Item of Expenditure.	1933.		1934.		1935.		1936.	
	\$	p.c.	\$	p.c.	\$	p.c.	\$	p.c.
Way and structures Equipment Traffic expenses Transportation General and misc. expenses.	11,814,750	20·57 5·07 48·18	54,004,990 11,517,145 118,639,517	21 · 23 21 · 43 4 · 57 47 · 08 5 · 69	57,424,660 11,807,234 124,359,790	21·76 4·47 47·12	63,755,028 12,059,438 130,780,123	22-50 4-26 46-16
Totals	233,133,108	100-00	251,999,667	100 - 00	263,942,899	100 - 00	283,345,968	100 · 00

Railway Wages and Salaries.—The data in Table 9 show the numbers of employees and the amounts of salaries and wages as reported by the railways for 1926 to 1936, 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 numbers of employees and wages have been omitted for such, but index numbers have been computed for 1912-36 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, 1912-36.

	Employees.		Salar and Wa		Average of Salaries and Wages.		Ratio of Salaries and Wages to—	
Year.	Number.	Adjusted Index Number.	Amount.	Adjusted Index Number.	Amount.	Adjusted Index Number.	Gross Earnings.	Operating Expenses.
		-	\$		\$		p.c.	p.c.
1912 (June 30) 1913 (") 1914 (") 1915 (") 1916 (") 1917 (") 1918 (") 1919 (Dec. 31) 1920 (") 1921 (") 1923 (") 1924 (") 1925 (") 1926 (") 1927 (") 1928 (") 1929 (") 1931 (") 1933 (") 1934 (") 1935 (") 1936 (")	179,800 182,143 187,710 187,846 174,485 154,569 132,678 121,923 127,326 127,526 132,781	92·2 105·7 94·1 81·6 92·0 86·4 84·9 93·9 102·7 109·5 98·1 98·1 95·8 100·0 101·3 104·4 104·5 97·0 86·8 77·8 67·8 70·9 73·9	260,350,390 273,932,396 287,775,316 290,732,500 268,347,374 229,499,505 181,113,558 158,326,445 163,336,635 172,956,218 182,638,365	38.2 46.9 45.3 38.6 44.0 52.5 61.7 84.6 94.5 100.3 100.0 105.2 110.5 111.7 103.1 88.6 69.8 60.8 70.2	604 648 702 690 699 887 1,061 1,316 1,343 1,569 1,478 1,408 1,438 1,448 1,504 1,533 1,548 1,538 1,548 1,538 1,538 1,538 1,538 1,538 1,538 1,538 1,538 1,538	41.7 44.8 48.5 47.7 48.3 61.3 73.3 90.8 92.7 108.4 102.1 97.2 98.8 97.8 99.3 100.0 103.9 106.9 106.9 106.2 102.6 94.3 89.7 89.6 93.6	43.0 45.1 46.0 47.5 41.5 41.7 46.1 54.6 57.1 52.8 53.0 45.7 48.9 47.9 48.4 55.4 56.4 57.1 47.9 48.9 57.1 48.9 57.1 48.9 57.1 48.9 57.1 48.9 57.9 57.9 57.9 57.9 57.9 57.9 57.9 57	62.5 63.6 62.5 64.5 60.2 58.2 55.6 61.1 61.9 60.7 58.6 59.2 61.1 62.5 63.6 63.6 64.1 64.5 64.5 64.8

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.