Mr. LOW: I will give them. They are as follows:

Port Arthur—	
Revenue for 1923-24..	$398,402 07
Expenditure for 1923-24..	151,852 65
Moose Jaw—	
Revenue for 1923-24..	24,210 55
Expenditure for 1923-24..	57,228 28
Saskatoon—	
Revenue for 1923-24..	41,422 95
Expenditure for 1923-24..	62,462 86
Edmonton, up to Jan. 31, 1925—	
Revenue..	9,108 04
Expenditure..	19,804 96
Calgary—	
Revenue for 1923-24..	98,605 58
Expenditure for 1923-24..	71,590 33

Mr. BROWN: Will the minister give the figures totalled in the case of revenue and expenditure?

Mr. LOW: I am sorry I have not the totalled figures at hand.

Mr. STEVENS: May I ask the minister how he harmonizes the expenditure which he gives us here with the enormous amount shown in the estimates? The amount shown here is not as large as that shown in the estimates.

Mr. LOW: That is very true but we cannot pay the expenditures out of the revenue; the revenue goes into the consolidated fund.

Mr. STEVENS: Quite so, I understand that, but the minister is asking in the estimates for much more than he shows is required.

Mr. LOW: Of course we merely make an estimate. We cannot tell what the size of the crop may be, and we may require to put in new cleaning machines and provide for unforeseen expenditures. The larger the crop the larger the expenditure will be and, of course, the greater the revenue also.

Mr. SALES: I think what the hon. member for Vancouver Centre is trying to get is the total receipts and expenditures from these various elevators. I took the figures down as the minister gave them and I find that the revenue amounted to $571,749.19 and the expenditure to $362,939.08, leaving a balance of revenue over expenditure of $208,-810.11. Now, Mr. Chairman, the only thing I have to find fault with in connection with this matter is that there is not a proper idea of the actual financial transactions conveyed to the people either in this estimate or in the report of the Auditor General. It appears here as though the operation of these elevators for the farmers and the grain trade was costing Canada three or four hundred thousand dollars, whereas, as a matter of fact, the services are not only paying for themselves but yielding a handsome profit in addition so that the weighing and inspection fees should be reduced. That is what we have asked for time and time again. We do not mind paying for these services, but we do not see why we should contribute hundreds of thousands of dollars to the consolidated revenue year after year, and yet have the idea presented to the House that all these services are being given to the farmer.

Mr. LOW: In each year's return as I have told the hon. member there is no charge for capital expenditure. All the people pay for the elevators that are built from time to time, consequently if there were a charge—an interest charge or a depreciation charge—in this calculation the surplus doubtless would be much smaller. Then in the past crop year, the revenue will likely be much smaller than it was for the previous twelve months when there was such a large crop. Nevertheless the same staff must be maintained and the overhead continues at the same level. We may drop a stenographer here and an inspector there, but on the whole the reductions are not nearly as great as one would imagine. This year we have to be prepared for a possibly larger crop.

Mr. SALES: May I make the appeal that in the Auditor General's report a concise statement should be given showing the expenditures on one side and the revenue on the other, so that we could really understand the actual situation. I have to look in one part of the Auditor General's report for the revenue and in another place for the expenditure, and it is very hard for the members of this House to understand exactly whether this business is paying or not, and much harder for the men in the country. If we could have a statement of that kind, putting the two things together in the Auditor General's report, I think it would be very advantageous.

Mr. CAMPBELL: I understood the minister to say that if there were a charge for capital account the surplus would be much smaller. Surely he does not mean to say that there would still be a surplus; that instead of the government paying for the elevators, the farmers pay for them all and in addition provide a surplus.

Mr. LOW: That would be a matter to be worked out. There is a very large amount invested in the elevators of this country, and the interest on the capital expenditure would probably eat up any surplus that the grain