



C A N A D A

DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

TRANSPORTATION BRANCH

OPERATING REVENUES EXPENSES & STATISTICS

of

RAILWAYS

With Annual Operating Revenues of \$500,000

For

JANUARY

1931

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OTTAWA

1931

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DEPARTMENT OF TRADE AND COMMERCE
DOMINION BUREAU OF STATISTICS
TRANSPORTATION AND PUBLIC UTILITIES BRANCH
OTTAWA

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Chief, Transportation & Public Utilities Branch, G.S. Wrong, B.Sc.

OPERATING REVENUES, EXPENSES & STATISTICS

STEAM RAILWAYS OF CANADA

WITH ANNUAL OPERATING REVENUES OF \$500,000

FOR THE MONTH OF JANUARY, 1931

Gross earnings of Canadian railways, amounting to \$28,140,989, were the smallest earned during January since 1920, the first year covered by these reports. The operating expenses were also the lowest for eleven years and the passenger traffic, as measured by passenger miles, was only 79 per cent of the 1921 traffic and only 68 per cent of the 1920 traffic, which, however, were during the peak of passenger traffic.

Compared with 1930, gross revenues decreased by \$5,719,852, or 16.9 per cent, operating expenses were reduced by \$4,156,429, and net operating revenues by \$1,563,422. Freight traffic decreased by 8.8 per cent and the pay-roll decreased by \$1,695,305, or 8.1 per cent, for a decrease in the average number of employees of 5,579, or 3.6 per cent.

EASTERN LINES - CANADIAN NATIONAL RAILWAYS: With freight traffic lighter than in 1930 by 12.7 per cent and passenger traffic lighter by 13.7 per cent, gross revenues declined \$288,033, or 13.2 per cent. Operating expenses were reduced by \$157,154 and the operating deficit was increased by \$130,878, or to \$708,092.

CANADIAN NATIONAL RAILWAYS: The Canadian lines showed a debit net operating revenue for the first time in over five years. Gross revenues, amounting to \$11,202,901, were \$2,835,903, or 20.2 per cent, less than in 1930 and operating expenses were reduced by only \$1,873,284, or 13.6 per cent, causing a reduction in net operating revenues of \$962,619. Freight traffic was lighter by 14.1 per cent and passenger traffic decreased by 22.6 per cent. The total pay-roll was less by \$1,085,147, or 9.3 per cent, for a decrease in the number of employees of 4,421, or 5.1 per cent. Despite the light traffic, the loading of freight trains was heavier than a year ago by 130.6 gross tons, but passenger trains, although hauling the same number of cars, carried 8.4 less passengers per train mile and the earnings were reduced by 30 cents per train mile.

The lines in the United States also showed large decreases in gross and net revenues, the net revenue for the system (exclusive of Eastern Lines) being a debit of \$511,928, as against a credit of \$818,609 for January, 1930.

CANADIAN PACIFIC RAILWAY: The Canadian Pacific Railway owns all the stock and funded debt of the Kettle Valley Railway and, commencing with January, 1931, has included the accounts and statistics of the Kettle Valley Railway with those of the Canadian Pacific. Comparable data are also shown for January, 1930, but this change destroys comparisons with previous years.

Compared with January, 1930, gross revenues showed a decrease of \$1,500,915, or 11.6 per cent, but, with a reduction in operating expenses of \$1,668,196, the net operating revenue was increased by \$167,280. Freight traffic showed an increase of 2.7 per cent, but passenger traffic was lighter by 26 per cent, the average number of passengers per train declining from 47.3 in 1930 to 35.1, or by 26 per cent, and the revenue per passenger train mile decreasing by 38 cents, or 18.4 per cent.

