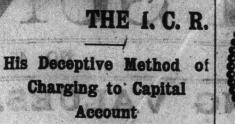
## SEMI-WEEKLY SUN, ST. JOHN, N. B., JUNE 12, 1901



What is Charged by the Grand Trunk and Other Big Roads to Ordinary Revenue.

2

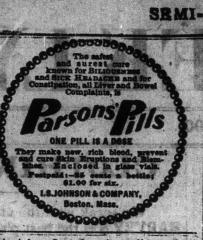
BLAIR AND

Exposed by Mr. Barker, M. P. for Hamilton, Ontario, in a Speech Bristling With Facts and

> Figures. Sugar S 1 the beau

(Hansard, May 22.)

Mr. Samuel Barker (Hamilton)-1 think I need offer no apology if I ask the indulgence of the house for a very the indulgence of the house for a very short time while, even in these last hours of the session, I offer a few re-marks upon the methods adopted by the minister of railways and canals in house. If any excuse were needed, I think I would only have to say to the house that during the five years the minister of railways and canals has presided over that denartment he has presided over that department, he has gan by charging the renewals to revenue. In 1896 when the hon. member for South Lanark (Hon. Mr. Haggart) added to the capital account of the railways of this dominion, including the estimates of the present year, nearly \$13,000,000, not including in that was minister of railways and canals 45 miles of railway were laid with hea-vier rails. The whole of that work one dollar for the Drummond County vier rails. The whole of that work was charged to revenue. I think the railway, nor including one dollar for capitalization, of any charge connect-ed with the Grand Trunk railway; but limiting the sum strictly to items need for it, but it was certainly an erconnected with the adminstration of ror on the right side; it was in favor railways under his charge. While of economy as against a principle that must lead to extravagance. The hon. rofessing to work these railways at profit, he has added \$13,000,000 to minister of railways and canals, in capital account, 'and that \$13,000,000 has been added to the debt of the 1897, followed the example of the hon. member for South Lanark and charged country. Sir, I think that fact would the rails that were put down in that justify some remarks in line of the resolution moved by the hon. leader of year to revenue. The hon. gentleman was not good enough to tell how many miles he put down. He simply says the opposition, and I propose to offer a very few remarks upon the methods adopted by the minister of railways. that he continued the system of renew ing the track with heavier rails. Then, in 1898, again, the hon. gentleman put shall contrast the methods adopted by every railway company in the Uni-ted States or Canada. Some weeks in 19 1-2 miles, and again he charged that to revenue. Well, it was con ago, when he was presenting his estidown to a very small point on this mates to this house, I pointed out to government railway when the hon. the hon. gentleman that when renew-ing his track with 80-pound rails, he gentleman could only find 19 1-2 miles to renew. His track was going from was proposing to charge the whole of bad bad to worse necessarily; the need for active and continu-ous renewal had been admitthe eighty pounds to capital. The hon. gentleman seemed surprised that I should question his right to do so. ted; the rails were old and he actually renewed in that year, 1898, 19 1-2 miles, at which rate it would have taken him fifty years to renew the He gave various reasons why it would be impossible for him to do other-wise. Some of the rails, he said, were very old, they were worn out, and had to be replaced by new ones—as if that affected the principle upon which the charge should be made. Then he went so far as to say that some of those whole track. The hon. gentleman is now in a tremendous hurry to get it done and he wants millions to be spent upon the work within the next year or two, while, in 1898, 19 1-2 miles sufrails had grown old in the administraiced for him. Now I come to the year tion of his predecessors, and it would be unfair that his administration 1899. In that year the hon. gentle does not appear to have laid one rail, should be charged with the renewal of them—as if that made any differ-ence in the principle of the charge. except, perhaps, a rail here and there n place of a broken one. Not a dollar seems to be charged to revenue or Then he went on to say that he was capital that year. Why ? It is apparincreasing the weight of rails, owing to the greatly increased weight of the ent, and I shall have occasion to refer omotives and trains, and therefore report upon which the hon, gentleman would be unfair to charge revenue and his colleagues were to go to the as he had to change so much in a short country, and it was most important of time. Why, sir, there is nothing new course, when it came to this year, in that. The hon. gentleman knows 1899, that there should be a balance on that for the past twenty-five or thirty the right side to show that he was years every railway in this country has met that question. When old iron rails had to give way to steel, all the rallways in the country had to take up hundreds of miles of rails in a year. Did they transfer ordinary revenue charges to capital account only for that reason? No, sir, they never did such a thing, they would ot have been allowed to do it. When the rails have been increased in weight from time to time, not a railway in the country, from the bigges to the smallest, ever thought of transferring charges against revenue to ferring charges against revenue to capital account. But it was left to the hon. gentleman in the last couple of years to change all that. He adopts a new system, and looking through his accounts, I see he had good reason, from his own point of view, for adop-ting a new system. I did not think it would be necessary that I should quote any authority for the principle that I have laid down, a perfectly that I have laid down, a perfectly clear and well understood principle, that when the hon, gentleman is sub-stituting an 80-pound rail for a 67-pound rail, he is entitled to charge the extra thirteen pounds to capital, and all the rest is to be dealt with precisely as if he were merely renew-ing the old rails. Why, every railway in the country treats it in that way. The hon. gentleman chooses, for special reasons of his own, to vary from that. I shall take the liberty of trying to point out why he varies from the usual course. I should like, al-though it ought not to be necessary, to strengthen my position, by reading a paragraph from the report of the Grand Trunk Railway Company, Grand Trunk ranway Company, showing how that company deals with this very question. I will take the re-port of 31st December, 1397—the hon. gentleman can find similar items throughout all the reports—but here is how the Grand Trunk railway deals, in its half-yearly report, with the cos of the heavier rails:



