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RAILWAY TRANSPORT

1960

PART II

(Financial Statistics)

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RAILWAY TRANSPORT

1960

PART II

(Financial Statistics)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- ... figures not appropriate or not applicable.
- nil or zero.

RAILWAY TRANSPORT

1960

PART II

(Financial Statistics)

Presented in this report are financial statistics of railways operating in Canada reported in accordance with the "Uniform Classification of Accounts for Class I Common Carriers by Railway". This classification, prescribed by the Board of Transport Commissioners for Canada, became effective for Class I carriers January 1, 1956 and was adopted for use by all other roads a year later.

For purposes of these accounting regulations all carriers are grouped into the following four classes:

Class I. Canadian National Railways and Canadian Pacific Railway Company.

Class II. Other carriers having average gross revenues of \$500,000 or more annually.

Class III. Other carriers having average gross revenues of less than \$500,000 annually.

Class IV. Other companies such as terminal, bridge, tunnel and pullman.

Class II, III and IV railways, exercising their option, report operating expenses in accordance with a condensed classification of accounts. Table 3 presents details of all railways on the condensed basis for purposes of comparability, while in 3A expense accounts of the C.N.R. and C.P.R. (class I) are shown separately in expanded form.

Canadian National Railways data, relative to Canadian and United States operations, previously appearing in this and other parts of the Railway Transport Report, have been discontinued with this issue due to the unavailability of a detailed breakdown of accounts. C.N.R. System financial and operating statistics covering the years 1923 to date are presented in the report entitled, "Canadian National Railways".

Earnings

Railway operating revenues in 1960, excluding those of Pullman, Tunnel and Bridge companies, totalled \$1,151,655,456, a decrease of \$72,912,472 or 6.0 per cent under that of 1959, while expenses were down \$56,836,298 or 4.9 per cent to \$1,109,470,426. The greater decline in revenues than in expenses resulted in a drop of \$16,076,174 in net operating revenues to \$42,185,030. For every

revenue dollar earned by the railways during the year under review, 96.3 cents were expended. This compares with an operating ratio of 95.2 in 1959.

Rail revenues, comprising railway, express, commercial communications and highway transport (rail) operations totalled \$1,266,881,215, down from \$1,337,580,043 in 1959. Rail expenses amounted to \$1,215,738,355 as against \$1,272,239,636 and the net rail operating income rose to \$51,142,860 from \$65,340,407.

Operating Revenues

Analysis of 1960 railway operating revenues shows decreases in all of the principal categories. Freight receipts, which were responsible for 86.2 per cent of all operating revenues, were down by \$65,270,067 to \$992,739,695 from \$1,058,009,762 thus accounting for 89.5 per cent of the total revenue drop. This reduction was partially attributable to a 4.0 per cent decline in volume of freight traffic. The average revenue per ton mile in 1960 was 1.52 cents as compared with 1.56 cents a year earlier. Passenger revenue declined 6.0 per cent to \$69,154,309 from \$73,587,794 while the revenue per passenger mile rose slightly to 3.05 cents from 3.01. Express revenue was down 5.6 per cent to \$21,779,676 from \$23,069,446 and mail revenue was off 1.4 per cent to \$17,432,364 from \$17,679,091 in 1959.

Express, commercial communications and highway transport (rail) services which are operated as separate companies or departments of the railways, produced revenues of \$58,413,486, \$52,155,661 and \$4,656,612, respectively. This compared with revenues of \$60,551,736, \$48,211,382 and \$4,248,997 in the previous year.

Operating Expenses

Although railway operating expenses also declined in 1960, the decrease failed to match the revenue loss, either relatively or in dollar amount. Road maintenance expenses were down 6.1 per cent to \$243,990,846 from \$259,958,839 due mainly to a major reduction in roadway and track maintenance costs and equipment maintenance expenses declined 2.8 per cent to \$249,473,225 from \$256,778,520. Transportation expenses, the largest of the groups, fell 4.1 per cent to \$424,924,203 from \$443,292,012 with the greatest decreases occurring in train loco-

motive fuel and power and other train locomotive expenses. All other expenses, collectively, were down 7.4 per cent.

Express operation expenses amounted to \$57,813,406 (\$59,995,579 in 1959) communications \$43,875,507 (\$41,705,267) and highway transport (rail) \$4,579,016 (\$4,232,066).

Income Account

The net rail operating income for the year ended December 31, 1960, totalled \$51,142,860, down from \$65,340,407 a year earlier. Other income in 1960 amounted to \$15,150,883 as against \$10,562,814 and fixed charges aggregated \$92,914,721 in contrast to \$76,111,172. The resulting rail loss for the year under review was \$26,620,978 as compared with a deficit of \$207,951 the previous year.

Tax Accruals

Railway taxes at \$59,962,779 in 1960 were slightly lower than the \$60,221,144 reported a year earlier. Provincial taxes totalled \$2,959,295 versus

\$2,512,173 and municipal taxes rose \$850,642 to \$16,142,309 from \$15,291,667. Income and excise taxes declined 8.6 per cent from the previous year while unemployment insurance and other special taxes were somewhat higher.

Capitalization

Railway capital at the close of 1960 stood at \$4,970,399,496, up \$179 million from \$4,791,737,482 in 1959. The value of outstanding capital stock increased to \$2,725,827,684 from \$2,669,062,269 and bonded debt rose to \$1,978,534,587 from \$1,698,811,553. Miscellaneous funded debt was reduced to \$223,266,225 from \$370,932,660 and equipment trust obligations declined to \$42,771,000 from \$52,931,000.

Current Assets and Liabilities

Current assets totalled \$430,603,115 in 1960 as compared with \$422,635,143 in 1959 and current liabilities dropped to \$191,040,001 from \$220,165,087.

August 24, 1961.

Handwritten notes:

20
 25
 33
 5

Class II
 20

Class I
 2

Total
 29

6

4
 3

1960 \$29 a
\$19 CP

Note: railway only
not expenses commencing this way
= + \$10 m. 7

FINANCIAL STATISTICS

TABLE 1. Summary of Railway Operating Revenues and Expenses, Year Ended December 31, 1960

No.	Name of railway	Passenger train	Freight and switching	Other operating revenues	Total railway operating revenues	Total railway operating expenses	Net railway operating revenues	Operating ratio
					dollars			
1	Algoma Central and Hudson Bay	220,659	7,006,500	291,978	7,519,137	6,580,235	938,902	87.51
2	Alma and Jonquières	26,894	527,057	10,807	564,758	505,856	58,902	89.57
3	British Columbia Electric	-	3,781,366	158,423	3,939,789	2,840,094	1,099,695	72.09
4	Canada and Gulf Terminal	43,095	250,774	2,538	296,407	265,657	30,750	89.63
5	Canada Southern (Lessee N.Y.C.)	3,777,541	22,366,455	192,697	26,336,693	23,636,503	2,700,190	89.75
6	Canadian National	62,227,682	468,138,979	13,625,732	543,992,393	554,411,881	Dr. 10,419,488	101.92
7	Canadian Pacific	49,346,405	394,319,849	14,115,032	457,781,286	423,947,215	33,834,071	92.61
8	Chesapeake and Ohio (Pere Marquette District)	-	11,846,128	61,702	11,907,830	10,381,913	1,525,917	87.19
9	Cumberland Railway and Coal Co.	-	2,693	3	2,696	340,348	Dr. 337,652	...
11	Essex Terminal	-	756,205	22,973	779,178	711,667	67,511	91.34
12	Grand Falls Central	-	1,436,195	-	1,436,195	995,123	441,072	69.29
13	Great Northern	169,467	1,983,663	75,852	2,228,982	2,291,741	Dr. 62,759	102.82
14	Greater Winnipeg Water District	7,195	389,299	32,274	428,768	360,699	68,069	84.12
17	London and Port Stanley ..	31,185	272,893	67,169	371,247	370,524	723	99.81
18	Maine Central	-	26,840	-	26,840	66,379	Dr. 39,539	247.31
19	Maritime Coal, Railway and Power Co.	-	83,949	16,464	100,413	127,035	Dr. 26,622	126.51
20	Midland Railway of Manitoba	116,867	480,160	27,028	624,055	1,233,947	Dr. 609,892	197.73
21	Napierville Junction	384,168	770,442	607	1,155,217	1,139,611	15,606	98.65
22	Northern Alberta	426,593	7,055,637	550,986	8,033,216	8,215,093	Dr. 181,877	102.26
23	Ontario Northland	1,318,629	9,705,128	269,761	11,293,518	11,398,519	Dr. 105,001	100.93
24	Pacific Great Eastern	570,779	11,897,851	158,253	12,626,883	10,470,327	2,156,556	90.05
26	Quebec North Shore and Labrador	152,286	33,774,698	25,846	33,952,830	24,847,051	9,105,779	73.18
27	Roberval and Saguenay	20,303	3,365,384	42,440	3,428,127	2,533,494	894,633	73.90
28	St. Lawrence and Adirondack	-	1,017,800	15,453	1,033,253	743,718	289,535	71.98
29	Shawinigan Falls Terminal	-	188,593	29	188,622	188,770	Dr. 148	100.08
30	Sydney and Louisburg	556	3,818,629	107,813	3,926,998	3,841,834	85,164	97.83
31	Toronto, Hamilton and Buffalo	359,198	4,269,052	133,022	4,761,272	4,385,776	375,496	92.11
32	Toronto Terminals	1	1	1	-	Cr. 917,020	917,020	-
34	Wabash (In Canada)	-	11,552,477	20,660	11,573,137	12,288,147	Dr. 715,010	106.18
35	White Pass and Yukon Route (lines in Canada)	102,464	1,116,510	126,742	1,345,716	1,268,289	77,427	94.25
36	Totals	119,301,966	1,002,201,206	30,152,284	1,151,655,456	1,109,470,426	42,185,030	96.34

¹ Accounts are cleared through the appropriate Joint Facility Accounts and billed to the parent companies, the Canadian National and Canadian Pacific Railways.

TABLE 2. Operating Revenues for the Year Ended December 31, 1960

No.	Name of railway	Transportation - Railway line				
		Freight	Revenue per ton-mile of freight	Passenger	Revenue per passenger-mile	Baggage
		\$	¢	\$	¢	\$
1	Algoma Central and Hudson Bay	6,665,639	1.76	195,082	3.77	2,777
2	Alma and Jonquieres	526,728	8.08	407	..	-
3	British Columbia Electric	3,755,653	8.55	-	-	-
4	Canada and Gulf Terminal	250,774	9.60	3,691	3.53	31
5	Canada Southern (Lessee N.Y.C.).....	22,201,555	2.00	1,088,981	1.60	7,660
6	Canadian National	464,739,675	1.50	35,021,134	3.14	121,259
7	Canadian Pacific	390,508,091	1.52	30,516,344	3.03	158,680
8	Chesapeake and Ohio (Pere Marquette District)	11,732,639	1.62	-	-	-
9	Cumberland Railway and Coal Co.	2,693	51.69	-	-	-
11	Essex Terminal	749,787	13.88	-	-	-
12	Grand Falls Central	1,400,363	14.70	-	-	-
13	Great Northern	1,705,299	5.82	145,541	2.73	343
14	Greater Winnipeg Water District.....	389,299	1.80	7,195	1.95	-
17	London and port Stanley	224,320	6.22	-	-	2,328
18	Maine Central	26,840	2.04	-	-	-
19	Maritime Coal, Railway and Power Co.	79,817	9.54	-	-	-
20	Midland Railway of Manitoba	460,075	4.36	77,645	2.75	182
21	Napierville Junction	770,442	2.47	246,616	3.53	2,787
22	Northern Alberta	7,010,513	1.99	139,277	3.45	662
23	Ontario Northland	9,687,369	1.90	785,855	3.22	3,234
24	Pacific Great Eastern	11,891,339	2.76	438,843	3.54	316
26	Quebec North Shore and Labrador	33,774,698	0.82	141,326	3.89	-
27	Roberval and Saguenay	2,686,283	4.21	13	3.25	-
28	St. Lawrence and Adirondack.....	947,373	5.82	-	-	-
29	Shawinigan Falls Terminal.....	-	-	-	-	-
30	Sydney and Louisburg	3,818,629	8.05	311	1.73	-
31	Toronto, Hamilton and Buffalo	4,066,438	3.53	247,831	3.63	2,587
32	Toronto Terminals	-	-	-	-	-
34	Wabash (in Canada)	11,550,854	1.51	-	-	-
35	White Pass and Yukon Route (lines in Canada)	1,116,510	10.23	98,217	6.11	4,247
36	Totals	992,739,695	1.52	69,154,309	3.05	307,093

¹ Includes \$336,949 in freight receipts and \$179,100 in passenger receipts from water transfers.

² Includes \$1,396,160 in freight receipts from water transfers.