Statistical Section, U.S. Coast, 7-2-50, (H.M.S. 1-1-50)
Chief, Transportation & Public Utilities Branch, U.S. Coast, 7-2-50

TRANSPORTATION, REVENUES & STATISTICS

UNITED STATES DEPARTMENT OF COMMERCE

STATISTICAL SECTION, U.S. COAST, 7-2-50

UNITED STATES DEPARTMENT OF COMMERCE

It is noted that the 1949-50 fiscal year showed a decrease in the amount of revenue from the first year of the fiscal year. The 1949-50 fiscal year showed a decrease in the amount of revenue from the first year of the fiscal year. The 1949-50 fiscal year showed a decrease in the amount of revenue from the first year of the fiscal year.

Compared with 1948, gross revenue decreased by \$2,119,822, or 10.7 per cent, and net revenue decreased by \$2,119,822, or 10.7 per cent. The 1949-50 fiscal year showed a decrease in the amount of revenue from the first year of the fiscal year. The 1949-50 fiscal year showed a decrease in the amount of revenue from the first year of the fiscal year.

UNITED STATES DEPARTMENT OF COMMERCE
STATISTICAL SECTION, U.S. COAST, 7-2-50
UNITED STATES DEPARTMENT OF COMMERCE

UNITED STATES DEPARTMENT OF COMMERCE
STATISTICAL SECTION, U.S. COAST, 7-2-50
UNITED STATES DEPARTMENT OF COMMERCE

The lines in the U.S. Coast, 7-2-50, showed a decrease in gross and net revenue, the net revenue for the year (estimated of U.S. Coast, 7-2-50) being a deficit of \$2,119,822, or 10.7 per cent.

UNITED STATES DEPARTMENT OF COMMERCE
STATISTICAL SECTION, U.S. COAST, 7-2-50
UNITED STATES DEPARTMENT OF COMMERCE

Compared with 1948, gross revenue showed a decrease of \$2,119,822, or 10.7 per cent, and net revenue decreased by \$2,119,822, or 10.7 per cent. The 1949-50 fiscal year showed a decrease in the amount of revenue from the first year of the fiscal year. The 1949-50 fiscal year showed a decrease in the amount of revenue from the first year of the fiscal year.

OPERATING REVENUES, ~~EXPENSES~~ & STATISTICS
STEAM RAILWAYS OF CANADA
WITH ANNUAL OPERATING REVENUES OF \$500,000
FOR THE MONTH OF JANUARY, 1931