principle adopted universally, and it is the principle that the hon. gentleman should adopt.

regular

ter off. I would like to give the hon. gentleman a very good example from That, Mr. Speaker, would simply put this same company as to how they the hon. gentleman in this position: the hon. gentleman would charge to revenue the cost of the new 67-pounds deal with this question. The Grand Trunk railway Company had the Vic-toria bridge to deal with. If there of rail and he would get a credit against it for the old scrap. But, if the hon. gentleman had thus in the ever was a railway bridge which had become obsolete and utterly useless it was the Victoria bridge. It was unfit way charged his renewal for the traffic and its use could not be against his revenue what would have continued. The bridge had to be taken become of this surplus of \$62,000 that he had the year before last and the surplus he had last year of \$120,000? The hon. gentleman knew perfectly what he was doing in this respect. I down, the whole iron superstructure was sold for scrap and a new bridge erected. What did the Grand Trunk Railway Company do ? The hon. gentleman would have charged the whole of that work to capital. Here is a statement from the report of June, 1898 :

> has been fixed at £110,000. Here was the Grand Trunk Railway

for

there was an expenditure of :

and iron.

erecting new

thing as the hon. gentleman does, to capital? No, they took £110,000 and charged it to revenue. The hon. gen-tleman spoke a few weeks ago about hon, gentleman was hurting himself a the difficulty of doing such a thing as little when he did that. There was the charge would fall heavily on one the difficulty of doing such a thing as year. Let us see what they did :-Which, together with the cost of reof at least five years.

If the hon. gentleman finds it necessary to relay his track all at once with 80-pound rails it does not alter the principle of the charge which the hon. gentleman should make. If it comes under one particular year the remedy of the hon, minister is to spread it over three or four years as the Grand Trunk Railway Company does. will find in these items that in one half year the Grand Trunk railway charges to revenue for renewal of old bridges, such as the minister renewed, amount ed to £237,000, all charged to revenue, but spread over a series of years. But our minister of railways is in a somewhat different position from the man-ager of the Grand Trunk railway. If the general manager of the Grand Trunk railway brought down accounts and showed a profit which did not exist by charging to capital what ought not to have been charged to capital, that gentleman would be in a very awkward position. But the minister of railways does not run that risk. The hon. gentleman is in the happy posi-tion that he can kick everything that that is inconvenient into capital account and so he goes on year after year all he has added this \$13,000,000 to the cost of the road. That is the difference beto the year 1899 again. 1899 was the year reported upon in June last, the adian Pacific railway, and the manager of the Cantween an ordinary man and our minis-

with the utmost ease.

cluding the extra powerful ones he

Intercolonial railway and with

Hon. Mr. Haggart-Eighty-four,

Trunk railway report of the 30th

June, 1898, and it says :

ter is buying 62 more !

