, 1925

| | | |
|--|-------------------|----------------|
| <i>Intercolonial Railway—</i> | | |
| To cost to December 31, 1924..... | \$ 147,872,749 02 | |
| Construction and betterments during year..... | 754,611 01 | |
| Less: Transfer of 1924 equipment expenditure..... | 373,960 23 | |
| | | 148,253,399 80 |
| <i>Prince Edward Island Railway—</i> | | |
| To cost to December 31, 1924..... | 13,578,216 05 | |
| Construction and betterments during year..... | 112,131 25 | |
| | | 13,690,347 30 |
| <i>New Brunswick and Prince Edward Island—</i> | | |
| To cost to December 31, 1924..... | 888,565 64 | |
| Construction and betterments during year..... | 10,051 34 | |
| | | 898,616 98 |
| <i>International Railway—</i> | | |
| To cost to December 31, 1924..... | 3,060,461 12 | |
| Construction and betterments during year..... | 43,380 26 | |
| | | 3,103,841 38 |
| <i>National Transcontinental Railway—</i> | | |
| To cost to December 31, 1924..... | 170,920,550 14 | |
| Construction and betterments during year..... | 994,851 19 | |
| Add: Adj. of 1924, Minaki Inn expenditure transferred... | 3,304 27 | |
| Less: Transfer of 1923-24, equipment expenditures..... | 25,971 05 | |
| | | 171,892,734 55 |
| <i>Moncton and Buctouche Railway—</i> | | |
| To cost to December 31, 1924..... | 417,808 59 | |
| Construction and betterments during year..... | 35,136 02 | |
| | | 452,944 61 |
| <i>Salisbury and Albert Railway—</i> | | |
| To cost to December 31, 1924..... | 578,013 50 | |
| Construction and betterment during year..... | 44,605 77 | |
| | | 622,619 27 |
| <i>St. Martins Railway—</i> | | |
| To cost to December 31st, 1924..... | 347,686 75 | |
| Construction and betterments during year..... | 8,669 06 | |
| | | 356,355 81 |
| <i>Elgin and Havelock Railway—</i> | | |
| To cost to December 31, 1924..... | 174,472 63 | |
| Construction and betterments during year..... | 5,054 41 | |
| | | 179,527 04 |
| <i>York and Carleton Railway—</i> | | |
| To cost to December 31, 1924..... | 63,341 64 | |
| Construction and Betterments during year..... | 294 91 | |
| | | 63,636 55 |
| <i>Quebec & Saguenay Railway—</i> | | |
| To cost to December 31, 1924..... | 7,803,163 63 | |
| Construction and betterments during year..... | 4,694 92 | |
| | | 7,807,858 55 |
| <i>Caraquet and Gulf Shore—</i> | | |
| To cost to December 31, 1924..... | 927,836 07 | |
| Construction and betterments during year..... | 26,096 45 | |
| | | 953,932 52 |
| <i>Lotbiniere and Megantic Railway—</i> | | |
| To cost to December 31, 1924..... | 353,836 16 | |
| Construction and betterments during year..... | | |
| | | 353,836 17 |
| <i>Cape Breton Railway—</i> | | |
| To cost to December 31st, 1924..... | 106,709 86 | |
| Construction and betterments during year..... | 3,478 41 | |
| | | 103,231 45 |
| <i>Hudsons Bay Railway—</i> | | |
| To cost to December 31, 1924..... | 14,857,383 89 | |
| Construction and betterments during year..... | 87,131 31 | |
| | | 14,944,515 21 |
| <i>Quebec Bridge—</i> | | |
| To cost of bridge to December 31, 1924..... | 22,640,228 46 | |
| <i>Long Lac Cut-off—</i> | | |
| To cost to December 31, 1924..... | 2,826,585 05 | |
| Construction and betterments during year..... | 21,414 82 | |
| | | 2,846,724 87 |
| <i>Lake Superior Branch—</i> | | |
| To additions and betterments to December 31, 1924..... | 508,947 81 | |
| To additions and betterments during year..... | 35,518 06 | |
| | | 544,465 87 |
| <i>Lawlor Building, Toronto—</i> | | |
| To cost to December 31, 1924..... | 1,230,673 99 | |
| Additional expenditure during year..... | 761 12 | |
| | | 1,229,912 87 |

DEPARTMENT OF RAILWAYS AND CANALS

CANADIAN GOVERNMENT RAILWAYS

| | | |
|--|---------------------|-------------------|
| <i>Canadian Government Railways—</i> | | |
| Cost of rolling stock to December 31, 1924..... | 35,490,924 22 | |
| Expenditure during year..... | 109,976 11 | |
| Transfer of 1924, expenditure from Intercolonial Rly. | 373,960 23 | |
| Transfer of 1923-24 expenditure from Nat. Trans. Rly | 25,971 05 | |
| <i>Less: Equipment retired.....</i> | <i>1,450,392 43</i> | |
| | <hr/> | |
| | 34,549,839 18 | |
| <i>Add: Additions to S.S. "Northumberland" to December 31, 1925.....</i> | <i>40,362 74</i> | |
| | <hr/> | 34,590,201 92 |
| <i>Kingsclear to St. Croix River Branch—</i> | | |
| To cost to December 31, 1924..... | 7,864 30 | |
| Charges cancelled during year..... | 7,864 30 | |
| | <hr/> | |
| Capital Suspense—Vale Railway..... | 49,234 31 | |
| Capital Suspense—Branch Line Aid..... | 36,485 95 | |
| Branch lines purchased—balance of purchase of Moncton and Buctouche Rly..... | \$ 70,000 00 | |
| New Brunswick & Prince Ed. Is. Rly.. | 63,418 77 | |
| | <hr/> | 133,418 77 |
| | <hr/> | 219,139 03 |
| <i>Deduct—</i> | | |
| Capital suspense—Overseas rails..... | 586,519 63 | |
| Capital suspense—Moncton & Buctouche Rly..... | 5,173, 40 | |
| | <hr/> | 592,233 03 |
| | <hr/> | 373,094 00 |
| <i>Minaki Inn—</i> | | |
| To cost to December 31, 1924..... | 370,346 97 | |
| Adjustment of 1924 balance transferred from Nat. Trans. Rly..... | 3,304 27 | |
| Additions and betterments during year..... | 22,345 20 | |
| | <hr/> | 389,387 90 |
| <i>Rail Loan Account—</i> | | |
| To balance at December 31, 1924..... | 97,185 95 | |
| Transfer to Can. Nat. Rlys. during year..... | 97,185 95 | |
| | <hr/> | \$ 425,545,225 07 |

ST. JOHN AND QUEBEC RAILWAY

EARNINGS, EXPENSES AND RENTAL ACCOUNT YEAR ENDED DECEMBER 31, 1925

| | |
|---|---------------|
| Railway operating revenues..... | \$ 241,611 00 |
| Railway operating expenses..... | 380,976 74 |
| | <hr/> |
| Operating deficit..... | 139,365 74 |
| Other income items net debit..... | 10,543 22 |
| | <hr/> |
| Net deficit..... | 149,908 96 |
| In addition to the above 40 per cent of operating revenues has been paid as rental..... | 96,644 39 |
| | <hr/> |
| Total loss..... | \$ 246,553 35 |

CANADIAN GOVERNMENT RAILWAYS

RAIL RENEWAL ACCOUNT, YEAR ENDED DECEMBER 31, 1925

| | |
|---|--------------|
| There was a credit balance at January 1, 1925, of..... | \$ 52,411 38 |
| This amount was written back during 1925, leaving no balance in the account at December 31, 1925..... | Nil |
| | <hr/> |

EQUIPMENT RENEWAL ACCOUNT, YEAR ENDED DECEMBER 31, 1925

| | |
|---|---------------|
| There was a credit balance at January 1, 1925, of..... | \$ 175,558 14 |
| This amount was written back during 1925, leaving no balance in the account at December 31, 1925..... | Nil |
| | <hr/> |

CANADIAN GOVERNMENT RAILWAYS

STATEMENT OF AVERAGES, YEAR ENDED DECEMBER 31, 1925

| | |
|-------------------------------|-------------|
| Mileage of road operated..... | 4,609.54 |
| Total engine mileage..... | 13,709,219 |
| Total train mileage..... | 11,091,913 |
| Total car mileage..... | 245,540,254 |

Earnings—

| | |
|--|---------------|
| Transportation—Rail (Accts. 101 to 112)..... | 42,769,509 86 |
| Incidentals (Accts. 113 to 152)..... | 990,246 88 |
| Total..... | 43,759,756 74 |

Operating expenses—

| | |
|------------|---------------|
| Rail..... | 39,973,701 98 |
| Water..... | |
| Total..... | 39,973,701 98 |

Ratio of Earnings to Gross Earnings—

| | |
|---|-------------|
| Earnings from transportation—Rail..... | 93.46% |
| Earnings from transportation—Water..... | |
| Earnings from incidentals..... | 2.28% |
| Earnings per mile of road operated..... | \$ 9,493 30 |
| Earnings per engine mile..... | 3 19 |
| Earnings per train mile..... | 3 95 |
| Earnings per car mile..... | 17 82 |

Ratio of Expenses to Gross Earnings—

| | |
|--|------------------|
| Rail..... | 91.35% |
| Water..... | |
| Expenses per train mile..... | \$ 3 60 |
| Expenses per mile of road operated..... | 8,671 95 |
| Repairs of locomotives..... | 2,872,112 79 |
| Repairs of freight cars..... | 2,491,718 33 |
| Repairs of passenger cars..... | 1,600,068 11 |
| Cost of repairs per locomotive..... | 4,918 00 |
| Cost of repairs per freight car..... | 111 08 |
| Cost of repairs per passenger car..... | 2,263 18 |
| Freight traffic..... | 31,084,407 21 |
| Passenger traffic..... | 8,635,199 01 |
| Mails and express..... | 2,008,488 42 |
| Miscellaneous (A/Cs. 103, 104, 105, 108 to 112)..... | 1,041,415 22 |
| Incidental..... | 990,246 88 |
| Total..... | \$ 43,759,756 74 |

| | |
|---------------------------------|---------------|
| Hire of equipment..... | \$ 697,255 99 |
| Income account—Debit..... | 39,143 35 |
| Rentals leased roads—Debit..... | 677,024 67 |

LOCOMOTIVE AND CAR EQUIPMENT AS AT DECEMBER 31, 1925

| | On hand January 1, 1925 | Added during year | Retired during year | On hand December 31, 1925 |
|--------------------------|-------------------------------|-------------------------|---------------------------|---------------------------------|
| <i>Locomotives</i> | 644 | | 50 | 594 |
| <i>Freight—</i> | | | | |
| Automobile..... | 497 | | | 497 |
| Box..... | 14,115 | 1 | 392 | 13,724 |
| Stock..... | 2,296 | | 17 | 2,279 |
| Poultry..... | 2 | | | 2 |
| Refrigerator..... | 307 | | 16 | 291 |
| Eastman heaters..... | 193 | | 1 | 192 |
| Potato..... | 197 | 6 | 3 | 200 |
| Flat..... | 2,106 | 3 | 160 | 1,949 |
| Hart..... | 1,045 | | 29 | 1,016 |
| Coal and coke..... | 949 | 1 | 47 | 903 |
| Pulpwood..... | 1,215 | 14 | 233 | 996 |
| Tank..... | 66 | | | 66 |
| Cabooses..... | 324 | | 8 | 316 |
| | 23,312 | 25 | 906 | 22,431 |

CANADIAN GOVERNMENT RAILWAYS

LOCOMOTIVE AND CAR EQUIPMENT AS AT DECEMBER 31, 1925—*Concluded*

| | On hand January 1, 1925 | Added during year | Retired during year | On hand December 31, 1925 |
|--------------------------------------|-------------------------------|-------------------------|---------------------------|---------------------------------|
| <i>Passenger—</i> | | | | |
| Business cars..... | 24 | | 1 | 23 |
| Parlor cars..... | 2 | | | 2 |
| Cafe parlor..... | 13 | | | 13 |
| Cafe coaches..... | 4 | | | 4 |
| Observation, parlor-buffet..... | 6 | | | 6 |
| Mountain observation cars..... | 2 | | | 2 |
| Comp., Cafe, Parlor, Sleeping..... | 1 | | | 1 |
| Buffet Sleeping..... | 9 | | 1 | 8 |
| Compartment cars..... | 2 | | | 2 |
| Dining..... | 15 | | | 15 |
| Sleeping..... | 62 | | 1 | 61 |
| Colonist..... | 52 | 1 | 7 | 46 |
| First Class..... | 162 | | 6 | 156 |
| Second Class..... | 42 | 7 | 3 | 46 |
| Passenger and Baggage cars..... | 109 | | 3 | 106 |
| Passenger and Mail cars..... | 3 | | | 3 |
| Mail and Express or Baggage..... | 21 | | 1 | 20 |
| Baggage cars..... | 91 | 5 | 4 | 92 |
| Box Baggage cars..... | 24 | | | 24 |
| Postal cars..... | 20 | | 5 | 15 |
| Refrigerator Express cars..... | 32 | | | 32 |
| Milk cars..... | 3 | | | 3 |
| Stockman's cars..... | 2 | 3 | | 5 |
| Gasoline motor pass. trailers..... | 1 | | | 1 |
| Hospital cars..... | | | | |
| Lunch counter cars..... | 6 | | | 6 |
| Photographers cars..... | 1 | | | 1 |
| Instruction cars..... | 2 | | | 2 |
| Vision test cars..... | 1 | 1 | | 2 |
| Stores supply cars..... | 2 | 2 | | 4 |
| Trailers..... | 1 | 4 | | 5 |
| Dynamometer car..... | 1 | | | 1 |
| | 716 | 23 | 32 | 707 |
| <i>Work—</i> | | | | |
| Lidgerwoods..... | 9 | | | 9 |
| Gas cars..... | 8 | | | 8 |
| Cranes and derricks..... | 48 | 1 | 2 | 47 |
| Flangers..... | 94 | 1 | 1 | 94 |
| Ditchers..... | 8 | | | 8 |
| Ballast spreaders and trimmers..... | 14 | | 5 | 9 |
| Pile drivers..... | 4 | | 1 | 3 |
| Steam shovels..... | 18 | | 1 | 17 |
| Snow ploughs..... | 133 | | 5 | 128 |
| Boarding cars..... | 1,130 | 187 | 99 | 1,218 |
| Engineers cars..... | 2 | | | 2 |
| Store cars..... | 1 | 1 | 1 | 1 |
| Auxiliary cars..... | 140 | 1 | 9 | 132 |
| Cabin cars and idlers..... | 8 | 3 | | 11 |
| Cinder cars..... | 91 | 4 | 29 | 66 |
| Road repair cars..... | 14 | | 1 | 13 |
| Air dump..... | 38 | | | 38 |
| Transfer flats..... | 15 | 2 | | 17 |
| Water tanks..... | 3 | | 1 | 2 |
| Fire fighting tanks..... | 12 | | | 12 |
| Bridge tanks..... | 1 | | | 1 |
| Concrete mixers..... | 4 | | | 4 |
| Sand blast cars..... | 1 | | | 1 |
| Well boring machine cars..... | 2 | | 1 | 1 |
| Test weight and scale test cars..... | 2 | | | 2 |
| Centrifugal pumps..... | 1 | | 1 | |
| Ice cars..... | 3 | 1 | 1 | 3 |
| Shop service cars..... | 12 | | 1 | 11 |
| Rail saw cars..... | 1 | | | 1 |
| Oil tank cars..... | 1 | | | 1 |
| Paint cars..... | 1 | | | 1 |
| Dump cars..... | 16 | | | 16 |
| | 1,835 | 201 | 159 | 1,877 |

CANADIAN GOVERNMENT RAILWAYS EMPLOYEES' RELIEF AND INSURANCE ASSOCIATION

STATEMENT OF RECEIPTS AND EXPENDITURES FROM JANUARY 1 TO
DECEMBER 31, 1925

RECEIPTS

| | | |
|--|---------------|--|
| Credit balance on December 31, 1924..... | \$ 117,489 97 | |
| Amount of premiums collected from Canadian National Railways' pay lists..... | \$ 211,966 73 | |
| Premiums collected from Railways' vouchers..... | 1,605 87 | |
| Contribution from Canadian National Railways..... | 15,000 00 | |
| | 228,572 60 | |
| Cash members not on duty, refunds, etc..... | 1,528 09 | |
| Premiums from S. & A. vouchers..... | 2,934 45 | |
| Premiums from retired members..... | 5,394 94 | |
| Annual fees..... | 1,330 00 | |
| Examination fees..... | 122 00 | |
| Interest monthly on balances and bonds..... | 5,549 44 | |
| | 16,858 92 | |
| Total receipts..... | \$ 362,921 49 | |

EXPENDITURES

| | | |
|---|---------------|--|
| Sick and accident indemnity..... | \$ 90,532 46 | |
| Medical and surgical attendance..... | 50,148 86 | |
| | 140,681 32 | |
| Temporary employees' accident fund..... | 19,217 35 | |
| Death and total disability claims..... | 56,500 00 | |
| Examination fees..... | 84 00 | |
| | \$ 216,482 67 | |

OPERATING EXPENSES

| | | |
|---|---------------|--|
| Sick and accident fund, temporary employees' accident fund, retired employees, death and total disability fund..... | 20,156 16 | |
| | 236,638 83 | |
| Difference..... | 126,282 66 | |
| Loss outstanding liabilities..... | 14,000 00 | |
| Estimated net surplus December 31, 1925..... | \$ 112,282 66 | |

SICK AND ACCIDENT FUND (REGULAR AND TEMPORARY)

This fund shows a surplus December 31, 1925..... \$ 70,221 72

DEATH AND TOTAL DISABILITY FUND

| | |
|--|--------------|
| The statement shows an expenditure on account of death and total disability claims of..... | \$ 56,500 00 |
| This statement shows that one hundred and fourteen death and total disability claims were assessed and paid during the year. | |
| One hundred and seven claims, due to natural causes, aggregating..... | \$ 54,000 00 |
| Four death claims, due to accidental injuries, aggregating..... | 1,750 00 |
| | 55,750 00 |
| Three total disability claims, aggregating..... | 750 00 |
| | \$ 56,500 00 |
| Four temporary death claims, due to accidental injuries, aggregating..... | 1,000 00 |
| | \$ 57,500 00 |

C. C. MACDONALD,
Acting General Secretary.

W. F. SEARS,
Auditor.

INTERCOLONIAL AND PRINCE EDWARD ISLAND RAILWAYS EMPLOYEES' PROVIDENT FUND

**STATEMENT OF RECEIPTS AND EXPENDITURES DURING THE YEAR ENDED
DECEMBER 31, 1925**

| | |
|---|---------------|
| Balance to the credit of the fund on December 31, 1924..... | \$ 206,215 94 |
| The contributions made by employees during the year, being one and one-half per cent of their monthly salary and wages, were..... | 255,084 50 |
| The contributions made by the railways were..... | 100,000 00 |
| Special contribution made by the railways to offset deficit, year ending December 31, 1925..... | 72,251 44 |
| Amounts received to increase retiring allowances of all retired employees receiving less than \$30.00 per month, in order that the minimum allowance now paid under Act, viz, \$20, might be increased to \$30 per month, in accordance with vote No. 473, whereby an amount was placed in the estimates to supplement retiring allowances payable under the provisions of the I.C. and P.E.I. Railways Employees' Provident Fund, including from January 1 to December 31, 1925..... | 43,505 80 |
| Amount received for refunds, etc..... | 470,841 74 |
| Interest accrued (at three per cent)..... | 436 66 |
| | 1,689 15 |
| | 679,183 49 |

The amount contributed by employees is shown to Exceed by \$82,833.06 the amount contributed by the railways.

By reference to section No. 4 of the Provident Fund Act, it will be noted that the maximum sum the railways are authorized to contribute to the fund in any one year must not exceed \$100,000.

The expenditures were:—

| | |
|---|---------------|
| For retiring allowances..... | \$ 589,332 50 |
| For allowances made to retired employees receiving less than \$30 per month, to increase the minimum allowance in accordance with vote No. 473, whereby an amount was placed in the estimates to supplement retiring allowances payable under the provisions of the I.C. and P.E.I. Railways Employees' Provident Fund, including from January 1, to December 31..... | 43,505 80 |
| For contributions refunded in cases of deceased employees..... | 16,153 42 |
| For contributions refunded which were deducted in error..... | 712 63 |
| For contributions refunded to discharged employees, etc..... | 12,068 04 |
| Medical examinations for probationers entering the service, etc..... | 568 00 |
| Medical examinations for employees retiring from the service..... | 47 43 |
| For election expenses..... | 1,264 12 |
| For salaries and travelling expenses, secretary's office, and proportion of salary of Chief Medical Officer..... | 15,163 34 |
| For stationery, printing, postage, etc..... | 368 21 |
| | 679,183 49 |

Balance to the credit of the Fund on December 31, 1925..... Nil

W. U. APPLETON,
Chairman.

C. C. MACDONALD,
Acting Secretary.

**STATEMENT SHOWING THE AMOUNT CREDITED TO THE CANADIAN GOVERNMENT
RAILWAYS EMPLOYEES' RELIEF AND INSURANCE ASSOCIATION,
BY THE CANADIAN NATIONAL RAILWAYS DURING THE
YEAR ENDED DECEMBER 31, 1925**

| | |
|--|---------------|
| Amount of premiums collected from the Canadian National Railway pay lists..... | \$ 211,966 73 |
| Premium collected from railway vouchers..... | 1,605 87 |
| Annual contribution from the Canadian National Railways..... | 15,000 00 |
| Total..... | \$ 228,572 60 |

C. C. MACDONALD,
Acting General Secretary.

W. F. SEARS,
Auditor.
General Comptroller.

CANADIAN NATIONAL RAILWAYS

STATEMENT SHOWING MILEAGE OF CANADIAN GOVERNMENT RAILWAYS
AS AT DECEMBER 31, 1925

| | Main Line | | Yard track and Sidings | Total |
|---|-----------|-----------|------------------------|----------|
| | 1st Track | 2nd Track | | |
| Atlantic Region..... | 2,213.36 | 49.64 | 700.12 | 2,963.12 |
| Central Region..... | 1,441.62 | 22.24 | 376.32 | 1,840.18 |
| Western Region, including Hudson Bay Railway..... | 604.17 | 4.89 | 172.01 | 781.07 |
| Leased Lines—Atlantic Region..... | 164.25 | ..... | 15.63 | 179.88 |
| “ —Central Region..... | 5.48 | ..... | 1.46 | 6.94 |
| “ —Western Region..... | 162.76 | ..... | 76.55 | 239.31 |
| Joint Lines—Central Region..... | 3.28 | ..... | ..... | 3.28 |
| Running Rights—Atlantic Region..... | 14.62 | ..... | ..... | 14.62 |
| “ —Central Region..... | *39.52 | *37.94 | ..... | 77.46 |
| “ —Western Region..... | ..... | ..... | ..... | ..... |
| | 4,649.06 | 114.71 | 1,342.09 | 6,105.86 |

*Running rights over Grand Trunk Railway.

THE CENTRAL VERMONT RAILWAY

TWENTY-SIXTH ANNUAL REPORT

The Central Vermont Railway is operated under separate management but controlled by the Canadian National Railway Company.

Mileage operated during 1925 was as follows:—

| SOUTHERN DIVISION | |
|---|--------------|
| <i>1st District—</i> | |
| New London to White River Junction..... | 183.97 miles |
| Montville to Palmertown..... | 2.52 “ |
| Fitchville Junction to Fitchville..... | 1.64 “ |
| East Northfield to Brattleboro..... | 10.25 “ |
| <i>2nd District—</i> | |
| Brattleboro to South Londonderry..... | 35.44 miles |
| NORTHERN DIVISION | |
| <i>3rd District—</i> | |
| White River Junction to St. Albans..... | 117.90 miles |
| Bethel to Quarries..... | 5.39 “ |
| Montpelier Junction to Williamstown..... | 14.03 “ |
| Barre Junction to Barre..... | 1.44 “ |
| Burlington to Essex Junction..... | 7.79 “ |
| Essex Junction to Cambridge Junction..... | 25.96 “ |
| <i>4th District—</i> | |
| St. Albans to St. Johns..... | 41.14 miles |
| Fonda Junction to Rouses Point..... | 18.15 “ |
| St. Albans to Richford..... | 27.40 “ |
| Total..... | 493.02 miles |

SUMMARY OF THE YEAR'S OPERATIONS

| | |
|---|-----------------|
| Gross receipts..... | \$ 8,463,639 14 |
| Gross expenses..... | 7,357,918 37 |
| Balance..... | 1,105,720 77 |
| Taxes..... | 238,036 66 |
| Balance..... | 867,684 11 |
| Net credit from rentals..... | 1,168 24 |
| Balance..... | 868,852 35 |
| Hire of equipment—Dr. balance..... | 227,774 50 |
| Balance..... | 641,077 85 |
| Interest on securities held by the company..... | 3,000 00 |
| Balance..... | 644,077 85 |
| Fixed charges..... | 1,466,833 14 |
| Net result (deficit)..... | 822,755 29 |

In the annual report of the President to the shareholders attention is called to the improved shewing of 1925 as compared with 1924. An outstanding feature of the year's operation was the progress made in the five year program of improvements and the satisfactory results therefrom in the net income from operation. The results so far are better than estimated and the completion of the program is expected fully to justify the expenditure.