| | 1931 | 1930 |
|--|-----------------|-----------------|
| <u>OPERATING REVENUES-</u> | | |
| Freight | \$19,678,903.84 | \$23,582,251.39 |
| Passenger | 4,399,784.65 | 5,654,309.12 |
| Mail | 638,282.82 | 646,954.33 |
| Express | 1,311,446.23 | 1,511,231.35 |
| Other freight train | 2,745.81 | 4,742.96 |
| Other passenger train | 465,930.60 | 591,377.89 |
| Water line | 16,697.18 | 45,222.50 |
| All other | 1,627,198.30 | 1,824,752.42 |
| Total railway operating revenues | 28,140,989.43 | 33,860,841.96 |
| <u>OPERATING EXPENSES</u> | | |
| Maintenance of way and structures | \$4,471,647.62 | \$4,778,821.59 |
| Maintenance of equipment | 6,227,741.59 | 7,837,368.90 |
| Traffic | 1,653,968.48 | 1,623,078.59 |
| Transportation | 14,027,948.78 | 16,188,276.10 |
| Miscellaneous operations | 373,650.76 | 438,438.24 |
| General | 1,132,946.90 | 1,063,318.36 |
| Trans. for investment | Cr. 170,648.18 | Cr. 55,616.14 |
| Total railway operating expenses | 27,717,255.95 | 31,873,685.64 |
| <u>OPERATING INCOME</u> | | |
| Net operating revenue | \$423,733.48 | \$1,987,156.32 |
| Railway tax accruals | 710,753.12 | 753,023.15 |
| Uncollectable revenues | 4,498.30 | 11,945.38 |
| Hire of equipment | Dr. 58,235.12 | Dr. 221,389.90 |
| Joint facilities rents | Dr. 117,767.74 | Dr. 72,442.71 |
| Operating income | Dr. 467,520.80 | 928,355.18 |
| <u>OPERATING STATISTICS</u> | | |
| Average miles of road operated | 41,888.88 | 41,204.65 |
| No. of tons carried (Rev.Fr.) | 7,125,070 | 9,330,415 |
| No. of tons carried one mile " " | 2,016,388,125 | 2,210,241,635 |
| No. of tons carried one mile (All Fr.) | 2,223,673,540 | 2,446,955,187 |
| Gross ton miles, excl. of locomotive & tender | 5,322,554,604 | 5,733,509,562 |
| No. of revenue passengers carried | 2,663,587 | 3,385,539 |
| No. of revenue passengers carried one mile | 151,894,367 | 196,621,351 |
| # Freight train miles | 4,128,392 | 4,891,135 |
| # Passenger train miles | 3,955,065 | 4,104,019 |
| Total train miles (Rev. & Non Rev.) | 8,235,168 | 9,240,067 |
| Freight car miles-loaded | 90,411,208 | 103,609,991 |
| Freight car miles-empty | 39,395,058 | 45,104,916 |
| Passenger train car miles | 27,076,030 | 28,596,419 |
| Total amount of pay roll | \$19,233,828.63 | \$20,929,133.73 |
| Number of employees | 148,098 | 153,677 |
| <u>DAILY AVERAGES PER MILE OF ROAD OPERATED</u> | | |
| Operating revenue | \$21.67 | \$26.51 |
| Operating expenses | \$21.34 | \$24.95 |
| No. of tons moved one mile (Rev.Fr.) | 1,553 | 1,730 |
| No. of tons moved one mile (All Fr.) | 1,712 | 1,916 |
| No. of rev. passengers carried one mile | 117 | 154 |
| <u>#AVERAGES PER FREIGHT TRAIN MILE</u> | | |
| Freight revenue | \$4.77 | \$4.82 |
| No. of tons of freight (Rev.Fr.) | 488.4 | 451.9 |
| No. of tons of freight (All Fr.) | 538.6 | 500.3 |
| Gross ton miles | 1289.3 | 1172.2 |
| Loaded freight cars | 21.9 | 21.2 |
| Empty freight cars | 9.5 | 9.2 |
| <u>#AVERAGES PER PASSENGER TRAIN MILE</u> | | |
| Passenger train revenues | \$1.72 | \$2.05 |
| Passengers carried | 38.4 | 47.9 |
| Passenger cars | 6.8 | 7.0 |
| Average operating expenses per train mile | \$3.37 | \$3.45 |
| Average length of haul (Rev.Fr.) Miles | 283.0 | 236.9 |
| Average passenger journey Miles | 57.0 | 58.1 |
| Average tons per loaded freight car mile | 24.6 | 23.6 |
| Average freight receipt per revenue ton mile | .976¢ | 1.067¢ |
| Average passenger receipt per passenger per mile | 2.897¢ | 2.876¢ |
| Ratio of pay roll to operating revenues | 68.3% | 61.8% |
| Ratio of operating expenses to revenues | 98.49% | 94.13% |
| # - Contains a proportion of mixed train miles. | | |

1. The first of the three main divisions of the Army is the Infantry. It is the backbone of the Army and is the most numerous branch. It is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army. The Infantry is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army.

2. The second of the three main divisions of the Army is the Cavalry. It is the most mobile branch of the Army and is the most numerous branch. It is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army.

3. The third of the three main divisions of the Army is the Artillery. It is the most powerful branch of the Army and is the most numerous branch. It is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army.

4. The fourth of the three main divisions of the Army is the Engineers. It is the most technical branch of the Army and is the most numerous branch. It is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army.

5. The fifth of the three main divisions of the Army is the Medical Department. It is the most important branch of the Army and is the most numerous branch. It is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army.