to send it to the scrap heap. And so, year after year these old engines are All this is charged to capital. There not a word about the proportion chargeable to revenue in respect of orfalling into the scrap heap, and the management keep ahead of their re-quirements so that when a locomotive iginal structures. Let us see what other companies do under these cir-cumstances. I have already read the is worn out they have another one to replace it. The minister of railways tells us that he report of the Grand Trunk railway owing that during the half-year keeps up his locomotives in an condition, but then he keeps £35,000 for new works, including the ahead by buying 62 on capital acproportion chargeable to capital for count. Next year the cripples will be coming in, but the minister of railways will be safe from any trouble, because the renewal of wooden bridges in stone Only a portion is chargeable to capi he has already got new ones at the

tal in that, whereas the hon. gentle-man charges it all to capital and of expense of capital. I want to say a few words about the course his revenue is so much the betrolling stock generally, of the Inter-colonial railway. The minister of railways tells us in his report each year, that all his rolling stock is kept in an efficient condition. I find that in the report for the present year, handed over from the year 1899-the election year, when the hon. gentleman was cutting down his expen by hook and by crook; the year that he laid no rails-the hon. gentleman turned over at the end of that year 528 cars and coaches and locomotives mned as unfit for service. And during the year 1900 he added 296 to this, making 824 condemned articles of stock. Well, that is pretty good for the minister; 824 condemned efficient locomotives and cars! The ministe goes on in his report to show that out of the 528 and the 296, he rebuilt 393.

for reconstruction of the expenditure bridge properly chargeable to revenue strictly accurate said a great deal in favor minister of railways. When the Company renewing an obsolete and I examined his stock list, and saw useless bridge. Did they charge every- that 393 there, I thought that perhaps the stock list had not been as bad as it looked. But I turned to another part of this singular report. There is hardly a page of it that you won't find varied a little by another page. turn to page 62 of the report and find that instead of rebuilding 393 the minister actually rebuilt only 33, newing the bridges between Montreal namely, four locomotives, two box and Portland, and on the southern di- cars, eight platform cars, seventeen vision, it is proposed to charge to coal cars, and two flangers, being 33 revenue account, spread over a period out of the 824. The inference is, that this is about all he could find that were worth rebuilding, because he was forced to buy out of revenue 360 new cars to make up his 393 rebuilt. But that would still leave the hon. minister 431 short and the question remain ed, how did the hon. gentleman get along with his traffic with 431 short?

It is a very serious withdrawal from traffic to have 431 taken away, and how did the minister of railways ar. range it? Why, he bought on capital account 473! Some hon. members-Hear, hear.

Mr. Barker-The minister ought to have charged 431 out of that 473 to revenue of course, but not he. They all went to capital and the hon, minister along making his profit out of that capital. I looked at page 59 of report to see what the 473 cost on the average, and I find that the average price was \$1,212. There-fore, the 431 which the minister ought o have charged to revenue would have amounted to \$522,000, but what would have become of his surplus if he did that. There, you see the difficulty the hon. gentleman was in. He had to get a surplus and how could he get a surplus if he charged all this