INCOME ACCOUNT

| | |
|---|-------------------|
| <i>Operating Income—</i> | |
| Railway operating revenues..... | \$ 8,463,639 14 |
| Railway operating expenses..... | 7,357,918 37 |
| Net revenue from railway operations..... | \$ 1,105,720 77 |
| Railway tax accruals..... | 238,036 66 |
| Uncollectible railway revenue..... | 628 38 |
| | <u>238,665 04</u> |
| Total operating income..... | \$ 867,055 73 |
| <i>Non-Operating Income—</i> | |
| Rent from locomotives..... | 10,535 74 |
| Rent from passenger train cars..... | 77,049 44 |
| Rent from work equipment..... | 125 22 |
| Joint facility rent income..... | 15,890 69 |
| Income from lease of road..... | 16,834 64 |
| Miscellaneous rent income..... | 4,955 36 |
| Income from unfunded securities and accounts..... | 8,029 68 |
| Income from funded securities and accounts..... | 3,000 00 |
| Miscellaneous income..... | 844 04 |
| | <u>137,264 81</u> |
| Total non-operating income..... | 137,264 81 |
| Gross income..... | 1,004,320 54 |

| | |
|--|---------------------|
| <i>Deductions from Gross Income—</i> | |
| Hire of freight cars—Dr. balance..... | 142,836 42 |
| Rent for locomotives..... | 73,594 63 |
| Rent for passenger train cars..... | 98,410 99 |
| Rent for work equipment..... | 642 86 |
| Joint facility rents..... | 4,660 49 |
| Miscellaneous rents..... | 29,477 95 |
| Rent for leased roads..... | 216,917 01 |
| Interest on funded debt..... | 1,234,289 42 |
| Interest on unfunded debt..... | 7,942 37 |
| Amortization of discount on funded debt..... | 15,626 71 |
| Miscellaneous income charges..... | 2,676 98 |
| | <u>1,827,075 83</u> |
| Total deductions from gross income..... | 1,827,075 83 |
| Net deficit..... | \$ 822,755 29 |

PROFIT AND LOSS ACCOUNT

| | |
|---|---------------------|
| Net deficit at December 31, 1924..... | \$ 4,292,854 07 |
| Miscellaneous adjustment credit..... | 2,022 17 |
| Deficit..... | <u>4,290,831 90</u> |
| Deficit in income account for the year..... | 822,755 29 |
| Depreciation on equipment retired during the year from date of purchase to June 30, 1907..... | 24,147 74 |
| Net deficit at December 31, 1925..... | \$ 5,137,734 93 |

BALANCE SHEET, DECEMBER 31, 1925

| | |
|--|------------------------|
| ASSETS | |
| <i>Investments—</i> | |
| Investment in road and equipment..... | \$21,891,529 72 |
| Improvements on leased railway property..... | 660,207 74 |
| | <u>\$22,551,737 46</u> |
| Miscellaneous physical property..... | 26,803 50 |
| Investments in affiliated companies— | |
| Stocks..... | 4,973,916 92 |
| Advances..... | 3,642,416 33 |
| | <u>8,616,333 25</u> |
| Other investments— | |
| Bonds..... | 75,033 30 |
| Miscellaneous..... | 100 00 |
| | <u>75,133 30</u> |
| Total investments..... | \$31,270,007 51 |

DEPARTMENT OF RAILWAYS AND CANALS

BALANCE SHEET, DECEMBER 31, 1926—*Concluded*

| <i>ASSETS—Concluded</i> | |
|---|------------------------|
| <i>Current Assets—</i> | |
| Cash..... | \$ 518,362 41 |
| Special deposits..... | 26,878 50 |
| Loans and bills receivable..... | 6,413 00 |
| Traffic and car service balances receivable..... | 227,883 05 |
| Net balance receivable from agents and conductors.... | 68,985 25 |
| Miscellaneous accounts receivable..... | 487,182 26 |
| Material and supplies..... | 809,355 50 |
| Interest and dividends receivable..... | 250 00 |
| Other current assets..... | 165,379 24 |
| Total current assets..... | 2,310,689 21 |
| <i>Deferred Assets—</i> | |
| Working fund advances..... | 2,663 12 |
| Insurance and other funds..... | 5,000 00 |
| Total deferred assets..... | 7,663 12 |
| <i>Unadjusted Debits—</i> | |
| Rents and insurance premiums paid in advance..... | 7,020 05 |
| Discount on funded debt..... | 66,572 56 |
| Other unadjusted debits..... | 29,108 32 |
| Total unadjusted debits..... | 102,700 93 |
| Grand total..... | <u>\$33,691,060 77</u> |
| LIABILITIES | |
| <i>Stock—</i> | |
| Capital stock..... | \$ 3,000,000 00 |
| Issued..... | 2,984,800 00 |
| Scrap..... | 15,200 00 |
| | <u>\$ 3,000,000 00</u> |
| <i>Governmental Grants—</i> | |
| Grants in aid of construction..... | 58,560 00 |
| | <u>58,560 00</u> |
| <i>Long-Term Debt.—</i> | |
| Funded debt unmatured— | |
| Refunding mortgage 5% gold bonds..... | 12,838,300 00 |
| Equipment Trust Notes "E"..... | 411,000 00 |
| Equipment Trust Notes "F"..... | 671,000 00 |
| U. S. Government Note..... | 128,000 00 |
| U. S. Government Note..... | 13,000 00 |
| Montreal and Province Line Ry. 4% bonds..... | 200,000 00 |
| Non-negotiable debt to affiliated companies— | |
| Notes..... | 8,041,905 52 |
| Open accounts..... | 10,944,786 98 |
| Total long-term debt..... | 33,247,992 50 |
| <i>Current Liabilities—</i> | |
| Traffic and car service balances payable..... | \$ 299,078 16 |
| Audited accounts and wages payable..... | 545,591 16 |
| Miscellaneous accounts payable..... | 3,596 88 |
| Interest matured unpaid..... | 21,178 50 |
| Funded debt matured unpaid..... | 9,100 00 |
| Unmatured interest accrued..... | 122,924 89 |
| Other current liabilities..... | 13,395 13 |
| Total current liabilities..... | 1,014,864 72 |
| <i>Deferred Liabilities—</i> | |
| Other deferred liabilities, miscellaneous..... | 226,265 87 |
| Total deferred liabilities..... | <u>226,265 87</u> |

CENTRAL VERMONT RAILWAY

BALANCE SHEET, DECEMBER 31, 1924—Concluded

| LIABILITIES—Concluded | |
|--|-----------------|
| <i>Unadjusted Credits—</i> | |
| Tax liability..... | 150,029 33 |
| Accrued depreciation—Road..... | 182,098 83 |
| Accrued depreciation—Equipment..... | 712,675 26 |
| Other unadjusted credits..... | 190,356 65 |
| Total unadjusted credits..... | 1,235,160 07 |
| <i>Corporate Surplus—</i> | |
| Addition to property through income and surplus..... | 45,952 54 |
| Profit and loss—Deficit..... | 5,137,734 93 |
| Total corporate surplus..... | *5,091,782 39 |
| Grand total..... | \$33,691,060 77 |

*Deficit.

We have examined the books and records of the Central Vermont Railway Company for the twelve months ended the 31st December, 1925. The investments in Road and Equipment appearing in the books of the Company as at the 1st January, 1923, were accepted by us. We certify that, in our opinion, the attached Balance Sheet is properly drawn up so as to exhibit a true and correct view of the affairs of the Company, excluding subsidiaries, as at the 31st December, 1925, and we further certify that, in our opinion, the attached Income and Profit and Loss Accounts for the year ended the 31st December, 1925, are correctly stated.

GEORGE A. TOUCHE & CO.,
Chartered Accountants, Auditors

APRIL 9, 1926.

COMPARATIVE STATEMENT OF EARNINGS, EXPENDITURES AND RESULT OF OPERATION

| | REVENUES | |
|--|-----------------------------|-----------------------------|
| | Year ended Dec. 31, 1925 | Year ended Dec. 31, 1924 |
| Freight..... | \$ 6,318,715 73 | \$ 6,272,346 18 |
| Passenger..... | 1,284,490 85 | 1,241,838 78 |
| Mail and express..... | 320,053 75 | 334,705 45 |
| Other revenue from transportation..... | 401,432 60 | 393,848 23 |
| Revenue from operations other than transportation..... | 122,516 61 | 122,390 50 |
| Dining and buffet service..... | 16,429 60 | 15,623 25 |
| Total operating revenues..... | \$ 8,463,639 14 | 8,380,752 39 |
| EXPENSES | | |
| Maintenance of way and structures..... | 1,746,496 68 | \$ 1,595,225 54 |
| Maintenance of equipment..... | 1,378,290 58 | 1,381,826 69 |
| Traffic..... | 176,028 94 | 166,626 10 |
| Transportation..... | 3,775,738 68 | 3,863,358 95 |
| Miscellaneous operations..... | 19,867 44 | 18,473 48 |
| General..... | 274,086 57 | 282,028 97 |
| Transportation for investment—Cr..... | 12,590 52 | 9,412 30 |
| Total operating expenses..... | \$ 7,357,918 37 | \$ 7,298,127 43 |
| Balance..... | \$ 1,105,720 77 | \$ 1,082,624 96 |
| Net Cr. from rentals, etc..... | 1,168 24 | 9,162 87 |
| Balance..... | \$ 1,106,889 01 | \$ 1,091,787 83 |
| Taxes..... | \$ 238,036 66 | 229,070 18 |
| Balance..... | \$ 868,852 35 | \$ 862,717 65 |
| Hire of equipment—Dr. balance..... | 227,774 50 | 404,355 91 |
| Balance..... | \$ 641,077 85 | \$ 458,361 74 |
| EXTRA RECEIPTS | | |
| Interest on securities held by the company, etc..... | \$ 3,000 00 | \$ 3,000 00 |
| Total..... | \$ 644,077 85 | \$ 461,361 74 |
| Fixed charges..... | \$ 1,466,833 14 | 1,358,424 25 |
| Net result..... | †\$ 822,755 29 | †\$ 897,062 51 |

†Deficit.

DEPARTMENT OF RAILWAYS AND CANALS

COMPARATIVE STATEMENT OF FREIGHT AND PASSENGER TRAIN EARNINGS
PER TON AND PER PASSENGER MILE

| | FREIGHT | |
|--------------------------------------|-----------------------------|-----------------------------|
| | Year Ended Dec. 31, 1925 | Year Ended Dec. 31, 1924 |
| Revenue train miles..... | 995,022 | 985,861 |
| Freight earnings..... | \$ 6,318,715 73 | \$ 6,262,346 18 |
| Earnings per freight train mile..... | 6 35 | 6 36 |
| Tons carried..... | 4,594,482 | 4,383,925 |
| Tons carried one mile..... | 459,273,502 | 430,301,335 |
| Earnings per ton mile..... | \$.0138 | \$.0146 |

| | PASSENGER | |
|--|-----------------------------|-----------------------------|
| | Year Ended Dec. 31, 1925 | Year Ended Dec. 31, 1924 |
| Revenue train miles..... | 959,233 | 945,379 |
| Passenger earnings..... | \$ 1,951,014 52 | \$ 1,872,718 51 |
| Earnings per passenger train mile..... | \$ 1 90 | \$ 1 89 |
| Passengers carried..... | 834,322 | 891,143 |
| Passengers carried one mile..... | 37,657,309 | 34,568,594 |
| Earnings per passenger per mile..... | \$.0341 | \$.0359 |

Earnings from express and mails are included in passenger train earnings.
Earnings per passenger mile do not include express and mail earnings.

FREIGHT TRANSPORTED

Freight carried in 1925 amounted to 4,594,482 tons contrasted with 4,383,925 tons in 1924. This was made up of the following classes of merchandise given in percentages:—

| | 1924 | 1925 |
|-------------------------------------|---------|---------|
| Products of agriculture..... | 21-235 | 19-751 |
| Products of animals..... | 5-486 | 4-204 |
| Products of mines..... | 21-268 | 22-373 |
| Products of forests..... | 14-443 | 14-391 |
| Manufactures and miscellaneous..... | 30-196 | 31-947 |
| L. C. L. freight..... | 7-372 | 7-334 |
| Total traffic..... | 100-000 | 100-000 |

ENGINE MILEAGE

| | Year Ended Dec. 31, 1925 | Year Ended Dec. 31, 1924 |
|--------------------------|-----------------------------|-----------------------------|
| Freight..... | 1,046,446 | 1,022,309 |
| Passenger..... | 966,392 | 950,253 |
| Mixed..... | 43,822 | 48,891 |
| Special..... | 1,398 | 567 |
| Switching..... | 567,813 | 612,458 |
| Total revenue miles..... | 2,625,871 | 2,634,478 |
| Non-revenue miles..... | 79,196 | 56,816 |
| Total..... | 2,705,067 | 2,691,294 |

TRAIN MILEAGE

| | Year Ended Dec. 31, 1925 | Year Ended Dec. 31, 1924 |
|--------------------------|-----------------------------|-----------------------------|
| Freight..... | 960,005 | 947,450 |
| Passenger..... | 1,017,186 | 980,233 |
| Mixed..... | 43,666 | 47,758 |
| Special..... | 1,398 | 567 |
| Total revenue miles..... | 2,022,255 | 1,976,008 |
| Non-revenue miles..... | 31,512 | 37,508 |
| Total..... | 2,053,767 | 2,013,516 |

| | CAR MILEAGE | |
|----------------|-----------------------------|-----------------------------|
| | Year Ended Dec. 31, 1925 | Year Ended Dec. 31, 1924 |
| Passenger..... | 6,463,955 | 5,583,972 |
| Freight..... | 35,005,102 | 33,409,331 |
| Total..... | <u>41,469,057</u> | <u>38,993,303</u> |

| | EQUIPMENT | |
|--|-------------------------|-------------------------|
| | On Hand Jan. 1, 1925 | On Hand Jan. 1, 1926 |
| <i>Locomotives—</i> | | |
| Passenger..... | 30 | 29 |
| Freight..... | 69 | 66 |
| Switching..... | 11 | 11 |
| Total..... | <u>110</u> | <u>106</u> |
| <i>Passenger Cars—</i> | | |
| Coach..... | 52 | 48 |
| Motor coach..... | 2 | 2 |
| Dining..... | 1 | 1 |
| Combination passenger and baggage..... | 10 | 9 |
| Baggage, mail and express..... | 26 | 21 |
| Milk..... | 37 | 57 |
| Total..... | <u>128</u> | <u>138</u> |
| <i>Freight and Work Cars—</i> | | |
| <i>Freight—</i> | | |
| Box..... | 1,910 | 1,976 |
| Stock..... | 3 | 3 |
| Coal..... | 200 | 199 |
| Flat..... | 308 | 276 |
| Caboose..... | 43 | 49 |
| <i>Work—</i> | | |
| Cinder..... | 40 | 35 |
| Wreck..... | 23 | 23 |
| Snowplows..... | 8 | 9 |
| Construction..... | 74 | 73 |
| Scraper..... | 15 | 14 |
| Official..... | 1 | 1 |
| Store..... | 1 | 1 |
| | <u>2,626</u> | <u>2,659</u> |

The foregoing statement includes leased equipment.

CANADIAN NATIONAL RAILWAYS

TABULAR SUMMARY of Reports of Work Done and Expenditures made to End of Year, 1925, also during the Calendar Year 1925, on the Various Branch Lines of the Canadian National Railways, Authorized to be Constructed under Chapter 14-32 of 14-15 George V, and Chapters 5 and 7 of 15-16 George V.

| 14-15 George V Chapter | Name of Branch | Authorized in Schedule | | | Expenditure in year 1925 \$ | Expenditure to December 31, 1925 \$ | Work done to end year 1925, also during year 1925 | | | | | |
|---------------------------------|---------------------------------|------------------------|--------------|--------------------------------------|--------------------------------------|--|---|--------------------|------------------------------------|--------------------|------------------------------------|--------------------|
| | | Miles | Amount \$ | Plus 15 per cent allowed \$ | | | Grading | | Tracklaying | | Ballasting | |
| | | | | | | | To end of year 1925 Miles | Year 1925 Miles | To end of year 1925 Miles | Year 1925 Miles | To end of year 1925 Miles | Year 1925 Miles |
| 14 | China Clay..... | 2-3 | 105,000 | 120,750 | 34,537 05 | 34,537 05 | 2-3 | 2-3 | 7-4 | 7-4 | 6-3 | 6-3 |
| 15 | Cowichan Bay..... | 8-0 | 553,000 | 411,700 | 347,798 45 | 365,374 81 | 7-4 | 3-2 | 7-4 | 7-4 | 6-3 | 6-3 |
| 16 | Dunblane-Central Butte..... | 42-0 | 2,767,000 | 3,182,650 | 1,053,276 32 | 1,237,553 23 | 37-6 | 18-2 | 36-2 | 36-2 | 11-6 | 11-6 |
| 17 | Eston S.E..... | 35-0 | 649,000 | 736,350 | 569,145 63 | 569,145 63 | 37-6 | 18-2 | 34-7 | 34-7 | 30-0 | 30-0 |
| 18 | Acadia Valley..... | 25-0 | 355,000 | 332,550 | 81,814 82 | 407,304 40 | 11-9 | 0-4 | 11-9 | 0-4 | 11-9 | 6-9 |
| 19 | Grande Fresnière..... | 12-0 | 337,000 | 465,500 | 21,551 82 | 126,756 35 | 11-9 | 0-4 | 11-9 | 0-4 | 11-9 | 6-9 |
| 20 | Gravelbourg..... | 17-0 | 1,444,000 | 1,663,750 | 962,981 38 | 1,049,659 66 | 62-1 | 48-6 | 62-1 | 62-1 | 18-0 | 18-0 |
| 21 | Hanna-Warden..... | 167-0 | 1,233,000 | 2,571,400 | 1,714,709 41 | 1,782,929 81 | 4-0 | 4-0 | 105-1 | 104-6 | 105-1 | 105-1 |
| 22 | Kamloops-Kelowna and Lumby..... | 105-0 | 2,233,000 | 2,441,450 | Nil | Nil | 4-2 | 4-2 | 4-2 | 4-2 | 4-2 | 4-2 |
| 23 | Kingsclear-Vanceboro..... | 41-0 | 2,163,000 | 2,185,150 | 179,305 68 | 181,970 63 | 4-2 | 4-2 | 4-2 | 4-2 | 4-2 | 4-2 |
| 24 | Lockport Spur..... | 50-0 | 1,192,000 | 1,370,800 | 639,463 03 | 785,248 35 | 50-1 | 37-2 | 50-1 | 50-1 | 10-0 | 10-0 |
| 25 | Loverna Western..... | 50-0 | 1,187,000 | 1,370,800 | 91,183 13 | 91,183 13 | 50-1 | 37-2 | 50-1 | 50-1 | 10-0 | 10-0 |
| 26 | Vancouver Island..... | 10-0 | 307,000 | 215,050 | 31,035 21 | 286,284 33 | 3-1 | 17-4 | 21-9 | 21-9 | 22-4 | 22-4 |
| 27 | Peables Southernly..... | 22-0 | 400,000 | 345,000 | 285,491 88 | 285,491 88 | 17-4 | 17-4 | 14-3 | 14-3 | 23-9 | 23-9 |
| 28 | Pine Falls..... | 19-0 | 475,000 | 546,250 | 82,630 39 | 317,727 14 | 6-5 | 6-5 | 23-94 | 23-94 | 23-9 | 23-9 |
| 29 | Prince Albert N.E..... | 23-0 | 403,000 | 466,900 | Nil | Nil | 6-5 | 6-5 | 23-94 | 23-94 | 23-9 | 23-9 |
| 30 | Rockdale S.E..... | 39-0 | 915,000 | 1,052,250 | Nil | Nil | 6-5 | 6-5 | 23-94 | 23-94 | 23-9 | 23-9 |
| 31 | St. Paul S.E..... | 21-0 | 525,000 | 603,750 | 9,898 96 | 10,403 33 | 0-8 | 0-8 | 22-56 | 22-56 | 22-5 | 22-5 |
| 32 | St. Rose du Lac..... | 22-0 | 378,000 | 434,700 | 133,947 81 | 351,991 46 | 0-8 | 0-8 | 22-56 | 22-56 | 22-5 | 22-5 |
| | Total 14-15 George V..... | | 15,186,000 | 17,463,400 | 6,210,379 03 | 7,853,266 22 | 207-4 | 133-3 | 414-6 | 333-1 | 277-0 | 233-5 |
| 15-16 George V Chapter | Bengough-Willowbunch..... | 27-0 | 945,000 | 1,086,750 | 263,070 43 | 263,070 43 | 23-9 | 23-9 | 8-6 | 8-6 | ..... | ..... |
| 5 | Turtleford S.E..... | 67-0 | 1,871,000 | 2,151,650 | 239,715 37 | 269,715 37 | 4-4 | 4-4 | 23-3 | 23-3 | ..... | ..... |
| 7 | Total 15-16 George V..... | | 2,816,000 | 3,238,400 | 532,785 80 | 532,785 80 | 28-3 | 28-3 | 31-9 | 31-9 | ..... | ..... |
| | Grand Totals..... | | 18,002,000 | 20,702,300 | 6,745,164 83 | 8,386,052 02 | 233-7 | 165-6 | 446-5 | 355-0 | 277-0 | 233-5 |

REPORT OF THE DEPARTMENTAL ACCOUNTANT.

TOTAL EXPENDITURE AND REVENUE of the Department of Railways and Canals prior to and since Confederation to March 31, 1926.

| | \$ | cts. | \$ | cts. |
|--|-------------|------|---------------|------|
| Grand total expenditure..... | | | 1,316,478,658 | 35 |
| Expenditure on railways..... | 927,949,561 | 43 | | |
| " Quebec bridge..... | 22,165,875 | 13 | | |
| " Railway subsidies..... | 78,785,471 | 09 | | |
| " Canals..... | 239,247,391 | 25 | | |
| " Miscellaneous..... | 48,330,359 | 45 | | |
| Total expenditure..... | | | 1,316,478,658 | 35 |
| <i>Classification of expenditure in general—</i> | | | | |
| Capital account..... | 693,377,363 | 51 | | |
| Revenue account..... | 493,932,043 | 13 | | |
| Income account..... | 50,383,780 | 62 | | |
| Consolidated Fund—railway subsidies..... | 78,785,471 | 09 | | |
| Total expenditure..... | | | 1,316,478,658 | 35 |
| <i>Classification of expenditure in detail—</i> | | | | |
| Railways— | | | | |
| Capital..... | 474,230,931 | 79 | | |
| Income..... | 8,781,336 | 73 | | |
| Revenue..... | 444,937,292 | 91 | 927,949,561 | 43 |
| Quebec bridge— | | | | |
| Capital..... | 21,706,664 | 49 | | |
| Income..... | 459,210 | 64 | | |
| Railway subsidies..... | | | 22,165,875 | 13 |
| Total expenditure on railways..... | | | 78,785,471 | 09 |
| Canals— | | | 1,028,900,907 | 65 |
| Capital..... | 175,812,315 | 86 | | |
| Income..... | 14,517,036 | 22 | | |
| Revenue, staff..... | 27,201,374 | 68 | | |
| Revenue, repairs..... | 21,716,664 | 49 | | |
| Total expenditure on canals..... | | | 239,247,391 | 25 |
| Miscellaneous expenditure— | | | | |
| Capital..... | 21,627,451 | 37 | | |
| Income..... | 26,626,197 | 03 | | |
| Revenue..... | 76,711 | 05 | | |
| Total miscellaneous expenditure..... | | | 48,330,359 | 45 |
| Grand total expenditure..... | | | 1,316,478,658 | 35 |

GENERAL SUMMARY of the Expenditure and Revenue for Fiscal Year ending March 31, 1926

| | | | | |
|---|---------------|----|---------------|----|
| Grand total expenditure to March 31, 1926..... | | | 1,316,478,658 | 35 |
| This expenditure is divided as follows— | | | | |
| Railways, including Quebec bridge..... | 1,028,900,907 | 65 | | |
| Canals..... | 239,247,391 | 25 | | |
| General expenditure..... | 48,330,359 | 45 | | |
| Total expenditure..... | | | 1,316,478,658 | 35 |
| <i>Total expenditure for the year ending March 31, 1926—</i> | | | | |
| This expenditure is divided as follows— | | | | |
| Railways..... | 388,416 | 41 | | |
| Canals..... | 14,640,055 | 63 | | |
| General expenditure..... | 2,300,938 | 59 | | |
| Total expenditure..... | | | 17,329,410 | 63 |
| REVENUE RECEIVED | | | | |
| <i>Grand total of revenue received from July 1, 1867 to March 31, 1926—</i> | | | | |
| Railways..... | 391,866,392 | 09 | | |
| Canals..... | 22,568,997 | 77 | | |
| Total revenue received..... | | | 414,435,389 | 86 |
| Revenue received from Canals during fiscal year..... | | | 932,420 | 05 |

REVENUE

GENERAL STATEMENT of the Revenue received during the Year ending
March 31, 1926

| | \$ | cts. |
|--|---------|------|
| Canals— | | |
| Welland canal..... | 127,844 | 07 |
| Welland canal, Port Colborne elevator..... | 399,784 | 54 |
| Welland ship canal..... | 6,850 | 45 |
| Beauharnois canal..... | 15,075 | 31 |
| Soulanges canal..... | 3,950 | 11 |
| Cornwall canal..... | 26,396 | 48 |
| Williamsburg canal..... | 1,811 | 50 |
| Lachine canal..... | 240,098 | 13 |
| Chambly canal..... | 1,003 | 68 |
| Carillon and Grenville canal..... | 971 | 00 |
| Chats Falls canal..... | 1 | 00 |
| St. Anne's lock..... | 832 | 75 |
| Rideau canal..... | 11,869 | 31 |
| St. Peters canal..... | 20 | 00 |
| Murray canal..... | 254 | 00 |
| Trent canal..... | 95,507 | 72 |
| Sault Ste. Marie canal..... | 91 | 00 |
| Miscellaneous..... | 59 | 00 |
| Total..... | 932,420 | 05 |

GENERAL STATEMENT of Expenditure during the Year ending March 31, 1926

| | \$ | cts. | \$ | cts. |
|--|------------|------|------------|------|
| Total expenditure..... | | | 17,329,410 | 63 |
| Expenditure chargeable to railways..... | 388,416 | 41 | | |
| Expenditure chargeable to canals..... | 14,640,055 | 63 | | |
| General expenditure..... | 2,300,938 | 59 | | |
| Total expenditure..... | | | 17,329,410 | 63 |
| Classification of expenditure in general— | | | | |
| Capital account..... | 11,983,880 | 66 | | |
| Income account..... | 3,210,796 | 99 | | |
| Revenue account..... | 2,134,732 | 98 | | |
| Total expenditure..... | | | 17,329,410 | 63 |
| Classification of expenditure by accounts— | | | | |
| Railways— | | | | |
| Capital expenditure..... | | | 40,580 | 26 |
| Revenue expenditure..... | | | 20,587 | 31 |
| Income expenditure, general..... | | | 408,409 | 36 |
| Canals— | | | | |
| Capital expenditure..... | | | 12,024,460 | 92 |
| Income expenditure..... | 487,798 | 09 | | |
| Income expenditure, general..... | 13,650 | 95 | 501,449 | 04 |
| Revenue expenditure, staff..... | 1,046,568 | 15 | | |
| Revenue expenditure, staff, general..... | 133,294 | 81 | 1,179,862 | 96 |
| Revenue expenditure, repairs..... | 873,681 | 54 | | |
| Revenue expenditure, repairs, general..... | 60,601 | 17 | 934,282 | 71 |
| General expenditure, income account..... | | | 2,300,938 | 59 |
| Total expenditure..... | | | 17,329,410 | 63 |

PRINCIPAL EXPENDITURES DURING THE FISCAL YEAR.

| | \$ | cts. |
|--|------------|------|
| Railway Commission, maintenance..... | 240,388 | 58 |
| Railway Commission, statute..... | 50,077 | 77 |
| Surveys and Inspections, railways..... | 49,943 | 50 |
| Railway Grade Crossing Fund..... | 66,224 | 53 |
| Canada Highways Act, Chapter 54, 1919..... | 1,649,328 | 69 |
| Canada Highways Commission..... | 37,383 | 36 |
| Vote 340, St. Lawrence Ship Canal, Surveys and Investigations..... | 149,971 | 57 |
| Workmen's Compensation Act..... | 360,063 | 71 |
| Canadian Government Rys. to supplement pension allowance..... | 43,505 | 80 |
| Hudson Bay Railway—Port Nelson terminals—revenue..... | 20,587 | 31 |
| Welland Ship Canal..... | 11,960,465 | 11 |
| Surveys and Inspections, canals..... | 13,650 | 95 |
| Canals expenditure..... | 2,472,043 | 59 |
| Miscellaneous expenditure..... | 156,712 | 17 |
| Vote 341, To recoup Canadian Government Merchant Marine, Ltd..... | 59,063 | 99 |
| Total..... | 17,329,410 | 63 |

EXPENDITURE on Government and other Railways for fiscal year ending
March 31, 1926

| | Capital | | Income | | Revenue | | Total | |
|---|---------|------|-----------|------|---------|------|-----------|------|
| | \$ | cts. | \$ | cts. | \$ | cts. | \$ | cts. |
| Intercolonial Railway..... | 39,435 | 63 | | | | | 39,435 | 63 |
| Total..... | 39,435 | 63 | | | | | 39,435 | 63 |
| Vote 420—Canadian Pacific Railway—Original Construction..... | 1,339 | 44 | | | | | 1,339 | 44 |
| Railway Commission, maintenance..... | | | 240,388 | 58 | | | 240,388 | 58 |
| Railway Commission, statutory..... | | | 50,077 | 77 | | | 50,077 | 77 |
| Surveys and inspections..... | | | 49,943 | 50 | | | 49,943 | 50 |
| Railway Grade Crossing Fund..... | | | 66,224 | 53 | | | 66,224 | 53 |
| Governor General's cars..... | | | 1,774 | 98 | | | 1,774 | 98 |
| Hudson Bay Ry.—Port Nelson terminals..... | 2,484 | 07 | | | 20,587 | 31 | 18,103 | 24 |
| Total..... | 1,144 | 63 | 408,409 | 36 | 20,587 | 31 | 427,852 | 04 |
| Grand total of railways..... | 40,580 | 26 | 408,409 | 36 | 20,587 | 31 | 388,416 | 41 |
| MISCELLANEOUS | | | | | | | | |
| Canada Highways Act, chapter 54, 1919..... | | | 1,649,328 | 69 | | | 1,649,328 | 69 |
| Workmen's Compensation Act, chap. 15, Statutes of Canada, 1918..... | | | 360,063 | 71 | | | 360,063 | 71 |
| Canada Highways Commission..... | | | 37,383 | 36 | | | 37,383 | 36 |
| Printing and Stationery, outside service..... | | | 1,621 | 47 | | | 1,621 | 47 |
| Canadian Government Railways—To supplement pension allowance..... | | | 43,505 | 80 | | | 43,505 | 80 |
| Vote 340—St. Lawrence Ship Canal—Surveys and investigations and Canadian National Ad- visory Committee..... | | | 149,971 | 57 | | | 149,971 | 57 |
| Vote 341—To recoup the Canadian Government Merchant Marine Ltd. for management and operation of barquentine "S. F. Tolmie"..... | | | 59,063 | 99 | | | 59,063 | 99 |
| | | | 2,300,938 | 59 | | | 2,300,938 | 59 |