6. The sixth of the three main divisions of the Army is the Quartermaster's Department. It is the most important branch of the Army and is the most numerous branch. It is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army.

7. The seventh of the three main divisions of the Army is the Signal Corps. It is the most important branch of the Army and is the most numerous branch. It is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army.

8. The eighth of the three main divisions of the Army is the Ordnance Department. It is the most important branch of the Army and is the most numerous branch. It is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army.

9. The ninth of the three main divisions of the Army is the Adjutant General's Department. It is the most important branch of the Army and is the most numerous branch. It is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army.

10. The tenth of the three main divisions of the Army is the Chaplain's Department. It is the most important branch of the Army and is the most numerous branch. It is divided into three main divisions: the Regular Army, the National Guard, and the United States Volunteers. The Regular Army is the permanent fighting force of the United States. The National Guard is the militia of the United States and is composed of men from all the States. The United States Volunteers are men who have volunteered for service in the Army.

OPERATING REVENUES, EXPENSES & STATISTICS

EASTERN LINES

CANADIAN NATIONAL RAILWAYS

FOR THE MONTH OF JANUARY, 1931

1931

1930

| OPERATING REVENUES | | | |
|--|------------------------------|-----|----------------|
| Freight xx | \$1,291,037.00 | | \$1,500,332.00 |
| Passenger | 308,988.00 | | 354,254.00 |
| Mail | 66,550.00 | | 66,500.00 |
| Express | 109,500.00 | | 115,700.00 |
| Other freight train | -- | | -- |
| Other passenger train | 34,000.14 | | 42,937.67 |
| Water line | -- | | -- |
| All other | 85,999.86 | | 104,384.33 |
| Total railway operating revenues | 1,896,075.00 | | 2,184,108.00 |
| OPERATING EXPENSES | | | |
| Maintenance of way and structures | \$446,315.02 | | \$410,479.02 |
| Maintenance of equipment | 531,025.83 | | 626,718.34 |
| Traffic | 76,800.20 | | 73,001.91 |
| Transportation | 1,381,199.74 | | 1,502,494.94 |
| Miscellaneous operations | 28,467.70 | | 33,124.53 |
| General | 142,660.62 | | 116,245.93 |
| Trans. for investment | Cr. 2,302.10 | Cr. | 743.31 |
| Total railway operating expenses | 2,604,167.01 | | 2,761,321.36 |
| OPERATING INCOME | | | |
| Net operating revenue | Dr. \$708,092.01 | Dr. | \$577,213.36 |