I might refer to other charges to capital, as, for instance, where the minister replaces buildings which en burned, and charges them ager of the Grand Trunk railway had to capital; so that, you have two charonly the facilities of the minister of ges against capital, and only one as railways, they could declare a dividend set. I do not know how the minister of 10 per cent on their common stock is to belance his books by and by. It would p\_zzle an ordinary auditor of railway company, but the minister may be capable of it. Then as to the locomotives on the Intercolonial railway. The minister of Now, I have another charge to make railways has 249 locomotives, not inand, to my mind, it is a much more serious one. The figures are not quite so large as those I have been dealing been buying lately. Every year in his report he sets forth that his locomowith, but, they present a feature of tives and his rolling stock are mainthe management of government rall-ways which is a very serious one, intained in a good and efficient condition. Last year he had the heaviest traffic that has been known on the deed. Especially is it serious if the hon. member for East York (Mr. Maclean) is ever to be able to induce the 249 locomotives he handles that heavy government or the country to take traffic with ease. And yet the minist up his idea of the ownership of gove ernment railways. If government railways are to be worked, as I am Mr. Barker — Eighty-four he says now, but 62 he told me the other day. about to show that the hon. gentle man has been working the Intercolo-nial railway in 1899, the election year, He tells us that every one of these 62 locomotives in power and capacity is largely ahead of the average of the I think the longer we put off the gov ernment ownership of railways the better. I would ask the hon. gent e-man's attention to these figures, old ones, so that these 62 are equal to about 190 of the old ones. That is about 40 per cent increase in locomowhich demonstrate beyond question tive power in one year. Did any man that in the year 1899, the year upon ever hear of a railway manager darthe accounts of which the minister of railways and his colleagues were going to the country, the hon. gentleman deliberately and intentionally cut ing to propose to his proprietors that he would increase his locomotive power by 40 per cent in one big jump? Why, down his ordinary repairs of rollin stock by \$154,000; and that if he ha no one but a government railway ad ministrator would dare to suggest such a thing as that. I quite admit that not done that, instead of a surplus of \$62,000, he would, on that item alone, have been \$90,000 to the bad. Now, I it is a prudent thing to procure heavy omotives; everybody is doing it, but propose to show that, and I shall they are not doing it at this rate and they are not doing it out of revenue. leave hon, gentlemen on both sides of the house to judge whether, on the figures I give, there can be any doubt Let me show the minister of railways what the Grand Trunk railway does in this matter. This is the Grand at all about what I infer from them To begin with, I may call the hon entleman's attention to the fact that during the four years 1897, 1898, 1899 and 1900, his gross revenue has been steadily increasing. The figures are as follows:

night steady 1897. \$267 00 

1900..... \$59,000 A steady increase, which was quite natural; and what everybody would expect, considering the increasing tonnage that was hauled. The expenditures for fuel were: 

1898. This is a remarkable increase in cost of coal for 1900, to which I think the

hon. gentleman's attention should be directed, though it forms no part of my present argument. I do not criticize that, as I have not gone into the question of the consumption of fuel. The wages of conductors and other trainmen amounted to 1897.....

1898.....

1899 .....

1900.....

	 		255,000
•••	 		265,000
	 		317,000
	 	Ъ	360,000

So, it will be seen that in every one of these items there is a steady regular natural increase. Now, I come to the four items of expenditure that are peculiarly under the control of the management, and I propose to show an extraordinary discrepancy in what I call the election year of 1899. Take the repairs to engines, for which the hon. gentleman spent:

1897.....\$261,880

1899..... 221,150 The average of the four years is \$269,-000; yet, in the year 1899, the hon. gentleman cut down the expenditure \$48,000 below the average, and in the next year he went up to his average, and made up the \$48,000 too. The hon. gentleman, by that method of cutting down repairs to his engines, made up a surplus in 1899 of \$48,000. Here are the expenditures for repairs to his passenger cars:

1897	\$ 84,793	
1898	86,371	
1899	74,687	
1900	106,608	

The average is \$90,000 in the last two years, and so we have \$16,000 in the election year below his average, and age. I think that the inference is very plain.

Take postal and baggage cars, which is a small item, but to which I refer to show that the thing has been done systematically and not by accident. The expenditure on postal and baggage cars was as follows:

1397.....\$20,976 1898...... 22,276 1899 (the election year)..... 12,964 1900..... 27,565 The same comparison of figures shows that he cut down his repairs \$7.500 in 1899. Then take the freight cars. Well,

he spent on freight cars as follows: 1897.....\$231,203 1898..... 232,118 1899 (the election year).... 172,634 1900..... 338,202 The average for the later two years

was thus \$255,418. So that the hon. gentleman cut down his expenditure below the average in 1899, and thus obtained \$83,000 towards his surplus The result of these four items is as