EXPENDITURE on Canals for Fiscal Year ended March 31, 1926

| Name of Canal | Chargeable to | | Chargeable to Revenue | | Total | |
|---|---------------|------------|-----------------------|------------|---------------|---------|
| | Capital | Income | Staff | Repairs | | |
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| Carillon and Grandville..... | | | 29,145 60 | 24,613 95 | 53,759 55 | |
| Chambly..... | | 36,749 81 | 49,131 59 | 62,272 89 | 148,154 29 | |
| Cornwall..... | 500 00 | | 97,333 20 | 60,572 20 | 157,405 40 | |
| Lachine..... | | 45,011 60 | 139,618 42 | 157,534 86 | 342,164 88 | |
| Murray..... | | | 8,433 28 | 6,433 67 | 14,866 95 | |
| Rideau..... | | | 81,920 56 | 100,426 63 | 182,347 19 | |
| St. Anne's Lock..... | 50,000 00 | 8,419 38 | 5,250 83 | 4,917 03 | 68,587 24 | |
| St. Lawrence river canals..... | | 48,650 37 | | | 48,650 37 | |
| St. Lawrence ship canal..... | 1,709 64 | | | | 1,709 64 | |
| St. Ours..... | | | 4,583 40 | 3,833 60 | 8,417 00 | |
| Soulanges..... | | 13,750 47 | 50,487 10 | 96,720 76 | 160,958 33 | |
| St. Peters..... | | 45,000 00 | 6,412 16 | 1,776 29 | 53,188 45 | |
| Sault Ste. Marie..... | | | 40,755 57 | 31,332 12 | 72,087 69 | |
| Trent..... | 17,414 85 | 283,155 76 | 142,675 83 | 88,474 64 | 531,721 08 | |
| Welland..... | 1,209 50 | 7,060 70 | 342,931 54 | 201,017 66 | 549,800 40 | |
| Welland Ship..... | 11,960,465 11 | | | | 11,960,465 11 | |
| Williamsburg..... | | | 47,889 07 | 33,755 24 | 81,644 31 | |
| | 12,024,460 92 | 487,798 09 | 1,046,568 15 | 873,681 54 | 14,432,508 70 | |
| GENERAL ON CANALS | | | | | | |
| Dredge vessels, Quebec canals..... | | | 29,625 15 | 16,553 10 | 46,178 25 | |
| Dredge vessels, Rideau canal..... | | | | 29,498 65 | 29,498 65 | |
| Sunday labour..... | | | 58,535 50 | | 58,535 50 | |
| Surveys and inspections..... | | 13,650 95 | | | 13,650 95 | |
| QUEBEC CANALS | | | | | | |
| Maintenance..... | | | 30,623 85 | | 30,623 85 | |
| Hungry Bay and Ste. Barbe dykes..... | | | | 14,549 42 | 14,549 42 | |
| MISCELLANEOUS | | | | | | |
| Civil Service Amendment Act gra- tuities to dependents of deceased employees..... | | | 2,990 26 | | 2,990 26 | |
| Canals revenue..... | | | 11,520 05 | | 11,520 05 | |
| Total..... | | 13,650 95 | 133,294 81 | 60,601 17 | 207,546 93 | |
| Grand total..... | 12,024,460 92 | 501,449 04 | 1,179,862 96 | 934,282 71 | 14,640,055 63 | |

RECAPITULATION OF EXPENDITURE

| | Capital | Income | Revenue | Total |
|---|---------------|--------------|--------------|---------------|
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| Expenditure on railways..... | 40,580 26 | 408,409 36 | 20,587 31 | 388,416 41 |
| Expenditure on canals..... | 12,024,460 92 | 501,449 04 | 2,114,145 67 | 14,640,055 63 |
| Miscellaneous expenditure, general..... | | 2,300,938 59 | | 2,300,938 59 |
| | 11,983,880 66 | 3,210,796 99 | 2,134,732 98 | 17,329,410 63 |

EXPENDITURE on Canals to March 31, 1926

CAPITAL ACCOUNT

| | Previous Years | | 1925-26 | | Total | |
|------------------------------|----------------|-----------|---------|---------------|-------------|-----------|
| | \$ | cts. | \$ | cts. | \$ | cts. |
| Beauharnois..... | 1,636,029 | 29 | | | 1,636,029 | 29 |
| Carillon and Grenville..... | 4,191,756 | 51 | | | 4,191,756 | 51 |
| Chambly..... | 780,996 | 52 | | | 780,996 | 52 |
| Cornwall..... | 7,246,304 | 21 | | 500 00 | 7,245,804 | 21 |
| Culbute lock and dam..... | 382,391 | 46 | | | 382,391 | 46 |
| Lachine..... | 14,132,684 | 80 | | | 14,132,684 | 80 |
| Lake St. Francis..... | 75,906 | 71 | | | 75,906 | 71 |
| Lake St. Louis..... | 298,176 | 11 | | | 298,176 | 11 |
| Murray..... | 1,248,946 | 71 | | | 1,248,946 | 71 |
| Rideau..... | 4,214,263 | 99 | | | 4,214,263 | 99 |
| Sault Ste. Marie..... | 4,935,809 | 42 | | | 4,935,809 | 42 |
| Soulanges..... | 7,904,044 | 53 | | | 7,904,044 | 53 |
| St. Anne's lock..... | 1,270,215 | 63 | | 50,000 00 | 1,320,215 | 63 |
| St. Lawrence river canals— | | | | | | |
| North channel..... | 1,995,142 | 87 | | | 1,995,142 | 87 |
| River reaches..... | 483,830 | 20 | | | 483,830 | 20 |
| Galops channel..... | 1,039,895 | 65 | | | 1,039,895 | 65 |
| St. Lawrence ship canal..... | 135,777 | 30 | | 1,709 54 | 134,067 | 76 |
| St. Ours..... | 127,228 | 56 | | | 127,228 | 56 |
| St. Peter's..... | 648,547 | 14 | | | 648,547 | 14 |
| Tay..... | 489,599 | 23 | | | 489,599 | 23 |
| Trent..... | 19,319,759 | 73 | | 17,414 85 | 19,337,174 | 58 |
| Welland..... | 29,908,497 | 63 | | 1,209 50 | 29,907,288 | 13 |
| Welland ship..... | 50,772,092 | 77 | | 11,960,465 11 | 62,732,557 | 88 |
| Williamsburg..... | 1,334,551 | 80 | | | 1,334,551 | 80 |
| Farran's Point..... | 877,090 | 57 | | | 877,090 | 57 |
| Galops..... | 6,143,468 | 11 | | | 6,143,468 | 11 |
| Rapide Plat..... | 2,159,880 | 80 | | | 2,159,880 | 80 |
| Total..... | 163,752,888 | 25 | | 12,024,460 92 | 175,777,349 | 17 |
| Canals general..... | | 34,966 69 | | | | 34,966 69 |
| Grand total..... | 163,787,854 | 94 | | 12,024,460 92 | 175,812,315 | 86 |

INCOME ACCOUNT

| | Previous Years | | 1925-26 | | Total | |
|--------------------------------|----------------|------------|---------|------------|------------|------------|
| | \$ | cts. | \$ | cts. | \$ | cts. |
| Baie Verte..... | 44,387 | 53 | | | 44,387 | 53 |
| Beauharnois..... | 265,810 | 84 | | | 265,810 | 84 |
| Carillon and Grenville..... | 461,519 | 72 | | | 461,519 | 72 |
| Chambly..... | 889,595 | 54 | | 36,749 81 | 926,345 | 35 |
| Cornwall..... | 637,119 | 09 | | | 637,119 | 09 |
| Culbute lock and dam..... | 60,923 | 37 | | | 60,923 | 37 |
| Lachine..... | 1,887,173 | 78 | | 45,011 60 | 1,932,185 | 38 |
| Lake St. Francis..... | 27,028 | 08 | | | 27,028 | 08 |
| Murray..... | 101,457 | 76 | | | 101,457 | 76 |
| Rideau..... | 714,865 | 55 | | | 714,865 | 55 |
| Sault Ste. Marie..... | 320,974 | 77 | | | 320,974 | 77 |
| Soulanges..... | 493,944 | 46 | | 13,750 47 | 507,694 | 93 |
| St. Anne's lock..... | 118,018 | 13 | | 8,419 38 | 126,437 | 51 |
| St. Lawrence river canals..... | 172,074 | 54 | | 48,650 37 | 220,724 | 91 |
| St. Ours..... | 178,366 | 58 | | | 178,366 | 58 |
| St. Peter's..... | 781,493 | 05 | | 45,000 00 | 826,493 | 05 |
| Tay..... | 748 | 65 | | | 748 | 65 |
| Trent..... | 2,324,443 | 90 | | 283,155 76 | 2,607,599 | 66 |
| Welland..... | 3,160,674 | 17 | | 7,060 70 | 3,167,734 | 87 |
| Williamsburg..... | 396,175 | 43 | | | 396,175 | 43 |
| Total..... | 13,036,794 | 94 | | 487,798 09 | 13,524,593 | 03 |
| Canals general..... | | 978,792 24 | | 13,650 95 | | 992,443 19 |
| Grand total..... | 14,015,587 | 18 | | 501,449 04 | 14,517,036 | 22 |

DEPARTMENT OF RAILWAYS AND CANALS

REVENUE ACCOUNT—STAFF

| | Previous Years | 1925-26 | Total |
|-----------------------------|----------------|--------------|---------------|
| | \$ cts. | \$ cts. | \$ cts. |
| Beauharnois..... | 649,574 89 | | 649,574 89 |
| Carillon and Grenville..... | 1,046,321 92 | 29,145 60 | 1,075,467 52 |
| Chambly..... | 1,321,215 67 | 49,131 59 | 1,370,347 26 |
| Cornwall..... | 2,349,575 44 | 97,333 20 | 2,446,908 64 |
| Culbute lock and dam..... | 11,507 48 | | 11,507 48 |
| Lachine..... | 3,698,288 83 | 139,618 42 | 3,837,907 25 |
| Murray..... | 197,689 80 | 8,433 28 | 206,123 08 |
| Rideau..... | 2,302,793 69 | 81,920 56 | 2,384,714 25 |
| Sault Ste. Marie..... | 696,338 84 | 40,755 57 | 737,094 41 |
| Soulanges..... | 885,364 58 | 50,487 10 | 935,851 68 |
| St. Anne's lock..... | 162,249 88 | 5,250 83 | 167,500 71 |
| St. Ours..... | 158,560 04 | 4,583 40 | 163,143 44 |
| St. Peter's..... | 159,636 66 | 6,412 16 | 166,048 82 |
| Trent..... | 1,363,740 78 | 142,675 83 | 1,506,416 61 |
| Welland..... | 7,008,218 28 | 342,931 54 | 7,351,149 82 |
| Williamsburg..... | 988,640 55 | 47,889 07 | 1,036,529 62 |
| Total..... | 22,999,717 33 | 1,046,568 15 | 24,046,285 48 |
| Canals general..... | 3,021,794 39 | 133,294 81 | 3,155,089 20 |
| Grand total..... | 26,021,511 72 | 1,179,862 96 | 27,201,374 68 |

REVENUE ACCOUNT—REPAIRS

| | Previous Years | 1925-26 | Total |
|-----------------------------|----------------|------------|---------------|
| | \$ cts. | \$ cts. | \$ cts. |
| Beauharnois..... | 525,691 23 | | 525,691 23 |
| Carillon and Grenville..... | 768,617 84 | 24,613 95 | 793,231 79 |
| Chambly..... | 1,374,140 94 | 62,272 89 | 1,436,413 83 |
| Cornwall..... | 1,515,960 66 | 60,572 20 | 1,576,532 86 |
| Culbute lock and dam..... | 7,036 15 | | 7,036 15 |
| Lachine..... | 3,467,788 23 | 157,534 86 | 3,625,323 09 |
| Murray..... | 139,843 62 | 6,433 67 | 146,277 29 |
| Rideau..... | 2,710,866 02 | 100,426 63 | 2,811,292 65 |
| Sault Ste. Marie..... | 618,376 10 | 31,332 12 | 649,708 22 |
| Soulanges..... | 1,163,814 91 | 96,720 76 | 1,260,535 67 |
| St. Anne's lock..... | 183,828 63 | 4,917 03 | 188,745 66 |
| St. Ours..... | 155,446 66 | 3,833 60 | 159,280 26 |
| St. Peter's..... | 48,433 35 | 1,776 29 | 50,209 64 |
| Trent..... | 1,296,629 89 | 88,474 64 | 1,385,104 53 |
| Welland..... | 5,018,769 39 | 201,017 66 | 5,219,787 05 |
| Williamsburg..... | 841,969 22 | 33,755 24 | 875,724 46 |
| Total..... | 19,837,212 84 | 873,681 54 | 20,710,894 38 |
| Canals general..... | 945,168 94 | 60,601 17 | 1,005,770 11 |
| Grand total..... | 20,782,381 78 | 934,282 71 | 21,716,664 49 |

TOTAL EXPENDITURE by Canals to March 31, 1926

| Canals | Capital | Income | Revenue | | Total |
|------------------------------|----------------|---------------|---------------|---------------|----------------|
| | | | Staff | Repairs | |
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| Baie Verte..... | | 44,387 53 | | | 44,387 53 |
| Beauharnois..... | 1,636,029 29 | 265,810 84 | 649,574 89 | 525,691 23 | 3,077,106 25 |
| Carillon and Grenville..... | 4,191,756 51 | 461,519 72 | 1,075,467 52 | 793,231 79 | 6,521,975 54 |
| Chambly..... | 780,996 52 | 926,345 35 | 1,370,347 26 | 1,436,413 83 | 4,514,102 96 |
| Cornwall..... | 7,245,804 21 | 637,119 09 | 2,446,908 64 | 1,576,532 86 | 11,906,364 80 |
| Culbute lock and dam..... | 382,391 46 | 60,923 37 | 11,507 48 | 7,036 15 | 461,858 46 |
| Lachine..... | 14,132,684 80 | 1,932,185 38 | 3,837,907 25 | 3,625,323 09 | 23,528,100 52 |
| Lake St. Francis..... | 75,906 71 | 27,028 08 | | | 102,934 79 |
| Lake St. Louis..... | 298,176 11 | | | | 298,176 11 |
| Murray..... | 1,248,946 71 | 101,457 76 | 206,123 08 | 146,277 29 | 1,702,804 84 |
| Rideau..... | 4,214,263 99 | 714,865 55 | 2,384,714 25 | 2,811,292 65 | 10,125,136 44 |
| Sault Ste. Marie..... | 4,935,809 42 | 320,974 77 | 737,094 41 | 649,708 22 | 6,643,586 82 |
| Soulanges..... | 7,904,044 53 | 507,694 93 | 935,851 68 | 1,260,535 67 | 10,608,126 81 |
| St. Anne's lock..... | 1,320,215 63 | 126,437 51 | 167,500 71 | 188,745 66 | 1,802,899 51 |
| St. Lawrence river canals— | | | | | |
| North channel..... | 1,995,142 87 | | | | |
| River reaches..... | 483,830 20 | | | | |
| Galops channel..... | 1,039,895 65 | 220,724 91 | | | 3,739,593 63 |
| St. Lawrence ship canal..... | 134,067 76 | | | | 134,067 76 |
| St. Ours..... | 127,228 56 | 178,366 58 | 163,143 44 | 159,280 26 | 628,018 84 |
| St. Peter's..... | 648,547 14 | 826,493 05 | 166,048 82 | 50,209 64 | 1,691,298 65 |
| Tay..... | 489,599 23 | 748 65 | | | 490,347 88 |
| Trent..... | 19,337,174 58 | 2,607,599 66 | 1,506,416 61 | 1,385,104 53 | 24,836,295 38 |
| Welland..... | 29,907,288 13 | 3,167,734 87 | 7,351,149 82 | 5,219,787 05 | 45,645,959 87 |
| Welland ship..... | 62,732,557 88 | | | | 62,732,557 88 |
| Williamsburg..... | 1,334,551 80 | | | | |
| Farran's Point..... | 877,090 57 | 396,175 43 | 1,036,529 62 | 875,724 46 | 12,823,420 79 |
| Galops..... | 6,143,468 11 | | | | |
| Rapide Plat..... | 2,159,880 80 | | | | |
| Total..... | 175,777,349 17 | 13,524,593 03 | 24,046,285 48 | 20,710,894 38 | 234,059,122 06 |
| Canals general..... | 34,966,69 | 992,443 19 | 3,155,089 20 | 1,005,770 11 | 5,188,269 19 |
| Grand total..... | 175,812,315 86 | 14,517,036 22 | 27,201,374 68 | 21,716,664 49 | 239,247,391 25 |

YEARLY EXPENDITURE on Canals and Revenue Received to March 31, 1926

| | Year ending | Capital | | Income | Revenue | | Revenue received | | |
|---|-------------|-------------|------|------------|---------|------------|------------------|------------|------|
| | | | | | Staff | Repairs | | | |
| | | \$ | cts. | \$ | | | cts. | \$ | cts. |
| Government expenditure prior to Confederation, including Imperial Government expenditure..... | | 20,593,866 | 13 | 98,378 | 46 | | | | |
| Government expenditure (1868 to 1879 included)..... | | 17,004,842 | 55 | 515,196 | 21 | 1,830,398 | 92 | 1,832,998 | 61 |
| Govt. expenditure..... | 1880 | 2,123,366 | 34 | | | 195,039 | 33 | 147,167 | 52 |
| " | 1881 | 2,075,891 | 65 | 7,246 | 69 | 197,573 | 62 | 154,653 | 63 |
| " | 1882 | 1,593,174 | 09 | 55,025 | 03 | 224,572 | 61 | 187,399 | 02 |
| " | 1883 | 1,763,001 | 97 | 62,503 | 14 | 269,415 | 01 | 178,617 | 86 |
| " | 1884 | 1,577,295 | 42 | 60,993 | 99 | 280,657 | 29 | 192,219 | 38 |
| " | 1885 | 1,504,621 | 47 | 58,298 | 29 | 280,226 | 20 | 201,708 | 47 |
| " | 1886 | 1,833,324 | 80 | 31,984 | 02 | 282,323 | 63 | 198,251 | 97 |
| " | 1887 | 1,783,698 | 16 | 65,983 | 06 | 285,172 | 62 | 198,888 | 84 |
| " | 1888 | 1,033,118 | 34 | 120,561 | 59 | 292,458 | 76 | 201,928 | 93 |
| " | 1889 | 972,918 | 43 | 162,015 | 49 | 301,040 | 23 | 240,261 | 36 |
| " | 1890 | 1,026,364 | 24 | 146,853 | 54 | 290,516 | 63 | 176,089 | 00 |
| " | 1891 | 1,318,092 | 15 | 165,843 | 87 | 294,562 | 12 | 204,768 | 45 |
| " | 1892 | 1,437,149 | 30 | 194,129 | 61 | 293,115 | 58 | 231,089 | 54 |
| " | 1893 | 2,069,573 | 30 | 196,185 | 84 | 291,048 | 97 | 204,759 | 39 |
| " | 1894 | 3,027,164 | 19 | 110,512 | 07 | 294,446 | 34 | 179,630 | 13 |
| " | 1895 | 2,452,273 | 65 | 216,057 | 58 | 281,477 | 04 | 164,033 | 71 |
| " | 1896 | 2,258,778 | 97 | 85,820 | 49 | 292,121 | 05 | 209,321 | 60 |
| " | 1897 | 2,348,636 | 91 | 101,205 | 74 | 287,970 | 36 | 178,385 | 47 |
| " | 1898 | 3,207,249 | 79 | 82,400 | 55 | 280,872 | 44 | 203,478 | 86 |
| " | 1899 | 3,899,877 | 31 | 82,205 | 60 | 280,628 | 57 | 202,312 | 36 |
| " | 1900 | 2,639,564 | 93 | 120,653 | 93 | 292,609 | 24 | 227,626 | 97 |
| " | 1901 | 2,360,569 | 89 | 135,500 | 57 | 314,095 | 04 | 262,876 | 07 |
| " | 1902 | 2,114,689 | 88 | 213,044 | 91 | 317,838 | 61 | 263,768 | 27 |
| " | 1903 | 1,823,273 | 61 | 275,103 | 58 | 390,281 | 82 | 294,113 | 92 |
| " | 1904 | 1,880,787 | 20 | 298,678 | 23 | 381,016 | 82 | 350,278 | 54 |
| " | 1905 | 2,071,593 | 72 | 352,855 | 43 | 431,499 | 60 | 401,742 | 79 |
| " | 1906 | 1,552,121 | 21 | 310,716 | 70 | 447,962 | 92 | 375,889 | 60 |
| " | 1907 | 887,838 | 61 | 254,423 | 18 | 329,629 | 63 | 287,231 | 03 |
| " | 1908 | 1,708,156 | 37 | 483,250 | 11 | 473,638 | 95 | 411,660 | 53 |
| " | 1909 | 1,868,834 | 45 | 609,304 | 73 | 475,515 | 04 | 433,958 | 10 |
| " | 1910 | 1,650,706 | 64 | 459,835 | 62 | 515,585 | 16 | 491,793 | 02 |
| " | 1911 | 2,349,474 | 49 | 385,534 | 55 | 511,305 | 94 | 471,530 | 32 |
| " | 1912 | 2,554,938 | 91 | 384,860 | 73 | 585,899 | 54 | 555,709 | 95 |
| " | 1913 | 2,255,448 | 21 | 292,960 | 26 | 605,248 | 57 | 535,135 | 66 |
| " | 1914 | 2,824,536 | 79 | 351,397 | 24 | 642,844 | 68 | 574,038 | 68 |
| " | 1915 | 5,490,796 | 03 | 405,806 | 32 | 675,770 | 67 | 562,599 | 27 |
| " | 1916 | 6,142,148 | 96 | 348,174 | 41 | 697,532 | 44 | 529,565 | 23 |
| " | 1917 | 4,304,589 | 09 | 372,102 | 96 | 700,022 | 11 | 486,167 | 67 |
| " | 1918 | 1,781,957 | 07 | 90,255 | 66 | 743,857 | 09 | 540,331 | 49 |
| " | 1919 | 2,211,935 | 48 | 137,604 | 37 | 733,090 | 71 | 698,878 | 14 |
| " | 1920 | 4,579,565 | 22 | 743,877 | 26 | 745,986 | 58 | 713,334 | 83 |
| " | 1921 | 5,449,961 | 68 | 1,104,239 | 51 | 815,979 | 22 | 920,992 | 94 |
| " | 1922 | 4,482,638 | 65 | 744,990 | 40 | 983,042 | 31 | 1,105,053 | 90 |
| " | 1923 | 4,995,184 | 27 | 548,757 | 36 | 924,216 | 63 | 859,839 | 45 |
| " | 1924 | 6,747,395 | 04 | 457,510 | 91 | 980,094 | 21 | 942,056 | 20 |
| " | 1925 | 10,619,902 | 69 | 445,955 | 15 | 959,516 | 48 | 853,076 | 17 |
| " | 1926 | 12,024,460 | 92 | 487,798 | 09 | 1,046,568 | 15 | 873,681 | 54 |
| Total*..... | | 175,777,349 | 17 | 13,524,593 | 03 | 24,046,285 | 48 | 20,710,894 | 38 |
| | | | | | | | | 22,568,997 | 77 |

* This does not include expenditure which has been charged to Miscellaneous Canals Expenditure, but only the amount expended on specific canals.

† Canal tolls abolished this year.

STATEMENT of Canals Revenue for Year ending March 31, 1926

| Divisions | Dues | | Rents | | Total | |
|--|---------|------|---------|------|---------|------|
| | \$ | cts. | \$ | cts. | \$ | cts. |
| <i>Welland Canal—</i> | | | | | | |
| Port Dalhousie..... | 303 | 81 | 110,849 | 30 | 111,153 | 11 |
| Port Colborne..... | 1,514 | 28 | 15,176 | 68 | 16,690 | 96 |
| Port Colborne elevator..... | 399,784 | 54 | | | 399,784 | 54 |
| Total..... | 401,602 | 63 | 126,025 | 98 | 527,628 | 61 |
| <i>Welland Ship Canal—</i> | | | | | | |
| Port Dalhousie..... | | | 4,609 | 20 | 4,609 | 20 |
| Port Colborne..... | | | 2,241 | 25 | 2,241 | 25 |
| Total..... | | | 6,850 | 45 | 6,850 | 45 |
| <i>St. Lawrence Canals—</i> | | | | | | |
| Coteau Landing, Beauharnois canal..... | | | 15,075 | 31 | 15,075 | 31 |
| Coteau Landing, Soulanges canal..... | 75 | 00 | 3,875 | 11 | 3,950 | 11 |
| Cornwall, Cornwall canal..... | 1,217 | 98 | 25,178 | 50 | 26,396 | 48 |
| Cardinal, Williamsburg canal..... | 15 | 00 | 1,796 | 50 | 1,811 | 50 |
| Lachine, Lachine canal..... | 7,044 | 63 | 211,132 | 45 | 218,177 | 08 |
| Montreal, Lachine canal..... | 21,921 | 05 | | | 21,921 | 05 |
| Total..... | 30,273 | 66 | 257,057 | 87 | 287,331 | 53 |
| <i>Chambly Canal—</i> | | | | | | |
| Chambly..... | 18 | 90 | 779 | 78 | 798 | 68 |
| St. Johns..... | | | 150 | 00 | 150 | 00 |
| St. Ours..... | | | 55 | 00 | 55 | 00 |
| Total..... | 18 | 90 | 984 | 78 | 1,003 | 68 |
| <i>Ottawa River Canals—</i> | | | | | | |
| Carillon and Grenville canal..... | 8 | 00 | 963 | 00 | 971 | 00 |
| Chats Falls canal..... | | | 1 | 00 | 1 | 00 |
| St. Anne's lock..... | 114 | 08 | 718 | 67 | 832 | 75 |
| Total..... | 122 | 08 | 1,682 | 67 | 1,804 | 75 |
| <i>Rideau Canal—</i> | | | | | | |
| Ottawa..... | 390 | 00 | 10,250 | 40 | 10,640 | 40 |
| Kingston Mills..... | | | 902 | 41 | 902 | 41 |
| Smiths Falls..... | 35 | 00 | 291 | 50 | 326 | 50 |
| Total..... | 425 | 00 | 11,444 | 31 | 11,869 | 31 |
| <i>St. Peter's canal.....</i> | | | 20 | 00 | 20 | 00 |
| <i>Murray canal.....</i> | | | 254 | 00 | 254 | 00 |
| <i>Trent canal.....</i> | 190 | 50 | 95,317 | 22 | 95,507 | 72 |
| <i>Sault Ste. Marie canal.....</i> | | | 91 | 00 | 91 | 00 |
| <i>Miscellaneous.....</i> | | | 59 | 00 | 59 | 00 |
| Grand total..... | 432,632 | 77 | 499,787 | 28 | 932,420 | 05 |

STATEMENT of Hydraulic and other Rents Showing Rent Accrued, Paid and Balances Due March 31, 1926

| Balance due April 1, 1925 | Hydraulic and other Rents accrued | Lock House Rents | Totals | Divisions | Abatement for Refunds | Deposited to credit of Receiver General | | Balance due March 31, 1926 | Totals |
|---------------------------|-----------------------------------|------------------|------------|-----------------------------------|-----------------------|---|-----------------|----------------------------|------------|
| | | | | | | Lock House Rents | Hydraulic Rents | | |
| \$ cts. | \$ cts. | \$ cts. | \$ cts. | | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| *14,669 94 | 122,754 71 | 1,951 00 | 139,375 65 | Welland Canal..... | 1,453 00 | 1,972 00 | 124,053 98 | 11,896 67 | 139,375 65 |
| * 471 33 | 1,101 40 | 5,942 75 | 7,515 48 | Welland Ship Canal..... | | 5,883 75 | 966 70 | 7,515 48 | 7,515 48 |
| 23,596 56 | 187,397 57 | 236 00 | 164,257 01 | Lachine Canal..... | 6,190 14 | 236 00 | 210,876 45 | 53,065 58 | 164,257 01 |
| | 15,075 31 | | 15,075 31 | Beauharnois Canal..... | | | 15,075 31 | | 15,075 31 |
| 25 00 | 3,539 11 | 336 00 | 3,900 11 | Soulanges Canal..... | | 336 00 | 3,539 11 | 25 00 | 3,900 11 |
| 4 00 | 3,303 86 | 682 00 | 953 00 | Chambly Canal..... | 6 08 | 682 00 | 3,027 78 | 1 00 | 953 00 |
| 3 00 | 748 00 | 202 00 | 953 00 | Carillon and Grenville Canal..... | | 202 00 | 761 00 | 10 00 | 953 00 |
| 135 00 | 25,043 50 | | 25,178 50 | Cornwall Canal..... | | | 25,178 50 | | 25,178 50 |
| | 14 00 | 240 00 | 254 00 | Murray Canal..... | | 240 00 | 14 00 | | 254 00 |
| | 683 67 | 60 00 | 743 67 | St. Anne's Lock..... | | 60 00 | 683 67 | | 743 67 |
| | 2,431 50 | 216 00 | 5,938 50 | Williamsburg Canal..... | 851 00 | 216 00 | 1,580 50 | 3,291 00 | 5,938 50 |
| | 9,833 66 | 2,221 00 | 22,202 66 | Rideau Canal..... | 482 00 | 2,221 00 | 9,223 31 | 10,276 35 | 22,202 66 |
| | 93,015 13 | 2,274 33 | 95,318 81 | Trent Canal..... | 1 00 | 2,274 33 | 93,042 89 | 95,318 81 | 95,318 81 |
| | 91 00 | | 91 00 | Sault Ste. Marie Canal..... | | | 91 00 | | 91 00 |
| | 25 00 | | 25 00 | St. Peters Canal..... | | | 20 00 | 5 00 | 25 00 |
| | 1 00 | | 1 00 | Chats Falls Canal..... | | | 1 00 | | 1 00 |
| | 74 00 | | 74 00 | Miscellaneous..... | | | 59 00 | 15 00 | 74 00 |
| 5,380 06 | 462,132 42 | 14,381 08 | 481,893 56 | | 8,983 22 | 14,343 08 | 485,444 20 | 26,376 94 | 481,893 56 |

*House rent account transferred from Welland to Welland Ship Canal.