| Railway tax accruals | 24,829.84 | | 25,352.83 |
| Uncollectable revenues | 27.56 | | 25.03 |
| Hire of equipment | Dr. 56,984.89 | Dr. | 49,373.98 |
| Joint facilities rents | Cr. 345.71 | Cr. | 1,233.60 |
| Operating income | Dr. 789,588.59 | Dr. | 650,731.60 |
| OPERATING STATISTICS | | | |
| Average miles of road operated | 3,342.39 | | 3,332.54 |
| No. of tons carried (Rev.Fr.) | 480,114 | | 584,561 |
| No. of tons carried one mile " " | 161,491,618 | | 185,073,446 |
| No. of tons carried one mile (All Fr.) | 172,792,993 | | 197,455,908 |
| Gross ton miles, excl. of locomotive & tender | 376,558,372 | | 443,477,201 |
| No. of revenue passengers carried | 320,214 | | 360,581 |
| No. of revenue passengers carried one mile | 12,586,689 | | 14,579,288 |
| # Freight train miles | 371,613 | | 440,542 |
| # Passenger train miles | 330,841 | | 333,645 |
| Total train miles (Rev. & Non Rev.) | 738,612 | | 799,396 |
| Freight car miles- loaded | 7,130,460 | | 8,238,285 |
| Freight car miles- empty | 1,931,255 | | 2,724,242 |
| Passenger train car miles | 2,079,024 | | 2,235,738 |
| Total amount of pay roll | (Included in Canadian Lines) | | |
| Number of employees | " " " | | " " |
| DAILY AVERAGES PER MILE OF ROAD OPERATED | | | |
| Operating revenue | \$ 18.30 | | \$ 21.14 |
| Operating expenses | \$ 25.13 | | \$ 26.73 |
| No. of tons moved one mile (Rev.Fr.) | 1,559 | | 1,791 |
| No. of tons moved one mile (All Fr.) | 1,668 | | 1,911 |
| No. of rev. passengers carried one mile | 121 | | 141 |
| #AVERAGES PER FREIGHT TRAIN MILE | | | |
| Freight revenue | \$3.47 | | \$3.41 |
| No. of tons of freight (Rev.Fr.) | 434.6 | | 420.1 |
| No. of tons of freight (All Fr.) | 465.0 | | 448.2 |
| Gross ton miles | 1013.3 | | 1006.7 |
| Loaded freight cars | 19.2 | | 18.7 |
| Empty freight cars | 5.2 | | 6.2 |
| #AVERAGES PER PASSENGER TRAIN MILE | | | |
| Passenger train revenues | \$1.57 | | \$1.74 |
| Passengers carried | 38.0 | | 43.7 |
| Passenger cars | 6.3 | | 6.7 |
| Average operating expenses per train mile | \$3.53 | | \$3.45 |
| Average length of haul (Rev.Fr.) Miles | 336.4 | | 316.6 |
| Average passenger journey Miles | 39.3 | | 40.4 |
| Average tons per loaded freight car mile | 24.2 | | 24.0 |
| Average freight receipt per revenue ton mile | .799¢ | | .811¢ |
| Average passenger receipt per passenger per mile | 2.455¢ | | 2.430¢ |
| Ratio of operating expenses to revenues | 137.35% | | 126.43% |
| xx - Including Acct. Maritime Freight Rates Act | \$145,000.00 | | \$138,950.00 |
| # - Contains a proportion of mixed train miles. | | | |