TABLE 2. Operating Revenues for the Year Ended December 31, 1960

Transportation — Railway line							No.	
Sleeping and parlour car	Mail	Express	Other passenger train	Milk	Switching	Total		
			dollars					
—	—	22,800	—	—	340,861	7,227,159	1	
—	—	26,487	—	—	329	553,951	2	
—	—	—	—	—	25,713	3,781,366	3	
—	—	39,373	—	—	—	293,869	4	
344,410	1,241,970	1,076,013	18,507	—	164,900	26,143,996	5	
4,823,703	10,256,006	11,705,178	47	121,255	3,062,355	530,366,661 ¹	6	
5,004,530	5,606,015	7,996,377	289	64,170	2,415,598	443,666,254 ¹	7	
—	—	—	—	—	113,489	11,846,128	8	
—	—	—	—	—	—	2,693	9	
—	—	—	—	—	6,418	756,205	11	
—	—	—	—	—	35,832	1,436,195	12	
7,890	8,074	6,036	1,583	—	278,364	2,153,130	13	
—	—	—	—	—	—	396,494	14	
—	—	28,857	—	—	48,573	304,078	17	
—	—	—	—	—	—	26,840	18	
—	—	—	—	—	4,132	83,949	19	
—	18,780	18,783	1,477	—	20,085	597,027	20	
3,292	8,595	117,026	5,852	—	—	1,154,610	21	
12,806	83,336	188,065	—	2,447	45,124	7,482,230	22	
—	171,351	352,267	5	5,917	17,759	11,023,757	23	
—	4,122	127,498	—	—	6,512	12,468,630	24	
—	10,960	—	—	—	—	33,926,984	26	
—	—	20,290	—	—	679,101	3,385,687	27	
—	—	—	—	—	70,427	1,017,800	28	
—	—	—	—	—	188,593	188,593	29	
—	—	245	—	—	—	3,819,185	30	
31,211	23,155	54,381	33	—	202,614	4,628,250	31	
—	—	—	—	—	—	—	32	
—	—	—	—	—	1,623	11,552,477	34	
—	—	—	—	—	—	1,218,974	35	
10,227,842	17,432,364	21,779,676	27,793	193,789	7,728,402	1,121,503,172 ¹	36	

¹ Includes receipts from water transfers totalling \$1,912,209.

TABLE 2. Operating Revenues for the Year Ended December 31, 1960 - Continued

Incidental						No.
Demurrage	Grain elevators	Wharves	Rents of buildings and other property	Other	Total	
dollars						
37,400	-	179,019	42,221	31,458	291,978	1
10,736	-	-	-	-	10,807	2
36,595	-	-	-	121,828	158,423	3
2,517	-	-	-	-	2,538	4
39,017	-	-	13,493	11,265	192,697	5
1,870,005	371,368	816,284	1,632,684	4,436,392	13,294,631	6
1,363,308	1,166,239	1,006,293	1,281,567	2,102,324	13,948,179	7
37,112	-	-	1,798	22,433	61,702	8
-	-	-	-	3	3	9
17,239	-	-	2,990	1,142	21,371	11
-	-	-	-	-	-	12
24,076	-	6,853	18,474	2,106	75,877	13
-	-	-	25,140	7,134	32,274	14
3,650	-	-	22,610	11,084	50,028	17
-	-	-	-	-	-	18
16,464	-	-	-	-	16,464	19
6,023	-	-	1,836	16,790	26,843	20
56	-	-	542	9	607	21
10,522	-	-	59,761	464,351	550,986	22
23,849	-	-	76,099	70,404	275,127	23
39,678	-	-	73,194	1,729	158,253	24
22,407	-	-	-	2,796	25,846	26
19,649	-	-	5,018	17,686	42,440	27
14,630	-	-	419	345	15,453	28
-	-	-	15	14	29	29
-	-	-	-	107,813	107,813	30
69,747	-	-	45,327	16,710	154,345	31
-	-	-	280,493	1,980	376,382	32
16,947	-	-	-	539	17,502	34
-	-	43,710	43,550	39,203	126,742	35
3,681,627	1,537,607	2,052,159	3,627,231	7,487,538	30,035,340	36

TABLE 2. Operating Revenues for the Year Ended December 31, 1960 - Concluded

No.	Name of railway	Joint facility -- Cr.	Joint facility -- Dr.	Total railway revenues
			dollars	
1	Algoma Central and Hudson Bay	-	-	7,519,137
2	Alma and Jonquieres	-	-	564,758
3	British Columbia Electric	-	-	3,939,789
4	Canada and Gulf Terminal	-	-	296,407
5	Canada Southern (Lessee N.Y.C.)	-	-	26,336,693
✓ 6	Canadian National	475,782	144,681	543,992,393
✓ 7	Canadian Pacific	246,898	80,045	457,781,286
8	Chesapeake and Ohio (Pere Marquette District)	-	-	11,907,830
9	Cumberland Railway and Coal Co.	-	-	2,696
11	Essex Terminal	1,602	-	779,178
12	Grand Falls Central	-	-	1,436,195
13	Great Northern	-	25	2,228,982
14	Greater Winnipeg Water District	-	-	428,768
17	London and Port Stanley	17,141	-	371,247
18	Maine Central	-	-	26,840
19	Maritime Coal, Railway and Power Co.	-	-	100,413
20	Midland Railway of Manitoba	185	-	624,055
21	Napierville Junction	-	-	1,155,217
22	Northern Alberta	-	-	8,033,216
23	Ontario Northland	-	5,366	11,293,518
24	Pacific Great Eastern	-	-	12,626,883
✓ 26	Quebec North Shore and Labrador	-	-	33,952,830
27	Roberval and Saguenay	-	-	3,428,127
28	St. Lawrence and Adirondack	-	-	1,033,253
29	Shawinigan Falls Terminal	-	-	188,622
30	Sydney and Louisburg	-	-	3,926,998
31	Toronto, Hamilton and Buffalo	-	21,323	4,761,272
32	Toronto Terminals	-	376,382	-
34	Wabash (in Canada)	3,158	-	11,573,137
35	White Pass and Yukon Route (lines in Canada)	-	-	1,345,716
36	Totals	744,766	627,822	1,151,655,456

TABLE 2. Operating Revenues for the Year Ended December 31, 1960 - Concluded

Express	Commercial communications	Highway transport (rail)	Total rail revenues	No.
dollars				
77,912	6,062	-	7,603,111	1
-	360	-	565,118	2
-	-	-	3,939,789	3
-	-	-	296,407	4
-	-	-	26,336,693	5
✓ 32,464,791	✓ 29,927,000	✓ 4,254,000	610,638,184	6 ✓
✓ 25,634,676	✓ 18,499,946	✓ 288,740	502,204,648	7 ✓
-	-	-	11,907,830	8
-	-	-	2,696	9
-	-	-	779,178	11
-	-	-	1,436,195	12
-	6,114	-	2,235,096	13
-	-	-	428,768	14
-	-	-	371,247	17
-	-	-	26,840	18
-	-	-	100,413	19
-	-	-	624,055	20
-	-	-	1,155,217	21
236,107	291,235	-	8,560,558	22
-	2,755,424	113,872	14,162,814	23
-	544,490	-	13,171,373	24
-	✓ 124,870	-	34,077,700	26
-	-	-	3,428,127	27
-	-	-	1,033,253	28
-	-	-	188,622	29
-	-	-	3,926,998	30
-	160	-	4,761,432	31
-	-	-	-	32
-	-	-	11,573,137	34
-	-	-	1,345,716	35
58,413,486	52,155,661	4,656,612	1,266,881,215	36

TABLE 3. Operating Expenses for the Year Ended December 31, 1960

No.	Name of railway	Road maintenance		
		Superintendence	Maintaining roadway and track	Maintaining track structures
			dollars	
1	Algoma Central and Hudson Bay	146,665	697,188	107,052
2	Alma and Jonquières	16,929	75,335	5,473
3	British Columbia Electric	54,363	209,661	189,299
4	Canada and Gulf Terminal	2,097	41,976	1,652
5	Canada Southern (Lessee N.Y.C.)	237,895	577,559	288,761
6	Canadian National	11,012,452	49,087,194	15,085,219
7	Canadian Pacific	4,925,746	31,439,425	7,801,485
8	Chesapeake and Ohio (Pere Marquette District)	114,392	264,969	97,199
9	Cumberland Railway and Coal Co.	—	4,459	—
11	Essex Terminal	14,918	108,600	2,867
12	Grand Falls Central	—	—	—
13	Great Northern	12,265	198,367	84,865
14	Greater Winnipeg Water District	—	100,850	828
17	London and Port Stanley	4,930	42,170	—
18	Maine Central	1,513	11,327	68
19	Maritime Coal, Railway and Power Co.	3,496	13,874	118
20	Midland Railway of Manitoba	8,964	23,166	4,108
21	Napierville Junction	12,724	32,727	12,548
22	Northern Alberta	185,665	1,819,083	256,466
23	Ontario Northland	94,952	1,560,853	196,355
24	Pacific Great Eastern	201,766	1,600,686	150,733
26	Quebec North Shore and Labrador	532,271	3,468,807	443,956
27	Roberval and Saguenay	39,911	233,350	5,827
28	St. Lawrence and Adirondack	23,061	22,125	6,610
29	Shawinigan Falls Terminal	—	—	—
30	Sydney and Louisburg	4,800	323,333	24,100
31	Toronto, Hamilton and Buffalo	102,128	310,081	100,379
32	Toronto Terminals	24,110	302,323	145,531
34	Wabash (in Canada)	67,132	44,527	9,738
35	White Pass and Yukon Route (lines in Canada)	3,720	152,253	58,285
36	Totals	17,848,865	92,766,288	25,079,522

¹ Includes maintenance of overhead lines, platforms and shelters.

TABLE 3. Operating Expenses for the Year Ended December 31, 1960

a Road maintenance							No.
Maintaining ancillary structures	Dismantling retired road property	Equalization - Road	Road property depreciation	Injuries to persons	Other roadway and structure expense	dollars	
188,599	-	-	607,739	15,258	90,837		1
4,975	-	-	7,022	1,721	1,128		2
-	-	-	234,707	-	24,092 ¹		3
-	-	-	18,077	-	-		4
80,693	214,850	-	819,546	19,843	233,732		5
10,479,157	1,081,224	-	37,744,335	1,226,469	8,599,373		6
5,966,282	253,966	-	24,699,497	847,305	4,210,881		7
69,336	-	-	109,546	8,629	95,416		8
1,115	-	-	8,650	-	223,680		9
6,019	-	-	4,421	988	2,904		11
-	-	-	-	-	-		12
48,771	2,007	-	280,460	-	19,211		13
-	-	-	-	-	5,789		14
-	-	-	-	-	-		17
-	-	-	-	-	-		18
5,417	7,506	780	16,017	-	-		19
6,055	446	-	29,292	-	25,611		20
845	-	-	70,263	216	5,300		21
122,953	20,731	-	1,224,323	41,206	240,063		22
328,333	5,908	-	865,892	30,633	117,223		23
66,928	-	-	921,764	37,148	295,341		24
261,153	807	-	3,463,984	26,526	224,493		26
8,930	-	-	42,870	-	11,369		27
4,194	8	-	55,476	396	1,565		28
140	-	-	1,545	-	140		29
48,144	-	-	-	8	7,240		30
52,318	7,144	Cr. 1	560,633	3,351	44,999		31
127,315	-	-	238,431	3,183	29,830		32
24,748	-	-	27,998	-	3,742		34
30,586	-	-	91,042	9,070	58,732		35
17,933,006	1,594,597	779	72,143,530	2,271,950	14,572,691		36

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

No.	Name of railway	Road maintenance		
		Maintaining joint facilities - Dr.	Maintaining joint facilities - Cr.	Total road maintenance
				dollars
1	Algoma Central and Hudson Bay	6,893	-	1,860,231
2	Alma and Jonquieres	-	-	112,583
3	British Columbia Electric	-	-	712,122
4	Canada and Gulf Terminal	-	-	63,802
5	Canada Southern (Lessee N.Y.C.)	5,594	630,525	1,847,948
6	Canadian National	1,202,427	2,582,177	132,935,673
7	Canadian Pacific	1,589,590	672,525	81,061,652
8	Chesapeake and Ohio (Pere Marquette District)	714,291	Dr. 5,711	1,479,489
9	Cumberland Railway and Coal Co.	-	-	237,904
11	Essex Terminal	-	-	140,717
12	Grand Falls Central	-	-	-
13	Great Northern	9,822	132,030	523,738
14	Greater Winnipeg Water District	-	-	107,467
17	London and Port Stanley	-	-	47,100
18	Maine Central	-	-	12,908
19	Maritime Coal, Railway and Power Co.	285	-	47,493
20	Midland Railway of Manitoba	144,866	-	242,508
21	Napierville Junction	74,498	-	209,121
22	Northern Alberta	10,471	-	3,920,961
23	Ontario Northland	2,571	60,092	3,142,628
24	Pacific Great Eastern	-	-	3,274,366
26	Quebec North Shore and Labrador	-	-	8,421,997
27	Roberval and Saguenay	-	-	342,257
28	St. Lawrence and Adirondack	8,477	143	121,769
29	Shawinigan Falls Terminal	-	-	1,825
30	Sydney and Louisburg	-	-	407,625
31	Toronto, Hamilton and Buffalo	26,735	161,792	1,045,975
32	Toronto Terminals	-	870,723	-
34	Wabash (in Canada)	1,099,408	11,994	1,265,299
35	White Pass and Yukon Route (lines in Canada)	-	-	403,688
36	Totals	4,895,928	5,116,290	243,990,846