WELLAND SHIP CANAL—Amounts Expended on Construction to March 31, 1926

| | Year ending | Capital |
|-----------------------------|---------------|---------------|
| Government expenditure..... | 1914 | \$ 994,257 60 |
| “ “ | 1915 | 4,074,200 69 |
| “ “ | 1916 | 4,892,105 15 |
| “ “ | 1917 | 3,513,769 82 |
| “ “ | 1918 | 1,235,046 59 |
| “ “ | 1919 | 1,823,875 96 |
| “ “ | 1920 | 3,499,963 35 |
| “ “ | 1921 | 5,070,297 57 |
| “ “ | 1922 | 4,279,815 61 |
| “ “ | 1923 | 4,776,393 84 |
| “ “ | 1924 | 6,465,512 55 |
| “ “ | 1925 | 9,909,636 95 |
| “ “ | 12,015,618 24 | |
| Less sale of materials..... | 55,153 13 | * 1926 |
| Total..... | | 62,495,340 79 |

Expenditure as above.....\$62,495,340 79

To which add the preliminary expenditure for surveys, borings, etc., charged to Welland canal capital as follows:—

| | |
|--------------|--------------|
| 1905-06..... | \$ 13,231 97 |
| 1906-07..... | 10,825 27 |
| 1907-08..... | 8,300 34 |
| 1908-09..... | 19,993 37 |
| 1909-10..... | 9,979 91 |
| 1910-11..... | 21,229 35 |
| 1911-12..... | 23,138 60 |
| 1912-13..... | 112,890 92 |
| 1915-16..... | 17,627 36 |
| | 237,217 09 |

Total cost of Welland Ship Canal to March 31, 1926.....\$62,732,557 88

HUDSON BAY RAILWAY—Expenditure to March 31, 1926

| Year | Capital | | Deficits during Operation | | Total Cost |
|-----------|------------------------------|------------------------------|--|--------------|---------------|
| | Schedule "F" Public Accounts | Schedule "K" Public Accounts | Amounts chargeable to appropriations under collection of Revenue | Schedule "K" | |
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| 1909..... | 92,427 83 | | | | 92,427 83 |
| 1910..... | 53,042 63 | | | | 53,042 63 |
| 1911..... | 184,149 81 | | | | 184,149 81 |
| 1912..... | 159,632 00 | | | | 159,632 00 |
| 1913..... | 1,009,024 52 | | | | 1,009,024 52 |
| 1914..... | 3,071,631 22 | | | | 3,071,631 22 |
| 1915..... | 3,256,074 39 | | | | 3,256,074 39 |
| 1916..... | 2,981,425 47 | | | | 2,981,425 47 |
| 1917..... | 1,792,190 39 | | | | 1,792,190 39 |
| 1918..... | 1,288,789 61 | | | | 1,288,789 61 |
| 1919..... | 641,318 69 | | | | 641,318 69 |
| 1920..... | 247,153 67 | | | | 247,153 67 |
| 1921..... | | | * 22,484 42 | | 22,484 42 |
| 1922..... | 61,563 43 | | * 49,397 98 | | 110,961 41 |
| 1923..... | 13,824 94 | | * 26,293 27 | | 40,118 21 |
| 1924..... | 183,250 35 | 27,104 38 | | 111,924 37 | 322,279 10 |
| 1925..... | 53,848 38 | 296,439 06 | | 51,567 80 | 294,158 48 |
| 1926..... | | 133,983 32 | | 39,351 03 | 173,334 35 |
| | 14,487,343 23 | 457,526 76 | 98,175 67 | 202,843 20 | 15,245,888 86 |

NOTE: Above items under "Schedule K" in Public Accounts form part of cash loans to Canadian National Railways.

* These items form part of Canadian Government Railways deficits shown elsewhere under heading of "Government expenditure relative to Railways."

PORT NELSON TERMINALS—Expenditure to March 31, 1926

| | Capital | Amounts chargeable to Appropriations under Collection of Revenue |
|-----------|--------------|--|
| | \$ cts. | \$ cts. |
| 1909..... | | |
| 1910..... | | |
| 1911..... | | |
| 1912..... | | |
| 1913..... | 90,038 63 | |
| 1914..... | 1,427,086 03 | |
| 1915..... | 1,517,669 60 | |
| 1916..... | 1,905,706 30 | |
| 1917..... | 812,089 55 | |
| 1918..... | 590,909 39 | |
| 1919..... | 78,760 89 | |
| 1920..... | 11,545 19 | |
| 1921..... | 121,063 71 | |
| 1922..... | 34,769 87 | |
| 1923..... | 27,802 56 | |
| 1924..... | 24,621 93 | |
| 1925..... | 2,184 04 | |
| 1926..... | 2,484 07 | 20,587 31 |
| | 6,242,114 42 | 20,587 31 |

QUEBEC BRIDGE—Amounts expended on Construction

| | Year | Capital | Income |
|--|------|---------------|------------|
| | | \$ cts. | \$ cts. |
| Government expenditure..... | 1909 | | 422,867 12 |
| “ “..... | 1910 | | 111,788 02 |
| “ “..... | 1911 | 227,563 40 | |
| “ “..... | 1912 | 603,293 07 | |
| “ “..... | 1913 | 1,512,825 96 | |
| “ “..... | 1914 | 2,604,105 61 | |
| “ “..... | 1915 | 2,816,305 10 | |
| “ “..... | 1916 | 2,746,813 70 | |
| “ “..... | 1917 | 2,733,677 00 | |
| “ “..... | 1918 | 931,278 01 | |
| “ “..... | 1919 | 656,761 79 | |
| “ “..... | 1920 | 830 65 | |
| “ “..... | 1921 | | 24,555 50 |
| “ “..... | 1923 | 344 70 | |
| | | 14,831,398 29 | 559,210 64 |
| Less amount received from Phoenix Bridge Co..... | | | 100,000 00 |
| | | 14,831,398 29 | 459,210 64 |

Capital expenditure as above.....\$14,831,398 29

In this expenditure a total of \$91,188.10 has been credited, being received for sale of scrap and used material from the collapsed bridge.

Add amounts paid by authorities other than Appropriation Acts—

Amount guaranteed by Act of 1903, Chapter 54.....\$ 6,424,781 00

Amount paid to the province of Quebec.....250,000 00

Amount paid to the city of Quebec.....300,000 00

Amount paid to Emile Tanguay, as per Supreme Court award.....485 20

\$ 6,975,266 20

\$21,806,664 49

Less amount received from Phoenix Bridge Co.....100,000 00

\$21,706,664 49

To which add the expenditure under income 1909, 1910 and 1921.....559,210 64

Add also amount paid for subsidies during 1901, 1902 and 1903.....374,353 33

933,563 97

Total expenditure to March 31, 1926.....*\$22,640,228 46

*Agrees with the Canadian National Railways Balance Sheet for 1926.

INCOME EXPENDITURE Relative to Railways to March 31, 1926

| Railways | Previous years | 1925-26 | Total |
|----------------------------------|----------------|------------|--------------|
| | \$ cts. | \$ cts. | \$ cts. |
| Annapolis and Digby Railway..... | 8,381 82 | | 8,381 82 |
| Intercolonial Railway..... | 280,000 00 | | 280,000 00 |
| Miscellaneous expenditure..... | 8,084,545 55 | 408,409 36 | 8,492,954 91 |
| Total..... | 8,372,927 37 | 408,409 36 | 8,781,336 73 |
| Quebec Bridge..... | 459,210 64 | | 459,210 64 |
| Grand total..... | 8,832,138 01 | 408,409 36 | 9,240,547 37 |

EMPLOYEES' COMPENSATION ACT—CHAPTER 15, 1918

STATEMENT OF EXPENDITURE

To MARCH 31, 1925

| Board | Dominion expenditure including amounts advanced | Disbursements under the Act | | | | Balance on deposit |
|---|---|------------------------------|------------------------------------|-----------|--------------|--------------------|
| | | Compensation, pensions, etc. | Proportion administrative expenses | Interest | Total | |
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| Nova Scotia..... | 143,077 32 | 116,671 63 | 21,168 78 | | 137,840 41 | 5,236 91 |
| New Brunswick..... | 372,174 41 | 320,276 10 | 40,251 47 | | 360,527 57 | 11,646 84 |
| Ontario..... | 317,414 23 | 299,242 59 | 7,971 24 | | 307,213 83 | 10,200 40 |
| Manitoba..... | 191,502 77 | 160,568 88 | 26,609 80 | | 186,681 18 | 4,821 59 |
| Alberta..... | 37,098 18 | 24,440 73 | 3,882 12 | 5,196 39 | 23,126 46 | 13,971 72 |
| British Columbia..... | 55,000 00 | 52,576 39 | 3,581 87 | 4,877 62 | 51,280 64 | 3,719 36 |
| Province of Quebec and miscellaneous..... | 168,821 64 | 168,821 64 | | | 168,821 64 | |
| Interest deposited to credit of Casual Revenue..... | 10,116 05 | | | 10,116 05 | 10,116 05 | |
| Totals to March 31, 1925.... | 1,295,204 60 | 1,142,597 96 | 103,465 28 | 455 46 | 1,245,607 78 | 49,596 82 |

YEAR 1925-1926

| Board | Dominion expenditure including amounts advanced | Disbursements under the Act | | | | Balance on deposit |
|---|---|------------------------------|------------------------------------|----------|------------|--------------------|
| | | Compensation, pensions, etc. | Proportion administrative expenses | Interest | Total | |
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| Nova Scotia..... | 38,480 23 | 31,566 96 | 4,438 72 | | 36,005 68 | 2,474 55 |
| New Brunswick..... | 66,828 81 | 61,236 37 | 5,691 92 | | 66,928 29 | 99 48 |
| Ontario..... | 90,897 28 | 79,932 65 | 4,234 18 | | 84,166 83 | 6,730 45 |
| Manitoba..... | 68,784 34 | 57,003 91 | 8,530 28 | | 65,534 19 | 3,250 15 |
| Alberta..... | 3,054 74 | 9,789 12 | 1,039 42 | 766 83 | 10,061 71 | 7,006 97 |
| British Columbia..... | 24,803 01 | 16,091 48 | 403 30 | 633 02 | 15,861 76 | 8,941 25 |
| Province of Quebec and miscellaneous..... | 66,759 84 | 66,759 84 | | | 66,759 84 | |
| Interest deposited to credit of Casual Revenue..... | 455 46 | | | 455 46 | 455 46 | |
| Totals, year 1925-1926..... | 360,063 71 | 322,380 33 | 24,337 82 | 944 39 | 345,773 76 | 14,289 95 |

STATEMENT OF EXPENDITURE—*Concluded*

TO MARCH 31, 1926

| Board | Dominion expenditure including amounts advanced | Disbursements under the Act | | | | Balance on deposit |
|---|---|-----------------------------|------------------------------------|-----------|--------------|--------------------|
| | | Compensation pensions, etc. | Proportion administrative expenses | Interest | Total | |
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| Nova Scotia..... | 181,557 55 | 148,238 59 | 25,607 50 | | 173,846 09 | 7,711 46 |
| New Brunswick..... | 439,003 22 | 381,512 47 | 45,943 39 | | 427,455 86 | 11,547 36 |
| Ontario..... | 408,311 51 | 379,175 24 | 12,205 42 | | 391,380 66 | 16,930 85 |
| Manitoba..... | 260,287 11 | 217,572 79 | 35,140 08 | | 252,215 37 | 8,071 74 |
| Alberta..... | 40,152 92 | 34,229 85 | 4,921 54 | 497 50 | 33,188 17 | 6,964 75 |
| British Columbia..... | 79,803 01 | 68,667 87 | 3,985 17 | 5,963 22 | 67,142 40 | 12,660 61 |
| Province of Quebec and miscellaneous..... | 235,581 48 | 235,581 48 | | 5,510 64 | 235,581 48 | |
| Interest deposited to credit of Casual Revenue..... | 10,571 51 | | | 10,571 51 | 10,571 51 | |
| Totals to March 31, 1926..... | 1,655,268 31 | 1,464,978 29 | 127,803 10 | 1,899 85 | 1,591,381 54 | 63,886 77 |

EMPLOYEES COMPENSATION ACT—CHAPTER 15, 1918—Number of claims on which payments were made, and amount disbursed in compensation, Medical Aid and Pensions, Fiscal Year 1925-1926.

NOVA SCOTIA BOARD:

| Department | Number of Claims | | | | Disbursements |
|--|------------------------------|------------------|---------|-------|---------------|
| | Compensation and Medical Aid | Medical Aid only | Pension | Total | |
| | | | | | \$ cts. |
| Marine and Fisheries..... | 3 | | | 3 | 839 28 |
| National Defence..... | 3 | | 2 | 5 | 1,225 10 |
| Public Works..... | 18 | 3 | | 21 | 1,885 09 |
| Railways and Canals, Canadian Government Railways..... | 196 | 6 | 35 | 237 | 27,617 49 |
| Totals..... | 220 | 9 | 37 | 266 | 31,566 96 |

NEW BRUNSWICK BOARD:

| | | | | | |
|---|-----|----|----|-----|-----------|
| Interior..... | 1 | | | 1 | 70 66 |
| Marine and Fisheries..... | 8 | 5 | | 13 | 1,120 90 |
| Post Office..... | | | 2 | 2 | 900 00 |
| Public Works..... | 6 | 8 | 1 | 15 | 866 50 |
| Railways and Canals Canadian Government Railways..... | 578 | 42 | 62 | 682 | 58,278 31 |
| Totals..... | 593 | 55 | 65 | 713 | 61,236 37 |

ONTARIO BOARD:

| | | | | | |
|---|-----|----|----|-----|-----------|
| Agriculture..... | | | 1 | 1 | 650 39 |
| Customs Excise..... | | | 1 | 1 | 698 50 |
| Interior..... | 4 | 1 | | 6 | 2,501 92 |
| Marine and Fisheries..... | 5 | 3 | 9 | 17 | 8,639 16 |
| Mines..... | 1 | | | 1 | 101 67 |
| National Defence..... | 9 | | 5 | 14 | 4,838 16 |
| Public Works..... | 23 | 6 | 10 | 39 | 6,754 15 |
| Railways and Canals Canadian Government Railways..... | 127 | 16 | 27 | 170 | 35,063 18 |
| Canals..... | 49 | 9 | 25 | 83 | 16,802 08 |
| Soldier's Civil Re-establishment..... | 7 | 1 | 8 | 16 | 2,620 50 |
| Soldier's Settlement Board..... | 2 | | | 2 | 470 14 |
| Trade and Commerce..... | 6 | 1 | | 7 | 792 80 |
| Totals..... | 233 | 37 | 87 | 357 | 79,932 65 |

MANITOBA BOARD:

| Department | Number of Claims | | | | Disbursements |
|---|------------------------------|------------------|---------|-------|---------------|
| | Compensation and Medical Aid | Medical Aid only | Pension | Total | |
| Interior..... | 2 | | 1 | 3 | \$ 574 12 cts |
| Marine and Fisheries..... | | | 1 | 1 | 240 00 |
| Public Works..... | 7 | 1 | 3 | 11 | 2,044 98 |
| Railways and Canals Canadian Government Railways..... | 283 | 355 | 14 | 652 | 54,144 81 |
| Totals..... | 292 | 356 | 19 | 667 | 57,003 91 |

ALBERTA BOARD:

| | | | | | |
|-------------------------|----|----|---|----|----------|
| Agriculture..... | | 1 | 1 | 2 | 570 00 |
| Indian Affairs..... | 1 | | 1 | 2 | 958 60 |
| Interior..... | 22 | 20 | 6 | 48 | 6,905 41 |
| Mines..... | 1 | | 1 | 2 | 604 65 |
| National Defence..... | 1 | | | 1 | 65 21 |
| Post Office..... | 1 | | | 1 | 319 04 |
| Trade and Commerce..... | 3 | 1 | | 4 | 366 21 |
| Totals..... | 29 | 22 | 9 | 60 | 9,789 12 |

BRITISH COLUMBIA BOARD:

| | | | | | |
|---------------------------|----|----|----|-----|-----------|
| Agriculture..... | 3 | 1 | 1 | 5 | 793 68 |
| Customs and Excise..... | | 4 | | 4 | 51 70 |
| Indian Affairs..... | 1 | | | 1 | 123 86 |
| Interior..... | 22 | 11 | 2 | 35 | 4,343 78 |
| Justice..... | | | 1 | 1 | 908 34 |
| Marine and Fisheries..... | 14 | 10 | 5 | 29 | 6,469 56 |
| Mines..... | 1 | 1 | | 2 | 508 99 |
| National Defence..... | 1 | 9 | | 10 | 94 06 |
| Post Office..... | | 7 | | 7 | 51 90 |
| Public Works..... | 16 | 19 | 2 | 37 | 2,745 61 |
| Totals..... | 58 | 62 | 11 | 131 | 16,091 48 |

PROVINCE OF QUEBEC AND MISCELLANEOUS

| | | | | | |
|---|-----|----|--|-----|-----------|
| Health..... | 1 | | | 1 | 3,060 30 |
| Marine and Fisheries..... | 2 | | | 2 | 3,403 50 |
| Railways and Canals Canadian Government Railways..... | 228 | 96 | | 324 | 60,275 01 |
| Canals..... | 2 | | | 2 | 21 03 |
| Totals..... | 233 | 96 | | 329 | 66,759 84 |

SUMMARY

| | | | | | |
|---|-------|-----|-----|-------|------------|
| Agriculture..... | 3 | 2 | 3 | 8 | 2,014 07 |
| Customs and Excise..... | | 4 | 1 | 5 | 750 20 |
| Health..... | 1 | | | 1 | 3,060 30 |
| Indian Affairs..... | 2 | | 1 | 3 | 1,082 46 |
| Interior..... | 51 | 32 | 10 | 93 | 14,395 89 |
| Justice..... | | | 1 | 1 | 908 34 |
| Marine and Fisheries..... | 32 | 18 | 15 | 65 | 20,712 40 |
| Mines..... | 3 | 1 | 1 | 5 | 1,215 31 |
| National Defence..... | 14 | 9 | 7 | 30 | 6,222 53 |
| Post Office..... | 1 | 7 | 2 | 10 | 1,270 94 |
| Public Works..... | 70 | 37 | 16 | 123 | 14,296 33 |
| Railways and Canals Canadian Government Railways..... | 1,412 | 515 | 138 | 2,065 | 235,378 80 |
| Canals..... | 51 | 9 | 25 | 85 | 16,823 11 |
| Soldier's Civil Re-establishment..... | 7 | 1 | 8 | 16 | 2,620 50 |
| Soldier's Settlement Board..... | 2 | | | 2 | 470 14 |
| Trade and Commerce..... | 9 | 2 | | 11 | 1,159 01 |
| Totals..... | 1,658 | 637 | 228 | 2,523 | 322,380 33 |

CAPITAL EXPENDITURE Relative to Railways to March 31, 1926

| | Previous years | Year ending March 31, 1926 | Total |
|--|-------------------|----------------------------------|----------------|
| | \$ cts. | \$ cts. | \$ cts. |
| <i>Canadian Government Railways—</i> | | | |
| <i>Intercolonial Railway System—</i> | | | |
| Canada Eastern Railway..... | 819,000 00 | | 819,000 00 |
| Cape Breton Railway..... | 3,860,679 14 | | 3,860,679 14 |
| Drummond County Railway..... | 1,464,000 00 | | 1,464,000 00 |
| Eastern Extension Railway..... | 1,324,042 81 | | 1,324,042 81 |
| Montreal and European Railway..... | 333,942 72 | | 333,942 72 |
| Oxford and New Glasgow Railway..... | 1,949,063 21 | | 1,949,063 21 |
| Intercolonial Railway..... | 136,861,445 90 | 39,435 63 | 136,822,010 27 |
| Total..... | 146,612,173 78 | 39,435 63 | 146,572,738 15 |
| <i>New Brunswick and Prince Edward Island Railway.</i> | | | |
| Prince Edward Island Railway..... | 861,847 83 | | 861,847 83 |
| International Railway of New Brunswick..... | 13,276,674 49 | | 13,276,674 49 |
| National Transcontinental Railway..... | 2,963,021 87 | | 2,963,021 87 |
| Moncton and Buctouche Railway..... | 169,294,876 56 | | 169,294,876 56 |
| Salisbury and Albert Railway..... | 293,067 16 | | 293,067 16 |
| St. Martin's Railway..... | 437,647 60 | | 437,647 60 |
| Elgin and Havelock Railway..... | 302,045 64 | | 302,045 64 |
| York and Carleton Railway..... | 135,029 12 | | 135,029 12 |
| Quebec and Saguenay Railway..... | 59,749 15 | | 59,749 15 |
| Caraqueet and Gulf Shore Railway..... | 7,772,911 03 | | 7,772,911 03 |
| Lotbiniere and Megantic Railway..... | 711,767 38 | | 711,767 38 |
| Cape Breton Railway (extension)..... | 360,008 39 | | 360,008 39 |
| Hudson Bay Railway..... | 107,646 73 | | 107,646 73 |
| Canadian Government Rys.—Rolling Stock..... | 14,487,343 23 | | 14,487,343 23 |
| Canadian Government Rys.—Miscellaneous..... | 35,906,042 55 | | 35,906,042 55 |
| <i>b</i> Quebec Bridge..... | 345 00 | | 345 00 |
| Miscellaneous suspense..... | 21,706,664 49 | | 21,706,664 49 |
| | 3,862 40 | | 3,862 40 |
| Total..... | 415,292,724 40 | 39,435 63 | 415,253,288 77 |
| <i>Other Railways and Miscellaneous—</i> | | | |
| Canadian Northern Railway..... | 10,000,000 00 | | 10,000,000 00 |
| Annapolis and Digby Railway..... | 660,683 09 | | 660,683 09 |
| <i>a</i> European and North American Railway..... | 88,363 18 | | 88,363 18 |
| <i>a</i> Nova Scotia Railway..... | 208,509 72 | | 208,509 72 |
| <i>c</i> Carleton Branch Railway..... | 48,410 48 | | 48,410 48 |
| Canadian Pacific Railway..... | 62,790,024 81 | 1,339 44 | 62,791,364 25 |
| Hudson Bay Railway—Port Nelson Terminals..... | 6,244,598 49 | 2,484 07 | 6,242,114 42 |
| Yukon Territory Works, Stikine-Teslin Railway..... | 283,323 55 | | 283,323 55 |
| North Railway..... | 250,000 00 | | 250,000 00 |
| Governor General's cars..... | 71,538 82 | | 71,538 82 |
| Miscellaneous expenditure..... | 18,000 00 | | 18,000 00 |
| Total..... | 495,956,176 54 | 40,580 26 | 495,915,596 28 |

a Amount paid between 1868 and 1873, inclusive, was transferred to Consolidated Fund.

b Adjusted to agree with Schedule F of the Public Accounts.

c This Railway, which cost \$88,410.48, was sold in 1893 to the City of St. John, N.B., for \$40,000.00 (Vic. Chap. 6).

