Mr. EMMERSON. The man has not been able to do any work since; he is incapacitated.

Mr. HAGGART. Oh, that is another thing.

Mr. EMMERSON. I do not think the sum a very large one.

Mr. HAGGART. No, it is not.

Railways and Canals—chargeable to capital—Intercolonial Railway—to provide side ladders on box cars, \$14,000.

Mr. EMMERSON. This is to be expended to equip box cars with side ladders in accordance with the Railway Act, 1903. There are about 5,695 to be equipped, at a cost of \$2.50 each. This work will be done at the car shops.

Mr. A. C. MACDONELL. What about the end ladders?

Mr. EMMERSON. They are there; but they now require the side ladders in addition.

Rolling stock, \$116,000.

Mr. EMMERSON. This is for 215 hopper bottom coal cars, to cost \$518 each. They are to be used to handle the output of the Acadia Coal Mines, which is a profitable traffic. There was an arrangement whereby the railway was to furnish certain cars for transporting the coal. These are made by Rhodes, Curry & Company, of Amherst, under tender and contract.

Improvements at Rothesay, \$1,050.

Mr. EMMERSON. This is for a new freight shed and baggage room, and we have to raise the station building and enlarge it.

Locomotive and car shops and land purchased at Moncton, New Brunswick, \$540,000.

Mr. EMMERSON. This amount includes locomotive car shops, tools and machinery, and additional yard accommodation. We have purchased about 290 acres of land, upon which we will place these new shops, and we will also construct a yard, having regard to the future requirements of that point when the Grand Trunk Pacific is running into Moncton.

Mr. HAGGART. Was there any insurance on the shops?

Mr. EMMERSON. No, we do not carry insurance on any government property.

Mr. BARKER. Has not the minister a separate estimate of the cost of the locomotive shops, from the car shops, and how much he wants for machinery? We should not have all these thrown together in a heap.

Mr. EMMERSON. I can give some details. But the plans for the shops have not yet been made. The total cost of the land, shops and everything when completed, will

amount to about \$1,000,000. We have already purchased the land at a cost of about \$35,000. We previously had there about 25 acres. In the new yard we will probably have between 30,000 and 40,000 feet of track. We want a freight car repair We want a freight car repair shop, new frame and planing mill, a passenger car repair shop, 360 feet by 100 feet, a passenger car paint shop, a storehouse, a power house, locomotive repair shops, and several other buildings, together with a round house. The whole will amount to about \$1,000,000, which will be the outside limit, we expect it will be under that figure. But it is obvious that we cannot give a detailed estimate because the plans are not yet completed. We have finished the plans for two of the buildings only, the freight car shops and the frame and planing mill, and contracts have been entered into for these buildings, upon tenders asked for.

To strengthen bridges, \$53,500.

Mr. BARKER. Is any part of that item for strengthening bridges charged to revenue, or does it all go to capital?

Mr. EMMERSON. That is all capital.

Mr. BARKER. And there is no work being done on those bridges that will go to working expenses?

Mr. EMMERSON. There is an allowance of course made for the bridge that is taken out.

Mr. BARKER. And you are not charging any part of the work that is going to be done there to working expenses?

Mr. EMMERSON. All the work is charged to working expenses, except the super-structures.

Mr. BARKER. I mean for the stronger bridges you are placing there?

Mr. EMMERSON. The work is charged to revenue, the same as when we put down new rails, we charge all the work to revenue.

Mr. BARKER. Is the cost of the stronger bridge charged to capital, and no part of the bridge itself charged as a renewal?

Mr. EMMERSON. We buy the new bridge and take up the old one, and we credit the value of the old bridge, which is charged to capital.

Mr. FOSTER. How do you value the old bridge?

Mr. EMMERSON. Well, we have sold some; others we utilize on the Prince Edward Island branch lines at a certain estimated value.

Additional sidings and spur lines, \$35,500.

Mr. FOSTER. Where are the spur lines being built?

Mr. EMMERSON. One at North Sydney Junction, and one in connection with the