in use. There is a further limitation that should be noted in regard to such figures: they do not include the cost of maintenance and improvements or the operation of these works, such charges having been made to the consolidated deficit account as annual expenditure and not to capital account. Table 22, which shows capital expenditure on canals, marine services and miscellaneous water-transport facilities to have reached the grand total of \$425,089,977, must be interpreted with the above qualifications in mind. In Table 23, the capital values of the fixed assets administered by the National Harbours Board are shown as at Dec. 31, 1951 and 1952, and are in addition to the capital expenditure of Table 22. Figures in Table 23 reflect the capital situation in regard to the national harbours of Canada far better than do those of Table 22 in the case of waterways and facilities, inasmuch as they include all buildings, machinery and durable plant improvements; they also have been subject to deductions for depreciation and the scrapping or abandonment of plant and hence more nearly approach the present value of the properties under the administration of the National Harbours Board.

Table 24 on p. 841 shows the amounts advanced by the Federal Government to the National Harbours Board for capital expenditure in 1950, 1951 and 1952.

## 22.—Capital Expenditure of the Federal Government on Canals, Marine Services and Miscellaneous Water-Transport Facilities, as at Mar. 31, 1951 and 1952

Note.—Compiled from the annual reports of the Department of Transport.

	Expenditure				Expenditure		
Canals	Years Ended Mar. 31—		Total to Mar. 31.	Canals and Marine Services	Years Ended Mar. 31—		Total to Mar. 31,
	1951	1952	1952		1951	1952	1952
Canals	\$	\$	\$	Canals—concluded	\$	\$	\$
Quebec Canals— Beauharnois (old)	Cr. 7.500	Cr. 4.500	1,622,969	Welland Ship Prior Welland	Cr. 46,548	Cr.11,982	131,801,275
Carillon and Gren- ville	_	_	4,191,727	Canals	Cr. 13,673	Cr. 16,235	27,269,052 34,967
(Richelieu R.) Lachine	Ξ	 Cr.24.977	780,619 14,018,460	suspense			165,361
Lake St. Francis Lake St. Louis		Ξ	75,907 298,176		Cr.73,4611	Cr.58,0961	243,482,994
Soulanges		Cr 1	7,897,119 1,320,216 735,964				
Canals— Cornwall WilliamsburgCanals Farran's Point		1	7,233,823 1,334,552 877,091	tract Dredging Canadian Govern-	3,612,568	1,103,572	102,016,095
Rapide Plat Galop Galop Channel	=	=	2,159,881 6,143,468 1,039,896	Alexander MacKenzie C. D. Howe	248,921 691,392		3,229,293
North Channel River Reaches St. Peters, N.S Culbute Lock and	Ξ	=	1,995,143 483,830 648.547	Edward Cornwallis.	15,981 88,183	2,450,839	1,709,767
Dam (Ottawa R.). Rideau Tay	=	=	382,391 4,213,961 489,599	(Lurcher)	57,492	=	760, 699 663, 406 91, 071
St. Lawrence Ship	_		133,897	Sea Beacon	215	,	57,796
Sault Ste. Marie Trent Murray	Cr 60	Cr. 401	19,950,347	cific Weather Ship) Stonetown (Pacific Weather Ship)			

<sup>1</sup> Sales of property, stone, etc.