GOVERNMENT EXPENDITURE RELATIVE TO RAILWAYS

RECAPITULATION of Expenditure and Revenue to March, 31, 1926

| | Capital | Revenue | | | Revenue received |
|---|----------------|---------------------------------|------------------------------|------------------------|------------------|
| | | Compassionate and miscellaneous | Improvements and betterments | Working expenses | |
| | \$ cts. | \$ cts. | \$ cts. | \$ cts. | \$ cts. |
| Expenditure prior to Confederation..... | 13,881,460 65 | | | | |
| Since Confederation— | | | | | |
| 1868 to 1890 inclusive..... | 105,592,016 89 | 43,639 97 | | 45,661,435 22 | 39,107,792 60 |
| 1890 to 1891..... | 1,184,317 34 | | | 3,949,263 73 | 3,181,888 56 |
| 1891 to 1892..... | 417,425 73 | | | 3,748,597 77 | 3,136,393 51 |
| 1892 to 1893..... | 712,917 44 | | | 3,288,629 62 | 3,262,505 62 |
| 1893 to 1894..... | 535,749 01 | | | 3,226,208 13 | 3,179,019 57 |
| 1894 to 1895..... | 376,814 83 | | | 3,197,846 17 | 3,129,450 37 |
| 1895 to 1896..... | 324,774 72 | | | 3,254,442 64 | 3,140,678 47 |
| 1896 to 1897..... | 204,624 31 | | | 3,195,959 58 | 3,060,074 38 |
| 1897 to 1898..... | 270,990 85 | 1,400 00 | | 3,507,248 88 | 3,313,847 10 |
| 1898 to 1899..... | 1,112,348 47 | | | 3,696,612 31 | 3,940,570 11 |
| 1899 to 1900..... | 3,309,130 42 | | | 4,665,228 06 | 4,774,161 87 |
| 1900 to 1901..... | 3,922,989 37 | | | 5,739,051 54 | 5,213,381 24 |
| 1901 to 1902..... | 5,386,611 24 | | | 5,861,099 54 | 5,918,990 43 |
| 1902 to 1903..... | 3,083,680 86 | | | 6,474,134 20 | 6,584,598 77 |
| 1903 to 1904..... | 2,619,059 86 | | | 7,599,958 57 | 6,627,255 51 |
| 1904 to 1905..... | 6,125,481 79 | | | 8,906,154 35 | 7,050,892 11 |
| 1905 to 1906..... | 6,102,565 74 | | | 7,893,653 49 | 7,950,552 97 |
| 1906 to 1907..... | 7,174,370 17 | | | 6,328,745 65 | 6,509,186 49 |
| 1907 to 1908..... | 23,684,005 25 | | | 9,595,295 43 | 9,534,569 04 |
| 1908 to 1909..... | 29,414,227 34 | | | 9,764,586 51 | 8,894,420 42 |
| 1909 to 1910..... | 21,505,975 91 | | | 9,095,903 96 | 9,647,963 71 |
| 1910 to 1911..... | 24,532,466 18 | 1,000 00 | | 10,037,878 77 | 10,249,394 38 |
| 1911 to 1912..... | 23,108,805 52 | 3,950 00 | | 11,074,852 80 | 11,034,165 83 |
| 1912 to 1913..... | 17,375,968 10 | 4,500 00 | | 12,499,925 65 | 12,442,203 46 |
| 1913 to 1914..... | 21,628,095 15 | 11,300 00 | | 13,559,225 45 | 13,394,317 37 |
| 1914 to 1915..... | 22,115,663 92 | 23,000 00 | | 12,474,453 85 | 12,149,357 32 |
| 1915 to 1916..... | 21,153,255 19 | 3,400 00 | 1,515,895 57 | 17,891,484 65 | 18,427,908 65 |
| 1916 to 1917..... | 12,003,649 70 | 4,000 00 | 1,070,334 64 | 24,725,571 90 | 23,539,758 61 |
| 1917 to 1918..... | 34,699,416 96 | 15,100 00 | | 33,400,460 45 | 27,240,956 87 |
| 1918 to 1919..... | 40,193,180 64 | 17,000 00 | | 43,889,626 07 | 38,013,725 69 |
| 1919 to 1920..... | 11,593,148 00 | 8,500 00 | | 48,194,709 86 | 41,402,061 36 |
| 1920 to 1921..... | 5,096,534 94 | 2,000 00 | | 43,770,971 10 | 36,814,349 70 |
| *1921 to 1922..... | 4,553,638 03 | | | 6,326,800 47 | |
| 1922 to 1923..... | 1,052,292 72 | | | 5,695,669 05 | |
| 1923 to 1924..... | 315,943 52 | | | | |
| 1924 to 1925..... | 37,499 27 | | | | |
| 1925 to 1926..... | 40,580 26 | | | ^a 20,587 31 | |
| | 474,230,931 79 | 138,789 97 | 2,586,230 21 | 442,212,272 73 | 391,866,392 09 |

| | |
|---|----------------|
| Total amount of Capital Expenditure..... | \$ cts. |
| Cost of Quebec bridge to March 31, 1925..... | 474,230,931 79 |
| Miscellaneous expenditure in 1914..... | 21,706,664 49 |
| | 18,000 00 |
| | 495,955,596 28 |
| Less amount received from the City of St. John, N.B., as purchase price of Carleton Branch Railway..... | 40,000 00 |
| | 495,915,596 28 |

*Under authority of Item 341, Chapter 54, 1921, the receipts and revenues of the Canadian Government Railways were from, Jan. 1, 1921, applied by the management towards payment of working expenditures.

^a Revenue expenditure of Port Nelson Terminals.

II.—STATEMENT showing Subsidies paid March 31, 1926

| Subsidies Voted | | Number | Railways | July 1, 1883, | Total |
|-----------------------|------------------------------------|--------|---|-------------------------|---------------|
| Authority | Amount | | | to March 31, 1922 | |
| | \$ cts. | | | \$ cts. | \$ cts. |
| 47 Vic., chap. 8 | 51,200 00 | 1 | Albert Southern Railway, N.B..... | 50,460 00 | 50,460 00 |
| 52 " " 3 | — | 2 | Alberta Central Railway, Alta..... | 404,480 00 | 404,480 00 |
| 3-4 Geo. V, chap. 46 | — | 3 | Algoma Central and Hudson Bay R., Ont..... | 2,048,704 00 | 2,048,704 00 |
| 2 Geo. V, chap. 45 | — | 4 | Algoma Eastern Ry. Co., formerly Manitoulin and North Shore Ry. Co., Ontario..... | 547,648 00 | 547,648 00 |
| 2 Geo. V, chap. 48 | — | 5 | Atlantic and Lake Superior Ry., Quebec..... | 163,418 19 | 163,418 19 |
| 1 Ed. VII, chap. 7 | — | 6 | Atlantic and Northwestern Railway..... | 3,732,000 00 | 3,732,000 00 |
| 37 Vic., chap. 14 | 186,600 annuall ly for 20 years | 7 | Atlantic, Quebec and Western Ry. Co., Quebec.... | 902,800 00 | 902,800 00 |
| 48-9 " " 56 | — | 8 | Baie des Chaleurs Railway, Quebec..... | 620,000 00 | 620,000 00 |
| 6 Ed. VII, chap. 43 | 902,800 00 | 9 | Bay of Quinte Railway, Ontario, now Canadian National Ry..... | 141,722 45 | 141,722 45 |
| 9-10 " " 51 | — | 10 | Beauharnois Junction Railway, Quebec..... | 62,400 00 | 62,400 00 |
| 46 Vic., chap. 25 | — | 11 | Belleville and North Hastings Railway, Ontario... | 21,888 00 | 21,888 00 |
| 47 " " 8 | 320,000 00 | 12 | Brantford, Waterloo and Lake Erie Ry., Ontario.. | 57,600 00 | 57,600 00 |
| 52 " " 3 | 300,000 00 | 13 | Brockville, Westport and Sault Ste. Marie Railway Ontario, now Canadian National Ry..... | 128,000 00 | 128,000 00 |
| 62-3 Vic., chap. 7 | — | 14 | Bruce Mines and Algoma Railway, Ontario..... | 140,800 00 | 140,800 00 |
| 63-4 Vic. " 8 | — | 15 | Buctouche and Moncton Railway, New Brunswick. | 53,920 00 | 53,920 00 |
| 6 Ed. VII, chap. 43 | 62,400 00 | 16 | Canada Atlantic Railway, Ontario..... | 101,600 00 | 101,600 00 |
| 50-1 Vic., chap. 24 | — | 16 1/2 | Canada Central Ry..... | 282,355 20 | 282,355 20 |
| 56 " " 2 | — | 17 | Canada Eastern Ry., formerly Northern and West- ern Ry., New Brunswick, including also Chat- ham Branch Ry..... | 1,525,250 00 | 1,525,250 00 |
| 48-9 " " 59 | 22,400 00 | 18 | Canada and Gulf Terminal Ry. Co..... | 40,000 00 | 40,000 00 |
| 49 " " 10 | — | 19 | Canadian Northern Quebec Ry. Co., formerly Great Northern Ry., Quebec..... | 24,439 84 | 24,439 84 |
| 50-1 " " 24 | 57,600 00 | 20 | Canadian Northern Alberta Ry. Co., Alberta..... | 320,000 00 | 320,000 00 |
| 48-9 " " 59 | 128,000 00 | 21 | Canadian Northern Ontario Ry. Co..... | 210,053 59 | 210,053 59 |
| 54-5 " " 8 | 12,800 00 | 22 | Canadian Northern Quebec Ry. Co., formerly Great Northern Ry., Quebec..... | 374,839 84 | 374,839 84 |
| 1 Edw. VII, chap 7 | 53,920 00 | 23 | Canada Northern Pacific Ry. Co., British Columbia..... | 210,053 59 | 210,053 59 |
| 4 " " 34 | — | 24 | Canadian Northern Quebec Ry., formerly Cha- teauguay and Northern Ry., Quebec..... | 3,120,000 00 | 3,120,000 00 |
| 49 Vic., chap. 10 | 96,000 00 | 25 | Canadian Pacific Ry. Co., British Columbia, (Crow's Nest Pass)..... | 14,485,635 20 | 14,485,635 20 |
| 50-1 " " 24 | 6,400 00 | 26 | Canadian Pacific Ry. Co. (Dyment Branch)..... | 22,336 00 | 22,336 00 |
| 48-9 " " 59 | 96,000 00 | 27 | Canadian Pacific Ry., Bridge at Edmonton, Alberta..... | 3,404,720 00 | 3,404,720 00 |
| 49 " " 10 | 38,400 00 | 28 | Canadian Pacific Ry., Gimli to Icelandic River Bridge..... | 22,336 00 | 22,336 00 |
| 50-1 " " 24 | 180,000 00 | 29 | Can. Pac. Ry. Co., (Kootenay and Arrowhead Branch)..... | 153,866 00 | 153,866 00 |
| 43 " " 16 | 1,525,250 00 | 30 | Can. Pac. Ry. Co., Moosejaw northwesterly..... | 485,474 27 | 485,474 27 |
| 57-8 " " 4 | 96,000 00 | 31 | Can. Pac. Ry. Co., Bridge at Outlook..... | 115,000 00 | 115,000 00 |
| 60-1 " " 7 | 164,500 00 | 32 | Can. Pac. Ry. Co., (Pheasant Hills Branch)..... | 435,200 00 | 435,200 00 |
| 62-3 " " 7 | 245,465 00 | 33 | Can. Pac. Ry. Co., (Pipestone Branch)..... | 160,000 00 | 160,000 00 |
| 6-7 Ed. VII, chap. 40 | 86,468 03 | 34 | Can. Pac. Ry. Co., (Revelstoke to Arrow Lake)... | 80,000 00 | 80,000 00 |
| 7-8 " " 63 | 621,100 80 | 35 | Can. Pac. Ry. Co., (Selkirk Branch)..... | 83,200 00 | 83,200 00 |
| 2 Geo. V, chap. 7 | — | 36 | Can. Pac. Ry. Co., (Staynerville Branch)..... | 13,024 00 | 13,024 00 |
| 3-4 " " 10 | — | 37 | Can. Pac. Ry. Co. Teulon to Icelandic River..... | 112,000 00 | 112,000 00 |
| 6-7 Ed. VII, c. 40 | — | 38 | Can. Pac. Ry. Co., (Waskada Branch)..... | 64,000 00 | 64,000 00 |
| 7-3 Geo. V, Cap 10 | 1,580,800 00 | 39 | Can. Pac. Ry., Winnipeg to Gimli, Man..... | 34,522 43 | 34,522 43 |
| 63-4 Vic., chap. 8 | 341,819 75 | 40 | Canadian Pacific Extension..... | 1,500,600 00 | 1,500,600 00 |
| 3 Ed. VII, chap. 57 | 50,000 00 | 41 | Cap de la Magdeleine Railway, Quebec..... | 7,424 00 | 7,424 00 |
| 60-61 Vic., chap. 5 | 3,630,000 00 | 42 | Cape Breton Extension Railway, Nova Scotia.... | 196,800 00 | 196,800 00 |
| 63-4 Vic., chap. 8 | 32,400 00 | | | | |
| 2 Geo. V, chap. 48 | 126,000 00 | | | | |
| 3-4 " " 46 | 80,032 00 | | | | |
| 4 Ed. VII, chap. 34 | 153,866 00 | | | | |
| 3-4 Geo. V, chap 46 | 485,474 27 | | | | |
| 2 " " 48 | 115,000 00 | | | | |
| 3 Ed. V-II, chap 57 | 435,200 00 | | | | |
| 62-3 Vic., chap. 7 | 160,000 00 | | | | |
| 55-6 " " 5 | 80,000 00 | | | | |
| 1 Ed. VII, chap. 7 | 83,200 00 | | | | |
| 6-7 " " 40 | 13,440 00 | | | | |
| 6 " " 43 | 112,000 00 | | | | |
| 63-4 Vic., chap. 8 | 64,000 00 | | | | |
| 7-8 Ed. VII, c. 63 | 34,522 43 | | | | |
| 48-9 Vic., chap. 58 | 1,500,000 00 | | | | |
| 57-8 " " 4 | 9,600 00 | | | | |
| 62-3 " " 7 | 196,800 00 | | | | |
| 7-8 Ed. VII, chap. 63 | — | | | | |

II.—STATEMENT showing Subsidies paid to March 31, 1926—Continued

| Subsidies Voted | | Number | Railways | July 1, 1883, to March 31, 1922 | | Total | |
|---------------------|------------|--------|--|--|------|--------------|------------|
| Authority | Amount | | | \$ | cts. | | \$ |
| 46 Vic., chap. 25 | 115,200 00 | 43 | Caraquet Railway, New Brunswick..... | 224,000 00 | | 224,000 00 | |
| 47 " " 8 | 76,800 00 | | | | | | |
| 50-1 " " 24 | 32,000 00 | | | | | | |
| 51 Vic., chap. 3 | 83,612 54 | 44 | Central Railway, New Brunswick..... | 226,012 54 | | 226,012 54 | |
| 52 " " 3 | | | | | | | |
| 53 " " 2 | | | | | | | 142,400 00 |
| 2 Geo. V, chap. 48 | | | | | | | 66,560 00 |
| Appn., Oct. 2, 1918 | 175,000 00 | 46 | Central Canada Railway..... | 175,000 00 | | 175,000 00 | |
| 6-7 Ed. VII, c. 40 | — | 47 | Central Ontario Railway Co., Ontario, now Canadian National Railway..... | 205,862 79 | | 205,862 79 | |
| — | — | 48 | Coast Line of Nova Scotia (Halifax and Yarmouth Ry.), now Canadian National Ry..... | 160,000 00 | | 160,000 00 | |
| 6 Ed. VII, chap. 43 | — | 49 | Colchester Coal and Railway Co., Nova Scotia... | 12,800 00 | | 12,800 00 | |
| 53 Vic., chap. 2 | 112,000 00 | 50 | Columbia and Kootenay Ry. Co., B.C..... | 88,800 00 | | 88,800 00 | |
| 50-1 " " 24 | 44,800 00 | 51 | Cornwallis Valley Railway Co., Nova Scotia..... | 44,800 00 | | 44,800 00 | |
| 52 " " 3 | — | 52 | Cumberland Railway and Coal Co., Nova Scotia. | 39,850 00 | | 39,850 00 | |
| 50-1 " " 24 | 44,800 00 | | | | | | |
| 55-6 " " 5 | 89,600 00 | | | | | | |
| 50-1 " " 24 | 22,400 00 | | | | | | |
| 50-1 " " 24 | 96,000 00 | 54 | Dominion Lime Co., Quebec..... | 15,360 00 | | 15,360 00 | |
| 52 " " 3 | 14,400 00 | 55 | Drummond County Railway, Quebec..... | 423,936 00 | | 423,936 00 | |
| 53 " " 2 | 76,800 00 | | | | | | |
| 57-8 " " 4 | 96,000 00 | | | | | | |
| — | — | | | | | | |
| 3-4 Geo. V chap. 46 | — | 56 | East Richelieu Valley Railway Co., Quebec, (Quebec, Montreal and Southern Ry.)..... | 69,952 00 | | 69,952 00 | |
| 6-7 Ed. VII, c. 40 | — | 57 | Edmonton, Dunvegan and British Columbia Railway, Alberta..... | 338,382 48 | | 338,382 48 | |
| 46 Vic., chap. 25 | 38,400 00 | 59 | Elgin, Petitecodiac and Havelock Railway, N.-B... | 91,200 00 | | 91,200 00 | |
| 51 " " 3 | 44,252 82 | | | | | | |
| 47 " " 8 | 96,000 00 | | | | | | |
| 47 " " 6 | 750,000 00 | 60 | Erie and Huron Railway, Ontario..... | 96,000 00 | | 96,000 00 | |
| 2 Geo. V, chap. 48 | — | 61 | Esquimalt and Nanaimo Railway, British Columbia..... | 1,520,560 00 | | 1,520,560 00 | |
| 52 Vic., chap. 3 | 30,000 00 | 62 | Fredericton and Grand Lake Railway Co., New Brunswick..... | 216,576 00 | | 216,576 00 | |
| 60-61 " " 4 | 500,000 00 | 63 | Fredericton and St. Mary's Ry., Bridge Co., New Brunswick..... | 30,000 00 | | 30,000 00 | |
| 63 " " 3 | | | | | | | |
| 56 " " 2 | | | | | | | 48,000 00 |
| 7-8 Ed. VII, c. 63 | — | 64 | Grand Trunk Ry. Co., Victoria Jubilee Bridge, Quebec..... | 500,000 00 | | 500,000 00 | |
| 49 Vic., chap. 10 | 32,000 00 | 65 | Grand Trunk, Georgian Bay and Lake Erie Ry., Ontario..... | 39,744 00 | | 39,744 00 | |
| 50-1 " " 24 | 96,000 00 | 66 | Grand Trunk Pacific Ry. Co..... | 1,220,480 00 | | 1,220,480 00 | |
| 56 " " 2 | 64,000 00 | 67 | Great Eastern Railway, Quebec..... | 40,345 00 | | 40,345 00 | |
| 53 " " 2 | 37,500 00 | | | | | | |
| 50-1 " " 24 | 51,200 00 | | | | | | |
| 57-8 " " 4 | — | | | | | | |
| 9-10 Ed. VII, c. 51 | — | 68 | Guelph Junction Railway, Ontario..... | 46,000 00 | | 46,000 00 | |
| 50-1 Vic., chap. 24 | 9,600 00 | 69 | Gulf Shore Railway Company, New Brunswick... | 53,699 20 | | 53,699 20 | |
| 49 " " 10 | 108,800 00 | 69A | Ha-Ha-Bay Railway Co., Quebec..... | 231,462 00 | | 231,462 00 | |
| 52 " " 3 | 48,000 00 | 70 | Halifax and Southwestern Railway Co., Nova Scotia, now Canadian National Ry..... | 1,238,450 93 | | 1,238,450 93 | |
| 46 " " 25 | 156,800 00 | 71 | Harvey Branch Railway Co., New Brunswick.... | 5,553 57 | | 5,553 57 | |
| 53 " " 3 | — | 72 | Hereford Railway, Quebec..... | 155,200 00 | | 155,200 00 | |
| 7-8 Ed. VII, c. 63 | — | 73 | International Railway, Quebec..... | 156,800 00 | | 156,800 00 | |
| — | — | 74 | International Ry. of New Brunswick, formerly Restigouche and Western Ry. Co..... | 726,080 00 | | 726,080 00 | |
| 47 Vic., chap. 8 | 160,000 00 | 75 | Inverness Railway and Coal Co..... | 368,545 97 | | 368,545 97 | |
| 52 " " 3 | — | 76 | Irondale, Bancroft and Ottawa Railway, Ontario, now Canadian National Ry..... | 144,000 00 | | 144,000 00 | |
| 49 " " 10 | 38,400 00 | 77 | Joggins Railway, Nova Scotia..... | 37,500 00 | | 37,500 00 | |
| 50-1 " " 24 | 4,000 00 | | | | | | |
| 6 Ed. VII, chap. 43 | — | 78 | Kettle Valley Ry., British Columbia..... | 2,174,190 72 | | 2,174,190 72 | |
| 46 Vic., chap. 24 | 89,600 00 | 79 | Kingston, Napanee and Western Ry., formerly Napanee, Tamworth and Quebec Ry., Ontario, now Canadian National Ry..... | 208,732 80 | | 208,732 80 | |
| 49 " " 10 | 70,000 00 | | | | | | |
| 50-1 " " 24 | 12,800 00 | | | | | | |
| 52 " " 3 | 32,000 00 | | | | | | |
| 55-6 " " 5 | 64,000 00 | 80 | Kingston and Pembroke Ry., Ontario..... | 48,000 00 | | 48,000 00 | |
| 47 " " 8 | 48,000 00 | | | | | | |
| 6 Ed. VII, chap 43 | — | 81 | Klondike Mines Railway..... | 197,184 00 | | 197,184 00 | |
| 2 " " 48 | — | 82 | Kootenay Central Ry. Co., British Columbia.... | 1,065,856 00 | | 1,065,856 00 | |
| 50-1 Vic., chap. 23 | 118,400 00 | 83 | Lake Erie and Detroit River Railway, Ontario.... | 475,851 00 | | 475,851 00 | |
| 55-6 " " 4 | 224,000 00 | | | | | | |
| 62-3 " " 5 | — | | | | | | |
| 2 Geo. V, chap. 48 | — | 84 | Lake Erie and Northern Ry. Co., Ontario..... | 320,192 00 | | 320,192 00 | |
| 50-1 Vic., chap. 24 | 65,022 00 | 85 | Lake Temiscamingue Colonization Ry., Quebec.... | 310,335 95 | | 310,335 95 | |
| 57-8 " " 4 | 274,940 00 | | | | | | |

II.—STATEMENT showing Subsidies paid to March 31, 1926—Continued

| Subsidies Voted | | Number | Railways | July 1, 1883, to March 31, 1922 | | Total |
|---------------------|--------------|--------|---|--|------|--------------|
| Authority | Amount | | | \$ | cts. | |
| 49 Vic., chap. 10 | 11,200 00 | 86 | L'Assomption Railway, Quebec..... | 11,200 00 | | 11,200 00 |
| 50-1 " " 24 | 217,600 00 | 87 | Laurentian Railway, now Canadian National Ry.. | 217,600 00 | | 217,600 00 |
| 48-9 " " 50 | 44,800 00 | 88 | Leamington and St. Clair Ry., Ontario..... | 51,200 00 | | 51,200 00 |
| 50-1 " " 24 | 6,400 00 | | | | | |
| 6-7 Ed. VII, c. 40 | — | 89 | Liverpool and Milton Ry., now Canadian National Ry..... | 32,000 00 | | 32,000 00 |
| 45 Vic., chap. 14 | — | 90 | Lindsay, Bobcaygeon, Pontypool Ry. Co., Ontario | 185,173 06 | | 185,173 06 |
| 55-6 Vic., chap. 5 | 48,000 00 | 91 | Lotbinière and Megantic Railway, Quebec..... | 96,000 00 | | 96,000 00 |
| 57-8 " " 4 | 48,000 00 | | | | | |
| — " " — | — | 92 | Magametawan River Railway Co., Ontario..... | 3,552 00 | | 3,552 00 |
| 7-8 Ed. VII, c. 63 | — | 93 | Maritime Coal and Railway Co..... | 3,200 00 | | 3,200 00 |
| — " " — | — | 94 | Massawippi Valley Railway Co., Quebec..... | 5,376 00 | | 5,376 00 |
| — " " — | — | 95 | Midland Railway Co., Nova Scotia..... | 399,060 40 | | 399,060 40 |
| — " " — | — | 96 | Middleton and Victoria Beach Railway Co., Nova Scotia, now Canadian National Ry..... | 125,760 00 | | 125,760 00 |
| 3 Ed. VII, chap. 57 | — | 97 | Minudic Coal Co., Nova Scotia..... | 18,544 00 | | 18,544 00 |
| 56 Vic., chap. 2 | 67,200 00 | | | | | |
| 57-8 " " 4 | 38,400 00 | 98 | Montfort Colonization Railway, Quebec, now Canadian National Ry..... | 167,440 00 | | 167,440 00 |
| 60-1 " " 4 | 66,000 00 | | | | | |
| 48-9 " " 59 | 30,000 00 | | | | | |
| 50-1 " " 24 | 64,000 00 | 99 | Montreal and Champlain Junction Railway, Quebec | 103,600 00 | | 103,600 00 |
| 51 " " 3 | 9,600 00 | | | | | |
| 49 " " 10 | 32,000 00 | 100 | Montreal and Lake Maskinongé Railway, Quebec. | 41,280 00 | | 41,280 00 |
| 53 " " 2 | 10,200 00 | | | | | |
| 50-1 " " 24 | — | | | | | |
| 53 " " 2 | 192,000 00 | 101 | Montreal and Ottawa Railway, Ontario..... | 192,000 00 | | 192,000 00 |
| 54-5 " " 8 | — | | | | | |
| 57-8 " " 4 | — | | | | | |
| 1 Ed. VII, chap. 7 | — | 102 | Montreal and Province Line Railway, Quebec..... | 58,560 00 | | 58,560 00 |
| 48-9 " " 59 | 72,000 00 | 103 | Montreal and Sorel Railway, Quebec (Quebec, Montreal and Southern Ry.....) | 93,757 57 | | 93,757 57 |
| 53 " " 2 | 40,000 00 | | | | | |
| 53 Vic., chap. 2 | 361,270 00 | 104 | Montreal and Western Railway, Quebec..... | 361,270 00 | | 361,270 00 |
| 57-8 " " 4 | 121,600 00 | 105 | Nakusp and Slocan Railway, British Columbia..... | 117,760 00 | | 117,760 00 |
| Ed. VII, chap. 43 | — | 106 | Napierville Junction Railway Co., Quebec..... | 173,440 00 | | 173,440 00 |
| — " " — | — | 107 | New Brunswick Coal and Railway Co., New Brunswick..... | 48,000 00 | | 48,000 00 |
| 48-9 Vic., chap. 59 | 118,400 00 | 108 | New Brunswick and Prince Edward Island Railway | 113,440 00 | | 113,440 00 |
| 55-6 " " 5 | 40,000 00 | 109 | New Glasgow Iron, Coal and Railway Co., Nova Scotia..... | 39,840 00 | | 39,840 00 |
| Ed. VII, chap. 57 | — | 110 | Nicola, Kamloops and Similkameen Coal Railway Co..... | 300,800 00 | | 300,800 00 |
| 7-8 " " 63 | — | 111 | North Shore Railway Co., formerly Beersville Coal and Railway Co..... | 27,616 00 | | 27,616 00 |
| — " " — | — | 112 | Northern Colonization Railway Co., Quebec..... | 355,200 00 | | 355,200 00 |
| 2 Geo. V, chap. 47 | — | 113 | Northern New Brunswick and Seaboard Railway Co., New Brunswick..... | 108,160 00 | | 108,160 00 |
| 3-4 " " 46 | — | 114 | Northern and Pacific Junction Railway, Ontario.. | 1,320,000 00 | | 1,320,000 00 |
| 46 " " 26 | 660,000 00 | | | | | |
| 53 " " 2 | 660,000 00 | | | | | |
| 55-6 " " 5 | 240,000 00 | 115 | Nova Scotia Central Railway Co., Nova Scotia, now Canadian National Ry..... | 235,200 00 | | 235,200 00 |
| 61 " " 5 | — | | | | | |
| 56 " " 2 | 32,000 00 | 116 | Ontario, Belmont and Northern Ry. Co., Ontario (Marmora Ry. and Mining Co.) now Canadian National Ry..... | 30,720 00 | | 30,720 00 |
| 53 Geo. V, chap. 2 | 99,200 00 | 117 | Orford Mountain Railway Company, Quebec..... | 202,926 50 | | 202,926 50 |
| 3 Ed. VII, chap. 2 | — | | | | | |
| 56 " " 2 | 22,400 00 | 118 | Oshawa Railway and Navigation Co., Ontario.... | 22,400 00 | | 22,400 00 |
| 55-6 " " 5 | — | 119 | Ottawa, Arnprior and Parry Sound Ry., Ontario.. | 779,712 00 | | 779,712 00 |
| — " " — | — | 120 | Ottawa and New York Railway Company, Ontario | 262,384 00 | | 262,384 00 |
| 52 Vic., chap. 3 | 320,000 00 | | | | | |
| 57-8 " " 6 | 64,000 00 | 121 | Ottawa, Northern and Western Railway, Quebec, formerly Ottawa and Gatineau Valley Railway | 414,931 20 | | 414,931 20 |
| 60-1 " " 4 | — | 122 | Parry Sound and Colonization Railway, Ontario.. | 152,800 00 | | 152,800 00 |
| 52 " " 3 | 128,000 00 | | | | | |
| 57-8 " " 4 | 64,000 00 | | | | | |
| — " " — | — | 123 | Pembroke Southern Railway, Ontario..... | 64,000 00 | | 64,000 00 |
| 55-6 Vic., chap. 5 | — | 124 | Phillipsburg Junction Ry. Quarry Co., Quebec.... | 23,712 00 | | 23,712 00 |
| 47 " " 8 | 272,000 00 | | | | | |
| 51 " " 3 | 41,000 00 | 125 | Pontiac Pacific Junction Railway, Quebec..... | 193,578 00 | | 193,578 00 |
| 53 " " 2 | 24,000 00 | | | | | |
| 60-1 " " 4 | 212,500 00 | 126 | Pontiac Pacific and Ottawa and Gatineau Ry. Co. (Interprovincial Bridge over Ottawa River).. | 212,500 00 | | 212,500 00 |
| 63-4 " " 2 | — | 127 | Pontiac and Renfrew Railway, Ontario..... | 13,600 00 | | 13,600 00 |
| 52 " " 3 | 19,200 00 | | | | | |
| 51 " " 3 | 287,200 00 | 128 | Port Arthur, Duluth and Western Ry., Ontario now Canadian National Ry..... | 271,200 00 | | 271,200 00 |
| 53 " " 2 | — | 129 | Quebec Bridge Co., Quebec..... | 374,353 33 | | 374,353 33 |
| 62-3 " " 7 | 1,000,000 00 | | | | | |
| 63-4 " " 8 | — | | | | | |
| 47 " " 8 | 60,342 00 | | | | | |
| 51 " " 3 | — | 130 | Quebec Central Ry., Quebec..... | 585,038 90 | | 585,038 90 |
| 53 " " 2 | 288,000 00 | | | | | |
| 7-8 Ed. VII, c. 63 | — | | | | | |