OPERATING REVENUES, EXPENSES & STATISTICS
CANADIAN NATIONAL RAILWAYS
 FOR THE MONTH OF JANUARY, 1931

| | 1931 | 1930 |
|--|------------------|----------------|
| <u>OPERATING REVENUES</u> | | |
| Freight | \$7,748,846.00 | \$9,751,997.57 |
| Passenger | 1,688,749.00 | 2,191,871.73 |
| Mail | 205,800.00 | 209,537.65 |
| Express | 653,856.00 | 793,838.18 |
| Other freight train | 533.21 | -- |
| Other passenger train | 166,450.39 | 203,535.32 |
| Water line | -- | -- |
| All other | 738,666.40 | 888,024.29 |
| Total railway operating revenues | 11,202,901.00 | 14,038,804.74 |
| <u>OPERATING EXPENSES</u> | | |
| Maintenance of way and structures | \$2,027,997.82 | \$2,094,966.80 |
| Maintenance of equipment | 2,844,167.41 | 3,414,089.02 |
| Traffic | 530,273.25 | 540,446.71 |
| Transportation | 6,042,157.24 | 7,221,048.23 |
| Miscellaneous operations | 117,356.85 | 142,374.89 |
| General | 497,937.81 | 436,277.29 |
| Trans. for investment | Cr. 131,472.71 | Cr. 47,501.22 |
| Total railway operating expenses | 11,928,417.67 | 13,801,701.72 |
| <u>OPERATING INCOME</u> | | |
| Net operating revenue | Dr. \$725,516.67 | \$237,103.02 |
| Railway tax accruals | 284,372.78 | 282,685.42 |
| Uncollectable revenues | 4,466.66 | 11,913.35 |
| Hire of equipment | Cr. 174,317.22 | Cr. 6,971.02 |
| Joint facilities rents | Cr. 5,248.79 | Dr. 2,548.12 |
| Operating income | Dr. 834,790.10 | Dr. 53,072.85 |
| <u>OPERATING STATISTICS</u> | | |
| Average miles of road operated | 18,598.79 | 18,363.41 |
| No. of tons carried (Rev.Fr.) | 2,520,687 | 3,354,727 |
| No. of tons carried one mile " " | 786,423,159 | 915,284,425 |
| No. of tons carried one mile (All Fr.) | 883,159,697 | 1,036,982,810 |
| Gross ton miles, excl. of locomotive & tender | 2,022,362,481 | 2,337,546,773 |
| No. of revenue passengers carried | 1,090,993 | 1,388,956 |
| No. of revenue passengers carried one mile | 60,747,369 | 78,524,700 |
| # Freight train miles | 1,493,257 | 1,910,181 |
| # Passenger train miles | 1,546,529 | 1,646,523 |
| Total train miles (Rev. & Non Rev.) | 3,100,820 | 3,688,629 |
| Freight car miles- loaded | 36,460,867 | 42,832,356 |
| Freight car miles- empty | 15,909,914 | 18,007,362 |
| Passenger train car miles | 10,287,568 | 10,982,232 |
| Total amount of pay roll (Including Eastern Lines) | \$10,607,835 | \$11,692,982 |
| Number of employees " " " | 81,912 | 86,333 |
| <u>DAILY AVERAGES PER MILE OF ROAD OPERATED</u> | | |
| Operating revenue | \$19.43 | \$24.66 |
| Operating expenses | \$20.69 | \$24.24 |
| No. of tons moved one mile (Rev.Fr.) | 1,364 | 1,608 |
| No. of tons moved one mile (All Fr.) | 1,532 | 1,822 |
| No. of rev. passengers carried one mile | 105 | 138 |
| <u>#AVERAGES PER FREIGHT TRAIN MILE</u> | | |
| Freight revenue | \$5.19 | \$5.11 |
| No. of tons of freight (Rev.Fr.) | 526.6 | 479.2 |
| No. of tons of freight (All Fr.) | 591.4 | 542.9 |
| Gross ton miles | 1354.3 | 1223.7 |
| Loaded freight cars | 24.4 | 22.4 |
| Empty freight cars | 10.7 | 9.4 |
| <u>#AVERAGES PER PASSENGER TRAIN MILE</u> | | |
| Passenger train revenues | \$ 1.76 | \$ 2.06 |
| Passengers carried | 39.3 | 47.7 |
| Passenger cars | 6.7 | 6.7 |
| Average operating expenses per train mile | \$ 3.85 | \$ 3.74 |
| Average length of haul (Rev. Fr.) Miles | 312.0 | 272.8 |
| Average passenger journey Miles | 55.7 | 56.5 |
| Average tons per loaded freight car mile | 24.2 | 24.2 |
| Average freight receipt per revenue ton mile | .985¢ | 1.065¢ |
| Average passenger receipt per passenger per mile | 2.780¢ | 2.791¢ |
| xRatio of pay roll to operating revenues | 81.0% | 72.1% |
| Ratio of operating expenses to revenues | 106.48% | 98.31% |

x - Revenue of eastern Lines included to determine ratio.

- Contains a proportion of mixed train miles.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that this is crucial for the overall health and transparency of the organization. The records should be kept up-to-date and accessible to all relevant parties.

2. The second part of the document outlines the specific procedures for recording transactions. It details the steps that must be followed to ensure that all information is captured correctly and consistently. This includes identifying the parties involved, the nature of the transaction, and the amount involved.

3. The third part of the document addresses the issue of data security. It stresses the need to protect sensitive information from unauthorized access and loss. This can be achieved through the implementation of robust security measures and the use of secure communication channels.

4. The fourth part of the document discusses the importance of regular audits. It explains that audits are essential for verifying the accuracy of the records and identifying any potential discrepancies or errors. This helps to ensure that the organization's financial statements are reliable and trustworthy.