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

Equipment maintenance							No.
Superintendence	Shop and power plant machinery	Other equipment and machinery - Depreciation	Dismantling retired shop and power plant machinery	Locomotives	Cars	Vessels	
dollars							
48,250	27,273	15,290	-	290,478	909,848	-	1
9,506	1,274	152	-	8,983	1,146	-	2
34,015	-	-	-	92,123	-	-	3
2,097	37	-	-	4,941	1,735	-	4
164,617	21,970	22,795	101	1,784,212	2,117,647	-	5
4,709,328	3,979,951	1,001,269	29,560	22,851,074	53,940,662	848,293	6
2,447,054	2,539,378	668,428	16,177	14,760,580	39,499,994	46,574	7
91,484	9,631	8,008	-	318,347	17,171	4,868	8
-	-	1,850	-	5,148	-	-	9
4,414	2	869	-	24,015	2,680	-	11
-	-	-	-	-	3,707	-	12
2,151	-	1,350	-	96,144	67,398	-	13
11,925	10,238	-	-	17,508	27,849	-	14
5,279	-	-	-	5,962	-	-	17
575	253	-	-	3,212	2,776	-	18
-	14	-	-	6,776	Cr. 74	-	19
7,836	-	374	-	13,368	6,386	-	20
7,031	-	-	-	63,724	3,037	-	21
28,880	9,207	5,485	-	207,522	217,129	-	22
112,125	54,130	29,393	-	714,975	1,034,735	-	23
132,790	15,731	-	-	553,730	600,061	-	24
123,765	93,436	38,932	-	829,781	1,178,694	-	26
54,367	5,234	-	-	58,919	130,317	-	27
21,088	-	-	-	72,102	27,010	-	28
2,753	-	-	-	9,404	-	-	29
11,760	-	-	-	194,938	122,733	-	30
62,988	5,236	15,163	-	136,193	305,996	-	31
-	6,078	-	793	-	-	-	32
61,160	13,357	7,135	7	339,007	164,538	45,204	34
7,616	5,007	-	-	50,547	76,594	-	35
8,164,854	6,797,437	1,816,488	46,638	43,513,713	100,459,769	944,939	36

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

No.	Name of railway	Equipment maintenance		
		Work equipment	Other equipment	Dismantling retired equipment
		dollars		
1	Algoma Central and Hudson Bay	49,530	2,363	1,788
2	Alma and Jonquieres	4,109	—	—
3	British Columbia Electric	—	37,710	—
4	Canada and Gulf Terminal	—	2,988	—
5	Canada Southern (Lessee N.Y.C.)	19,456	21,811	—
6	Canadian National	3,691,027	56,178	539,049
7	Canadian Pacific	1,054,719	315,227	555,120
8	Chesapeake and Ohio (Pere Marquette District)	16,461	5,297	93
9	Cumberland Railway and Coal Co.	39	—	—
11	Essex Terminal	—	—	—
12	Grand Falls Central	—	—	—
13	Great Northern	—	—	—
14	Greater Winnipeg Water District	9,932	1,817	—
17	London and Port Stanley	—	—	—
18	Maine Central	—	—	—
19	Maritime Coal, Railway and Power Co.	405	—	—
20	Midland Railway of Manitoba	99	—	—
21	Napierville Junction	478	—	73
22	Northern Alberta	115,797	522	1,636
23	Ontario Northland	67,994	838	562
24	Pacific Great Eastern	105,307	8,790	541
26	Quebec North Shore and Labrador	365,600	7,460	66
27	Roberval and Saguenay	—	4,400	—
28	St. Lawrence and Adirondack	24	2	—
29	Shawinigan Falls Terminal	—	—	—
30	Sydney and Louisburg	—	—	—
31	Toronto, Hamilton and Buffalo	4,219	5,698	482
32	Toronto Terminals	—	—	—
34	Wabash (in Canada)	—	—	—
35	White Pass and Yukon Route (lines in Canada)	10,551	—	—
36	Totals	5,515,747	471,101	1,099,410

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

Equipment maintenance							No.
Equalization - Equipment	Rolling stock and vessels - Depreciation	Injuries to persons	Other equipment expenses	Maintaining joint equipment - Dr.	Maintaining joint equipment - Cr.	Total equipment maintenance	
dollars							
-	666,083	7,869	37,760	-	-	2,056,532	1
-	16,322	2	731	-	-	42,225	2
-	67,053	-	-	-	-	230,901	3
-	19,036	-	-	-	-	30,834	4
-	862,552	18,565	15,721	5	181	5,049,271	5
-	41,475,620	729,958	1,180,271	103,486	189,051	134,946,675	6
-	29,233,257	544,069	1,716,591	224,445	62,584	93,559,029	7
-	-	8,022	19,013	166	2,745	495,811	8
-	-	-	-	-	-	7,037	9
-	19,185	2,620	1,199	-	-	54,984	11
-	-	-	80	-	-	3,787	12
-	45,799	-	1,000	-	61	213,781	13
-	36,000	-	1,539	-	-	116,808	14
-	-	-	24,698	-	-	35,939	17
-	1,378	-	301	-	-	8,495	18
-	-	-	1,607	-	-	8,728	19
-	14,910	-	1,007	5,048	-	49,028	20
-	11,055	-	3	4,694	-	90,095	21
-	139,388	3,915	165,311	-	-	894,792	22
-	732,004	10,557	3,742	-	15,400	2,745,655	23
-	340,925	9,269	90,739	-	-	1,857,883	24
-	977,146	20,412	255,533	-	-	3,890,825	26
-	148,572	-	10,412	-	-	412,221	27
-	21,133	383	26	5,199	-	146,967	28
-	-	-	-	-	-	12,157	29
-	-	-	4,219	-	-	333,650	30
-	452,118	7,238	45,178	-	38,736	1,001,773	31
-	-	2	47	-	6,920	-	32
-	248,828	11,908	626	163,237	68,899	986,108	34
-	26,818	4,466	9,635	-	-	191,234	35
-	75,555,182	1,379,255	3,586,989	506,280	384,577	249,473,225	36

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

No.	Name of railway	Traffic			Total Traffic
		Superintendence	Agencies	Other traffic expenses	
		dollars			
1	Algoma Central and Hudson Bay	51,321	—	10,928	62,249
2	Alma and Jonquieres	13,988	—	1,622	15,610
3	British Columbia Electric	—	—	Cr. 20,424	Cr. 20,424
4	Canada and Gulf Terminal	2,097	—	98	2,195
5	Canada Southern (Lessee N.Y.C.)	299,013	121,787	160,936	581,736
6	Canadian National	5,227,103	5,026,402	3,750,273	14,003,778
7	Canadian Pacific	3,270,820	5,652,625	3,927,564	12,851,009
8	Chesapeake and Ohio (Pere Marquette District)	244,530	107,380	22,919	374,829
9	Cumberland Railway and Coal Co.	—	—	—	—
11	Essex Terminal	1,620	—	1,166	2,786
12	Grand Falls Central	13,146	—	—	13,146
13	Great Northern	—	—	—	—
14	Greater Winnipeg Water District	—	—	—	—
17	London and Port Stanley	3,025	—	4,810	7,835
18	Maine Central	925	255	677	1,857
19	Maritime Coal, Railway and Power Co.	—	—	—	—
20	Midland Railway of Manitoba	5,559	13,240	10,831	29,630
21	Napierville Junction	22,805	27,371	3,086	53,262
22	Northern Alberta	31,367	4,898	27,857	64,122
23	Ontario Northland	86,558	1,605	17,138	105,301
24	Pacific Great Eastern	81,653	22,210	30,726	134,589
26	Quebec North Shore and Labrador	2,743	—	1,408	4,151
27	Roberval and Saguenay	—	—	—	—
28	St. Lawrence and Adirondack	9,956	5,720	3,693	19,369
29	Shawinigan Falls Terminal	—	—	—	—
30	Sydney and Louisburg	—	—	2,665	2,665
31	Toronto, Hamilton and Buffalo	58,082	62,524	16,112	136,718
32	Toronto Terminals	—	—	—	—
34	Wabash (in Canada)	133,082	200,895	47,373	381,350
35	White Pass and Yukon Route (lines in Canada)	20,440	9,828	8,403	38,671
36	Totals	9,579,833	11,256,740	8,029,861	28,866,434

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

d Transportation - Railway line

Superintendence	Dispatching	Station employees	Other station service	Yard enginemen	Other yard employees	Yard locomotive fuel and power	No.
dollars							
113,567	40,677	254,603	-	53,964	144,994	14,150	1
17,759	-	50,250	14,746	-	11,294	-	2
12,457	-	64,397	-	-	-	-	3
2,097	-	14,929	-	-	-	-	4
445,220	92,208	488,859	72,149	633,669	1,783,571	105,127	5
8,331,152	4,367,766	35,916,205	4,049,043	11,435,870	27,528,011	1,703,556	6
5,473,670	2,434,899	31,408,982	3,114,629	8,049,251	19,921,802	1,362,010	7
388,780	40,241	201,049	26,613	215,923	412,707	35,648	8
5,352	-	3,950	157	5,223	6,200	5,750	9
2,271	-	45,267	-	-	29,396	-	11
27,581	6,863	33,510	14,817	73,528	110,353	9,172	12
5,060	-	559,973	62,098	131,774	220,484	12,314	13
28,086	-	-	-	-	-	-	14
985	-	53,587	2,914	-	-	-	17
1,205	587	-	5	-	-	-	18
2,280	-	1,200	175	-	-	-	19
11,140	-	73,987	16,098	13,371	42,746	3,574	20
7,178	6,000	23,410	2,238	-	-	-	21
101,063	49,451	361,122	40,490	47,529	125,825	16,044	22
147,622	82,638	890,371	72,008	163,384	452,414	29,380	23
203,581	257,918	457,383	135,415	143,844	275,898	41,940	24
185,689	169,039	163,303	48,406	-	30,691	-	26
75,771	30,235	81,981	11,828	104,018	162,298	41,156	27
33,806	201	593	2,361	-	-	-	28
5,489	-	-	-	35,208	51,403	7,112	29
31,721	80,027	81,832	78,278	319,992	405,068	75,823	30
108,200	30,818	470,222	35,937	191,707	403,879	48,925	31
31,868	-	723,733	135,681	-	207,932	-	32
119,337	-	186,930	37,735	193,847	428,544	21,261	34
12,791	4,785	154,641	16,221	1,703	2,040	1,563	35
15,932,776	7,694,353	72,766,269	7,990,042	21,813,805	52,757,550	3,534,505	36

what is this? wages? or other items?

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

No.	Name of railway	Transportation - Railway line			
		Other yard expenses	Operating joint yards and terminals - Dr.	Operating joint yards and terminals - Cr.	Train enginemen
		dollars			
1	Algoma Central and Hudson Bay	4,876	60,407	-	244,658
2	Alma and Jonquieres	189	-	-	20,884
3	British Columbia Electric	-	-	-	-
4	Canada and Gulf Terminal	-	4,616	-	5,850
5	Canada Southern (Lessee N.Y.C.)	117,551	302	225,943	833,793
6	Canadian National	2,906,376	1,926,441	1,975,027	22,462,124
7	Canadian Pacific	1,541,068	2,655,680	920,907	16,960,034
8	Chesapeake and Ohio (Pere Marquette District)	11,840	28,063	-	362,348
9	Cumberland Railway and Coal Co.	6,240	-	-	5,223
11	Essex Terminal	1,245	-	-	60,788
12	Grand Falls Central	3,196	-	-	25,365
13	Great Northern	14,300	10,689	-	78,502
14	Greater Winnipeg Water District	-	-	-	37,029
17	London and Port Stanley	-	-	-	-
18	Maine Central	-	-	-	12,832
19	Maritime Coal, Railway and Power Co.	-	-	-	6,205
20	Midland Railway of Manitoba	6,242	22,673	-	68,999
21	Napierville Junction	-	150,510	-	49,518
22	Northern Alberta	16,667	14,402	-	325,272
23	Ontario Northland	22,448	9,742	295,679	492,592
24	Pacific Great Eastern	16,645	-	-	517,417
26	Quebec North Shore and Labrador	-	-	-	264,182
27	Roberval and Saguenay	26,035	-	-	19,650
28	St. Lawrence and Adirondack	270	53,846	-	41,867
29	Shawinigan Falls Terminal	7,990	-	-	-
30	Sydney and Louisburg	69,838	12,000	-	-
31	Toronto, Hamilton and Buffalo	46,397	26,173	663,056	97,619
32	Toronto Terminals	14,286	-	1,149,341	-
34	Wabash (in Canada)	38,580	1,791,046	439,576	342,377
35	White Pass and Yukon Route (lines in Canada)	-	-	-	33,790
36	Totals	4,872,279	6,766,590	5,669,529	43,368,918

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

d Transportation - Railway line							No.
Train locomotive fuel and power	Other train locomotive expenses	Trainmen	Other train expenses	Injuries to persons	Loss and damage	Other casualty expenses	
dollars							
256,580	126,440	288,341	193,455	41,508	2,378	-	1
9,092	1,027	30,206	988	113	745	1,685	2
12,120	-	115,387	-	-	2,762	-	3
6,352	663	13,450	61,125	-	Cr. 12	-	4
799,154	230,096	1,070,993	1,259,808	61,393	389,643	13,924	5
22,287,201	8,440,071	26,560,626	26,531,974	2,191,570	3,660,532	984,012	6
16,195,073	5,554,160	20,172,543	19,417,799	1,766,564	2,331,867	590,507	7
352,327	43,232	476,336	579,367	24,223	-	54,703	8
5,750	6,230	6,201	-	-	183	976	9
11,426	19,281	101,709	702	8,873	83	635	11
4,586	926	30,683	2,107	-	-	13,066	12
36,858	18,818	119,119	18,715	7,685	85	11,368	13
10,892	-	-	-	-	-	-	14
14,577	-	67,433	-	-	Cr. 39	-	17
626	2,479	14,529	2,443	-	763	36	18
10,275	360	5,743	2,931	-	-	384	19
29,963	25,709	72,880	27,028	1,500	1,624	3,015	20
42,914	17,875	74,396	52,048	3,637	8,023	648	21
260,783	144,476	383,763	233,827	25,463	9,091	27,689	22
575,659	296,491	612,898	282,635	31,897	66,625	41,953	23
460,884	184,236	696,492	161,083	28,498	34,517	103,320	24
971,993	328,932	451,684	249,492	40,831	28,612	38,772	26
25,899	16,026	29,020	74,868	-	1,864	4,997	27
26,853	18,352	72,718	18,467	1,372	14,518	1,204	28
-	-	-	-	451	-	725	29
219,196	196,551	-	92,893	78	2,549	11,461	30
100,117	56,121	139,239	218,725	13,672	13,094	4,201	31
-	-	-	-	4,541	1,176	565	32
428,150	103,300	453,800	310,660	71,466	249,888	79,491	34
16,993	42,206	42,565	42,166	18,756	1,386	10,897	35
43,172,293	15,874,058	52,102,754	49,835,306	4,344,091	6,821,957	2,000,234	36