II.—STATEMENT showing Subsidies paid to March 31, 1926—Continued

| Subsidies Voted | | Number | Railways | July 1, 1883, | Total |
|----------------------|--------------|--------|--|-------------------------|---------------|
| Authority | Amount | | | to March 31, 1922 | |
| | \$ cts. | | | \$ cts. | \$ cts. |
| 45 Vic., chap. 14 | 384,000 00 | 131 | Quebec and Lake St. John Railway, Quebec, now Canadian National Ry..... | 1,261,463 50 | 1,261,463 50 |
| 46 " " 25 | 80,000 00 | | | | |
| 48-49 " " 59 | 96,000 00 | | | | |
| 49 " " 10 | 186,295 00 | | | | |
| 50-1 " " 24 | 28,800 00 | | | | |
| 51 " " 3 | 96,000 00 | | | | |
| 52 " " 3 | 64,000 00 | | | | |
| 53 " " 2 | 40,000 00 | | | | |
| 54-5 " " 8 | 5,250 00 | | | | |
| 57-8 " " 4 | 44,800 00 | | | | |
| 52 Vic., chap. 3 | 96,000 00 | 132 | Quebec, Montmorency and Charlevoix Railway Co., Quebec..... | 96,000 00 | 96,000 00 |
| 56 " " 3 | — | 132½ | Quebec, Montreal and Southern Railway Co.—See South Shore Ry., Quebec. | | |
| 7-8 Ed. VII, c. 51 | — | 133 | Quebec and Saguenay Railway Co., Quebec..... | 248,801 28 | 248,801 23 |
| 52 Vic., chap. 3 | 162,200 00 | 134 | Schomberg and Aurora Railway Co., Ontario..... | 46,144 00 | 46,144 00 |
| 2 Geo. V, chap. 48 | — | 136 | Shuswap and Okanagan Railway, British Columbia | 163,200 00 | 163,200 00 |
| 50-1 Vic., chap. 24 | 54,400 00 | 137 | Southampton Railway Co., New Brunswick..... | 81,280 00 | 81,280 00 |
| 7-8 Ed. VII, c. 63 | — | 138 | South Norfolk Railway, Ontario..... | 54,400 00 | 54,400 00 |
| 50-1 Vic., chap. 24 | 138,300 00 | 139 | South Shore Railway (Quebec, Montreal and Southern), Quebec..... | 529,442 00 | 529,442 00 |
| 55-6 " " 5 | 108,000 00 | | St. Catharines and Niagara Central Railway, Ontario..... | 38,400 00 | 38,400 00 |
| 57-8 " " 4 | 108,800 00 | 140 | St. Clair Frontier Tunnel Co., Ontario..... | 375,000 00 | 375,000 00 |
| 52 " " 3 | 375,000 00 | 141 | St. John and Quebec Railway Co., New Brunswick | 1,005,902 42 | 1,005,902 42 |
| 2 Geo. V, chap. 48 | 57,600 00 | 142 | St. Lawrence and Adirondack Railway, Quebec.. | 149,481 60 | 149,481 60 |
| 53 Vic., chap. 2 | 25,024 00 | | St. Louis and Richibucto Railway, New Brunswick..... | 22,400 00 | 22,400 00 |
| 55-6 " " 5 | — | 143 | St. Mary River Railway Co., Northwest Territories..... | 148,094 00 | 148,094 00 |
| 60-61 " " 4 | — | 144 | St. Mary's and Western Ontario Railway Co., Ontario..... | 67,709 00 | 67,709 00 |
| 47 " " 8 | 22,400 00 | 145 | St. Maurice Valley Railway Co., Three Rivers to Grand'Mere, Quebec..... | 173,120 00 | 173,120 00 |
| 7-8 Ed. VII, c. 63 | — | 146½ | St. Stephen and Milltown Railway, New Brunswick..... | 14,848 00 | 14,848 00 |
| 7-8 " " 63 | — | 147 | Temiskaming and Northern Ontario Railway Co., Ontario..... | 2,134,080 00 | 2,134,080 00 |
| 56 Vic., chap. 2 | — | 148 | Temiscouata Railway, New Brunswick and Quebec | 645,950 00 | 645,950 00 |
| 3-4 Geo. V, chap. 53 | — | | Thessalon and Northern Railway Co., Ontario.... | 6,112 00 | 6,112 00 |
| 45 Vic., chap. 14 | 240,000 00 | 149 | Thousand Islands Railway, Ontario..... | 29,840 00 | 29,840 00 |
| 48-9 " " 58 | 258,000 00 | 151 | Tilsonburg, Lake Erie and Pacific Railway, Ont.. | 150,071 48 | 150,071 48 |
| 51 " " 3 | 109,000 00 | | | | |
| 53 " " 2 | 51,200 00 | | | | |
| 7-8 Ed. VII, c. 63 | — | | | | |
| 52 Vic., chap. 3 | 54,400 00 | | | | |
| 63-4 " " 8 | — | | | | |
| 55-6 " " 5 | — | | | | |
| 57-8 " " 4 | — | | | | |
| 60-1 " " 4 | — | | | | |
| 62-63 " " 7 | — | | | | |
| 54-5 " " 8 | 9,600 00 | 152 | Tobique Valley Railway, New Brunswick..... | 134,016 00 | 134,016 00 |
| 53 " " 2 | 35,200 00 | 153 | Toronto, Grey and Bruce Railway, Ontario..... | 14,656 00 | 14,656 00 |
| 55-6 " " 5 | 9,600 00 | | United Counties Railway Co., Quebec (Quebec, Montreal and Southern)..... | 188,816 00 | 188,816 00 |
| 59 " " 10 | 16,000 00 | 155 | Vancouver and Lulu Island Railway Co., British Columbia..... | 61,760 00 | 61,760 00 |
| 56 " " 2 | 102,400 00 | 156 | Waterloo Junction Railway, Ontario..... | 32,800 00 | 32,800 00 |
| 57-8 " " 4 | 102,400 00 | 157 | West Ontario Pacific Railway and Ontario and Quebec Railway..... | 256,000 00 | 256,000 00 |
| 7-8 Ed. VII, c. 34 | — | 158 | York and Carleton Railway, New Brunswick..... | 32,896 00 | 32,896 00 |
| 53 Vic., chap. 5 | 35,200 00 | 159 | Provincial Govt. of Quebec—Quebec-Montreal.... | 2,394,000 00 | 2,394,000 00 |
| 49 " " 10 | 256,000 00 | | | | |
| 53 " " 2 | — | | | | |
| 62-3 " " 7 | — | | | | |
| 47 " " 8 | 2,394,000 00 | | | | |
| | | | Total..... | 78,785,471 09 | 78,785,471 09 |

†This amount does not include the subsidy of \$25,000,000 to the Canadian Pacific Railway, nor the amount of \$660,683.08 expended on the Annapolis and Digby Railway, both of which are included in Capital Account.

Agreement with Public Accounts 1923-24 as follows:—

| | |
|-----------------------------------|---------------|
| Above statement shows..... | \$ cts. |
| Total as per Public Accounts..... | 78,785,471 09 |
| | 76,115,221 09 |

Difference..... 2,670,250 00

Difference is located as follows:—

Public Accounts Statement does not include, in Subsidy Account

| | |
|-------------------------|--------------|
| (a) Item 40 (part)..... | \$ cts. |
| (b) Item 46..... | 970,000 00 |
| (c) Item 16½..... | 175,000 00 |
| | 1,525,250 00 |
| | 2,670,250 00 |

REPORT OF THE CHIEF ENGINEER OF THE DEPARTMENT OF RAILWAYS AND CANALS

SIR,—I have the honour to submit my annual report for the fiscal year ending March 31, 1926.

The canal system of Canada comprises a series of canals and canalized waters by which a total waterway of 1,831 miles has been opened to navigation. These canals may be considered under two main classes: the through St. Lawrence and Great Lakes route and the subsidiary canals or branches. By the former, communication with seaports is made possible for the large vessels which navigate the Great Lakes. The latter or branch system of canals serves for the most part the requirements of a merely local traffic.

The through water route between Montreal, at the head of ocean navigation, and Fort William, and Port Arthur, on the west shore of lake Superior, comprises 74 miles of canal, with forty-nine locks and 1,140 miles of river and lake waters, or a total of 1,214 miles. The minimum depth of water on this route, at normal low water level, is 14 feet. From Montreal to Duluth, at the southwest end of lake Superior, the total distance is 1,337 miles, and to Chicago 1,244 miles. Connection is made with the Canadian Pacific Railway from points west and south at Fort William and Port Arthur (6 miles apart). From Fort William, connection with the main transcontinental line of the Canadian National Railways is made by the branch line originally constructed by the Grand Trunk Pacific Railway, but now operated by the Canadian National Railways. At Port Arthur, the Canadian National Railways have an additional connection with points west and south viâ the old main line of the Canadian Northern Railway.

Of the minor or branch systems, the Ottawa river, Rideau, Murray and Trent canals, while geographically branches of the main route, attend, as already noted, chiefly to the needs of local traffic. Isolated from the systems just mentioned are the Richelieu river canals consisting of the St. Ours lock and Chambly canal, by which a waterway for vessels of light draught is opened between Sorel on the St. Lawrence river and lake Champlain; and the St. Peter's canal in the extreme east, which provides communication between the Bras d'Or lakes of Cape Breton island and the Atlantic ocean.

A full statement of the various canals and canalized waters now in operation, with their mileage, limiting dimensions, etc., is the subject of a separate departmental publication, "The Canals of Canada." A summary of this data is, however, appended to this report.

In the detailed report which follows, the various canal systems, etc., are taken up in the following order:—

1. The present St. Lawrence and Great Lakes route between Montreal and lake Superior;
2. The route from Montreal to Kingston viâ the Ottawa and Rideau rivers;
3. The navigation of the Richelieu river from its junction with the St. Lawrence to lake Champlain;
4. The route from lake Ontario to Georgian bay viâ the Trent river, etc.;
5. The St. Peter's canal across the isthmus at the southerly end of Cape Breton island;
6. Miscellaneous works.

1. ST. LAWRENCE AND GREAT LAKES ROUTE

(a) LACHINE CANAL

This canal, which lies across the southeasterly portion of the island of Montreal, overcomes the Lachine rapids, between the harbour of Montreal and lake St. Louis. It is $8\frac{1}{2}$ miles long and has five locks with a minimum depth, at normal low water level, of 14 feet.

Navigation opened April 27 and closed December 11.

There were four accidents on this canal during the year which caused delays to navigation. On May 13 the steamer *Jamaica* collided with the upper gates of south lock No. 1 and unmitered them. The gates and vessel were both carried into the harbour. The necessary repairs were completed within twenty-four hours, vessels during this time making use of north locks Nos. 1 and 2. Another delay, of thirteen hours duration, which occurred on May 17, was occasioned by the steamer *Glenfarm* breaking one of the suspension straps of the north lower gate of the Lachine lock. On November 29 a lodgment of ice behind one of the gates of south lock No. 2 resulted in the breaking of the gate collar. The lock was out of commission for two days before the gate could again be put in working order. Navigation, however, was attended to by the two north locks. A fourth delay resulting from a similar cause, occurred on December 5 at Côte St. Paul lock, but was of only six hours duration.

Among the more important works of construction and repair carried out on this canal during the year the following may be noted: In the Mill street yard four new buildings of steel and concrete construction were erected; a storehouse, two storeys in height, measuring 100 feet 8 inches by 42 feet, a lumber shed 72 feet by 20 feet, a coal bin 92 feet 8 inches by 25 feet, with a capacity of about 200 tons, and an oil shed 41 feet by 13 feet 3 inches. In addition to this a steel gasoline tank of 500 gallons capacity was installed under ground near the paint shop at the corner of Mill and Riverside streets. Additional machinery, a woodworking machine, poney planer and knife grinder, were installed in the carpenter shop and a wooden extension 40 feet by 20 feet added thereto. On the north and east sides of the yard two lengths of wall were built to prevent access to the property. Extensive underpinning, aggregating in all about 2,000 lineal feet was carried out on canal walls and bridge abutments. Two sections of wall on the north side of the canal were thus treated between Côte St. Paul locks and the river St. Pierre culvert. Similar work was also carried out in the vicinity of the St. Gabriel locks. The north wall of St. Gabriel bridge pier was rebuilt in concrete. In addition to the foregoing, a large amount of small repair work was done on locks, such as the repointing of masonry, patching mitre sills, readjusting gate anchorages, repairing and constructing lock gates, etc. Bridges were refloored where necessary and their operating machinery repaired and kept in working order. The bottom of the canal prism was cleaned, wharves were kept in order, etc.

The dredging fleet consisting of tug *Dandy*, dipper dredge *No. 2*, clam derrick *No. 2*, three dump scows, six flat scows, one coal scow and six small row-boats, underwent the usual repairs while in dry dock in Montreal. During the first part of the season, the derrick was employed in the Lachine canal in removing loose stones in the vicinity of the Canadian Pacific Railway bridge at Rockfield and the dredge in cleaning up opposite the St. Lawrence flour mills, and at entrances to basins at the foot of Colborne street.

(b) SOULANGES CANAL

The entrance to this canal lies 16 miles west of the upper end of the Lachine canal. It is 14 miles in length, has five locks, with a minimum depth of 15 feet, and extends from Cascades Point to Coteau Landing, overcoming the Cascades, Cedars and Coteau rapids.

This canal was opened to navigation April 26 and closed December 11, being in operation throughout the entire season without serious accident or delay to traffic.

Among the principal improvements and repairs carried out during the year the following may be mentioned: In July, the dredging fleet was brought from the Lachine canal and deepened the channels to the quarry and gate wharves at Cascades Point, the excavated materials being used to reinforce the south bank of the canal for a length of nearly three-quarters of a mile in the vicinity of the intake of the Montreal Light, Heat and Power Consolidated, near Cedars, and the wing dam at Coteau Landing; also for making ground in front of the lock gate shop. Continuing the policy of several former years, another pair of spare lock gates was constructed and placed in the protection dock. On both sides of lock No. 2 the top of the embankment was paved in concrete for a width of 21 feet. At bridges 2, 3, 4, 5 and 6 the lower chords over the pivot drums were reinforced with concrete. Three bridges were painted. The riprap stone facing along the inner faces of embankments was relaid at various points on the lower 10 miles of the canal; repairs were also made to the concrete facing on the inner slope of the south bank. The north approaches to bridges 2, 3, 4, 5 and 6 were remacadamized and the surface of the main road for a length of six miles between Cascades Point and St. F  r  l road was treated with stone screenings and oil. Improvements were also made to the clay road on the south bank, ruts and holes being levelled over with waste material from the quarry. Lesser repairs included as usual the pointing of lock masonry, repairs to lock gates, buildings, and machinery and the care of lawns, flower beds and canal grounds generally.

At the canal quarry active work was carried on during the year. An improvement was effected in transportation facilities by the laying of 700 feet of railway track to obviate the necessity for removal of material by horse and cart. The quarry produced 2,325 cubic yards of crushed stone and 6,897 cubic yards of one-man stone. Materials were shipped to the Lachine canal, to Ste. Anne lock and to the Hungry Bay dyke.

In connection with the floating plant equipment of the canal, a new flat scow 80 feet by 30 feet with upright boiler was constructed. General repairs were made to the tug *Carillon* and the front half of the hull entirely reconstructed.

(c) CORNWALL CANAL

This canal, which lies at the westerly end of lake St. Francis extending for 31 miles from the head of the Soulanges canal, is $11\frac{1}{4}$ miles long with six locks and a minimum depth of 14 feet. It surmounts the Long Sault rapids.

Navigation opened April 22 and closed December 12. Traffic in the canal was not seriously impeded through accident or other cause during the entire season. A few minor accidents occurred. On August 27 the steamer *Nisbet Grammer*, while passing through the Mille Roches bridge, collided with the west pier slightly shifting and damaging the centre casting on which the bridge turns. It was found necessary to provide a new casting. Highway traffic was suspended over a period of forty-seven hours but no interruption to navigation was occasioned. The steamer *Glenealy* on September 17, eastbound, while passing out of lock No. 17 caught and broke the suspension strap on the north lower gate. Repairs were completed in about nine hours, the lock being closed during that time.

Of repairs or improvements effected or in progress during the past year the following may be noted: Under contract with Fallon Brothers of Cornwall the work of raising the banks, roads and lock walls along the canal, which was begun last year, was continued during the 1925 season. As noted in last year's report this work was undertaken as a measure of safety against the possible recurrence of extreme high water, a probable result of the construction of a submerged weir

in the Sault channel of the St. Lawrence river by the St. Lawrence Power Company. This work, which is being financed by the Power Company and carried out under the supervision of this department, will, it is expected, be completed during the 1926 season. About 16 per cent only of the contract work now remains to be finished. The usual minor repairs were carried out as usual. All operating machinery and valves of both locks and weirs was thoroughly overhauled. At lock No. 18 four large valves in the regulating weir were taken out, new steps placed and the valves reset. One valve in the regulating weir of lock No. 19 was replaced with a new valve. On the south bank of the canal below lock No. 18, 1,140 lineal feet of stone protection was laid. Complete new floor systems were laid both on the fixed steel span over the head race to the Canada Cotton Company's mill and on the bridge over old lock No. 17 at the entrance to the repairing basin. One of the old lock-houses, formerly used as a tool shed, was repaired and converted into a garage. On the north side of lock No. 21, the masonry wall, badly shattered and pushed back from continuous impacts, was rebuilt. A new scow, 16 feet by 48 feet, was built in the repairing basin to replace the old scow. The boiler of the gate lifter used on this canal was provided with a new set of tubes. Along the canal banks upwards of half a mile of stone protection was completely rebuilt. Gates of locks Nos. 17, 19 and 20 were taken out and repaired. All the canal grounds and parks with their flower beds were well attended to throughout the summer season by the gardening staff.

(d) FARRAN'S POINT CANAL

This canal, together with the Rapide Plat and Galops canals which follow it upstream, form the group known as the "Williamsburg canals." The length of the Farran's Point canal is $1\frac{1}{4}$ miles. It has one lock and is situated 5 miles west of the Cornwall canal.

The season of navigation opened April 22 and closed December 12. There were no serious accidents or delays to operation.

Extensive repairs were made above the lock to the stone protection on both sides of the canal bank adjacent to the river. All the canal buildings were painted.

(e) RAPIDE PLAT CANAL

This canal extends from the town of Morrisburg to Flag's bay, a distance of $3\frac{2}{3}$ miles. It is situated $9\frac{1}{2}$ miles above the Farran's Point canal and has two locks.

The navigation season extended from April 22 till December 14 and no serious delays were occasioned either through accident or other cause.

The improvement of the upper entrance to the canal under contract with the A. W. Robertson Company, Limited, commenced in September, 1923, was continued. This work is now within 11 per cent of completion. Repairs were made to that section of the provincial highway which lies within canal lands. For nearly a mile of its length this road was thoroughly patched and resurfaced for its entire width. A few small repairs and improvements were also made during the year among which the following may be noted: The canal bottom in front of the wharf at the canal shops was lowered to provide greater depth for the floating plant. The crib work west of lock No. 23 on the north side of the canal was repaired, as also the ships' ways at the canal shops, and one section of the bridge over the weir at lock No. 23 was rebuilt.

(f) GALOFS CANAL

Situated about $4\frac{1}{2}$ miles west of the Rapide Plat canal, the Galops canal extends from the village of Iroquois to a point about $1\frac{1}{2}$ miles beyond the town of Cardinal, a distance of $7\frac{1}{3}$ miles. It surmounts the last series of rapids met

with between Montreal and lake Ontario and has three locks, a lift lock at the easterly entrance, a guard lock at the upper entrance and a lift lock beside the guard lock for overcoming the Galops rapids only.

This canal was opened to navigation on April 22 and closed December 14. It was operated without accident or delay to vessels during the entire season.

Repairs were made to that section of the provincial highway which lies within canal lands. West of Iroquois about 7,124 lineal feet of road was scarified, graded and rolled. Opposite the village of Cardinal, about 4,100 lineal feet of the highway was gravelled and rolled for its entire width. This work was carried out under contract with F. Milligan of Iroquois. Minor repairs included the reflooring of a portion of the government wharves at Iroquois and Cardinal, repairs to the iron work and floor of the swing bridge at Cardinal, and the renewal of about 500 cubic yards of stone protection along canal banks,

(g) WELLAND CANAL

This canal, which overcomes the falls of the Niagara river, lies between Port Dalhousie on lake Ontario and Port Colborne on lake Erie. It is $26\frac{3}{4}$ miles long, has twenty-six locks and, under usual water conditions, provides, like the St. Lawrence system of canals, 14 feet of water on lock sills.

Navigation in the past fiscal year opened April 15 and closed December 17.

An increase in vessel traffic, amounting to $9\frac{1}{2}$ per cent over that of the previous season, was again observed. A total of 5,866 vessels passed through the whole canal, the upbound and downbound passages being nearly balanced. In addition to the foregoing, 154 trips were made by vessels to intermediate points on the canal. The largest through cargo was 99,300 bushels of rye, or 2,780 tons, carried by the steamer *Norman B. McPherson* on the downbound passage. The increase in total freight tonnage over the year before amounted to 12 per cent, the actual tonnage carried being 5,640,298, the largest in the history of the canal.

Two serious accidents occurred during the year. On July 27 the steamer *Donald Stewart*, upbound, struck the steel highway swing bridge at Welland Junction. The bridge, which was closed at the time, was badly bent and otherwise damaged. Traffic was interrupted for six and one-half hours until the bridge could be swung into the open position. Repairs were made by the Hamilton Bridge Works Company, the cost of which was met by the owners of the vessel. On August 7, the steamer *Back Bay*, entering lock No. 1, struck and damaged one of the gates. A delay of six hours occurred until the damaged gate could be replaced by a spare gate. All costs were defrayed by the owners of the vessel.

Of the various improvements carried out on this canal during the past year the following may be noted: The old composite swing bridge over the canal at Queenston street east of St. Catharines, which had been in use for 45 years, was replaced by a new steel swing bridge and is now ready for the opening of the 1926 season. The substructure for this span was constructed under contract with Walker Bros. of Thorold, the superstructure erected by the Hamilton Bridge Works Company. Temporary repairs were made to the regulating weir at lock No. 1, there being indications that the downstream face was becoming undermined. Permanent repairs to this structure are contemplated during the coming season. About three-quarters of a mile north of the swing bridge at Welland Junction, two large land slides, each about 600 feet long, occurred during the past winter. The material, which considerably obstructed the canal prism, was removed by the Canadian Dredging Company. Other minor subsidences occurred also on the easterly bank at four different places near the Wabash Railway bridge. These were repaired by earth, stone and clay filling. A leak, discovered under the westerly approach wall to lock No. 24, was effectually closed with concrete. The macadamized road on the easterly side of the canal,

leading from lock No. 24 to the southerly end of the town of Thorold, was thoroughly repaired, levelled and rerolled. The various minor repairs to structures, plant, etc., were carried out as usual.

Old Canal.—The Welland canal as originally constructed, between Port Dalhousie and Allanburg, somewhat to the west of the present canal, has, since the completion of the latter, been used for power purposes only. It is known as the "Old canal."

Improvements and repairs carried out during the year included the placing of gate bars of timber and reinforced concrete at the upper end of locks Nos. 14 and 15 to replace the old wooden mitering gates. Such other repairs as were found necessary were of a minor nature.

Canal Feeder.—This waterway, about 21 miles in length, lies between Dunnville, 5 miles above the mouth of the Grand river, and the present canal near the town of Welland, there being also a short branch between Stromness and Port Maitland at the mouth of the Grand river. Built in the first place as a source of water supply to the summit level of the original Welland canal and used also in former years for purposes of navigation, it is now merely kept in a state of repair.

Improvements and repairs carried out during the year included the construction of a reinforced concrete culvert, 5 feet wide and 18 feet long, over the back ditch on the southerly side of the feeder canal, to replace the former dilapidated wooden structure, and the placing of heavy stone riprap below the southerly half of the apron of the Dunnville dam as a protection for the sheet piling.

Port Colborne Elevator.—During the past fiscal year the government elevator received 54,511,734 bushels of grain, a decrease from the previous year of 4,977,882 bushels or about 8 per cent. About 78 per cent of this grain was received from Canadian ports, the remainder from United States ports. This decrease in receipts for the year may be accounted for in part by the poor crop in the United States and to some extent also by the fact that, having suffered numerous delays during the 1924 season, due to congestion at the port of Montreal, American vessels were inclined in 1925 to avoid Port Colborne as a port of discharge. The receipts in Canadian grain were practically the same for the two years.

There were no delays in the operation of the elevator during the year due to breakdown of machinery or plant. One delay of twelve hours, which resulted in a shut-off of power from the elevator, was occasioned by the cutting of a cable by the steamer *Edmonton* on September 16, 1925.

In the past few years the matter of delays to upper lake vessels has assumed somewhat serious proportions, largely due to congestion at Montreal which is reflected at Port Colborne. Last season, however, this condition had been so far overcome that vessel delays were reduced by 92 per cent from the record of the year previous. The number of vessels unloaded at the port in 1925 was but slightly less than in the previous year.

The staff reorganization which was put into effect in July, 1925, has resulted in much greater efficiency of operation without increased cost, notwithstanding the salary increases granted to the nucleus permanent staff. The desired elasticity in expanding and contracting the working day to meet the exigencies of the traffic has been obtained, as well as an anticipated improvement of the control of overtime, thus overcoming one of the greatest difficulties in operating the elevator.

(h) WELLAND SHIP CANAL

This work, which has been in progress since the latter part of the year 1913, is now well advanced. A brief summary of the general scheme involved in the undertaking will first be presented.

The proposed ship canal leaves lake Ontario at the original mouth of Ten-Mile creek, now known as Port Weller, about 3 miles east of Port Dalhousie, where a harbour of entry is under construction, and follows an entirely different route from the present canal as far south as Allanburg. From here it proceeds in general along the line of the existing canal to a point about one mile north of the village of Humberstone, where another diversion about two and one-half miles in length is made to the east of the present waterway. The route of the present canal is then followed for the final half mile to the lake Erie entrance at Port Colborne. The total distance traversed from lake to lake will be 25 miles. The difference in level between the two lakes, 325½ feet, will be overcome by seven lift locks, most of which are now well advanced towards completion, each having a lift of 46½ feet, and one guard lock of variable lift. The locks are 829 feet long and 80 feet wide in the clear and will provide a depth of 30 feet of water over the mitre sills. The width of the canal prism at bottom is to be 200 feet. A new breakwater, at present under construction, will be built at Port Colborne, extending 2,000 feet farther into the lake at right angles to the existing structure. At Port Weller, the lake Ontario entrance, extensive harbour works have now been nearly completed. The route of the new canal has been divided for purposes of construction into eight sections numbered in order from Port Weller southerly. Between sections Nos. 4 and 5 there is a short stretch of canal prism 1,300 feet in length immediately north of the junction of the new route with the present canal, known as Section 4B. With the exception of this subsection, the entire canal is now under contract. It is probable that tenders for the construction of this last portion of the work will be called for during the coming fiscal year.

For the past five years, work on the canal, which during the war years and for some time after was, through many causes, greatly retarded or entirely at a standstill, has progressed in a very satisfactory manner.

Following is a brief account of the more important work carried out or still in hand on the various sections of the canal during the year just ended.

Section No. 1.—Commencing with the harbour works of Port Weller this section extends in a southerly direction, a distance of nearly 3 miles inland, and comprises the harbour construction, prism excavation, one lock with weirs, the two bridges over the canal, etc.