follows: Engine repairs .... .....\$48,000



ber to 333. And on the 1st July, 1899, he had increased it to 528. But by the 1st July, 1900, with the help of the new cars he bought, he reduced it again to 442. I do not think the hon. gentleman will get very much comfort out of that. Let me take the repairs for the year 1899 and contrast them with the year 1900 in another way. The total amount spent by the hon. minister, on the four items of repairs that I have been going into, in the year 1899, was \$481,000. In the next year he spent \$789,000 so as to make up for the neglect of the previous year. This is no fanciful array of figures. I have not given one figure that I have not taken from the hon, gentleman's own report, and I defy him to show me that the figures the next year \$16,000 above his over- I have given are wrong. The result is that in 1899 the hon. gentleman did not spend anything on rails, but if he had spent what he should have spent and charged to revenue, he would have charged to that account alone about \$176,000. He should have renewed at least 100 miles every year, according to his own representation of the condi-tion of his tracks, and if he had done so in 1899 that would have entailed a revenue charge of about \$176,000. Add-ing that to the \$154,000 which he saved on his rolling stock, you have \$330,000 which the hon. gentleman should have charged up against revenue, but did not in order to show this surplus of \$62.000. Then there are the bridges, but into that branch I cannot go, because no

one can tell, from the data given, how much or how little of that expenditure should be charged to revenue. I only know that he charged it all to capital in the same way as he did those extended aidings all over the line. We all know what a multitude of sins that item can cover. Nobody can point out exactly how much the hon, gentleman may have spent on renewals of old sidings and repairing and

## P. E King Alco Dethron

Islanders teen Thou Old W

Students Who able Places Learning, Athletic tere

CHARLOTTE Dyer and Mrs. on Monday on a intend to be ab Mr. and Mrs. J of Charlottetow left today on a land and Scoth The closing o lege took place on Friday even delivered by Lie Intyre, Premie derson, Judge Robertson, D. A. Prof. Shaw. A. read the valedic King Alcohol dethroned, temp hoped permanen inauguration of tion. The new June 5th. All 1 though it is u case is to be m for a penalty o fence. \$200 for prisonment in three and four For a third offe months' impriso been over 30 regu in Charlottetown The funeral of H. Judson, who diphtheria, was carriages. The James Acorn, Ri Wood, David Jon Samuel Lowe. several member in the United St at the last sad ri ciated, assisted Leod, J. C. Spun A widow name less sons came week from Sum Marshal Camero she was in a de house on Lower is still in a prethe two boys, w tally deranged, without assista Mrs. Finlay

John Murphy

fined \$50 and co

lation of the Sc

Mrs. Hague of

iting her brother.

E. N. Harper.

Monday for Calga

latter's sister.

to reside. H. F. Hall,

Scranton Corres

this city, has go

this city.

Capital account, £35,357 for sundry new works, including the proportion chargeable to capital for the renewal of wooden bridges in stone and iron, and for increased weight of rails put into the track, as detailed in the account No. 5. There the Grand Trunk Railway

There the Grand Trunk Railway Company charges to its capital ac-count the thirteen pounds I spoke of a moment ago, and the rest of the charge is dealt with in the ordinary way, just as if there were no increase of weight at all. When we come to the main part of it, the simple renewal of the old weight of rail, what do of the old weight of ran, what do these railway companies do? When, in course of time the old rails wear out, or for any other reason they have to be taken up and new metal put in,

they charge all that to revenue and credit against that charge the value of the scrap taken out. That is the

great administrator, that he had brought order out of chaos, that he had a surplus, while the hon. member for South Lanark had had deficits, and that he had been able to show a profit even though that profit was only \$62,000. Therefore, the hon. gentleman drops his rail account for the year 1899 and we do not hear a word about the much needed renewals. Last year he asked for an appropriation of \$420,000 for rails, every dollar to be charged to capital. He succeeded in that; apparently there was not much comme about it, and the hon. gentleman way so emboldened by success that this year he asked for \$714,000 for steel rails every dollar of which is to be charge to capital. It is surprising that the hon. gentleman does not charge the aon. gentleman does not charge the ordinary wages of his conductors and engineers to capital. He would make a handsome surplus if he did; and he has as much right to charge the wages of the conductors and engineers capital account as to charge new rails which merely replace old ones. I do not know that there is much cleverness in it. It is a thing that anybody can see through if he takes the trou-ble to examine the accounts. Out of that \$420,000 that the hon. gentleman asked for last year on capital account ssuming that the rails were 67-po assuming that the rails were 67-point rails, and the new ones 30-pound, about one-sixth only ought to have been oharged to capital, so that instead of \$420,000 going to capital account, less the value of scrap, the bon, gentleman was only entitled to charge \$70,000 to capital. He should have charged the remaining \$350,000 against his revenue,