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

No.	Name of railway	d Transportation - Railway line			Total transportation railway line
		Other rail transportation expenses	Operating joint facilities - Dr.	Operating joint facilities - Cr.	
		dollars			
1	Algoma Central and Hudson Bay	36,050	-	-	1,876,648
2	Alma and Jonquieres	440	-	-	159,418
3	British Columbia Electric	55,757	-	-	262,880
4	Canada and Gulf Terminal	-	-	-	109,070
5	Canada Southern (Lessee N.Y.C.)	452,931	2,088	143,787	8,482,749
6	Canadian National	9,616,245	406,279	979,935	218,350,092
7	Canadian Pacific	6,787,103	673,257	535,950	164,954,041
8	Chesapeake and Ohio (Pere Marquette District)	148,426	356,309	130,035	3,628,100
9	Cumberland Railway and Coal Co.	-	6,427	-	63,862
11	Essex Terminal	63,310	-	-	344,986
12	Grand Falls Central	50,680	-	-	406,433
13	Great Northern	33,389	4,781	55,081	1,290,931
14	Greater Winnipeg Water District	7,816	-	-	83,823
17	London and Port Stanley	23,513	-	-	162,970
18	Maine Central	472	-	-	35,977
19	Maritime Coal, Railway and Power Co.	-	-	-	29,553
20	Midland Railway of Manitoba	11,671	39,217	-	471,437
21	Napierville Junction	8,049	11,695	-	458,137
22	Northern Alberta	160,143	-	-	2,343,100
23	Ontario Northland	47,738	-	-	4,022,816
24	Pacific Great Eastern	476,922	-	-	4,195,993
26	Quebec North Shore and Labrador	188,318	-	-	3,159,944
27	Roberval and Saguenay	18,987	-	-	724,633
28	St. Lawrence and Adirondack	6,138	10,161	8,257	294,470
29	Shawinigan Falls Terminal	-	-	-	108,378
30	Sydney and Louisburg	17,253	-	-	1,694,560
31	Toronto, Hamilton and Buffalo	54,379	39,812	-	1,436,181
32	Toronto Terminals	29,559	-	-	-
34	Wabash (in Canada)	664,422	280,971	-	5,362,229
35	White Pass and Yukon Route (lines in Canada)	8,289	-	-	410,792
36	Totals	18,968,000	1,830,997	1,853,045	424,924,203

*See breakdown
P. 34 = Σ*

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

Miscellaneous railway operations				General		No.
Miscellaneous operations	Operating joint miscellaneous facilities - Dr.	Operating joint miscellaneous facilities - Cr.	Total miscellaneous railway operations	Administration	Pensions	
			dollars			
-	-	-	-	183,575	93,920	1
-	-	-	-	40,503	-	2
-	-	-	-	375,514	171,700	3
-	-	-	-	17,215	1,415	4
155,246	-	-	155,246	1,049,157	115,357	5
5,973,455	-	-	5,973,455	16,839,420	24,407,784	6
8,078,022	-	-	8,078,022	12,080,686	21,909,103	7
-	-	-	-	678,697	3,172	8
-	-	-	-	13,814	12,081	9
-	-	-	-	17,379	9,353	11
-	-	-	-	33,770	19,982	12
30,373	-	-	30,373	16,160	-	13
-	-	-	-	27,153	11,591	14
-	-	-	-	19,110	17,815	17
-	-	-	-	5,891	306	18
-	-	-	-	6,622	-	19
1,577	-	-	1,577	34,616	5,584	20
-	-	-	-	39,449	12,508	21
15,581	-	-	15,581	272,831	110,965	22
158,505	-	-	158,505	431,275	443,334	23
61,747	-	-	61,747	297,835	264,323	24
-	-	-	-	1,372,663	289,469	26
-	-	-	-	56,120	70,795	27
-	-	-	-	34,932	3,841	28
-	-	-	-	14,889	2,670	29
-	-	-	-	24,122	62,960	30
30,805	-	-	30,805	200,070	167,506	31
-	-	-	-	36,363	51,749	32
-	-	-	-	391,327	20,393	34
1,220	-	-	1,220	85,612	4,443	35
14,506,531	-	-	14,506,531	34,696,770	48,284,119	36

*✓ same
✓ 20753*

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

*See P 35 for breakdown
= EP 20*

No.	Name of railway	General <i>continued</i>			Total general
		Other general expenses	General joint facilities - Dr.	General joint facilities - Cr.	
		dollars			
1	Algoma Central and Hudson Bay	138,438	-	-	415,933
2	Alma and Jonquieres	-	-	-	40,503
3	British Columbia Electric	87,728	-	-	634,942
4	Canada and Gulf Terminal	30,537	-	-	49,167
5	Canada Southern (Lessee N.Y.C.)	129,825	16,163	7,039	1,303,463
6	Canadian National	2,557,024	84,107	32,279	43,856,056 ✓
7	Canadian Pacific	1,982,687	41,128	-	36,013,604 ✓
8	Chesapeake and Ohio (Pere Marquette District) ...	14,000	2,361	-	698,230
9	Cumberland Railway and Coal Co.	2,034	-	-	27,929
11	Essex Terminal	23,132	-	-	49,864
12	Grand Falls Central	1,614	-	-	55,366
13	Great Northern	850	403	1,188	16,225
14	Greater Winnipeg Water District	2,366	-	-	41,110
17	London and Port Stanley	38,521	-	-	75,446
18	Maine Central	392	-	-	6,589
19	Maritime Coal, Railway and Power Co.	3,912	-	-	10,534
20	Midland Railway of Manitoba	3,582	6,228	-	50,010
21	Napierville Junction	3,644	9,649	-	65,250
22	Northern Alberta	11,866	-	-	395,662
23	Ontario Northland	29,647	-	22,430	881,826
24	Pacific Great Eastern	Cr. 14,776	-	-	547,382
26	Quebec North Shore and Labrador	X 301,272	-	-	1,963,404
27	Roberval and Saguenay	50,361	-	-	177,276
28	St. Lawrence and Adirondack	4,323	538	234	43,400
29	Shawinigan Falls Terminal	1,039	-	-	18,598
30	Sydney and Louisburg	320,766	-	-	407,848
31	Toronto, Hamilton and Buffalo	17,078	-	32,788	351,866
32	Toronto Terminals	1,571	-	89,683	-
34	Wabash (In Canada)	34,843	113,458	-	560,021
35	White Pass and Yukon Route (lines in Canada)	16,421	-	-	106,476
36	Totals	5,794,697	274,035	185,641	88,863,980

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

Equipment rents			Joint facility rents			No.
Rent for equipment - Dr.	Rent from equipment - Cr.	Net equipment rents	Joint facility rents - Dr.	Joint facility rent income - Cr.	Net joint facility rents	
dollars						
203,252	404,227	Cr. 200,975	3,435	-	3,435	1
71,721	7,320	64,401	-	-	-	2
189,445	-	189,445	99,560	-	99,560	3
-	-	-	-	-	-	4
4,711,297	20,370	4,690,927	39,365	391,655	Cr. 352,290	5
Cr. 7,411,007	715,112	Cr. 8,126,119	1,793,679	2,154,975	Cr. 361,296	6 ✓
12,565,472	17,312,588	Cr. 4,747,116	2,248,124	799,016	1,449,108	7
1,553,571	-	1,553,571	397,390	44,238	353,152	8
1,242	-	1,242	-	-	-	9
17,221	-	17,221	-	6,686	Cr. 6,686	11
370,736	-	370,736	-	-	-	12
6	145	Cr. 139	27,106	157,218	Cr. 130,112	13
1,491	-	1,491	-	-	-	14
13,991	-	13,991	-	-	-	17
702	149	553	-	-	-	18
23,135	-	23,135	2,613	-	2,613	19
208,367	-	208,367	98,327	219	98,108	20
136,837	-	136,837	80,849	-	80,849	21
392,965	4,667	388,298	6,250	-	6,250	22
940,340	672,926	267,414	12,313	43,285	Cr. 30,972	23
437,028	94,088	342,940	-	5,312	Cr. 5,312	24
133,227	248,287	Cr. 115,060	-	-	-	26
215,228	33,091	182,137	-	-	-	27
148,361	80,984	67,377	18,470	575	17,895	28
45,583	-	45,583	-	-	-	29
842,101	-	842,101	1,200	-	1,200	30
651,841	925,416	Cr. 273,575	92,199	261,449	Cr. 169,250	31
-	-	-	-	1,427,571	Cr. 1,427,571	32
2,439,252	-	2,439,252	943,952	-	943,952	34
-	-	-	-	-	-	35
18,903,405	20,519,370	Cr. 1,615,965	5,864,832	5,292,199	572,633	36

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Continued

No.	Name of railway	Railway tax accruals			Total railway expenses
		Provision for income taxes - Railway	Other railway taxes	Total	
		dollars			
1	Algoma Central and Hudson Bay	407,602	98,580	506,182	6,580,235
2	Alma and Jonquieres	63,775	7,341	71,116	505,856
3	British Columbia Electric	578,470	152,198	730,668	2,840,094
4	Canada and Gulf Terminal	6,152	4,437	10,589	265,657
5	Canada Southern (Lessee N.Y.C.)	277,139	1,600,314	1,877,453	23,636,503
6	Canadian National	-	12,833,567	12,833,567	554,411,881
7	Canadian Pacific	20,359,402	10,368,464	30,727,866	423,947,215
8	Chesapeake and Ohio (Pere Marquette District)	1,550,000	248,731	1,798,731 ²	10,381,913
9	Cumberland Railway and Coal Co.	-	2,374	2,374	340,348
11	Essex Terminal	85,000	22,795	107,795	711,667
12	Grand Falls Central	142,000	3,655	145,655	995,123
13	Great Northern	-	346,944	346,944	2,291,741
14	Greater Winnipeg Water District	-	10,000	10,000	360,699
17	London and Port Stanley	-	27,243	27,243	370,524
18	Maine Central	-	-	-	66,379
19	Maritime Coal, Railway and Power Co.	-	4,979	4,979	127,035
20	Midland Railway of Manitoba	-	83,282	83,282	1,233,947
21	Napierville Junction	21,450	24,610	46,060	1,139,611
22	Northern Alberta	-	186,327	186,327	8,215,093
23	Ontario Northland	-	105,346	105,346	11,398,519
24	Pacific Great Eastern	-	60,739	60,739	10,470,327
26	Quebec North Shore and Labrador	7,250,000	271,790	7,521,790	24,847,051
27	Roverval and Saguenay	675,460	19,510	694,970	2,533,494
28	St. Lawrence and Adirondack	-	32,471	32,471	743,718
29	Shawinigan Falls Terminal	-	2,229	2,229	188,770
30	Sydney and Louisburg	136,000	16,185	152,185	3,841,834
31	Toronto, Hamilton and Buffalo	686,339	138,944	825,283	4,385,776
32	Toronto Terminals	-	510,551	510,551	Cr. 917,020
34	Wabash (in Canada)	-	349,936	349,936	12,288,147
35	White Pass and Yukon Route (lines in Canada)	79,500	36,708	116,208	1,268,289
36	Totals	32,318,289	27,570,250	59,888,539	1,109,470,426

² Excludes \$74,240 paid on Lake Erie and Detroit River Railway property. This amount is included under fixed charges, Table 4.