When work on the present contract with Johnston P. Porter was commenced in September 1921, about 30 per cent of the entire undertaking still remained unfinished. Work on this section is now rapidly approaching completion, only about 4 per cent of the total undertaking remaining still to be finished.

Work on the new Port Weller harbour was carried on during the entire season of navigation by the two dredges *Delver* and *Fundy*. Practically the whole harbour area, or from the outer entrance to the boat dock, has now been deepened down to final grade and swept. The work of the past season covered the removal of about 372,000 cubic yards of material. All work on the harbour cribs has now been completed, the concrete coping having been placed on all remaining cribs during the past season. The back filling of the inner east cribs has been completed and, during the winter, the grading and trimming of back fill for both the east and west cribs was finished. The protection of the harbour embankments by a heavy rock covering was practically completed during the year. All that now remains to be done is the placing of stone cover on the extreme outer ends of the two embankments. A total of about 169,000 cubic yards of rock was thus laid during the season. The boat dock on the east side of the lower entrance wall has now been finished and the prism only, in front of this dock, remains to be excavated. At lock No. 1 all back filling of walls is now finished and a considerable amount of sodding of the slopes has been done. The concrete slope protection of the weir channel of this lock has been completed as well as the slope protection between the weir and the pondage area

and that of the east slope between the waste weir and the boat dock. The foreign cable conduit under the upper entrance to lock No. 1 was completed during the year allowing for the transfer to this conduit of all overhead wires of the Niagara, St. Catharines and Toronto Railway. The setting of the intake and discharge taintor valves of lock No. 1 with operating machinery has been completed and the concrete control house east of the regulating weir erected. During the summer the five stoney sluices of the weir were installed and are ready for a complete test as soon as the reach between locks Nos. 1 and 2 can be filled. The substructure of bridge 1, at the head of the first lock, is now ready for the erection of the steel. It has been possible during the past season to keep the chamber of lock No. 1 dry whenever necessary by the operation of the permanent unwatering pumps. During the summer the work of laying concrete slope protection for the pondage area was practically finished, there remaining to be laid only a small stretch on the west slope at the road diversion.

The work now completed on this section may be summarized as follows: Rock excavation, 97.5 per cent; earth excavation, 95 per cent; concrete of all classes, 97 per cent; and watertight embankments, 95.5 per cent, giving a total average of 96 per cent of the undertaking as a whole.

Section No. 2.—The extent of this section is approximately $4\frac{1}{2}$ miles. The work involved comprises the taking out of canal prism and construction of embankments, the building of locks Nos. 2 and 3 with entrance walls, etc., and the substructures of several highway bridges.

The work on this section is being prosecuted under the same contract as that of section No. 1. Under the original pre-war contract about 58 per cent of the entire undertaking had been completed.

All concrete work on lock No. 2 has now been completed as well as the laying of the concrete slope protection along the sides of the weir channel. Slope protection has also been placed on the east side of the pondage area southerly to connect with the protection previously laid. In 1924 an extensive settlement took place in the back filling on the east side of lock No. 2. To repair this, a concrete toe wall was constructed along the west side of the weir channel. All back filling has been replaced and no further sign of settlement has since been apparent. The abutments of bridge 3 across the head of lock No. 3 have been completed and are now ready for the superstructure. No excavation was carried on over that portion of the prism from the head of lock No. 2 to about one mile south. From this point for a distance of 4,000 feet the prism was widened on the west side as a precaution against further movement of the slope, trouble in this respect having been experienced. This widening will be continued next season. Bridge 4 for the crossing of the Queenston road is to be constructed as a double leaf rolling lift. As the abutments, built under a previous contract, were of insufficient strength for a bridge of this type, it was found necessary to reinforce them. This additional work has not yet been fully completed. The concrete work on lock No. 3 has now been carried almost to completion, there remaining to be finished only portions of the floor and two monoliths of the upper gate recess section of the west wall. Back filling of both walls of this lock was carried on during the greater part of the season and will be continued this year. The east slope of the weir channel was laid with stone protection slabs and the concrete floor completed. The west slope of the channel will be finished next season on the completion of the back filling of the adjacent lock wall. The upper entrance walls of lock No. 3 extend across the present Welland canal. To permit of the placing of the foundations of these walls up to the level of the bed of the canal prism, the reach between present locks Nos. 10 and 11 was drained immediately after the close of navigation last December and the area required for the east walls enclosed with steel sheet piling. Bearing piles were then driven and four monoliths or 184 feet of wall constructed from the south end up to the grade of the present canal. The next

monolith was fully completed to coping level and for the remaining two monoliths one lift of concrete was placed. Enclosures were also driven for those portions of the west wall which lie outside the prism of the present canal. The construction of the wall will be proceeded with next season, the portion lying within the present canal limits being left until after the close of navigation. Work on the prism excavation south of the present canal was continued, about 3,000 feet being now practically completed.

To summarize the work on this section carried out to date it may be stated that of rock excavation 98 per cent has been finished, of earth excavation 97 per cent, of concrete work 93 per cent and of watertight embankments 91 per cent.

Section No. 3.—This section extends southerly from Section No. 2 for a distance of about 2 miles. The work involved comprises the excavation of canal prism and lock sites, the construction of three twin locks in flight and one single lock together with masonry approach walls, a core wall for a dam, control weirs and other minor structures and the building of a large earth dam at the head of the flight locks.

Since the beginning of July, 1922, work on this section, as well as on Section No. 4 immediately south of it, has been carried on under contract with the P. Lyall & Sons Construction Company, Limited, of Montreal.

During the year, excavation operations have been in progress between the north end of the section and twin lock No. 5, including the site of twin lock No. 4, in the upper entrance to lock No. 7 and at the extreme south end of the section, where a total of 647,000 cubic yards, about 22 per cent of which was rock, was removed. Excavation north of the twin locks has now been practically completed, there remaining only about 35,000 cubic yards for removal. At twin lock No. 4, all excavation work is now practically complete, the quantity taken out during the year amounting to 110,000 cubic yards of rock. The concreting of the floor of the locks was carried on during the entire season and a start made upon the walls at their junction with twin locks No. 5. Two monoliths in both the west and centre walls have been commenced, the former carried to within 8 feet of coping level and the latter to top of foundation level. A total of 111,280 cubic yards of concrete was placed in twin locks No. 5 during the year and this structure is now about 96 per cent completed. Very little work was done on twin locks No. 6, 86 per cent of this structure is now completed. During the year the Construction Railway in this vicinity was relocated, being carried over locks No. 5 by a timber trestle eliminating the former crossing at bridge 6 north of locks No. 4 and permitting of the back filling of the centre and east walls of twin locks No. 5. The penstock in the west walls of locks Nos. 5 and 6 was thoroughly gone over and all cracks grouted and the chamber filled and tested for watertightness. Regarding the three twin locks with their entrance walls as a whole, the entire work involved may now be considered as 64 per cent completed. Between the head of the three twin locks and lock No. 7, concrete was placed for a length of four monoliths along the east entrance wall within the sheet pile enclosure previously prepared and the wall back filled to provide for such conditions as might be anticipated as a result of the immediate proximity of the present canal. As a further precaution the entire sheet pile enclosure in this vicinity was back filled and a cut-off driven and filled between this enclosure and the west bank of the present canal. During the entire navigation season no leakage was apparent. Work on lock No. 7 was carried on intermittently during the season and this structure, exclusive of its entrance walls, is now 96 per cent completed. During November and December a small amount of back filling was placed behind the west wall of the lock. The output of the rock-crushing plant for the season amounted to 457,000 tons.

The general standing of operations on this section may be summarized as follows: Rock excavation, 96 per cent completed; earth excavation, 83 per cent; all classes of concrete, 66 per cent, and watertight embankments, 74 per cent.

Section No. 4.—The extent of this section is about 2 miles southerly from the end of Section No. 3 or from the southerly end of the town of Thorold to the northerly end of the village of Allanburg. The work involved comprises excavation for canal prism and for foundations of guard-gates and weir, the construction of Shriner's and Beaver Dams culverts, the relocation of a branch of the Canadian National Railways, and various other lesser undertakings.

This section, as previously stated, is included with Section No. 3 under the P. Lyall & Sons Construction Company's contract.

During the past season, rock excavation has been in progress from a point opposite the Ontario Paper Company's plant up to the crossing of Beaver Dams culvert, a distance of about $1\frac{2}{3}$ mile, and at the site for the Beaver Board Company's dock. The total amount of excavation work performed during the season amounted to 361,700 cubic yards, of which 212,000 was rock. Additional watertight embankments were constructed between the head of the turning basin on the east side and a point 1,500 feet south. The Beaver Board Company's dock was completed at the end of November. The completion of the new Shriner's culvert in 1924 has made the maintaining of the original culvert under the old canal unnecessary. The ends of the old culvert were therefore blocked and thoroughly sealed against leakage. This precaution will eliminate the possibility of leakage from this source into the ship canal. The removal of the Beaver Dams culvert under the old canal was resumed in April, 1925. The entire structure from the east side of the present canal to Gibson lake was unwatered. The roof and centre walls of this culvert, where it passes under the old canal, were then removed and the barrel thoroughly cleaned. In this manner an open ditch has now been established between the present canal and Gibson lake and it is unlikely that any further trouble from the flooding, referred to in last year's report, will be experienced.

The work performed to date on this section may be summarized thus: Rock excavation, 60 per cent; earth excavation, 62 per cent; concrete of all classes, 22 per cent; and watertight embankments, 70 per cent.

Section No. 4B.—Between Sections Nos. 4 and 5 is a short stretch of canal prism one-quarter of a mile in length lying immediately north of the junction of the present canal with the route of the ship canal near the village of Allanburg. The work to be performed on this section will consist in the excavation of canal prism and in the construction of a syphon culvert to carry the Davis creek under the canal. No contract has as yet been let for this work, but it is expected that tenders will be asked for early next season.

Section No. 5.—This section is about $3\frac{1}{4}$ miles in length extending from Allanburg to Port Robinson. The work involved comprises rock and earth excavation and dredging, the construction of the substructure of bridges at Allanburg and Port Robinson and small quantities of concrete and stone protection along the canal banks.

The work on this section has been under contract with the Canadian Dredging Company, Limited, for the past four years.

During the past fiscal year no work has been done on this section. There remains to be completed only the removal of the existing substructures of bridges 11 and 12 and the excavation of the underlying material to grade. The contractor has removed his entire plant to Section No. 7.

Section No. 6.—This section extends from a point on Section No. 5 about one mile north of Port Robinson for a distance of approximately 5 miles southerly to Welland. The overlap on Section No. 5 became necessary on account of some silting which had taken place in the canal prism north of the original northerly boundary of Section No. 6. The work to be performed will include the dredging and enlargement of the present canal prism, the diversion of the Welland river, which crosses the line of the canal at the north end of the town of

Welland, by means of a large syphon culvert, the building of watertight banks, concrete protection for slopes, etc.

A contract for the work on this section was awarded to the Atlas Construction Company, Limited, and E. O. Leahey & Company, Limited, October 12, 1925. Work at the site of the syphon culvert for the diversion of the Welland river was commenced immediately and active operations have been in progress ever since. The removal of the old lock into the Welland river, which lies on the site of the proposed syphon culvert, was first taken in hand together with the excavation of the intake channel for the culvert. To permit of the carrying on of operations at the site of the culvert, a widening on the east side and slight diversion of the present canal was rendered necessary. This work proceeded during the winter and has now been completed. The area of the syphon under the future bed of the ship canal will be enclosed on three sides by a series of cells constructed of steel sheet piling. When these cells have been driven the enclosure thus formed will be excavated and the six 22-foot diameter concrete tubes, of which the syphon is to consist, laid therein. On the completion of the syphon culvert the prism of the ship canal will be excavated and traffic diverted to the new channel. The driving of steel piling for the cellular coffer dam was commenced in February last and five of the twenty-seven cells required for its construction are already completed. The waters of the Welland river after having been passed under the ship canal by means of the syphon culvert will be conducted by a new channel, to be excavated along, nearly parallel to and east of the canal prism, to a junction with the existing course of the river at the village of Port Robinson, a distance of about four miles. At this point a new highway bridge is to be erected across the line of the excavated river channel on which a small amount of preliminary work, consisting chiefly of excavation for foundations, has already been performed.

As compared with the whole undertaking comprised in the contract for this section, the progress thus far made on the various classes of work included in it could only be represented by relatively small percentages of the whole. On a basis of total expenditure to date, as compared with the total estimated value of the entire contract, it may however be stated that 5 per cent of the work has now been carried out.

Section No. 7.—This section, which is about 6 miles in length, extends from the town of Welland to the northerly limits of the village of Humberstone. The work to be performed will include the dredging and enlargement of the prism of the existing canal to a point about one mile north of the end of the section, where the new line diverges from the old, the excavation of the new line from this point to a junction again with the present canal, the construction of five bridge substructures, the building of retaining and dock walls at both ends of the section, slope protection works, etc.

The work on this section has, since December, 1924, been under contract with the Canadian Dredging Company. During the past year excavation work has been in progress in the cut across Ramey's bend at the south end of the section, where 339,000 cubic yards, or about 25 per cent of the total rock on section No. 7, were removed. In addition to this, the work of stripping and close drilling the remainder of this cut preparatory to excavating has progressed satisfactorily. In the excavated portions of this work so much trouble has been experienced with seepage from the present canal that it has been found necessary to drive a connecting tunnel below grade to a shaft lying east of the prism, from which shaft a permanent unwatering installation discharges all water entering the cut. On the west slope of the prism in earth cutting, where the present canal is widened, a cut was taken in the dry low enough to permit the application of the concrete protection lining before dredging of the full cross-section of the prism commenced. Dredging operations have been in progress for deepening and widening the present canal and at the sites of bridges

14, 16 and 17. In January last and also in March a considerable subsidence took place on the west slope of the existing prism resulting in the movement of 50,000 cubic yards of material and in a serious blockage in the canal. The removal of this material was taken in hand by the contractors and a suitable boat channel re-established before the opening of navigation. Since the commencement of excavation operations on this section there have been removed approximately 1,270,000 cubic yards of Class II excavation, or about 31 per cent of the estimated total. Along the portions excavated for the east slope of the prism, about 2,000 lineal feet of stone protection has been laid. To provide for the construction next summer of the substructure of the Wabash Railway bridge, which crosses near the centre of the section, a temporary diversion of the railway was made last season and in December the swing span was removed to the temporary site and erected on a timber substructure previously prepared. The removal of the substructure of the old bridge is now in progress. The east pier and both abutments of bridge 14 have been completed and the west pier will be proceeded with during the coming season. At bridge 16 the west abutment was constructed in the summer of 1925 after the excavation of the west slope of the ship canal prism.

It may be of interest to note that the new water filtration plant for the city of Welland, commenced in June, 1925, is now nearly completed. The municipality expects to have this installation in full working order by the beginning of next June.

The work thus far performed on this section may be summarized as follows: Rock excavation, 25 per cent completed; earth excavation, 31 per cent; mass concrete, 4 per cent; and concrete slope protection, 11.4 per cent.

Section No. 8.—This section, which extends from the north end of the village of Humberstone to deep water in lake Erie, is about 3 miles in length. The work to be performed will consist in the excavation of a new route from the north end of the section for a distance of about $1\frac{1}{2}$ miles, the dredging and enlargement of the present canal for the remainder of the route, the construction of guard lock No. 8 with entrance walls, etc., the construction of three bridge substructures, the erection of various harbour works and numerous other minor undertakings.

The contract for the work on this section was awarded to the A. W. Robertson Company, Limited, February 27, 1924.

The progress of the work on this section has been exceptionally good. Rock excavation has been carried on throughout the year with continuous day and night shifts. On the land division of this section, about 341,000 cubic yards of Class II excavation were removed last season and, from the commencement of operations, 733,000 cubic yards or 68.5 per cent of the total. Four steam shovels were employed throughout the year in excavating the lock pit and in the prism both north and south of the lock site. From a point 300 feet south of the north end of the section, for a distance of about one mile south, including the lock pit, excavation is now practically completed and for a further 1,000 feet the east half of the prism has been taken out to grade elevation. This work has involved the removal of about 1,042,000 cubic yards of rock representing, with the work performed in the previous year, about 66 per cent of the total rock to be removed on the land division. For the filling of the area north of the elevator on the west side of the canal a temporary track was laid from the prism at Fraser street across the guard locks of the present canal and along West street. Filling was started in January, 1926, and has now been completed and the track taken up. The unwatering sump, installed last year on the west side of the prism north of the lock, has functioned satisfactorily. As excavation work has proceeded farther south, however, it has been found necessary to install additional pumps to take care of the increasing seepage. In connection with the relocation of the Canadian National Railway station on the west side of the ship canal a diversion was laid from the "Y" track at Fraser street running

westerly and crossing the prism by a temporary bridge just south of the site of new bridge 20. This diversion has been completed and the new station built. Operations on the harbour and lake division have been confined to the area east of the centre line of the ship canal. Drilling had commenced about one month previous to the beginning of the fiscal year and was continued throughout the navigation season until stopped by bad weather early in November. Work was resumed in February and has continued ever since, the ice cover on the lake up to May affording good protection to the drill boats against wave action. With three drill boats in operation, practically all rock east of the centre line has now been drilled and blasted along the entrance channel. Two dredges were employed during the season and 89,530 cubic yards of rock removed. From the commencement of operations on the harbour dredging 137,530 cubic yards of rock have been taken out, representing about 26 per cent of the whole. The greater part of this rock has been used for filling the breakwater cribs or for rock fill on the lakeward side of the completed breakwater. All of the twenty-one cribs for the breakwater were completed last season. With the exception of three, these have now all been placed, sunk and filled. The remainder will be put in position next June. The placing of concrete on the superstructure of the breakwater was begun in July last and the first 1,000 feet have now been completed requiring a total of 11,524 cubic yards of concrete. It is expected that the entire structure will be finished next season.

Summarizing the work done on this section, from the commencement of operations to the end of the present fiscal year, the progress made may be thus stated: Rock excavation (all classes), 53 per cent; earth excavation, 57 per cent; mass concrete (in breakwater), 43 per cent; close drilling 68 per cent.

Construction Railway.—All tracks and structures were maintained in efficient condition throughout the year. Traffic during the 1925 season was heavier than ever before, a total of 123,392 loaded cars being handled. The heaviest day's operations was on June 30 when 384 trains were registered in a period of twenty-four hours. Owing to the heavier steel now laid, the maintenance costs were materially lower than in previous years. No fatal or serious accidents took place.

Bridges.—During the year contracts have been let for the fabrication and erection of the superstructures of bridges 1, 3, 7 and 19. These bridges are all of the single leaf deck plate girder rolling lift type and will be located at locks Nos. 1, 2, 7 and 8 respectively.

It is expected that the first three of these bridges will be completed in 1926 and the fourth early in 1927. Of the fifteen other new bridges by which the canal will be crossed, twelve will be of the vertical lift type, two of the single leaf rolling lift type and one a double leaf Scherzer rolling lift type. An agreement covering the preparation of plans for the latter has been entered into with the Scherzer Rolling Lift Bridge Company and for all of the other bridges with Messrs. Harrington, Howard and Ash, of Kansas City, Mo.

Laboratory.—During the fiscal year 553, 626½ barrels of cement were received and accepted and distributed to various parts of the canal. Tests were made of all cement, gravel, and concrete before being put into the work. Tests as to the durability of paint for various classes of work were also carefully carried out.

Miscellaneous Contracts.—The delivery of Douglas fir by the Ostrander Railway and Timber Company of Ostrander, Wash., for the unwatering gates of locks Nos. 4 and 8 was completed in May, 1925. The metal work plans for these gates have been completed and fabrication of the gates will be commenced on receipt of the metal work which is now on order.

All the pumping plant equipment for unwatering lock No. 8 purchased, as noted in last year's report, from the John Inglis Company of Toronto, has now been received. It will be installed on the completion of the lock monolith.

All operating machinery for the valves of lock No. 1, purchased from the Engineering and Machine Works of St. Catharines, has now been delivered.

In addition to the foregoing, smaller contracts for the supply of other general equipment such as sluice gates, valves, structural steel, timber, plate girder spans, etc., have been entered into with various manufacturers.

General Summary.—For the various classes of work involved in the construction of the entire canal, the following percentages are now estimated as having been completed: Rock excavation, 64 per cent; earth excavation, 55 per cent; watertight embankments, 71 per cent; concrete of all classes, 64 per cent; reinforcing steel, 64 per cent, and sheet piling, 58 per cent.

(i) SAULT STE. MARIE CANAL

This canal provides communication between lakes Huron and Superior, surmounting by a single lock the rapids of the St. Mary river. It is $1\frac{1}{2}$ miles in length between the east and west extremities of the entrance channels and lies entirely within Canadian territory.

The canal was opened to traffic April 8 and closed December 17, a period of 254 days. The total registered tonnage of vessels which passed through the lock showed an increase of 14 per cent from the figures of the year before; the freight tonnage showed a slight increase, amounting to 0.2 per cent. For the Canadian and American canals taken together the registered tonnage showed an increase of 21 per cent and freight tonnage of 13 per cent. Traffic in Canadian vessels only through both canals showed an increase in registered tonnage of 9 per cent while the freight tonnage decreased by 8 per cent.

One accident, causing a delay to navigation of several hours, occurred during the season. The steamer *Northwind* entering the canal from the west was drawn over by the current of the power channel and struck the corner of the north pier afterwards going aground west of the pier. After considerable trouble the vessel was released. The fenders of the pier, which were badly broken, were repaired at the expense of the owners of the vessel.

The work of renewing the top of the upper south pier in concrete was continued from last year and a further length of 200 feet completed. There still remains another 300 feet to be done which it is expected will be carried out in the coming season. Repairs to the deck of the upper north pier, begun last year, were completed and considerable filling was placed behind the pier as a protection against the blows received from vessels.

During the month of March the work of sounding through the ice over the upper approach to the canal was continued and all portions of the channel covered were found clear.

Extreme low water prevailed during the past season reducing considerably the draft of vessels which could safely navigate the channels. A maximum draft of 17 feet 9 inches has been recommended for the coming season.

2. OTTAWA AND RIDEAU RIVERS

(a) STE. ANNE LOCK

This canal surmounts the Ste. Anne rapids between Ile Perrot and the island of Montreal at the junction of lake St. Louis with the Ottawa river. It consists of two parallel locks, the old and the new, each with a lift of 3 feet. The old lock (now disused) has a depth of only 6 feet, but in the new lock there is 9 feet of water on the sills.

Navigation opened May 1 and closed November 30. There were no accidents or delays to traffic during this period.

Of improvements effected during the year the most important was the extension of the concrete wall on the south face of the upper wing dam to the Canadian Pacific Railway bridge, a distance of 268 feet. Minor improvements carried out included the painting of lock gates, pointing of masonry walls, the sheeting with plank of the river face of the guide pier below the Canadian National Railway bridge, repairs to fences, booms, etc.

Scow *No. 2* of the floating plant was caulked and painted and the repair platform refloored.

(b) CARILLON AND GRENVILLE CANALS

From the Ste. Anne lock to the foot of the Carillon canal there is a navigable stretch of water 27 miles in length through the lake of Two Mountains and the Ottawa river. The Carillon canal, which is three-quarters of a mile in length, with two locks giving a total lift of 16 feet, surmounts the next rise in the river level produced both by the Carillon dam at the head of the canal and the natural fall of the river below.

The Long Sault rapids, 6 miles above the Carillon canal, are surmounted by the Grenville canal $5\frac{3}{4}$ miles in length with five locks. Both canals provide a depth of 9 feet of water over the lock sills.

These canals were opened to navigation May 1 and closed November 30. No accidents occurred to delay traffic nor was any damage done to canal structures.

Minor repairs only were found necessary, such as the rebuilding of the gates of lock No. 2, repairs to entrance piers, repairing tow path between locks Nos. 3 and 6, the gravelling of the highway at Carillon for a distance of $2\frac{1}{4}$ miles, repairs to fences, etc.

The tug *Shirley*, purchased last year, received minor repairs to hull and engine.

(c) RIDEAU CANAL

This canal connects with the Ottawa river about 56 miles above the head of the Grenville canal and provides a waterway between the cities of Ottawa and Kingston. It consists of a series of natural water-courses joined by artificial cuttings, is $126\frac{1}{4}$ miles long and has forty-seven locks with a minimum depth of 5 feet over the sills. It rises by thirty-three locks to a summit in the upper Rideau lake, from which body of water it descends to the level of lake Ontario by means of fourteen locks.

Navigation opened both at Ottawa and Kingston Mills May 1 and closed at Ottawa November 30 and at Kingston Mills November 14.

During the past year an ample supply of water was available for the navigation of all parts of the canal.

The total number of lockages for the season was 20,700, a decrease of 2,297 from the total recorded for 1924.

The principal repairs and improvements carried out during the year may be stated as follows:—

At the Ottawa lock station 100 feet of the basin wharf was rebuilt, and a frame extension 20 feet by 40 feet was added to the concrete storehouse. A new roof was laid on the kitchen of the lock house at Hartwells lock, a new chimney built in the storehouse and other smaller repairs made. At Hogsback the east bulkhead was covered with 4-inch plank, a new floor was laid on the bridge over the upper lock and a new boat slide built at the dam. At Black Rapids, a new ice-breaker pier was constructed above the dam, and the top of the dam, between the waste pier and the lock, filled up and graded. At the White Horse shoal near Manotick, the old timber dam was removed and replaced by a concrete structure, and the timber protection pier rebuilt below the waste weir at Long Island lock station. Repairs were made to the bridges at Manotick,

Kars, and Beckett's Landing. The old stone bridge house at Burritt's Rapids lock, which had fallen into complete disrepair, was taken down and a frame cottage, 20 feet by 26 feet on concrete foundation, erected in its place. At the same lock station a concrete abutment was constructed at the swing-bridge replacing the former timber structure. As a result of abnormal rains in January last, a settlement occurred at the lower end of the Burritt's Rapids lock which necessitated the concreting of the entire floor, the filling of voids under the mitre sill and the thorough repairing of sunken portions of the walls. A new lay-by pier was constructed at the foot of the lower lock at Nicholson's station. At the Merrickville lock station a concrete wall 200 feet long was built from the head of the upper lock to the wharf on the south side of the canal, replacing the former dry stone structure, which had fallen into serious disrepair. At the Smith's Falls detached lock station, a concrete abutment was constructed at the swing bridge in place of the former timber abutment. A new concrete dam was built at the outlet of Wolf lake, a storage reservoir, to replace the old timber dam. The piers at the head of Davis' lock were rebuilt in timber and stone filled. At Jones' Falls station, the old timber waste weir was replaced by a new structure in concrete, the lay-by pier at the head of the locks was rebuilt, and the timber piers at the foot of the locks rebuilt above low water. Heavy repairs were made to lock No. 40 at this station, gate piers, recesses and recess piers being rebuilt in concrete blocks. Above the Morton dam the cribwork protection wing was taken down and rebuilt. The fixed bridge at upper Brewer's lock was refloored. At lower Brewer's lock the wooden railing on the east side of the waste weir was replaced by a concrete wall surmounted by an iron railing. At the upper lock of the Kingston Mills station both lower wing walls, gate and recess piers and recesses were taken down and rebuilt in concrete blocks and new concrete aprons constructed both above and below the lower mitre sill.

The floating plant equipment of this canal consisting of the dredge *Rideau* and tugs *Agnes* and *Loretta* with several dump scows, was in constant employment throughout the season. The dredge was used in the placing of clay on the dams at Hogsback, Black Rapids and Jones' Falls, in cleaning the cut at Saw Log bay near Poonamalie, in putting in clay cofferdams for the winter's work at Burritt's Rapids and at the White Horse dam above the Long Island lock station. The tug *Agnes*, in addition to attending the dredge, was employed in towing scows with stores to various points along the canal; the services of the tug *Loretta*, were utilized both in the replacing of spar buoys along the channel and for general towing.

During the winter a complete survey was made of the whole of lake Opinicon between Chaffey's lock and Davis' lock and of Sand lake as far south as Jones' Falls.