The number of engines and cars owncrediting his revenue with the scrap Out of the \$714,000 that he has asked ed by the company is shown in the returns of working stock. No additions for this year, less than \$120,000 is chargeable to capital, and he should to the stock have been made at the expense of capital during the last year. have charged the balance to revenue less his scrap again. The hon. gentle-man simplifies the matter. He cuts Sixteen engines have been sold or proken up and twenty new engines modern type and increased capacity have been purchased on revenue ac-count during the half year. evenue out of it altogether and charges all to capital, but I hope he

vill at least give credit for the old crap iron.

driver was purchased to drive plle

count during the namy year. Yet on the Intercolonial railway of 1,500 miles, not one-half of the extent of the Grand Trunk railway, the min-ister is increasing his locomotives by 62 and he has charged every one of them to capital. That is a very con-them to capital. He applies the same principle to bridges. On page 90 of his report for 1900 the hon, gentleman deals with a 'ew items of his bridge renewals. He venient thing for a railway adm tew items of his bridge renewals. He calls it "strengthening iron bridges." The doubling up of Folleigh bridge was completed. The masonry of the bridge over the Sackville river near Bedford was strengthened by the trator. It is a wonder that the hon, gentleman can only show \$62,000 sur-plus, when he is able to do that sort of thing. The report of the G. T. R. says :

Bedford was strengthened by the ad-dition of concrete and No. 9 wire lac-ing. An iron beam bridge, 16 feet clear span, was put in at Weich's Cove, There remains on the 30th of June 1898, sixteen engines in excess of stock, all provided out of revenue. near Hadlow. Some abutments weren built at Lydia Brook and at Mulgrave road crossing. These are to suppor new plate girder spans to take the

Why is this? It is because railway men who have not a government be-hind them know that locomotives, like place of the present wooden trestle bridges. A new self-propelling pileeverything else in this world, die out. You may repair a locomotive year

1897	17 - 1 Kan	165. 6		\$2,866,000
1898.		1.1.1		3,117,000
1899.			All and	3,738,000
1900.				4,552,000

I will not detail the gross working expenses in each of these years. I will only say that, in 1897, the hon, gentleman had a deficit of \$59,000, in 1898 a deficit of \$209,000, in 1899 a sur-plus of \$62,645, and in 1900 a surplus of 120,627, where a surplus of \$120,667? The reason I mention these figures is this, that with steadily in creasing traffic, it was reasonable to expect that the hon. gentleman would have shown some increase in his working expenses-not necessarily proportion, but, a natural and stee

proportion, but, a natural and steady increase corresponding in some degree to the increase in the gross revenue. Now, working expenses are divided into two classes—those which are con-trollable by the hon. gentleman, and those which are uncontrollable by him. There are three items which are not within the control of the hon. gentle-man: the wages of drivers and fre-men, fuel, and the wages of conduc-tors: and in these three items there after year, but the time will come tors; and in these three items there

Passenger cars ... .... 16.000 Or \$154,500 cut down on ordinary repairs in that year.

I wonder were there any workmen in the shops along the Intercolonial railway to whom that expenditure of \$154,000 would have been a blessing that year if it had been spent among them. No doubt in the hard winter, these workmen would have been much more comfortable in their homes and families if that money had been spent as it ought to have been. There is nothing in the world to which the adage "a stitch in time saves nine" applies more forcibly than to a railway. The saving of \$154,000 in 1899 way. The saving of \$134,000 in 1839 probably cost this country half a mil-lion dollars in consequent waste and wreckage. So that the hon, gentle-man, by the process called among railway men "skimping repairs" saved \$154,000 and was thus able, with the bookkeeping and other matters I have mentioned, to show an apparent profit of \$62,0000 for the year 1899. No wonder the hon. gentleman had to carry 528 condemned stock over to the next year.

The minister of railways and canals --Was the hon, gentleman at all curi-ous to ascertain how many cars were carried over during the several years previous to 1897?