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 — Continued

Recapitulation of expenses					
Road maintenance	Equipment maintenance	Traffic	Transportation — Railway line	Miscellaneous railway operations	No.
dollars					
1,860,231	2,056,532	62,249	1,876,648	—	1
112,583	42,225	15,610	159,418	—	2
712,122	230,901	Cr. 20,424	262,880	—	3
63,802	30,834	2,195	109,070	—	4
1,847,948	5,049,271	581,736	8,482,749	155,246	5
132,935,673	134,946,675	14,003,778	218,350,092	5,973,455	6
81,061,652	93,559,029	12,851,009	164,954,041	8,078,022	7
1,479,489	495,811	374,829	3,628,100	—	8
237,904	7,037	—	63,862	—	9
140,717	54,984	2,786	344,986	—	11
—	3,787	13,146	406,433	—	12
523,738	213,781	—	1,290,931	30,373	13
107,467	116,808	—	83,823	—	14
47,100	35,939	7,835	162,970	—	17
12,908	8,495	1,857	35,977	—	18
47,493	8,728	—	29,553	—	19
242,508	49,028	29,630	471,437	1,577	20
209,121	90,095	53,262	458,137	—	21
3,920,961	894,792	64,122	2,343,100	15,581	22
3,142,628	2,745,655	105,301	4,022,816	158,505	23
3,274,366	1,857,883	134,589	4,195,993	61,747	24
8,421,997	3,890,825	4,151	3,159,944	—	26
342,257	412,221	—	724,633	—	27
121,769	146,967	19,369	294,470	—	28
1,825	12,157	—	108,378	—	29
407,625	333,650	2,665	1,694,560	—	30
1,045,975	1,001,773	136,718	1,436,181	30,805	31
—	—	—	—	—	32
1,265,299	986,108	381,350	5,362,229	—	34
403,688	191,234	38,671	410,792	1,220	35
243,990,846	249,473,225	28,866,434	424,924,203	14,506,531	36

TABLE 3. Operating Expenses for the Year ended December 31, 1960 - Concluded

No.	Name of railway	Recapitulation of expenses		
		① General	② Equipment rents	③ Joint facility rents
			dollars	
1	Algoma Central and Hudson Bay	415,933	Cr. 200,975	3,435
2	Alma and Jonquieres	40,503	64,401	-
3	British Columbia Electric	634,942	189,445	99,560
4	Canada and Gulf Terminal	49,167	-	-
5	Canada Southern (Lessee N.Y.C.)	1,303,463	4,690,927	Cr. 352,290
6	Canadian National	43,856,056	Cr. 8,126,119	Cr. 361,296
7	Canadian Pacific	36,013,604	Cr. 4,747,116	1,449,108
8	Chesapeake and Ohio (Pere Marquette District)	698,230	1,553,571	353,152
9	Cumberland Railway and Coal Co.	27,929	1,242	-
11	Essex Terminal	49,864	17,221	Cr. 6,686
12	Grand Falls Central	55,366	370,736	-
13	Great Northern	16,225	Cr. 139	Cr. 130,112
14	Greater Winnipeg Water District	41,110	1,491	-
17	London and Port Stanley	75,446	13,991	-
18	Maine Central	6,589	553	-
19	Maritime Coal, Railway and Power Co.	10,534	23,135	2,613
20	Midland Railway of Manitoba	50,010	208,367	98,108
21	Napierville Junction	65,250	136,837	80,849
22	Northern Alberta	395,662	388,298	6,250
23	Ontario Northland	881,826	267,414	Cr. 30,972
24	Pacific Great Eastern	547,382	342,940	Cr. 5,312
26	Quebec North Shore and Labrador	1,963,404	Cr. 115,060	-
27	Roberval and Saguenay	177,276	182,137	-
28	St. Lawrence and Adirondack	43,400	67,377	17,895
29	Shawinigan Falls Terminal	18,598	45,583	-
30	Sydney and Louisburg	407,848	842,101	1,200
31	Toronto, Hamilton and Buffalo	351,866	Cr. 273,575	Cr. 169,250
32	Toronto Terminals	-	-	Cr. 1,427,571
34	Wabash (in Canada)	560,021	2,439,252	943,952
35	White Pass and Yukon Route (lines in Canada)	106,476	-	-
36	Totals	88,863,980	Cr. 1,615,965	572,633

TABLE 3. Operating Expenses for the Year Ended December 31, 1960 - Concluded

Recapitulation of expenses						
Railway tax accruals	Total railway expenses	Express operations	Commercial communications operations	Highway transport (rail) operations	Total rail expenses	No.
dollars						
506,182	6,580,235	66,372	4,876	-	6,651,483	1
71,116	505,856	-	-	-	505,856	2
730,668	2,840,094	-	-	-	2,840,094	3
10,589	265,657	21,292	-	-	286,949	4
1,877,453	23,636,503	-	-	-	23,636,503	5
12,833,567	554,411,881	32,004,959	24,126,301	4,146,376	614,689,517	6
30,727,866	423,947,215	25,484,676	16,982,196	303,941	466,718,028	7
1,798,731	10,381,913	-	-	-	10,381,913	8
2,374	340,348	-	-	-	340,348	9
107,795	711,667	-	-	-	711,667	11
145,655	995,123	-	-	-	995,123	12
348,944	2,291,741	-	-	-	2,291,741	13
10,000	360,699	-	-	-	360,699	14
27,243	370,524	-	-	-	370,524	17
-	66,379	-	-	-	66,379	18
4,979	127,035	-	-	-	127,035	19
83,282	1,233,947	-	-	-	1,233,947	20
46,060	1,139,611	-	-	-	1,139,611	21
186,327	8,215,093	236,107	271,258	-	8,722,458	22
105,346	11,398,519	-	1,862,105	128,699	13,389,323	23
60,739	10,470,327	-	411,537	-	10,881,864	24
7,521,790	24,847,051	-	217,234	-	25,064,285	26
694,970	2,533,494	-	-	-	2,533,494	27
32,471	743,718	-	-	-	743,718	28
2,229	188,770	-	-	-	188,770	29
152,185	3,841,834	-	-	-	3,841,834	30
825,283	4,385,776	-	-	-	4,385,776	31
510,551	Cr. 917,020	-	-	-	Cr. 917,020	32
349,936	12,288,147	-	-	-	12,288,147	34
116,208	1,268,289	-	-	-	1,268,289	35
59,888,539	1,109,470,426	57,813,406	43,875,507	4,579,016	1,215,738,355	36

TABLE 3 A. Operating Expenses (CNR and CPR) for the Year Ended
December 31, 1960

Account	Canadian National Railways	Canadian Pacific Railway Company
dollars		
a Road maintenance:		
Superintendence	11,012,452	4,925,746
Track and roadway maintenance	38,285,503	25,159,752
Tunnels, bridges and culverts	5,465,181	2,069,272
Elevated structures	—	—
Ties	76,520	38,931
Rails	1,284,227	277,326
Other track material	3,735,960	2,728,344
Ballast	65,113	106,802
Fences, snowsheds and signs	1,515,282	506,766
Station and office buildings	5,145,767	3,149,522
Roadway buildings	1,032,126	299,814
Water and fuel stations	478,101	229,831
Shops and enginehouses	2,951,479	1,702,895
Grain elevators	33,480	104,449
Wharves	344,113	214,384
Rail communication systems	4,888,893	3,004,455
Signals	3,215,863	2,220,992
Power plant systems	479,773	261,704
Other structures	14,318	3,683
Roadway property depreciation	37,744,335	24,699,497
Roadway machines	4,046,309	1,758,621
Dismantling retired road property	1,081,224	253,966
Small tools and supplies	2,150,632	1,231,597
Removing snow, ice and sand	5,639,871	3,128,270
Public improvements	794,249	259,558
Injuries to persons	1,226,469	847,305
* Insurance	74,719	134,710
Stationery	206,128	62,859
Other expenses	1,258,770	721,309
Maintaining joint facilities—Dr.	1,202,427	1,589,590
Maintaining joint facilities—Cr.	2,582,177	672,525
Equalization—Road	—	—
Right of way expenses	68,566	42,227
Totals	132,935,673	81,061,632
b Equipment maintenance:		
Superintendence	4,709,328	2,447,054
Shop and power plant machinery	3,979,951	2,539,378
Other equipment and machinery—Depreciation	1,001,269	668,428
Dismantling retired shop and power plant machinery	29,560	16,177
Steam locomotives	185,629	73,790
Diesel locomotives	22,227,284	14,632,978
Other locomotives	438,161	53,812
Freight train cars	37,075,458	30,376,040
Passenger train cars	16,865,204	9,123,954
Vessels	848,293	46,574
Work equipment	3,691,027	1,054,719

* Insurance = 416,559
 Insurance = 47,983,328

TABLE 3 A. Operating Expenses (CNR and CPR) for the Year Ended
December 31, 1960 — Continued

Account	Canadian National Railways	Canadian Pacific Railway Company
	dollars	
Equipment maintenance — Concluded:		
Other equipment	56, 178	315, 227
Dismantling retired equipment	539, 049	555, 120
Rolling stock and vessels — Depreciation	3870 41, 475, 620	29, 233, 257
Injuries to persons	729, 958	544, 069
Insurance (2)	40, 189	266, 380
Stationery	165, 883	53, 190
Other expenses	974, 199	1, 397, 021
Maintaining joint equipment — Dr.	103, 486	224, 445
Maintaining joint equipment — Cr.	189, 051	62, 584
Equalization — Equipment	—	—
Totals	134, 946, 675	93, 559, 029
Traffic:		
Superintendence	5, 227, 103	3, 270, 820
Agencies	5, 026, 402	5, 652, 625
Advertising	1, 783, 475	2, 349, 293
Associations	321, 770	282, 459
Industrial and immigration bureaus	809, 135	535, 706
Insurance (3)	—	10, 885
Stationery	697, 374	641, 132
Other expenses	138, 519	108, 089
Totals	14, 003, 778	12, 851, 009
Transportation — Railway line:		
Superintendence	8, 331, 152	5, 473, 670
Dispatching	4, 367, 766	2, 434, 899
Station employees	35, 916, 205	31, 408, 982
Weighing, inspection and demurrage bureaus	161, 535	82, 899
Coal and ore wharves	126, 191	377, 295
Station expenses	3, 761, 317	2, 654, 435
Yardmasters and clerks	9, 046, 236	6, 442, 456
Yard trainmen	16, 911, 390	12, 822, 539
Yard switchmen	1, 570, 385	656, 807
Yard enginemen	11, 435, 870	8, 049, 251
Yard locomotive fuel and power	1, 703, 556	1, 362, 010
Yard locomotive water	17, 448	32, 716
Yard locomotive other supplies	308, 430	135, 740
Yard enginehouse expenses	2, 028, 560	963, 886
Yard other expenses	551, 938	408, 726
Operating joint yards and terminals — Dr.	1, 926, 441	2, 655, 680
Operating joint yards and terminals — Cr.	1, 975, 027	920, 907
Train enginemen	22, 462, 124	16, 960, 034
Train locomotive fuel and power	22, 287, 201	16, 195, 073
Train locomotive water	222, 642	251, 730
Train locomotive other supplies	1, 506, 355	957, 564

TABLE 3 A. Operating Expenses (CNR and CPR) for Year Ended December 31, 1960 - Continued

Account	Canadian National Railways	Canadian Pacific Railway Company
	dollars	
Transportation - Railway line - Concluded:		
Train enginehouse expenses	6,711,074	4,344,866
Trainmen	26,560,626	20,172,543
Train other expenses	22,189,128	14,828,458
Operating sleeping and parlour cars	4,342,846	4,589,341
Signal operation	296,919	426,130
Crossing protection	1,075,151	374,467
Drawbridge operation	358,353	91,860
Rail communication system operation	2,564,069	2,939,950
Operating vessels	1,934,414	564,209
Stationery	1,380,193	1,088,079
Other expenses	2,007,146	1,302,408
Operating joint facilities - Dr.	406,279	673,257
Operating joint facilities - Cr.	979,935	535,950
Insurance	48,651	103,441
Clearing wrecks	760,562	318,691
Damage to property	174,799	168,375
Loss and damage - Freight	3,650,907	2,330,423
Loss and damage - Baggage	9,625	1,444
Injuries to persons	2,191,570	1,766,564
Totals	218,350,092	164,954,041
Miscellaneous railway operations:		
Dining and buffet service	4,904,900	4,537,985
News service and restaurants	127,575	3,145,516
Grain elevators	217,481	386,183
Other operations	723,499	8,338
Operating joint miscellaneous facilities - Dr.	-	-
Operating joint miscellaneous facilities - Cr.	-	-
Totals	5,973,455	8,078,022
General:		
General officers	1,325,834	1,265,368
Clerks and attendants	13,191,558	8,611,578
Office expenses	1,616,313	1,508,919
<p><i>Handwritten notes:</i></p> <p>1) No. of employees - Railway 1960. 77,921</p> <p>Payroll - Railway 1960. \$349,766,701</p> <p>Payroll chargeable to railway operating expenses. \$310,224,886</p>		

TABLE 3 A. Operating Expenses (CNR and CPR) for the Year Ended December 31, 1960 - Concluded

Account	Canadian National Railways	Canadian Pacific Railway Company
	dollars	
General - Concluded:		
3 Law expenses	705,715	694,821
p Insurance (5)	-	3,254
Pensions (Wages + SLI) = 7/10 payroll 14	7/10 24,407,784	7/10 21,909,103
q Stationery	865,132	692,413
r Other expenses	1,691,892	1,287,020
General joint facilities - Dr.	84,107	41,128
General joint facilities - Cr.	32,279	-
Totals	43,856,056	36,013,604
Equipment rents:		
Rent for equipment - Dr.	Cr. 7,411,007	Dr. 12,565,472
Rent from equipment - Cr.	a 715,112	Cr. 17,312,588
Net equipment rents	Cr. 8,126,119	Cr. 4,747,116
Joint facility rents:		
Joint facility rents - Dr.	1,793,679	2,248,124
Joint facility rent income - Cr.	2,154,975	799,016
Net joint facility rents	Cr. 361,296	1,449,108
Railway tax accruals:		
Provision for income taxes - Railway	-	20,359,402
Other railway taxes	12,833,567	10,368,464
Totals	12,833,567	30,727,866
Total railway expenses	554,411,881	423,947,215
Express operations Expense	32,004,959	25,484,676
Commercial communications operations Expense	24,126,301	16,982,196
Highway transport (rail) operations Expense	4,146,376	303,941
Total rail expenses	614,689,517	466,718,028