3. RICHELIEU RIVER NAVIGATION

(a) ST. OURS LOCK AND DAM

At a point on the Richelieu 14 miles above the town of Sorel the level of that river has been raised 5 feet by a dam. This difference in level is overcome by the St. Ours lock. There is 7 feet of water on the upper lock sills, but the depth of water on the lower sill is governed by the level of St. Lawrence river and had been as low as 5 feet 3 inches in October 1923.

The lock was opened to navigation May 1 and closed November 30.

Such repairs as were found necessary were of a minor nature only and included the rebuilding of two lock gates; the painting of standing gates; the painting of the exterior of the Superintendent's house, the carpenter shop, stable and other buildings, etc.

(b) CHAMBLY CANAL

Between the St. Ours lock and Chambly Basin, a distance of 32 miles, the river is navigable with a depth of 7 feet. The Chambly canal, which enters at this point, is 12 miles in length and has nine locks. It surmounts all the rapids between Chambly and St. Johns, thus establishing communication with lake Champlain. The locks, nine in number, provide a depth of $6\frac{1}{2}$ feet of water over sills.

The canal was opened to traffic May 1 and closed November 30.

Improvements effected during the year included the following: At lock No. 3, 10 feet of the east wing wall was taken down and rebuilt and a similar repair was made at lock No. 5 where 60 feet of wall was reconstructed. The east wall of lock No. 1 was reinforced with a facing of steel plates. The old swing-bridge at Riley's Crossing was removed and replaced by a steel bridge on concrete substructure. The old span taken out is to be re-erected at bridge No. 6 to replace the present wooden span. Old wooden bridge No. 3 was removed and replaced by a steel span assembled from purchased materials in the canal shop. The top of the guide pier at the Chambly end of the canal was improved by a surfacing of crushed stone. At the upper end of the canal the space between the east and west walls of the wing dam was filled with clay dredged from canal basins. The decayed cribwork just above bridge No. 1, at the foot of Ste. Thérèse island, was demolished and replaced by a concrete wall 205 feet long averaging about 12 feet in height. The usual general repairs were made to prism slopes, roads, fences, ditches, canal buildings, etc.

4. LAKE ONTARIO TO GEORGIAN BAY

(a) MURRAY CANAL

This canal, which is an open waterway 80 feet in width, with 11 feet depth at low water, across the isthmus of the Prince Edward County peninsula, connecting the bay of Quinté with lake Ontario, is without locks.

Navigation opened April 8 and closed December 3. No delays, due to accident or other cause, occurred during the season.

The repairs which were carried out during the season were of a minor nature only and included the painting of the three highway swing-bridges, the relaying of about 4,000 lineal feet of stone protection along canal banks, the regrading of the highway along the north side of the canal, the keeping clear of catch-water and off-take ditches and other smaller matters.

(b) TRENT CANAL

The route of the Trent canal, as now in operation, lies between Trenton, on the bay of Quinté, where direct connection is made with lake Ontario, and Port Severn, on Georgian Bay, from which the waters of the Great Lakes are accessible. The canal is made up of a series of lakes and rivers connected by relatively short lengths of artificial cuttings. Connection between the water levels of the various reaches is effected by locks, except at Swift Rapids and Big chute where marine railways are employed. The through route may be briefly described as follows: Between Trenton and Rice lake the canal follows the line of the Trent river. Passing through Rice lake it enters the Otonabee river, the route of which is followed to its source in Katchiwano lake. From this lake the line of the canal passes in succession through Clear lake, Stoney lake, Lovesick lake, Buckhorn lake, Pigeon lake, Sturgeon lake and Cameron lake to the west side of Balsam lake. From here connection is made by an artificial cutting with a small lake about two miles westward, and from the latter lake another cutting makes connection with Cranberry lake. From the south end of Cranberry lake connection is made with lake Simcoe by another artificial cut-

ting. Passing through lake Simcoe the route of the canal continues to the Severn river, the line of which is followed to the Georgian Bay outlet at Port Severn. From Trenton the canal rises to a summit at Balsam lake, the level of which is about 597 feet above that of lake Ontario. From Balsam lake to Georgian bay there is a fall of 262 feet. The total length of the route from lake to bay is about 240 miles. It is made up of two main divisions: the Ontario-Simcoe division between Trenton on lake Ontario and the outlet of lake Simcoe and the Severn division from lake Simcoe to Georgian bay.

Ontario-Simcoe Division

This division includes, in addition to the main route of the canal, the Scugog branch, 35 miles in length, from Sturgeon lake to Port Perry via the Scugog river and lake, and various other navigable channels aggregating in all about 60 miles. The total extent of canal and canalized waters maintained in operation in this division is therefore about 240 miles.

Included also under this division are various reservoir lakes and dams, taken over from the Ontario Government in 1905, under Order in Council, which are maintained and operated by the department.

Among the principal works under construction during the past year the following may be noted:—

In August last, under contract with Construction and Engineering Limited, the construction was commenced of a new concrete dam at lock No. 23, about $1\frac{1}{2}$ miles above Nassau, a little below the site of the old stone-filled timber dam, the latter having fallen into a serious state of disrepair. The new dam, when completed, will consist of nine sluices 20 feet wide and one log sluice 8 feet wide. Up to the present, five piers and the westerly abutment have been constructed up to within three feet of the level of the platform, representing about 48 per cent of the entire undertaking. The easterly half of the dam will be gone on with and finished during the coming season.

Under contract with the T. A. Brown Company, Limited, work on the construction of a new lock at Young's Point was commenced in October, 1925. This undertaking includes the taking out of the old lock, the removal of the present highway swing bridge to a point about 90 feet west of its former location and various other incidental work. The new lock is to be of standard size or 175 feet long, 33 feet wide and 8 feet 4 inches draft and will be flooded through lateral filling culverts thus ensuring greater safety to small boats. Operations have been carried out continuously since the inception of the work and are now, on the basis of total estimated cost, about 52 per cent completed. The work thus far performed has included concreting at both ends of the lock on the entrance walls, aprons and bridge abutments and pivot pier, and in the excavation of the lock pit.

The construction of the combined blacksmith, machine and woodworking shops at Peterborough, begun last year, was completed. This building, of solid brick on concrete foundation, is 92 feet long by 34 feet wide and is divided into three by lateral walls. The entire floor area is of concrete and the building is well lighted both by side and sky lights. Each shop is thoroughly equipped with all necessary machinery and supplied with electric power.

At Scott's Mills, on the Mississauga river, the concrete dam and log slide, begun last summer, is now well advanced towards completion. There are still fourteen logslide sills to be laid in concrete, frames to be erected and a portion of the wooden slide to be completed. The structure consists of a main dam 114 feet long with three piers, stop-log sluices and log slide. A side dam, 38 feet in length is provided with two spillways.

The dredge *Auburn* continued the work of the previous season in deepening the channel in the Otonabee river, and Rice lake, the total quantity of material removed amounting to 24,000 cubic yards, most of which was sand or clay. Below lock No. 26 and through Lovesick lake and Deer bay, the dredge *Fenelon*

was employed on similar work and between the months of May and November removed a total of 13,251 cubic yards of previously blasted limestone and granite.

Of smaller and less costly improvements and repairs carried out during the year the following may be noted:—The rebuilding of the dam at Norland on the Gull river, carried nearly to completion last year, was fully finished up by the end of April, 1925. A small concrete dam at Nogie's Creek, the outlet of Swamp lake, having two piers, a stoplog sluice and two spillways, was constructed to replace the existing timber dam. Repairs were also made to dams at Hawk lake, Big marsh on Nogie's creek, and dams 4 and 6 at Squaw river and to slides at Burnt river and Elliott's falls. Four pairs of lock gates and two guard-gates were constructed for locks at various points. General and somewhat extensive repairs were made to the mechanism of the Peterborough lift lock. In order to prevent the possibility of the lower gates of this lock being opened with the main cross-over valve open, an automatic indicator has been placed in the engine room of the lower gate by means of which the operator can at once ascertain the status of the cross-over valve, thus practically eliminating the possibility of the recurrence of accidents and delays which have several times occurred in the past. Preparations have been made for the immediate installation at this lock of a turbine driven air compressor and receiver for independent air supply for seal tubes and air lift. General repairs were also made to the lift lock at Kirkfield. In the drain wall on the south entrance pier below lock No. 16, the disintegrated concrete was cut out and the wall replaced by one of heavier construction reinforced with steel rods and wire attached to anchor bolts. At lock No. 38 the lower entrance walls, which had subsided owing to undermining, were thoroughly underpinned and repaired. At Burleigh bridge the top courses of the entrance pier, which is used as a public wharf, were removed to low water level and rebuilt. Material for the repair of Dunnett's Landing wharf has been delivered. Slight repairs were effected to wharves at Harwood, Gore's Landing, Bewdley and several other points. The canal reaches generally were well attended to; fences and walls were repaired, ditches and culverts cleaned and "dead heads" removed. Between Glen Miller bridge and the lower entrance to lock No. 3, a distance of about 600 feet, the concrete river wall, which was being overturned by ice pressure in the canal, was cut down to about 9 inches below winter water level. It is expected that while this wall will still deflect the flow from the navigable channel, the flow over it will be sufficient to prevent the formation of ice. Above lock No. 6 a ditch was constructed along the foot of the embankment for a distance of 476 feet with lateral ditches to the river as a means of carrying off seepage water. Below the lower entrance to lock No. 15 the canal reach at the junction with the river Trent was thoroughly dragged and cleared of weeds. The shores along the canalized portion of the Talbot river were riprapped with stone from the spoil dumps near the Kirkfield lift lock. Dry rubble walls were built at the south approach to the Boundary Road bridge and stone protection placed along the shores of the Fourth Concession road. At the mouth of the Talbot river below the lift lock, shoals formed during the winter were removed with a slush scraper. Complete new decks were placed on bridges at Young's Point, Wellington street, Lindsay, Rosedale and at Centre road lock No. 41. General repairs were made to the wooden truss swing bridge at Buckhorn and to the wooden swing bridge across the Scugog river. A new shed, 20 feet by 30 feet, for the storage of iron, was constructed at Peterborough adjacent to the blacksmith shop. Dwellings, storehouses and other buildings were painted where required. Complete new decks were laid on four dams and stoplogs renewed and other minor repairs made. At lock No. 5 near Frankford the east abutment pier of the dam, which had become undermined, was thoroughly repaired. The "pot head" on the incoming electrical lines to the valve-operating machinery for the dam at lock No. 12, south of Campbellford, which had been destroyed by lightning, was renewed. Both

abutments of the dam at lock No. 25, near Lakefield received general repairs. The west wing of the dam at Perry's Creek was renewed in concrete. Stream flow measurements were carried on as usual. Forty-five meter measurements were taken and eleven visits paid to automatic gauges. Four such gauges have now been installed. Four pairs of lock gates were constructed for use at Young's Point, Burleigh Falls and Fenelon Falls, and two guard gates, one for Young's Point and one for the Couchiching lock. All aids to navigation, such as buoys and lighthouses were gone over, painted and kept in repair. Navigation aids on lake Simcoe, formerly maintained by the Department of Marine and Fisheries, have now been transferred to this department.

The floating plant equipment of the canal was maintained in good order, repairs being made to dredges *Fenelon* and *Auburn*, tugs *Bessie Butler* and *J. B. McColl*, cook boats *Nepahwan* and *Hiawatha* and to gate lifter *W. H. Pretty*. Eleven new punts were constructed and repairs made to small boats and skiffs.

During the 1925 season the number of recorded lockages on the canal was 13,875, a decrease of about 15 per cent from the traffic returns of the previous year.

Severn Division

Under this division, as previously noted, is included that portion of the route of the canal which lies between the navigable waters of lakes Simcoe and Couchiching and Georgian bay, in addition to which must also be included the as yet incomplete canalization of the Holland river from Cook's bay, at the southerly end of lake Simcoe, to the town of Newmarket, a distance of about $12\frac{1}{2}$ miles.

The original scheme for this division provided for a lock and terminals at Honey harbour on Georgian bay connected to Gloucester pool via Go Home bay and lake. This, however, has never been carried into effect. The navigation of this division is now effected by means of the lock at Washago, the marine railways at Swift rapids and Big Chute and the lock at Port Severn.

During the 1925 season dredging operations were continued on the Severn division at various points between Washago and Portage bay, by the Randolph Macdonald Company on a daily rental basis. Since the enlargement of the marine railways to provide for 15-ton boats up to 55 feet in length, the improvement of the river channel at many points has become a matter of urgent necessity. There having been from year to year some uncertainty in the prospect of this work being proceeded with, the policy followed in its prosecution has been to make small improvements at all the more dangerous spots in the channel rather than to complete the work of widening and deepening at any one point. With this end in view, further dredging operations were carried on during the past navigation season. Between the old rock dam, about 2,000 feet below the Muskoka highway bridge, and deep water in lake Couchiching a number of ridges of rock, which had necessitated diversions of navigation from the regular channel, were removed. The rock cut at the old C.N.R. crossing above Couchiching lock was widened to 60 feet. Above Hamlet bridge at Whitesides the rock cut was widened to about 74 feet. At Sparrow lake chute the cut was also widened, being now 67 feet across. In all the foregoing operations a total of 4,642 cubic yards of solid rock was removed.

At Atherley narrows the old county-highway bridge, which crosses the route of the canal, was replaced by a modern structure. The new bridge, a reinforced concrete structure consisting of four bow arch spans of 59 feet 6 inches each and one steel swing span of 150 feet supported on concrete piers and abutments is located immediately above the old bridge. This bridge, which is not yet under departmental control, was erected by the adjoining counties and the province, the plans receiving the approval of this department. An agreement, not yet completed, provides for a contribution by the department of 40

per cent of the cost of the structure up to a maximum of \$40,000 and also for the operation and maintenance of the swing span by the departmental forces. The work is now complete with the exception of the plank flooring which will be placed immediately. The superstructure was erected under contract with Curran and Briggs of Orillia, the steelwork by the Dominion Bridge Company of Lachine.

On the upper side of the Couchiching lock a guard gate similar to that at Bobcaygeon was constructed as a very necessary safeguard against the larger water area of lakes Couchiching and Simcoe. This gate, which is now fully installed, is so placed that the space between it and the upper lock gates may be utilized for dry dock purposes. The four steel bridges on the Holland river division, which had become badly rusted, all received a coat of paint.

5. ST. PETER'S CANAL

The St. Peter's canal, which was reconstructed between the years 1912 and 1917, connects the Bras d'Or lakes with St. Peter's bay on the southeast coast of Cape Breton island. It consists of a tidal lock 300 feet in length and 48 feet in width and provides for a minimum depth of water on the lock sills of 18 feet.

During the past season of navigation this canal was in operation between April 6, 1925, and January 9, 1926. The total number of vessels making use of the lock was 1636, a decrease of 148, or about 8 per cent, from the record of the year before. Only two accidents occurred and in neither case was the navigation of the lock seriously interfered with. On May 8 one steamer was slightly delayed owing to the breaking of a gate hanging. On December 9 a schooner, laden with coal, entering the canal from the lake struck against a rock cut north of the swing bridge springing a bad leak. The vessel was backed out and beached on a small island near the entrance.

The deepening of the lake entrance to the canal and the renewal of the crib-work along this entrance, described in last year's report were continued under contract with the Atlantic Dredging Company and have now been satisfactorily completed. Owing to the development of quite unforeseen conditions on the subaqueous portions of this work its final cost amounted to 50 per cent more than the original estimate. Of minor repairs and improvements made during the year the following may be noted: Lock gates above water and operating machinery were painted and all gates scraped below water by a diver, the road from the highway to the Atlantic wharf was repaired, all ditches were cleaned and canal grounds kept neat and in good condition.

6. MISCELLANEOUS WORKS

(a) HUNGRY BAY AND STE. BARBE DYKES

These dykes extend westward along the south shore of lake St. Francis from the upper entrance of the Beauharnois canal for a distance of about 7 miles. They are maintained as a protection against the waters of the lake, the level of which was raised when the canal was constructed. It may here be mentioned that since the opening of the Soulanges canal in 1899 the Beauharnois canal has ceased to be used for navigation and is under lease for power purposes only. The Hungry bay dyke has been in existence since 1856. The top of this dyke is maintained as a road. The Ste. Barbe dyke was constructed in 1889. At various places along the lake shore, protection walls have been built outside the dykes.

Improvements to the dykes made during the past year have included the following: The dyke road, for a length of 3.8 miles, was given a coating of oil and sand and another section of the road was resurfaced with crushed stone rolled in. Between the St. Louis feeder and a point about $2\frac{1}{2}$ miles south, a large number of willows were planted 30 feet north of the road as a future protection against drifting snow.

At various points along the lake shore, through the parish of St. Anicet, stone protection walls were constructed, totalling in all about 3,000 feet in length.

(b) ST. LAWRENCE SHIP CANAL

For many years the question of the ultimate enlargement of the St. Lawrence canal system between lake Ontario and Montreal has been studied by the engineers of this department, and much data relating thereto has been obtained.

During recent years the work of completing definite plans for such an enterprise became necessary in order to enable the department to deal intelligently with proposals, by private corporations, for the development of isolated water-powers which might seriously conflict with any reasonable development of the navigation and power potentialities of the river as a whole. Under this impetus, plans were evolved for a comprehensive development of the upper section of the river.

Early in the fiscal year 1924-25 a board of engineers was appointed by the Canadian Government to review the Wooten-Bowden report of 1921 and to report on the cost of a through deepwater route from the head of the Great Lakes to the sea. The members of this board are Mr. D. W. McLachlan (Chairman), Brig.-Gen. C. H. Mitchell, and Mr. Olivier O. Lefebvre. A number of meetings of the board have been held and instructions as to the form and scope of the report to be made were finally agreed upon in joint session at Washington in December last and forwarded to both the Canadian and American Governments. On January 5, 1925, these instructions, after having been considered by the National Advisory Committee for Canada, were transmitted to the board. Meantime, in anticipation of the eventual receipt of these instructions, much study has been given both to the Canadian and American sections of the river. Ice conditions have been carefully investigated, stream discharges determined, soundings taken, test borings driven, surveys carried out, and numerous plans prepared. As a result, a large amount of valuable information has now been got together for use in the preparation of the required designs and report.

During the past fiscal year twelve meetings with the American section of the Joint Board have been held extending over periods of from two to three days at a time, and covering discussions on various subjects connected with the work.

The office work has been carried on with a staff of twelve; the field work by two survey parties and two boring parties.

The most important undertakings carried out during the year were as follows: A river and shore survey of the St. Lawrence from Lachine to Montreal, begun in previous years, has been completed. Borings have been taken along the proposed route of the canal between Lachine and Nun's island, along the site of a proposed dam at the foot of the Lachine rapids, along the line of a proposed navigation channel and power canal at the foot of lake St. Louis, along the route of the proposed canal between Hungry bay and Melocheville, along the south shore of the St. Lawrence near Cedars and at the site of a proposed dam at the head of the Cedars rapids, on the south side of Coteau rapids and at Cascades point, and on the site of a proposed power-house at the head of lake St. Louis. Further topographical information was obtained on both sides of the river between lakes St. Louis and St. Francis which included all the islands in the river. Additional meterings of the river were taken at Iroquois Point, precise lines of water levels run and continuous water elevation records secured. Soundings were taken in the channel south of Long Sault island, in the river opposite Iroquois, between Weaver's Point and Croil island and at the lower part of the Long Sault rapids. Records of water temperature at Kingston, Cardinal, Cornwall and Coteau have been made. Tests as to strength of ice have been carried out with a view to determining the proper construction for dams.

In the International section of the river the American section has completed a survey between Kingston and Iroquois and between Barnhart island and Cornwall. Extensive boring operations have also been carried out by the same organization.

(c) HUDSON BAY TERMINALS

The staff maintained at Port Nelson during the past year consisted of a resident engineer, cook and foreman, from one to six handymen or carpenters and occasional Indian labour as circumstances demanded.

The estuary was open between May 27, 1925 and January 28, 1926, and the river cleared to Flamboro Head on May 29.

The staff were employed in oiling exposed machinery, pumping water from the floating plant, adjusting lines, in shifting various units of the plant to new berths when required and on various other necessary work.

The snow fall during the winter of 1926 was unusually heavy.

I have the honour to be, sir,

Your obedient servant,

A. E. DUBUC,
Chief Engineer.

OTTAWA, August 15, 1926.

G. A. BELL, Esq., C.M.G.,

Deputy Minister, Department of Railways and Canals,
Ottawa, Canada.

TABLE SHOWING THE DATES OF THE OPENING AND CLOSING OF THE CANALS FOR THE SEASON OF 1922, 1923, 1924 AND 1925

| Canals | 1922 | | 1923 | | 1924 | | 1925 | |
|---|----------|---------|----------|---------|----------|---------|----------|---------|
| | Opened | Closed | Opened | Closed | Opened | Closed | Opened | Closed |
| Lachine..... | April 19 | Dec. 13 | May 1 | Dec. 12 | April 21 | Dec. 13 | April 27 | Dec. 11 |
| Soulanges..... | " 21 | " 11 | " 2 | " 12 | " 12 | " 12 | " 26 | " 11 |
| Cornwall..... | " 18 | " 13 | April 30 | " 13 | " 23 | " 14 | " 22 | " 12 |
| Williamsburg— | | | | | | | | |
| Farrans' Point..... | " 18 | " 14 | " 30 | " 14 | " 22 | " 14 | " 22 | " 12 |
| Rapide Plat..... | " 19 | " 14 | " 30 | " 15 | " 22 | " 14 | " 22 | " 14 |
| Galops..... | " 18 | " 14 | " 30 | " 15 | " 22 | " 14 | " 22 | " 14 |
| Welland..... | " 17 | " 14 | " 25 | " 15 | " 16 | " 13 | " 15 | " 17 |
| Sault Ste. Marie..... | " 17 | " 24 | May 1 | " 26 | " 19 | " 15 | " 8 | " 17 |
| Ste. Anne..... | May 1 | Nov. 28 | " 1 | Nov. 30 | May 1 | Nov. 30 | May 1 | Nov. 30 |
| Carillon & Grenville..... | " 1 | " 30 | " 1 | " 30 | " 1 | " 30 | " 1 | " 30 |
| Rideau— | | | | | | | | |
| At Ottawa..... | " 1 | " 30 | " 1 | " 30 | " 1 | " 30 | " 1 | " 30 |
| At Kingston Mills..... | " 1 | " 21 | " 1 | " 30 | " 1 | " 28 | " 1 | " 14 |
| Trent— | | | | | | | | |
| Ontario-Rice Lake Division, Lower Section..... | " 11 | " 20 | " 7 | " 14 | " 13 | " 4 | April 25 | " 6 |
| Trenton Bridge..... | April 5 | " 26 | " 3 | " 29 | " 17 | Oct. 4 | May 11 | Oct. 26 |
| Ontario-Rice Lake Division, Upper Section..... | May 12 | " 17 | " 7 | " 16 | " 20 | Nov. 29 | May 5 | Nov. 14 |
| Hastings to Rice Lake..... | " 3 | Oct. 29 | " 6 | " 6 | " 20 | " 5 | " 5 | " 14 |
| Hastings to Peterborough..... | | | | | May 15 | Nov. 18 | | |
| Rice Lake to Peterborough..... | May 5 | Nov. 25 | April 27 | Nov. 27 | " 12 | " 6 | May 3 | Nov. 22 |
| Peterborough to Lakefield..... | " 13 | " 4 | May 17 | " 10 | May 12 | Nov. 15 | " 6 | Oct. 29 |
| Peterborough to Lift Lock..... | " 20 | " 4 | " 17 | " 8 | " 12 | " 6 | " 6 | Nov. 4 |
| Lakefield to Bobcaygeon..... | " 1 | " 21 | April 28 | Dec. 1 | April 26 | " 26 | " 7 | " 6 |
| Bobcaygeon to Balsam Lake..... | April 29 | " 11 | May 4 | Nov. 15 | " 28 | " 3 | " 12 | " 19 |
| Kirkfield to Lift Lock..... | May 20 | Oct. 26 | " 23 | Oct. 25 | May 18 | Oct. 24 | " 9 | Oct. 23 |
| Kirkfield to Lake Simcoe..... | " 18 | " 28 | " 16 | " 26 | " 18 | " 24 | " 21 | " 31 |
| Lake Simcoe to Orillia..... | " 13 | Nov. 10 | " 23 | " 26 | " 12 | Nov. 19 | | |
| Scugog River to Lindsay Lock..... | " 2 | " 12 | April 23 | Dec. 4 | April 27 | " 15 | April 8 | Oct. 22 |
| Murray..... | " 1 | " 30 | " 24 | " 8 | " 15 | Dec. 9 | " 8 | Dec. 3 |
| St. Ours..... | " 1 | " 30 | May 2 | Nov. 30 | May 1 | Nov. 30 | May 1 | Nov. 30 |
| Chambly..... | " 1 | " 30 | " 7 | " 30 | " 1 | " 30 | " 1 | " 30 |
| St. Peters..... | April 24 | Jan. 6 | " 7 | Jan. 19 | April 23 | Jan. 7 | April 6 | Jan. 9 |
| | | 1923 | | 1924 | | 1925 | | 1926 |

CANALS OF CANADA

| Name | Location | Length in Miles | No. of Locks | Locks | | |
|-------------------------------------|--|-----------------------|-----------------|--------------------|-------|---|
| | | | | Minimum dimensions | | |
| | | | | Length | Width | Depth at ordi- nary low level |
| <i>St. Lawrence and Great Lakes</i> | | | | Ft. | Ft. | Ft. |
| Lachine..... | Montreal to Lachine..... | 8.50 | 5 | 270 | 45 | 14 |
| Soulanges..... | Cascades Point to Coteau Landing | 14.00 | 5 | 280 | 45 | 15 |
| Cornwall..... | Cornwall to Dickinson's Landing.. | 11.25 | 6 | 270 | 45 | 14 |
| Farran's Point..... | Farran's Point Rapid..... | 1.25 | 1 | 800 | 50 | 14 |
| Rapide Plat..... | Rapide Plat, Morrisburg..... | 3.66 | 2 | 270 | 45 | 14 |
| Galops..... | Iroquois to Cardinal..... | 7.33 | 3 | 800 | 50 | 14 |
| Welland..... | Port Dalhousie, Lake Ontario to Port Colborne, Lake Erie..... | 26.75 | 26 | 270 | 45 | 14 |
| Sault Ste. Marie..... | St. Mary's Rapids, 47 miles west of Lake Huron..... | 1.30 | 1 | 900 | 60 | 19 |
| <i>Ottawa and Rideau Rivers</i> | | | | | | |
| Ste. Anne Lock..... | Junction of St. Lawrence and Ottawa rivers..... | 0.12 | 1 | 200 | 45 | 9 |
| Carillon..... | Carillon rapids, Ottawa river..... | 0.75 | 2 | 200 | 45 | 9 |
| Grenville..... | Long Sault rapids, Ottawa river... | 5.75 | 5 | 200 | 45 | 9 |
| Rideau..... | Ottawa to Kingston..... | 126.25 | 47 | 134 | 33 | 5 |
| | Rideau Lake to Perth, (Tay Branch)..... | 7.00 | 2 | 134 | 33 | 6.5 |
| <i>Richelieu River</i> | | | | | | |
| St. Ours Lock..... | St. Ours, Que..... | 0.12 | 1 | 200 | 45 | 6.5 |
| Chambly..... | Chambly to St. Johns, Que..... | 12.00 | 9 | 118 | 22.5 | 6.5 |
| <i>Lake Ontario to Georgian Bay</i> | | | | | | |
| Murray..... | Isthmus of Murray, Bay of Quinté. | 5.17 | None | | | 11 |
| Trent..... | Trenton to Peterboro Lock, Peter- boro..... | 89.0 | 18 | 175 | 33 | 8.4 |
| | Peterboro Lock to Washago..... | 114.6 | 23 | 134 | 33 | 6 |
| | Sturgeon Lake to Port Perry (Seu- gog Branch)..... | 35.0 | 1 | 142 | 33 | 6 |
| | Port Severn Lock..... | | 1 | 100 | 25 | 6 |
| <i>Miscellaneous</i> | | | | | | |
| St. Peters..... | St. Peters Bay to Bras d'Or Lakes, Cape Breton, N.S..... | 0.49 | 1 | 300 | 48 | 18 |