and manicures and things of that kind according to the various boards of Agriculture, so you have to have special fittings. That amounts to $\$ 7,000$ per ship.

## By Mr. Stewart:

Q. Is that a permanent fitting?-A. No, it is permanent as long as it lasts, but it is not an integral part of the ship.
Q. You will likely use it for more than one voyage?-A. Yes. It costs $\$ 7,000$, and if you capitalize that at $5 \frac{1}{2}$ per cent interest, that amounts to $\$ 385$, and we had six voyages with this particular ship, which brings it down to $\$ 64$ per voyage for that item. We assume the fittings would last ten years unless removed or destroyed, and it works down to $\$ 117$ per voyage. Then there are certain small repairs which have to be made from time to time to the fittings, and that runs about $\$ 50$. Part of the fittings might be carried away by heavy seas, and have to be renewed. Then we are obliged to provide cattle attendants, victualling, and so forth; we have one veterinary, and a foreman and nine men. That works down to $\$ 330$ per voyage. Then there are certain losses to equipment, dishes and so forth, which are used for the attendants. That is a small item; only $\$ 25$ per voyage. On the average it costs $\$ 325$ to load the cattle per voyage-

## By Hon. Mr. Graham:

Q. Does that include the unloading?-A. No, that is only the loading. There is an extra expense incurred in discharging cattle at Cardiff, that is, pilotage, dock dues, towage, boating, cleaning ship and things of that sort, which works down to $\$ 427$ per voyage. I will give you the details of that-

## By Mr. Stewart:

Q. With regard to that loading charge; at Montreal I understand there is a double loading; you have to load into the cars, unload the cars at the docks, and reload into the vessel?-A. That includes everything in the way of loading. At Cardiff and United Kingdom ports it takes about a day to disinfect and clean out a ship after arrival, therefore you have to wait after you discharge the cargo. That is an additional $\$ 400$. Then, we have to carry cattle feed, which comes to about 10,000 cubic feet. This means there is that much cargo space which is not occupied for cargo, and upon which there is no charge. If we did not use that cargo space for that purpose we could use it for other cargo, so you have to charge up the loss against that, which is $\$ 700$ per voyage. This is an interesting point. If we did not carry cattle on these ships we could use that space for more remunerative traffic, traffic which would pay us more than the cattle; therefore, we are justified in charging against the cost of carrying the cattle, the loss of revenue which we would receive had we handled more remunerative traffic. That comes to $\$ 1,485$ net loss per cargo.

## By Mr. Harris:

Q. Would lumber be more remunerative?-A. The average rate we would get would be $\$ 8$ per ton for general cargo as compared with the revenue from cattle, which is considerably less.

## By the Chairman:

Q. You have no difficulty, have you, in securing a more remunerative business?-A. No. I was doubtful about that myself. When I examined this I thought at first it would not be fair to include this item precisely as it is put down there, but on going into the matter, I found that without doubt the same space would invariably have been occupied by traffic cargo which would have paid us at the rate of $\$ 8$ per ton, and be a more remunerative cargo because it would not have to be fed, and attended and looked after on the way over.