145,573
635,227,044
88,190,856

See Cat No. 52-206
& 52-212

TABLE 4. Income Account for the Year Ended December 31, 1960¹

No.	Name of railway	Net rail operating income	Other rail income		
			Income from lease of road	Other rent income	Separately operated properties profit
			dollars		
1	Algoma Central and Hudson Bay	951,628	—	5,415	—
2	Alma and Jonquieres	59,262	—	—	—
3	British Columbia Electric	1,099,695	—	—	—
4	Canada and Gulf Terminal	9,458	—	12,975	—
5	Canada Southern (Lessee N.Y.C.)	2,700,190	2,192	32,162	—
5A	Canada Southern (Lessor)	—	817,602	—	—
6	Canadian National	Dr. 4,051,333	37,753	1,691,302	—
7	Canadian Pacific	35,486,620	933	1,123,780	3,295
8	Chesapeake and Ohio (Père Marquette District) ...	1,525,917	—	34,361	—
9	Cumberland Railway and Coal Co.	Dr. 337,652	—	—	—
11	Essex Terminal	67,511	—	—	—
12	Grand Falls Central	441,072	—	—	—
13	Great Northern	Dr. 56,645	—	72,228	—
14	Greater Winnipeg Water District	68,069	—	—	—
17	London and Port Stanley	723	—	—	—
18	Maine Central	Dr. 39,539	—	—	—
19	Maritime Coal, Railway and Power Co.	Dr. 26,622	—	—	—
20	Midland Railway of Manitoba	Dr. 609,892	—	39,847	—
21	Napierville Junction	15,606	—	230	—
22	Northern Alberta	Dr. 161,900	—	6,755	—
23	Ontario Northland	773,491	—	—	—
24	Pacific Great Eastern	2,289,509	—	—	—
26	Quebec North Shore and Labrador	9,013,415	—	7,140	—
27	Roberval and Saguenay	894,633	—	—	—
28	St. Lawrence and Adirondack	289,535	—	3,727	—
29	Shawinigan Falls Terminal	Dr. 148	—	—	—
30	Sydney and Louisburg	85,164	—	—	—
31	Toronto, Hamilton and Buffalo	375,656	14,939	27,566	—
32	Toronto Terminals	917,020	—	122,638	—
34	Wabash (in Canada)	Dr. 715,010	—	—	—
35	White Pass and Yukon Route (lines in Canada) ...	77,427	—	—	—
36	Totals	51,142,860	873,419	3,180,126	3,295

See footnotes at end of table.

TABLE 4. Income Account for the Year Ended December 31, 1960¹

Other rail income					Deductions from income	No.
Dividend income	Interest income	Income from reserve funds	Release from premiums on funded debt	Other income	Other rents	
dollars						
-	58,248	39,144	-	10,187	15	1
-	6,178	-	-	348	-	2
-	-	-	-	-	-	3
-	-	-	-	9,670	-	4
-	168,094	118,360	-	661	111	5
112,875	199,884	10,910	-	109,176	-	5A
59,166	9,250,352	1,430	-	269,191	209,705	6
163,607	1,758,721	92,767	-	161,240	94,818	7
-	25,497	7,113	-	321	610	8
-	-	-	-	-	-	9
-	-	-	-	-	-	11
-	1,860	-	-	-	-	12
-	556	-	-	151,635	139	13
-	-	-	-	-	-	14
-	-	-	-	-	-	17
-	-	-	-	-	-	18
-	-	-	-	7,855	-	19
-	13,642	-	-	51	-	20
-	17,412	-	-	42,987	10	21
-	10,863	-	-	7,861	-	22
-	-	-	-	1,447	404	23
-	3,866	168,869	-	59,025	182	24
-	21,719	-	-	764,089	-	26
-	-	-	-	279	102	27
-	41	-	-	288	200	28
-	148	-	-	-	-	29
-	-	-	-	-	-	30
-	187,051	-	-	28,938	102	31
-	279,811	-	-	43	60,980	32
-	-	-	-	-	2,640	34
-	71,967	-	-	65,902	-	35
335,648	12,075,910	438,593	-	1,691,194	370,018	36

TABLE 4. Income Account for the Year Ended December 31, 1960¹ - Concluded

No.	Name of railway	Deductions from income			
		Separately operated properties - Loss	Income transferred to other companies	Other income charges	Provision for income taxes - Other
				dollars	
1	Algoma Central and Hudson Bay	-	-	-	-
2	Alma and Jonquieres	-	-	-	-
3	British Columbia Electric	-	-	-	-
4	Canada and Gulf Terminal	-	-	-	-
5	Canada Southern (Lessee N.Y.C.)	-	-	51,423	-
5A	Canada Southern (Lessor)	-	-	2,109	85,122
6	Canadian National	221,919	-	738,990	-
7	Canadian Pacific	221,919	-	375,661	1,279,447
8	Chesapeake and Ohio (Pere Marquette District)	-	-	54	-
9	Cumberland Railway and Coal Co.	-	-	-	-
11	Essex Terminal	-	-	-	-
12	Grand Falls Central	-	-	-	-
13	Great Northern	-	-	72	-
14	Greater Winnipeg Water District	-	-	-	-
17	London and Port Stanley	-	-	-	-
18	Maine Central	-	-	-	-
19	Maritime Coal, Railway and Power Co.	-	-	-	-
20	Midland Railway of Manitoba	-	-	-	-
21	Napierville Junction	-	-	47,453	-
22	Northern Alberta	-	-	100	-
23	Ontario Northland	-	-	46,635	-
24	Pacific Great Eastern	-	-	3,816	-
26	Quebec North Shore and Labrador	-	-	-	-
27	Roberval and Saguenay	-	-	-	-
28	St. Lawrence and Adirondack	-	-	2,564	-
29	Shawinigan Falls Terminal	-	-	-	-
30	Sydney and Louisburg	-	-	-	-
31	Toronto, Hamilton and Buffalo	-	-	-	-
32	Toronto Terminals	-	-	-	-
34	Wabash (in Canada)	-	-	-	-
35	White Pass and Yukon Route (lines in Canada)	-	-	-	-
36	Totals	443,838	-	1,268,877	1,364,569

¹ Excludes Pullman, Tunnel and Bridge Companies.

TABLE 4. Income Account for the Year Ended December 31, 1960¹ - Concluded

Total other income	Income before fixed charges - Rail	Total fixed charges - Rail	Net income - Rail	Net income - Non-rail	Total net income - Rail and non-rail	No.
dollars						
112, 979	1, 064, 607	684, 149	380, 458	444, 238	824, 696	1
6, 526	65, 788	-	65, 788	-	65, 788	2
-	1, 099, 695	-	1, 099, 695	-	1, 099, 695	3
22, 645	32, 103	12, 211	19, 892	-	19, 892	4
269, 935	2, 970, 125	998, 561	1, 971, 564	876	1, 972, 440	5
1, 163, 216	1, 163, 216	632, 981	530, 235	-	530, 235	5A
10, 138, 580	6, 087, 247	64, 190, 075	Dr. 58, 102, 828	Dr. 9, 862, 305	Dr. 67, 965, 133	6
1, 332, 498	36, 819, 118	15, 251, 578	21, 567, 540	7, 600, 948	29, 168, 488 ²	7
66, 628	1, 592, 545	614, 155	978, 390	120	978, 510	8
-	Dr. 337, 652	-	Dr. 337, 652	-	Dr. 337, 652	9
-	67, 511	-	67, 511	-	67, 511	11
1, 860	442, 932	300, 027	142, 905	-	142, 905	12
224, 208	167, 563	100, 753	66, 810	814	67, 624	13
-	68, 069	-	68, 069	-	68, 069	14
-	723	27, 789	Dr. 27, 066	-	Dr. 27, 066	17
-	Dr. 39, 539	-	Dr. 39, 539	-	Dr. 39, 539	18
7, 855	Dr. 18, 767	-	Dr. 18, 767	-	Dr. 18, 767	19
53, 540	Dr. 556, 352	13, 333	Dr. 569, 685	-	Dr. 569, 685	20
13, 166	28, 772	-	28, 772	-	28, 772	21
25, 379	Dr. 136, 521	-	Dr. 136, 521	Dr. 776	Dr. 137, 297	22
Dr. 45, 592	727, 899	566, 129	161, 770	Dr. 32, 268	129, 502	23
227, 762	2, 517, 271	5, 416, 409	Dr. 2, 899, 138	36, 912	Dr. 2, 862, 226	24
792, 948	9, 806, 363	2, 306, 625	7, 499, 738	-	7, 499, 738	26
177	894, 810	-	894, 810	Dr. 200, 000	694, 810	27
1, 292	290, 827	63, 597	227, 230	Dr. 803	226, 427	28
148	-	-	-	-	-	29
-	85, 164	-	85, 164	-	85, 164	30
258, 392	634, 048	2, 547	631, 501	3, 093	634, 594	31
341, 512	1, 258, 532	1, 257, 731	801	Dr. 801	-	32
Dr. 2, 640	Dr. 717, 650	318, 074	Dr. 1, 035, 724	Dr. 529	Dr. 1, 036, 253	34
137, 869	215, 296	157, 997	57, 299	-	57, 299	35
15, 150, 883	66, 293, 743	92, 914, 721	Dr. 26, 620, 978	Dr. 2, 010, 481	Dr. 28, 631, 459	36

² Includes \$197,212 income from express company operations.

TABLE 5. Retained Income Account for the Year Ended December 31, 1960

No.	Name of railway	Balance at beginning of year	Balance transferred from income	Profit from sale of property	Profit from sale of investment securities
			dollars		
1	Algoma Central and Hudson Bay	4,118,710	824,696	21,670	124,089
2	Alma and Jonquieres	153,967	65,788	—	—
3	British Columbia Electric	—	1,099,695	—	—
4	Canada and Gulf Terminal	133,781	19,892	—	—
5	Canada Southern (Lessee N.Y.C.)	—	1,972,440	—	—
5A	Canada Southern (Lessor)	1,530,524	530,235	—	—
6	Canadian National	—	Dr. 67,965,133	—	—
7	Canadian Pacific	515,267,341	28,971,276 ¹	3,407,014	45,878
8	Chesapeake and Ohio	—	978,510	—	—
11	Essex Terminal	171,679	67,511	—	—
12	Grand Falls Central	30,864	142,905	—	—
13	Great Northern	Dr. 435,224	67,624	—	—
14	Greater Winnipeg Water District	—	68,069	—	—
15	International Bridge and Terminal Co.	226,396	629	—	—
17	London and Port Stanley	—	Dr. 27,066	—	—
18	Maine Central	—	Dr. 39,539	—	—
19	Maritime Coal, Railway and Power Co.	Dr. 125,304	Dr. 18,767	—	—
20	Midland Railway of Manitoba	Dr. 10,150,978	Dr. 569,685	20,018	—
21	Napierville Junction	404,571	28,772	—	—
22	Northern Alberta	—	Dr. 137,297	132,153	—
23	Ontario Northland	26,061,745	129,502	—	—
24	Pacific Great Eastern	1,197,285	Dr. 2,862,226	—	—
26	Quebec North Shore and Labrador	34,521,931	7,499,738	—	—
27	Roberval and Saguenay	2,890,433	694,810	5,777	—
29	Shawinigan Falls Terminal	Dr. 45,834	—	—	—
31	Toronto, Hamilton and Buffalo	17,769,473	634,594	—	—
32	Toronto Terminals	—	—	—	—
33	Van Buren Bridge Co.	32,217	12,014	—	—
34	Wabash (in Canada)	—	Dr. 1,036,253	—	—
35	White Pass and Yukon Route (lines in Canada)	1,026,140	57,299	—	—
35A	Balance—Railways not distributed	—	Dr. 13,457	—	—
36	Totals	594,779,717	Dr. 28,803,424	3,586,632	169,967

¹ Excludes \$197,212 income from express company operations.

TABLE 6. Operating Revenues and Expenses of Pullman, Tunnel and Bridge Companies for the Year Ended December 31, 1960

No.	Name of railway	Bridge tolls	Sleeping car	Parlour and chair car
			dollars	
15	International Bridge and Terminal Co.	213,329	—	—
25	Pullman Co.	—	271,854	—
33	Van Buren Bridge Co.	—	—	—
36	Totals	213,329	271,854	—

TABLE 5. Retained Income for the Year Ended December 31, 1960

Other credits	Contributions from governments or other companies	Loss from sale and retirement of property	Loss from sale of investment securities	Other charges	Income tax applicable to retained income adjustments	Other appropriations	Dividend appropriations	Balance at close of year	No.
dollars									
22,326	—	—	—	55,533	—	—	656,816	4,399,142	1
5,388	—	—	—	—	—	—	176,344	48,799	2
—	—	—	—	—	—	—	1,099,695	—	3
343	—	—	—	—	—	—	6,000	148,016	4
—	—	—	—	—	—	1,972,440	—	—	5
—	—	—	—	—	—	—	182,511	1,878,248	5A
804,767	67,496,777	—	—	336,411	—	—	—	—	6
640,025	—	—	—	47,715	—	—	24,595,426	523,688,393 ¹	7
—	—	—	—	—	—	978,510	—	—	8
—	—	—	—	—	—	—	112,182	127,008	11
—	—	—	—	—	—	—	125,050	48,719	12
—	—	—	—	—	—	—	—	Dr. 367,600	13
—	—	—	—	—	—	68,069	—	—	14
—	27,066	—	—	—	—	—	—	227,025	15
—	—	—	—	—	—	—	—	—	17
—	39,539	—	—	—	—	—	—	—	18
—	—	8,671	—	—	—	—	—	Dr. 144,071	19
—	—	—	—	—	—	—	—	Dr. 10,709,316	20
—	—	—	—	—	—	—	—	433,343	21
5,144	—	—	—	—	—	—	—	—	22
66,506	2,456	—	—	1,327	—	—	—	26,258,882	23
5,625	—	—	—	48,185	—	—	—	Dr. 1,707,501	24
—	—	—	—	250,044	—	—	33,000,000	8,771,625	26
—	—	—	—	1,268	—	—	696,000	2,893,752	27
—	—	—	—	—	—	—	—	Dr. 45,834	29
—	—	—	—	—	—	—	812,250	17,591,817	31
—	—	—	—	—	—	—	—	—	32
—	—	—	—	—	—	—	—	44,231	33
..	..	..	..	..	..	..	..	..	34
—	13,457	—	—	—	—	—	—	1,083,439	35
—	—	—	—	—	—	—	—	2	35A
1,550,124	67,579,295	8,671	—	740,483	—	3,019,019	61,462,274	574,668,117	36

¹ Complete distribution not available.