Mr. Barker-That very thought did Mr. Barker—That very thought did occur to me. I did not want to do the hon, gentleman an injustice, and I looked away back to 1896 to see whe-ther this thing lay at the door of the hon, gentleman alone. I thought that perhaps the Hon. Mr. Haggart might have been doing this sort of thing also, and L hoked hert and will the and I looked back and will tell hon. gentleman the result of search. On the 1st July, 1896, he took over the railway from Mr. Haggart, and the report of that year was made up, not by Mr. Haggart, but by his cessor, the present hon. minister of railways. The minister of railways and Canals-Hardly. Mr. Barker - The report was no

ar. Barker - The report was not made up on the 1st July, and was not presented until the subsequent session, and no doubt the hon. gentleman's of-ficers looked carefully into H. The Minister of Railways and Canals -The report was made up before I came into the government. Mr. Barker-It could not have been ide up before the end of the year. The hon. gentleman took office about the 15th July, and the report to the previous 30th June could not have been ade up in fifteen days, and was not

ented for six months afterwards, presented for six months after water but it does not matter very much whether the hon. gentleman wants to father that year's report or not. The late minister of railways ( Hon.

Mr. Haggart) turned over to the pre-sent minister of railways 198 cars out of service. By the first of the following year, the hon. gentleman had increased that to 247, and by the 1st of

but we know at least that the ho gentleman, by neglecting repairs and by his system of book-keeping, made a better showing by \$330,000 than was actually the case.

In 1900 he did not lay sufficient new rails and he ought to have charged at least \$130,000 to revenue more than he did on rail account, and, as I have shown, he charged to capital account 431 cars and locomotives which he ought to have paid for out of revenue, at a cost of \$522,000. That makes \$\$52,000 for the year 1900, which the hon, gentleman did not charge to re-venue account in order to show a sur-plus of \$120,000. There was, therefore, at least a half million dollars of a loss instead of a profit of \$120,000. But the hon, the minister of finance, in speaking of this a couple of weeks ago, asked what difference did it make. And the hon, gentleman looked so in-

nocent. Why, he goes to the country and says: Look at me; look at the prosperity of the country; look at my surplus of 1899 and 1900. But a part of that surplus consists of the \$62,000 and \$120,000, which the hon. minister of railways handed the minister of finance on paper, while if the truth were told, the hon. gentleman would have had to admit about \$\$00,000 of a

deficit. The Minister of Finance-As my hon. friend is quoting me, I may say that it made no difference in the debt statement. It would make a differ-ence in the surplus of the year, but not as affecting the debt statement of

the year. Mr. Barker — The hon. gentleman, when I was questioning the minister of railways about his system of chargof railways about his system of charg-ing, and showing how unjust it was and how it misrepresented the profits and losses of the year said: What dif-ference does it make? The hon, gen-tleman's point was, of course, that it all had to come out of the country. But are not the people entitled to know the truth? Are we to be be-fooled into the belief that these railways are worked at a profit when they are worked at a loss? Are we to be asked year after year to yote money for the maintenance of these railways under the belief that these railways under my a at a t, they Why neral country proclaimed the great abili minister of railways, and dec he had made profits where o of the d that ers had nade nothing but loss, that he had irawn order out of chaos. We want We want the people to know that he made no profits at all, but that, like others, he ad done the work at a loss. I saw in Hansard that the hon. gentleman had said that hon. members on this side had unduly criticised his estimates. Surely, what we have heard here justifies criticism. There is not an hon. nember on this side, I do not think there is an hon, member in the house

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side. At a meeting the First Metho evening, a socie Young Men's Bro Methodist Chur The following Hon. president, president, A. C. sident, Fred Fur Wellner; treasur society has for self-improvement The remains ( died in Californi interred Monday deceased in St. Pe Rev. J. Idrisyn lectured here W Britain's Imperi ment of the Abra The body of th Askill, aged 38, Boston, was in where he belong Francis McRor ing their son, Re Chatham, N. B., health. P. E. Islanders with the fact the was placed in p cemetery at Otta ment, erected to late W. C. Des this province and Harrison Carve eter, has resign Phoenix club. been appointed Mamie Bentley Bentley of Ken sioner of public ince, has gone t months' visit. Frances Poole Poole, mechanic E. Island railway day evening to Rev. D. B. McLe Invitations hav marriage at Na 22nd inst, of J. Florence Stirtan groom is the eldes guson of this pro Annie Idella Ri N. Riggs of the and a sister of who was killed war, was married Joseph Kennedy. nell officiated As usual, P. E. a creditable place of learning. Miller of Charlo with several other At Horton Colleg McPherson of M and Arthur War