

The expenditure on rates and taxes on the production of coal has increased considerably during the war period, between fourfold and fivefold, if account is taken of the widely varying total amounts paid by the different collieries. The taxation charge on the average accounts for from 6 to 7 per cent. of the total cost of mining coal. In the case of the company with the highest tax-cost in 1913, taxation represented 5 per cent. of total cost; in the corresponding case for 1918, 14 per cent. Part of the taxation charge is levied on income which varies greatly, and part on capital values which are not subject to such rapid variations as income.

(iv.) ADMINISTRATION.

This is the cost of management in the widest sense of the term, and includes office and clerical charges.

TABLE 22.—COST OF ADMINISTRATION, 1913-18, PER TON OF COAL-OUTPUT.

Mine.	1913.		1914.		1915.		1916.		1917.		1918.		Increase or Decrease.
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	
A	0	2-05	0	3-1	0	2-36	0	2-78	0	3-59	0	4-49	0 2-44
B	1	1-09	0	10-11	0	8-65	0	8-44	0	7-57	0	6-92	0 6-17†
C	0	9-91	0	7-34	0	7-71	0	8-09	1	1-18	0	11-81	0 1-9
D	..	..	..	..	..	..	0	6-4	0	7-8	0	6-8	0 0-4
E*	..	..	..	..	1	1-38	0	4-39	0	8-99	1	0-64	0 0-74†
F*	1	7-07	1	1-76	0	9-53	0	5-61	0	6-26	0	7-81	0 11-26†
G	0	9-19	0	9-21	0	10-99	0	6-3	0	8-09	1	10-4	1 1-21
H	0	4-63	0	5-94	0	4-49	0	4-02	0	5-37	0	6-02	0 1-39
I	0	7	0	8	0	7-7	0	7-125	..	..	..	..	0 0-125
J	..	..	0	1-81	0	2-03	0	2-06	0	2-33	0	2-1	0 0-29
K	..	..	..	..	..	..	..	..	..	..	1	0-1	..
L	..	..	0	6-4	0	3-7	0	4-4	0	4-6	0	5-4	0 1†
M	..	..	0	9-13	1	9	0	8	0	6-36	0	5-27	0 3-86†
N	0	11	0	11-76	0	11-86	1	3-16	1	2-01	1	1-12	0 2-12
O	..	..	..	..	..	..	..	..	..	..	..	..	..
Highest	1	7-07	1	1-76	1	9	1	3-16	1	2-01	1	10-4	1 1-21
Lowest	0	2-05	0	3-1	0	2-03	0	2-78	0	2-33	0	2-1	0 11-26†

* State mines. † Decrease.

This particular charge shows only a small average increase, despite the falling off in output, which would tend to increase the cost per ton of administration in common with all standing charges. The companies have evidently exercised economy in respect of these costs. In 1913 the highest charge formed about 11 per cent. of the total mining-cost of the coal in question; the corresponding figure for 1918 is about 10 per cent.; the corresponding percentages for the mines with the lowest cost are under 1 per cent. for 1913 and 1½ per cent. for 1918. The wide range between highest and lowest cost in the above table is due in part to difference of custom as to the contents of administration charges among some of the companies. The high administration charges of the State mines are due partly to the inclusion of hulk-costs in this item.

(v.) ROYALTIES AND RENTS.

TABLE 23.—EXPENDITURE ON ROYALTIES PER TON, 1913-18, OF TOTAL OUTPUT.

Mine.	1913.		1914.		1915.		1916.		1917.		1918.		Increase or Decrease.
	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	s.	d.	
A1	0	6	0	6	0	6	0	6	0	6	0	6	..
A2	0	6	0	6	0	6	0	6	0	6	0	6	..
B (including relief)	0	6-5	0	6-52	0	6-42	0	6-8	0	6-53	0	6-4	0 0-1†
C	0	6	0	6	0	6	0	6	0	6	0	6	..
D	..	..	..	..	..	..	0	6	0	6	0	6	..
F*	..	..	0	3-7	0	1-52	0	1-35	0	1-28	0	2-28	0 1-42†
G	0	4-73	0	5-02	0	4-63	0	3-95	0	4-51	0	5-4	0 0-67
H	0	5-6	0	2-56	0	1-81	0	1-51	0	4-4	..	..	0 2-93
I	0	2-55	0	1-05	0	2-25	0	0-925	..	..	0	8-53	0 1-635†
J (including rent)	..	..	0	6-52	0	6-58	0	5-08	0	6-56	0	5-92	0 0-6†
K	..	..	..	..	..	..	..	..	..	..	0	7-5	..
L	..	..	0	7-8	0	6-8	0	7-3	0	8-2	0	8-2	0 0-4
M	..	..	0	10-4	0	9-8	0	6-2	0	5-05	0	6	0 4-48†
N	0	4-28	0	4-44	0	4-34	0	4-36	0	4	0	4-26	0 0-02†
O	0	6	0	6	0	6	0	6	0	6	0	6	..
Highest	0	6-5	0	10-4	0	9-8	0	7-3	0	8-2	1	0	0 2-93
Lowest	0	2-55	0	3-7	0	1-52	0	0-925	0	4	0	5-4	0 4-4†

* State mine. † Decrease.

The range of change is nearly 7½d. a ton. The change is due in some cases to variations in the proportions of coal mined by a company from its freehold and its leasehold; in others to the merging of rents into royalties; in others to the taking-up of new leases. Royalty accounted for 2½ per cent. of the total mining-cost of the company with the highest royalty charge in 1913, and 4 per cent. of the similar cost in 1918; the corresponding percentages for lowest royalty are 1½ and 2½.