

8.—Distribution of Operating Expenses of Steam Railways, calendar years 1932-35.

Item of Expenditure.	1932.		1933.		1934.		1935.	
	\$	p.c.	\$	p.c.	\$	p.c.	\$	p.c.
Way and structures.....	50,527,939	19.69	48,226,441	20.69	53,502,807	21.23	55,250,291	20.93
Equipment.....	49,583,336	19.32	47,062,504	20.57	54,004,990	21.43	57,424,660	21.76
Traffic expenses.....	13,233,968	5.15	11,814,750	5.07	11,517,145	4.57	11,807,234	4.47
Transportation.....	129,148,955	50.32	112,329,273	48.18	118,639,517	47.08	124,359,790	47.12
General and misc. expenses.	14,174,177	5.52	12,800,140	5.49	14,335,208	5.69	15,100,924	5.72
Totals.....	256,668,375	100.00	233,133,108	100.00	251,999,667	100.00	263,942,899	100.00

Railway Wages and Salaries.—The data in Table 9 show the numbers of employees and salaries and wages as reported by the railways for 1926 to 1935 inclusive. The Canadian National Railways brought into their railway accounts in 1928 the commercial telegraph employees, and these have been added for 1926 and 1927 in this table to make the data comparable. Because of inability of the railways to supply strictly comparable data for previous years, the number of employees and wages have been omitted for such, but index numbers have been computed for 1912-35 on as nearly comparable bases as possible, using 1926 data as equal to 100. The number of employees fluctuates with the volume of traffic, but not to the same extent. Salaries and wages are affected by the number of employees, rates of pay, and by the time worked. The rapid increase in the average wage in 1918 and 1919 was due to large increases in rates of pay corresponding to the "Macadoo Award" in the United States. Also the fluctuations in 1932-35 were due to reductions and restorations in basic rates of pay.

9.—Steam Railway Employees, Totals and Averages of Salaries and Wages, and Ratio of Salaries and Wages to Operating Revenues and Expenses, 1912-35.

Year.	Employees.		Salaries and Wages.		Average of Salaries and Wages.		Ratio of Salaries and Wages to—	
	Number. ¹	Adjusted Index Number.	Amount. ¹	Adjusted Index Number.	Amount.	Adjusted Index Number.	Gross Earnings.	Operating Expenses. ²
			\$		\$		p.c.	p.c.
1912 (June 30)...		92.2		38.2	604	41.7	43.0	62.5
1913 " "...	—	105.7		46.9	648	44.8	45.1	63.6
1914 " "...	—	94.1		45.3	702	48.5	46.0	62.5
1915 " "...		81.6		38.6	690	47.7	47.7	64.5
1916 " "...	—	92.0		44.0	699	49.3	41.5	60.2
1917 " "...		86.4		52.5	887	61.3	41.7	58.2
1918 " "...		84.9		61.7	1,061	73.3	46.1	55.6
1919 " "...		93.9		84.6	1,316	90.8	54.6	61.1
1919 (Dec. 31)...		102.7		94.5	1,343	92.7	57.1	61.9
1920 " "...		109.5		117.7	1,569	108.4	59.0	60.7
1921 " "...		99.1		100.3	1,478	102.1	54.1	58.6
1922 " "...		98.0		94.5	1,408	97.2	52.9	59.2
1923 " "...		103.0		100.9	1,430	98.8	52.8	61.1
1924 " "...		98.1		95.2	1,416	97.8	53.5	62.5
1925 " "...	—	95.8	—	94.3	1,438	99.3	52.0	63.6
1926 " "...	179,800	100.0	260,350,390	100.0	1,448	100.0	45.7	58.0
1927 " "...	182,143	101.3	273,932,396	105.2	1,504	103.9	48.1	58.9
1928 " "...	187,710	104.4	287,775,316	110.5	1,533	105.9	47.0	59.8
1929 " "...	187,846	104.5	290,732,500	111.7	1,548	106.9	48.9	60.2
1930 " "...	174,485	97.0	268,347,374	103.1	1,538	106.2	55.4	66.1
1931 " "...	154,569	86.0	229,499,505	88.2	1,485	102.6	58.5	65.4
1932 " "...	132,678	73.8	181,113,588	69.6	1,365	94.3	56.4	64.5
1933 " "...	121,923	67.8	158,326,445	60.8	1,299	89.7	53.9	62.5
1934 " "...	127,326	70.8	163,336,635	62.7	1,283	88.6	54.3	64.8
1935 " "...	127,526	70.9	172,956,218	66.4	1,356	93.6	51.2	60.1

¹ Owing to the inability of the railways to supply strictly comparable data for the years prior to 1926, statistics of employees and wages which were given on p. 664 of the 1936 Year Book have been omitted here; the adjusted index numbers express the relation with later years as closely as it can be approximated.

² Ratio of salaries and wages chargeable to operating expenses only for 1926 and subsequent years.