5. The fifth part of the document provides a summary of the key points discussed. It reiterates the importance of accurate record-keeping, proper procedures, data security, and regular audits. It also offers some final thoughts on the overall goal of maintaining a transparent and accountable organization.

OPERATING REVENUES, EXPENSES & STATISTICS
CANADIAN PACIFIC RAILWAY (x)
FOR THE MONTH OF JANUARY, 1931

| | 1931 | 1930 |
|--|----------------|----------------|
| OPERATING REVENUES | | |
| Freight | \$7,996,462.09 | \$8,850,091.89 |
| Passenger | 1,733,328.21 | 2,272,460.53 |
| Mail | 307,676.73 | 314,885.67 |
| Express | 443,628.11 | 453,061.04 |
| Other freight train | 2,212.60 | 4,612.90 |
| Other passenger train | 248,384.63 | 320,226.78 |
| Water line | 16,697.18 | 45,222.50 |
| All other | 662,710.46 | 651,454.66 |
| Total railway operating revenues | 11,411,100.01 | 12,912,015.97 |
| OPERATING EXPENSES | | |
| Maintenance of way and structures | \$1,523,828.66 | \$1,734,385.09 |
| Maintenance of equipment | 2,160,399.89 | 2,976,153.49 |
| Traffic | 952,222.08 | 906,519.01 |
| Transportation | 5,128,212.93 | 5,757,636.87 |
| Miscellaneous operations | 169,872.68 | 202,172.07 |
| General | 321,914.09 | 325,349.30 |
| Trans. for investment | Cr. 29,671.72 | Cr. 7,241.00 |
| Total railway operating expenses | 10,226,778.61 | 11,894,974.83 |
| OPERATING INCOME | | |
| Net operating revenue | \$1,184,321.40 | \$1,017,041.14 |
| Railway tax accruals | 328,094.78 | 334,693.12 |
| Uncollectable revenues | -- | -- |
| Hire of equipment | Cr. 69,321.09 | Cr. 105,537.30 |
| Joint facilities rents | Dr. 61,538.91 | Cr. 944.73 |
| Operating income | 864,008.80 | 788,830.05 |
| OPERATING STATISTICS | | |
| Average miles of road operated | 15,544.9 | 15,216.7 |
| No. of tons carried (Rev.Fr.) | 2,073,675 | 2,499,967 |
| No. of tons carried one mile " " | 357,120,750 | 829,984,580 |
| No. of tons carried one mile (All Fr.) | 950,679,141 | 925,500,787 |
| Gross ton miles, excl. of locomotive & tender | 2,258,693,580 | 2,134,445,277 |
| No. of revenue passengers carried | 878,976 | 1,177,320 |
| No. of revenue passengers carried one mile | 57,029,353 | 77,117,115 |
| # Freight train miles | 1,731,789 | 1,897,686 |
| # Passenger train miles | 1,623,521 | 1,629,432 |
| Total train miles (Rev. & Non Rev.) | 3,398,258 | 3,603,205 |
| Freight car miles-loaded | 34,995,682 | 37,894,178 |
| Freight car miles-empty | 14,243,783 | 15,609,890 |
| Passenger train car miles | 11,246,292 | 11,610,400 |
| Total amount of pay roll | \$7,127,955.75 | \$7,558,601.31 |
| Number of employees | 55,629 | 55,668 |
| DAILY AVERAGES PER MILE OF ROAD OPERATED | | |
| Operating revenue | \$23.68 | \$27.37 |
| Operating expenses | \$21.22 | \$25.22 |
| No. of tons moved one mile (Rev.Fr.) | 1,779 | 1,759 |
| No. of tons moved one mile (All Fr.) | 1,973 | 1,962 |
| No. of rev. passengers carried one mile | 118 | 163 |
| # AVERAGES PER FREIGHT TRAIN MILE | | |
| Freight revenue | \$4.62 | \$4.66 |
| No. of tons of freight (Rev.Fr.) | 494.9 | 437.4 |
| No. of tons of freight (All Fr.) | 549.0 | 487.7 |
| Gross ton miles | 1304.3 | 1124.8 |
| Loaded freight cars | 20.2 | 20.0 |
| Empty freight cars | 8.2 | 8.2 |
| # AVERAGES PER PASSENGER TRAIN MILE | | |
| Passenger train revenues | \$1.68 | \$2.06 |
| Passengers carried | 35.1 | 47.3 |
| Passenger cars | 6.9 | 7.1 |
| Average operating expenses per train mile | \$3.01 | \$3.30 |
| Average length of haul (Rev.Fr.) Miles | 413.3 | 332.0 |
| Average passenger journey Miles | 64.9 | 65.5 |
| Average tons per loaded freight car mile | 27.2 | 24.4 |
| Average freight receipt per revenue ton mile | .933¢ | 1.066¢ |
| Average passenger receipt per passenger per mile | 3.039¢ | 2.947¢ |
| Ratio of pay roll to operating revenues | 62.5% | 58.5% |
| Ratio of operating expenses to revenues | 89.62% | 92.12% |
| (x) Includes the Kettle Valley Railway. | | |
| # Contains a proportion of mixed train miles. | | |

