2048. For what class of grain do you think weigh-notes should be given?—If you charge grain by weight, you should certainly weigh it. If you charge by the bag, you do not want to do so. Mr. Dobson. 24th Sept., 1877. 2049. Which do you prefer?—I should prefer weighing.

2050. In that case there would be no objection to giving the weigh-notes?—Not the slightest. I

have a strong opinion in favour of giving weigh-notes.

2051. I wish to ask your opinion of depreciation as applied to New Zealand railways. Do you think there should be any provision made for it; if so, what would be the best method of doing so? You should allow for a depreciation fund every year, whether you include it in the yearly account for maintenance or make it a separate account. You should always year by year provide for your maintenance, by which I mean everything that is required to keep the line in thorough order.

2052. So that the line shall remain in order?—Exactly. Put aside every year a sum for renewing

the rails; in fact, let the renewal go as a permanent charge year by year.

2053. And you think it should come under the annual maintenance?—As a matter of accounts I should not put it under the head of maintenance, but under the head of reserve fund.

2054. It would be so much in fact off the net annual profits of the railways?—Exactly.

2055. Can you form an opinion as to what would be enough?—I should think the light 40-lb. rails would not last for more than five or six years.

2056. To what extent do you think that New Zealand timber can be justly used in the construction of trucks, wagons, and carriages?—I do not see why it should not be used for trucks. answer exceedingly well indeed.

2057. You think, then, that there is timber in New Zealand that can be used with advantage?—I

think, for trucks, certainly. I think there is no doubt you can make them of New Zealand timber.

2058. And carriages?—Of that I cannot speak from personal knowledge. You must use seasoned timber. I have not sufficient experience in carriage building to give a decided opinion as to the use of the New Zealand woods.

2059. Do you think it would, under any circumstances, be advisable to grant leases?—I do not think so in their present state. If the lines were in working order then the question might come on,

but in their present state I would not lease them.

2060. When you saw your way to bring them into thorough working order would you enlarge upon that?-No one would take a lease of a line with a mixed gauge. And, again, I do not think any one would agree to work a line with very heavy traffic on a single line; for, of course, the lessee would be made responsible for conveying the traffic, and he would be completely in the hands of the Government in the matter of penalties inflicted for the traffic being blocked.

2061. Do you think the Government would run any serious risk of the rolling-stock being delivered in bad condition?—That is always a difficulty, a very great difficulty. If the lessee chooses to ruin the stock it is very difficult to prevent him. I do not think any system of inspection would prevent it. A man who is trying to make a profit will run the rolling-stock as hard as he can, so long as he keeps

within the limits of safety.

2062. Do you think it would be wise to lease the lines?—I think it would be impolitic to lease

any of the lines at present.

2063. Mr. Bunny.] I should like to know what is Mr. Dobson's present employment?—Practising privately.

2064. Mr. Larnach.] I do not quite understand your explanation in reference to weekly accounts? Whether I think weekly or monthly accounts advisable. I have said that all railway accounts were easily made up weekly. It is the best plan.

2065. Do you think that weekly accounts entail more clerical labour?—No. 2066. Have you had experience in goods accounts?—No; but in my own returns I never found the

slightest difficulty in making them up weekly.

2067. I wish to ask are the goods accounts particular accounts?—I think the goods accounts and the passenger accounts are much the same as regards the labour of weekly returns. There is a great deal of detail work in all departments of a railway. In my returns on the Christchurch line the daily work of every carriage and truck was registered weekly.

2068. You are aware that 40-lb. rails have been used to a very large extent here. You know that all the rolling-stock that is in use on these lines has been constructed proportionately to the weight of the rail which is used?—I cannot speak as to that, because I do not know the weight of the rails.

2069. I will put it in another way. Supposing that the whole of the rolling-stock on a railway is constructed in such a way-in proportion to the weight of the rail-do you see any objection to the 40-lb. rails?—Yes, I do, because it is necessarily so very light that even a heavy wagon will bend it, supposing you have only an ordinary cross-sleeper road. But the additional 5 lbs. gives you an additional three-quarters of an inch in depth, and great additional stiffness.

2070. If you lighten your wagon, do you see the same objection?—Yes, because I do not think

that you can carry a paying load.

2071. Do you consider still it would affect the rail?—I do not mean to say that you cannot make a load light enough not to bend the rail. But I do not consider that you can work a wagon economically unless you are prepared to take in four or five tons. I do not think a 10-ton wagon can go on 40-lb. rails with safety.

2072. Suppose the weight of the wagon is three tons and that of the load five tons, do you think

that would be safe?—I should not like to try it.

2073. Mr. Larnach.] Suppose that the permanent way—that is to say, the sleepers—was kept in order, and the sleepers replaced as they became decayed, and the rolling-stock all kept in good order, would there be anything else to provide for for depreciation?—Not if you keep the locomotives and carriages in good order. You should always put aside every year a certain sum, so that you should always have the money in hand.

2074. My question is where the stock is kept in good order?—That does not provide for wearing

out. I take it you must always put sufficient to reserve to renew your line as it wears out.