

expenditures to date, with any degree of accuracy. Table 12, therefore, shows only capital expenditures for the fiscal year 1939.

For those ports and harbours not under the control of the National Harbours Board, Dominion Government capital expenditures, made by the Department of Public Works, are included in the classification "Other harbours, rivers, construction". The classification as between capital and operations expenditure is very difficult to make with respect to certain of the items. This difficulty applies particularly in the case of dredging, where the distinction between the removal of accumulating silt and the deepening of a channel is largely one of opinion. For this reason, the dredging account of the Department of Public Works is not included in the investments of Table 12, although a large part of the work is undoubtedly of the nature of permanent improvements.

12.—Capital Expenditures of the Dominion Government on Waterways and Harbours, Fiscal Year 1939.

NOTE.—The dredging expenditures of the Department of Public Works cannot be divided accurately between capital and maintenance expenditures and therefore the amounts spent for dredging that should be charged to capital account are not shown in this table.

Item and Department.	Capital Expenditures.	Item and Department.	Capital Expenditures.
	\$		\$
AIDS TO NAVIGATION AND MISCELLANEOUS WORKS.		CANALS—concluded.	
Department of Transport—		Ottawa and Rideau Rivers—	
Lighthouses, construction, improvements, and apparatus.....	127,364	Ste. Anne Lock.....	Nil
Radiotelegraph stations, construction.....	10,000	Carillon and Grenville.....	6,486
St. Lawrence Ship Channel (below Montreal).....	2,896,742	Rideau (including Tay).....	35,481
Dominion steamers.....	720	Richelieu River—	
Other (Department of Transport).....	Nil	St. Ours Lock.....	3,359
National Harbours Board—		Chambly.....	11,929
Jacques Cartier Bridge.....	Nil	Welland Canals.....	202,617
Second Narrows Bridge.....	"	Sault Ste. Marie.....	Nil
Department of Public Works—		Trent.....	45,528
Dredging plant.....	87,160	Murray.....	556
Slides and booms.....	Nil	St. Peters.....	Nil
Roads and bridges.....	166,818	Culbute Lock and Dam.....	"
Other (Department of Public Works).....	Nil	Baie Verte.....	"
TOTALS, AIDS TO NAVIGATION AND MISCELLANEOUS WORKS.....	3,288,804	Hungry Bay Dykes.....	"
		General.....	"
CANALS.¹		TOTALS, CANALS.....	368,042
Department of Transport—		HARBOURS.	
St. Lawrence River—		National Harbours Board—	
Lachine.....	9,575	Halifax.....	138,156 ²
Lake St. Louis.....	Nil	Saint John.....	46,566 ²
Soulanges.....	12,998	Chicoutimi.....	134 ²
Beauharnois, old.....	Nil	Quebec.....	454,047 ²
Beauharnois, new.....	224	Three Rivers.....	2,771 ²
Lake St. Francis.....	Nil	Montreal.....	837,509 ²
Cornwall.....	35,145	Churchill.....	Nil
Williamsburg.....	4,114	Vancouver.....	98,971 ²
Farran's Point.....	Nil	Prescott Elevator.....	Nil
Galops.....	"	Port Colborne Elevator.....	"
Rapide Plat.....	"	Department of Transport—	
North Channel, river reaches, and Galops Channel.....	"	Port Nelson Terminal.....	Nil
St. Lawrence Ship.....	30	Department of Public Works—	
		Other harbours, rivers, construction.....	4,243,581
		TOTALS, HARBOURS.....	5,821,735
		Grand Totals.....	9,478,581

¹ Includes "Income expenditure" for buildings and permanent improvements to canals. ended Dec. 31, 1939.

² Year