CANADIAN NATIONAL SYSTEM
(Steam Lines in Canada & United States)

FOR THE MONTH OF JANUARY, 1931

OPERATING REVENUES

| | <u>1931</u> | <u>1930</u> |
|----------------------------|----------------------|----------------------|
| Canadian Lines | \$11,202,901.00 | \$14,038,804.74 |
| Duluth, Winnipeg & Pacific | 136,855.00 | 195,935.00 |
| Grand Trunk Western | 1,724,612.00 | 2,395,293.00 |
| New England Lines | 149,994.00 | 192,036.26 |
| Central Vermont Ry. Inc. | <u>542,513.00</u> | <u>599,103.25</u> |
| Total | <u>13,756,875.00</u> | <u>17,421,172.25</u> |

OPERATING EXPENSES

| | | |
|----------------------------|----------------------|----------------------|
| Canadian Lines | \$11,928,417.67 | \$13,801,701.72 |
| Duluth, Winnipeg & Pacific | 138,621.49 | 170,928.76 |
| Grand Trunk Western | 1,547,877.95 | 1,910,795.39 |
| New England Lines | 162,233.42 | 204,730.91 |
| Central Vermont Ry. Inc. | <u>491,653.03</u> | <u>514,406.10</u> |
| Total | <u>14,268,803.56</u> | <u>16,602,562.88</u> |

NET OPERATING REVENUE

| | | |
|----------------------------|-----------------------|-------------------|
| Canadian Lines | Dr. \$725,516.67 | \$237,103.02 |
| Duluth, Winnipeg & Pacific | Dr. 1,766.49 | 25,006.24 |
| Grand Trunk Western | 176,734.05 | 484,497.61 |
| New England Lines | Dr. 12,239.42 | Dr. 12,694.65 |
| Central Vermont Ry. Inc. | <u>50,859.97</u> | <u>84,697.15</u> |
| Total | Dr. <u>511,928.56</u> | <u>818,609.37</u> |

OPERATING INCOME

| | | |
|----------------------------|-------------------------|-------------------|
| Canadian Lines | Dr. \$834,790.10 | Dr. \$53,068.64 |
| Duluth, Winnipeg & Pacific | 606.98 | 17,167.55 |
| Grand Trunk Western | Dr. 182,172.62 | 167,829.92 |
| New England Lines | Dr. 76,406.64 | Dr. 81,553.25 |
| Central Vermont Ry. Inc. | <u>49,860.79</u> | <u>93,138.33</u> |
| Total | Dr. <u>1,042,901.59</u> | <u>143,513.91</u> |

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