TABLE 6. Operating Revenues and Expenses of Pullman, Tunnel and Bridge Companies for the Year Ended December 31, 1960

Switching	Demurrage	Dining and buffet	Other	Total operating revenues	Total operating expenses	Other income	Net corporate income	No.
dollars								
124,587	9,917	—	—	347,833	376,814	29,610	629	15
—	—	16,650	182	288,686	359,320	83,238	12,604	25
19,653	—	—	—	19,653	10,110	2,471	12,014	33
144,240	9,917	16,650	182	656,172	746,244	115,319	25,247	36

TABLE 7. Railway Tax Accruals for the Year Ended December 31, 1960

No.	Name of railway	Province or country	Provincial tax
			\$
1	Algoma Central and Hudson Bay	Canada	—
		Ontario	72, 114
		Totals	72, 114
2	Alma and Jonquières	Canada	—
		Québec	14, 872
		Totals	14, 872
3	British Columbia Electric	Canada	—
		British Columbia	—
		Totals	—
4	Canada and Gulf Terminal	Canada	—
		Québec	431
		Totals	431
5	Canada Southern (Lessee N.Y.C.).....	Canada	—
		Ontario	272, 835
		United States	—
		Totals	272, 835
6	Canadian National	Canada	—
		Newfoundland.....	150
		Prince Edward Island	4
		Nova Scotia	7, 448
		New Brunswick	219, 480
		Québec	281, 024
		Ontario	374, 635
		Manitoba	1, 486
		Saskatchewan.....	97, 340
		Alberta	—
		British Columbia	246, 399
		United States	—
		Europe and Orient	—
		Australia.....	—
		Mexico.....	—
Other	—		
Totals	1, 227, 966		
7	Canadian Pacific	Canada	—
		Nova Scotia	8, 642
		New Brunswick	26, 759
		Québec	208, 664
		Ontario	1, 429
		Manitoba	239
		Saskatchewan.....	101, 405
		Alberta	2, 414
		British Columbia	243, 117
		United States	274, 570 ³
		Europe and Orient	—
		Australia.....	—
Mexico.....	—		
Totals	867, 239		

¹ School.² Old age retirement and emergency.³ Includes all government of Canada taxes.

TABLE 7. Railway Tax Accruals for the Year Ended December 31, 1960

Municipal tax	Special			Total	No.
	Income and excise tax	Unemployment insurance	Other taxes		
	dollars				
—	265,482	33,913	55,052	354,447	1
64,667	—	—	14,954	151,735	
64,667	265,482	33,913	70,006	506,182	
—	51,825	2,028	—	53,853	2
2,391	—	—	—	17,263	
2,391	51,825	2,028	—	71,116	
—	578,470	—	—	578,470	3
152,198	—	—	—	152,198	
152,198	578,470	—	—	730,668	
—	6,152	1,492	—	7,644	4
1,153	—	—	1,361 ¹	2,945	
1,153	6,152	1,492	1,361	10,589	
—	278,974	—	18,445	297,419	5
273,813	—	—	—	546,648	
—	2,267	368,215	662,904 ²	1,033,386	
273,813	281,241	368,215	681,349	1,877,453	
—	—	—	3,396,913 ³	3,396,913	6
30,923	—	—	—	31,073	
5,591	—	—	—	5,595	
112,478	—	—	—	119,926	
138,304	—	—	—	357,784	
2,282,682	—	—	—	2,563,706	
2,619,347	—	—	—	2,993,982	
857,065	—	—	—	858,551	
595,376	—	—	—	692,716	
557,352	—	—	—	557,352	
517,910	—	—	—	764,309	
—	6,431	73,513	141,492 ⁴	221,436	
—	—	—	25,074	25,074	
—	—	—	—	—	
—	—	—	22,018	22,018	
—	—	—	223,132	223,132	
7,717,028	6,431	73,513	3,808,629	12,833,567	
—	20,359,402	2,284,446	—	22,643,848	7
10,199	—	—	—	18,841	
131,856	—	—	—	158,615	
2,084,012	—	—	—	2,292,676	
1,882,765	—	—	—	1,884,194	
507,661	—	—	—	507,900	
536,648	—	—	—	638,053	
388,807	—	—	—	391,221	
1,072,808	—	—	—	1,315,925	
—	—	172,594	423,942 ⁶	871,106	
—	—	—	—	—	
—	—	—	437	437	
—	5,050	—	—	5,050	
6,614,756	20,364,452	2,457,040	424,379	30,727,866	

⁴ Old age retirement.⁵ State and municipal taxes.⁶ Old age retirement and income, property and miscellaneous tax.

TABLE 7. Railway Tax Accruals for the Year Ended December 31, 1960 — Continued

No.	Name of railway	Province or country	Provincial tax
			\$
8	Chesapeake and Ohio (Pere Marquette District)	Canada	—
		Ontario	—
		United States	—
		Totals	—
	Lake Erie and Detroit River (Lessor)	Ontario	74,240
9	Cumberland Railway and Coal Co.	Canada	—
		Nova Scotia	—
		Totals	—
11	Essex Terminal	Canada	—
		Ontario	—
		Totals	—
12	Grand Falls Central	Canada	—
		Newfoundland	—
		Totals	—
13	Great Northern	Canada	—
		British Columbia	19,144
		United States	—
		Totals	19,144
14	Greater Winnipeg water district	Canada	—
		Ontario	—
		Total	—
17	London and Port Stanley	Canada	—
		Ontario	—
		Totals	—
19	Maritime Coal, Railway and Power Co.	Canada	—
		Nova Scotia	336
		Totals	336
20	Midland Railway of Manitoba	Canada	—
		Manitoba	1,697
		United States	—
		Totals	1,697
21	Napierville Junction	Canada	—
		Québec	7,882
		United States	—
		Totals	7,882
22	Northern Alberta	Canada	—
		Alberta	29,545
		British Columbia	2,938
		Totals	32,483

⁷ Old age retirement.

TABLE 7. Railway Tax Accruals for the Year Ended December 31, 1960 - Continued

Municipal tax	Special			Total	No.
	Income and excise tax	Unemployment insurance	Other		
	dollars				
-	1,523,347	-	1,672	1,525,019	8
-	-	-	-	-	
-	-	95,747	177,965 ⁷	273,712	
-	1,523,347	95,747	179,637	1,798,731	
-	-	-	-	74,240	
-	-	574	-	574	9
1,800	-	-	-	1,800	
1,800	-	574	-	2,374	
-	85,000	-	-	85,000	11
22,795	-	-	-	22,795	
22,795	85,000	-	-	107,795	
-	142,000	2,458	1,197	145,655	12
-	-	-	-	-	
-	142,000	2,458	1,197	145,655	
-	-	14	13,417	13,431	13
153,576	-	-	-	172,720	
-	-	57,426	103,367 ⁷	160,793	
153,576	-	57,440	116,784	346,944	
-	-	-	-	-	14
10,000	-	-	-	10,000	
10,000	-	-	-	10,000	
-	-	-	-	-	17
27,243	-	-	-	27,243	
27,243	-	-	-	27,243	
-	-	791	-	791	19
3,852	-	-	-	4,188	
3,852	-	791	-	4,979	
-	551	136	35	722	20
49,814	-	-	-	51,511	
-	-	11,084	19,965 ⁷	31,049	
49,814	551	11,220	20,000	83,282	
-	21,450	1,470	-	22,920	21
2,385	-	-	-	10,267	
-	-	5,014	7,859 ⁷	12,873	
2,385	21,450	6,484	7,859	46,060	
-	-	46,811	-	46,811	22
92,280	-	-	-	121,825	
14,753	-	-	-	17,691	
107,033	-	46,811	-	186,327	

TABLE 7. Railway Tax Accruals for the Year Ended December 31, 1960 — Concluded

No.	Name of railway	Province or country	Provincial tax
			\$
23	Ontario Northland	Canada	—
		Quebec	—
		Ontario	—
		Totals	—
24	Pacific Great Eastern	Canada	—
26	Quebec North Shore and Labrador	Canada	—
		Quebec	66, 170
		Totals	66, 170
27	Roberval and Saguenay	Canada	—
		Quebec	136, 179
		Totals	136, 179
28	St. Lawrence and Adirondack	Canada	—
		Quebec	4, 549
		United States	—
		Totals	4, 549
29	Shawinigan Falls Terminal	Canada	—
		Quebec	10
		Totals	10
30	Sydney and Louisburg	Canada	—
		Nova Scotia	—
		Totals	—
31	Toronto, Hamilton and Buffalo	Canada	—
		Ontario	142, 455
		United States	—
		Totals	142, 455
32	Toronto Terminals	Canada	—
		Ontario	—
		Totals	—
34	Wabash (in Canada)	Canada	—
		Ontario	121
		United States	—
		Totals	121
35	White Pass and Yukon Route (lines in Canada)	Canada	—
		British Columbia	3, 702
		Yukon Territory	14, 870
		United States	—
		Totals	18, 572
36	Totals		2, 959, 295

* Old age retirement.

TABLE 7. Railway Tax Accruals for the Year Ended December 31, 1960 - Concluded

Municipal tax	Special			Total	No.
	Income and excise tax	Unemployment insurance	Other		
		dollars			
-	-	5,004	-	5,004	23
6,771	-	-	-	6,771	
93,571	-	-	-	93,571	
100,342	-	5,004	-	105,346	
-	-	60,739	-	60,739	24
-	7,250,000	-	-	7,250,000	26
205,620	-	-	-	271,790	
205,620	7,250,000	-	-	7,521,790	
-	531,159	8,263	9,699	549,121	27
9,670	-	-	-	145,849	
9,670	531,159	8,263	9,699	694,970	
-	-	-	81	81	28
2,614	-	-	-	7,163	
-	-	9,135	16,092 ^a	25,227	
2,614	-	9,135	16,173	32,471	
-	-	1,103	-	1,103	29
1,116	-	-	-	1,126	
1,116	-	1,103	-	2,229	
-	136,000	16,185	-	152,185	30
-	-	-	-	-	
-	136,000	16,185	-	152,185	
-	482,424	25,064	-	507,488	31
111,348	-	-	-	253,803	
-	61,460	-	2,532 ^a	63,992	
111,348	543,884	25,064	2,532	825,283	
-	-	16,980	-	16,980	32
493,571	-	-	-	493,571	
493,571	-	16,980	-	510,551	
-	-	4,028	-	4,028	34
-	-	-	-	121	
-	-	-	345,787 ^a	345,787	
-	-	4,028	345,787	349,936	
-	79,500	4,330	282	84,112	35
-	-	-	-	3,702	
13,524	-	-	-	28,394	
-	-	-	-	-	
13,524	79,500	4,300	282	116,208	
16,142,309	31,866,944	3,308,557	5,685,674	59,962,779	36

^a Old age retirement, unemployment insurance and *ad valorem* tax.

