

8.—Distribution of Operating Expenses of Steam Railways, 1935-38.

Item.	1935.		1936.		1937.		1938.	
	\$	p.c.	\$	p.c.	\$	p.c.	\$	p.c.
Way and structures.....	55,250,291	20.93	60,378,275	21.31	58,309,150	19.39	55,217,352	18.67
Equipment.....	57,424,660	21.76	63,755,028	22.50	73,166,522	24.34	69,233,176	23.41
Traffic expenses.....	11,807,234	4.47	12,059,438	4.26	12,287,021	4.09	12,588,923	4.26
Transportation.....	124,359,790	47.12	130,780,123	46.16	139,108,818	46.27	140,347,953	47.46
General and misc. expenses.	15,100,924	5.72	16,373,104	5.77	17,781,037	5.91	18,318,234	6.20
Totals.....	263,942,899	100.00	283,345,968	100.00	300,652,548	100.00	295,705,638	100.00

Railway Salaries and Wages.—The Canadian National Railways brought into their accounts in 1928 the wages and salaries of commercial telegraph employees; these are added for 1926 and 1927 in Table 9 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 1912-38 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 "McAdoo Award" in the United States, and the fluctuations in 1932-38 were the results of 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, 1912-38.

Year.	Employees.		Salaries and Wages.		Average of Salaries and Wages.		Ratio of Salaries and Wages to—	
	Number.	Adjusted Index Number.	Amount.	Adjusted Index Number.	Amount.	Adjusted Index Number.	Gross Earnings.	Operating Expenses. ¹
1912.....		92.2	\$	38.2	\$ 604	41.7	p.c. 43.0	p.c. 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	48.3	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 ²		93.9		84.6	1,316	90.8	54.6	61.1
1919 ⁴		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
1936.....	132,781	73.9	182,638,365	70.2	1,375	95.0	49.9	59.0
1937 ⁵	133,753	74.4	193,557,663	74.3	1,447	99.9	49.8	58.8
1938.....	127,824	71.1	195,108,351	74.9	1,526	105.4	52.8	60.2

¹ Ratio of salaries and wages chargeable partly to capital prior to 1926 but to operating expenses only for 1926 and subsequent years. ² Years ended June 30 for this and previous years. ³ Owing to the inability of the railways to supply strictly comparable data for the years prior to 1926, statistics of employees and wages, which are given at 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. ⁴ Years ended Dec. 31 for this and later years. ⁵ Revised since the publication of the 1939 Year Book.