TABLE 8. Railway Capital at December 31, 1960

Name of railway	Capital stock outstanding	Funded debt			Total railway capital
		Bonds	Miscellaneous	Equipment trust obligations	
		dollars			
Algoma Central and Hudson Bay	7,932,530	9,612,500	—	2,202,000	19,747,030
Alma and Jonquieres	629,800	—	—	—	629,800
Canada and Gulf Terminal	600,000	290,000	—	—	890,000
Canada Southern (Lessor)	15,000,000	11,322,000	17,187,924 ¹	—	43,509,924
Canadian National	—	1,679,535,487	176,401 ¹	675,000	1,680,386,888
Perpetual Debenture Stock	97,756	—	—	—	97,756
Gov't. of Canada Shareholders Account	1,721,143,162	—	—	—	1,721,143,162
Gov't. of Canada Loans and Debentures ²	—	—	131,037,938	—	131,037,938
Gov't of Canada Railway Working Capital ..	—	—	16,983,762	—	16,983,762
Subsidiary Companies	4,499,284	—	—	—	4,499,284
Totals — Canadian National	1,725,740,202³	1,679,535,487	148,198,101	675,000	3,554,148,790
Canadian Pacific	788,117,209 ⁴	132,980,316	—	39,894,000	960,991,525
Aroostock River Railroad	793,550	—	—	—	793,550
Atlantic and Northwest	3,420,000	3,773,400	—	—	7,193,400
Calgary and Edmonton	1,000,000	12,898,940	—	—	13,898,940
Canadian Gov. Rlys. Windsor Br.	562,500	—	—	—	562,500
Carleton City of Saint John Br.	40,000	—	—	—	40,000
Dominion Atlantic	2,433,333	7,000,000	—	—	9,433,333
Esquimalt and Nanaimo	2,500,000	7,165,000	—	—	9,665,000
Glengary and Stormont	500,000	825,000	—	—	1,325,000
Grand River Rly.	125,000	426,000	—	—	551,000
Guelph Junction	170,000	—	—	—	170,000
Houlton Branch Railway	28,000	—	—	—	28,000
Joliette and Brandon	300,000	125,000	—	—	425,000
Kingston and Pembroke	3,393,550	1,075,000	—	—	4,468,550
Lake Champlain and St. Lawrence Jct.	250,000	378,000	—	—	628,000
Lake Erie and Northern	1,500,000	2,317,500	—	—	3,817,500
Manitoba and Northwestern	6,870,700	14,984,600	—	—	21,855,300
Massawippi Valley	800,000	—	—	—	800,000
Montreal and Atlantic	3,200,000	1,125,000	—	—	4,325,000
New Brunswick and Canada	2,179,867	—	—	—	2,179,867
New Brunswick Coal and Railway Co.	—	450,000	—	—	450,000
New Brunswick Railway Co.	8,490,030	—	—	—	8,490,030
Newport and Richford Railroad	350,000	450,000	—	—	800,000
Ontario and Quebec	21,502,590	—	—	—	21,502,590
Quebec Central	11,428,565	289,866	—	—	14,718,431
St. John Bridge and Rly. Extension Co.	200,000	125,000	—	—	325,000
St. Lawrence and Ottawa	789,909	973,333	—	—	1,763,242
St. Stephen and Milltown	50,000	—	—	—	50,000
Saskatchewan and Western	232,500	181,040	—	—	413,540
Southampton	—	155,000	—	—	155,000
Tobique Railway Co. Ltd.	879,881	68,000	—	—	947,881

See footnotes at end of table.

TABLE 8. Railway Capital at December 31, 1960 — Concluded

Name of railway	Capital stock outstanding	Funded debt			Total railway capital
		Bonds	Miscellaneous	Equipment trust obligations	
dollars					
Canadian Pacific — Concluded:					
Toronto, Grey and Bruce	981,700	3,499,133	—	—	4,480,833
Toronto, Hamilton & Buffalo	331,971	—	—	—	331,971
West Ontario Pacific Railway Co.	221,000	—	—	—	221,000
Winnipeg River	30,000	383,210	—	—	413,210
Totals — Canadian Pacific	863,671,855	194,648,338	—	39,894,000	1,098,214,193
Capital of Leased Railway companies held by C.P.R.	29,051,316	47,927,559	—	—	76,978,875
Net Capital Outstanding	834,620,539	146,720,779	—	39,894,000	1,021,235,318
Chesapeake and Ohio (Pere Marquette Dist.) ⁵	..	..	..	..	..
Lake Erie and Detroit River	1,400,000	—	5,607,281 ¹	—	7,007,281
Cumberland Railway and Coal Co.	—	59,300 ⁶	—	—	59,300
Detroit River Tunnel Co.	3,000,000	14,155,000	3,745,142 ¹	—	20,900,142
Essex Terminal	700,000	—	924,830 ¹	—	1,624,830
Grand Falls Central	26,000	—	—	—	26,000
Great Northern	—	—	14,467,694 ¹	—	14,467,694
Greater Winnipeg Water District	—	2,080,312 ⁶	—	—	2,080,312
International Bridge and Terminal Co.	50,000	—	—	—	50,000
London and Port Stanley	—	—	—	—	—
Maine Central	—	—	—	—	—
Maritime Coal, Railway and Power Co.	790,910	—	—	—	790,910
Midland Railway of Manitoba	4,800,000	—	250,000 ¹	—	5,050,000
Napierville Junction	1,200,000	—	—	—	1,200,000
Northern Alberta	16,880,000	33,405,000	—	—	50,285,000
Ontario Northland	—	8,805,953	30,207,935 ⁷	—	39,013,888
Pacific Great Eastern	65,290,900	110,116,600	—	—	175,407,500
Quebec North Shore and Labrador	80,000,000	35,000,358	—	—	115,000,358
Roberval and Saguenay	2,000,000	—	—	—	2,000,000
St. Lawrence and Adirondack (Lessor)	1,615,000	1,144,000	68,298 ¹	—	2,827,298
Shawinigan Falls Terminal	125,000	—	—	—	125,000
Sydney and Louisburg	—	4,559,857 ⁶	—	—	4,559,857
Toronto, Hamilton and Buffalo	5,415,000	—	—	—	5,415,000
Toronto Terminals	500,000	25,484,400	400,000 ¹	—	26,384,400
Van Buren Bridge Co.	150,000	—	—	—	150,000
Wabash .....	..	..	..	..	..
White Pass and Yukon Route (lines in Canada)	3,918,119	—	3,359,050 ¹	—	7,277,169
Totals	2,772,384,000	2,082,291,546	224,416,255	42,771,000	5,121,862,801
Canadian Railway Capital owned by Canadian Railways	46,556,316	103,756,959	1,150,030	—	151,463,305
Net totals	2,725,827,684	1,978,534,587	223,266,225	42,771,000	4,970,399,496

¹ Amounts payable to affiliated companies.² Liability after adjustments under Capital Revision Act, 1952³ Exclusive of Stock Aggregating \$120,334,280 and 5 million shares of no par value capital stock of the Canadian National Railways Securities Trust held by the Canadian National Railways. Includes Capital Liabilities of Lines in United States.⁴ Includes \$292,548,888 Consolidated Debenture Stock.⁵ Distribution of capital in Canada not available.⁶ Investment in Road and Equipment Property.⁷ Loan from Province of Ontario on which no interest has been charged.

TABLE 9. Current Assets and Liabilities at December 31, 1960

No.	Name of railway	Current assets			
		Cash	Temporary cash investments	Special deposits	Traffic accounts receivable
		dollars			
1	Algoma Central and Hudson Bay	240,519	1,892,550	—	220,629
2	Alma and Jonquieres	260,273	198,318	—	—
3	British Columbia Electric	—	—	—	850,433
4	Canada and Gulf Terminal	156,861	—	—	38,080
5	Canada Southern (Lessee N.Y.C.)	134,067	3,025,000	2,041	—
6	Canadian National	24,239,062	—	246,704	4,827,579
7	Canadian Pacific	33,967,555	50,772,092	4,791,574	4,367,022
11	Essex Terminal	258,413	—	—	—
12	Grand Falls Central	75,444	—	—	—
15	International Bridge and Terminal Co.	116,853	297,183	—	—
17	London and Port Stanley	—	—	60,028	—
19	Maritime Coal, Railway and Power Co.	29,083	—	—	—
20	Midland Railway of Manitoba	203,218	—	—	—
21	Napierville Junction	390,839	387,710	—	60,421
22	Northern Alberta	272,838	—	—	504,624
23	Ontario Northland	95,145	—	—	55,072
24	Pacific Great Eastern	368,904	—	2,550	1,612,177
26	Quebec North Shore and Labrador	16,197	—	—	96,544
27	Roberval and Saguenay	16,409	—	—	4,333
28	St. Lawrence and Adirondack	—	—	—	—
29	Shawinigan Falls Terminal	41,244	—	—	17,379
31	Toronto, Hamilton and Buffalo	425,766	3,234,000	881	97,209
32	Toronto Terminals	Dr. 23,983	—	—	—
33	Van Buren Bridge Co.	4,786	—	—	1,563
35	White Pass and Yukon Route (lines in Canada)	—	—	—	—
36	Totals	61,289,493	59,806,853	5,103,778	12,753,065
		Current liabilities			
		Loans and bills payable	Loans from Government of Canada	Traffic accounts payable	Audited accounts and wages payable
		dollars			
1	Algoma Central and Hudson Bay	—	—	128,968	341,476
2	Alma and Jonquieres	—	—	372,624	20,355
3	British Columbia Electric	—	—	576,371	—
4	Canada and Gulf Terminal	—	—	3,596	46,035
5	Canada Southern (Lessee N.Y.C.)	—	—	—	4,300
6	Canadian National	—	—	8,557,225	25,505,183
7	Canadian Pacific	—	—	3,576,412	24,175,348
11	Essex Terminal	—	—	45,398	162,775
12	Grand Falls Central	—	—	—	—
15	International Bridge and Terminal Co.	—	—	95,787	1,846
17	London and Port Stanley	2,179	—	28,849	21,503
19	Maritime Coal, Railway and Power Co.	—	—	3,986	12,311
20	Midland Railway of Manitoba	—	—	—	153,831
21	Napierville Junction	—	—	208,697	77,353
22	Northern Alberta	—	—	105,034	642,107
23	Ontario Northland	3,900,000	—	175,793	1,024,465
24	Pacific Great Eastern	8,995,298	—	393,698	176,088
26	Quebec North Shore and Labrador	—	—	—	164,855
27	Roberval and Saguenay	—	—	904,114	86,390
28	St. Lawrence and Adirondack	—	—	—	—
29	Shawinigan Falls Terminal	—	—	—	6,653
31	Toronto, Hamilton and Buffalo	—	—	645,553	171,085
32	Toronto Terminals	—	—	—	347,078
33	Van Buren Bridge Co.	—	—	—	216
35	White Pass and Yukon Route (lines in Canada)	—	—	—	—
36	Totals	12,897,477	—	15,822,105	53,141,253

TABLE 9. Current Assets and Liabilities at December 31, 1960

Current assets							No.	
Agent and conductor balances	Other accounts receivable	Government of Canada due on deficit account	Interest and dividends receivable	Material and supplies	Other current assets	Total current assets		
dollars								
315,204	104,023	—	9,166	1,063,193	—	3,845,284	1	
119,849	3,281	—	—	10,691	—	592,412	2	
—	—	—	—	—	—	850,433	3	
—	5,222	—	—	2,474	114,389	317,026	4	
—	—	—	—	—	232,781	3,393,889	5	
28,191,358	30,770,648	2,496,777	3,239,419	84,605,144	14,198,397	192,815,088	6	
24,286,449	15,145,865	—	4,874,470	38,346,342	4,029,272	180,580,641	7	
217,444	46,633	—	—	36,558	—	559,048	11	
—	98,334	—	—	—	—	173,778	12	
33,567	30,467	—	1,114	—	5,278	484,462	15	
—	—	—	—	32,613	30,000	122,641	17	
—	15,811	—	2,600	5,599	—	53,093	19	
1,551	603,243	—	4,167	46,898	—	859,077	20	
21,671	35,676	—	—	35,704	56,612	988,633	21	
151,030	1,302,470	—	—	1,721,273	165,104	4,117,339	22	
1,005,955	314,779	—	—	2,280,707	4,903	3,756,561	23	
9,488	213,922	—	—	2,316,647	12,285	4,535,973	24	
—	20,120,477	—	—	2,884,709	—	23,117,927	26	
167	1,465,088	—	—	119,050	—	1,605,047	27	
—	—	—	—	—	24,600	24,600	28	
—	—	—	—	4,068	—	62,691	29	
608,482	221,764	—	8,536	560,578	16,253	5,173,469	31	
—	538,605	—	—	223,900	1,475	739,997	32	
—	75,200	—	1,899	24	—	83,472	33	
—	1,747,922	—	—	—	2,612	1,750,534	35	
54,962,215	72,859,430	2,496,777	8,141,371	134,296,172	18,893,961	430,603,115	36	
Current liabilities								
Other accounts payable	Interest unpaid	Dividends payable	Interest accrued	Accounts payable accrued	Taxes accrued	Other current liabilities	Total current liabilities	
dollars								
—	5,822	—	202,222	146,859	297,491	—	1,122,838	1
20,002	—	—	—	—	31,802	—	444,783	2
—	—	—	—	—	—	—	576,371	3
—	—	—	5,768	—	5,006	—	60,405	4
—	220	95,281	141,525	—	—	2,131	243,457	5
9,738,503	4,763	—	21,187,430	14,342,570	1,785,516	2,163,776	83,284,966	6
6,601,553	4,421,334	12,724,872	1,567,043	15,739,864	4,726,663	5,659,786	79,192,875	7
—	—	—	—	—	—	—	208,173	11
10,959	—	—	—	—	88,100	—	99,059	12
87,116	—	—	—	930	Dr. 14,209	112,810	284,280	15
10,391	—	—	—	—	—	63,005	125,927	17
—	—	—	—	—	—	—	16,297	19
1,287	—	—	4,167	—	7,516	—	166,801	20
1,423	—	—	—	153,206	17,419	2,860	460,958	21
21,066	—	—	—	374,137	—	—	1,142,344	22
1,220	—	—	67,844	—	—	—	5,169,322	23
460,988	—	—	482,360	408,131	—	19,196	10,935,759	24
527,417	—	—	107,270	123,140	2,649,109	665,852	4,237,643	26
—	—	—	—	—	384,624	—	1,375,128	27
—	18,600	—	6,000	—	—	—	24,600	28
—	—	—	—	8,119	—	—	14,772	29
44,507	—	—	—	66,793	274,085	283,228	1,485,251	31
—	—	—	—	—	—	232	347,310	32
—	—	—	—	—	3,274	27	3,517	33
—	—	—	1,395	—	15,770	—	17,165	35
17,526,432	4,450,739	12,820,153	23,773,024	31,363,749	10,272,166	8,972,903	191,040,001	36

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