

1925.
NEW ZEALAND.

STATE COAL-MINES

(REPORT ON THE WORKING OF) FOR THE YEAR ENDED 31st MARCH, 1925.

Prepared in accordance with the requirements of Section 118 of the Coal-mines Act, 1908.

The SUPERINTENDENT, State Coal-mines, Greymouth, to the UNDER-SECRETARY, Mines Department,
Wellington.

SIR,—

30th April, 1925.

I have the honour to submit my annual report on the working of the State coal-mines for the year ended 31st March, 1925.

LIVERPOOL COLLIERY.

Coal-winning.—The gross total output of coal for the year was 116,175 tons 10 cwt., a decrease of 18,144 tons 10 cwt. when compared with the figures of last year. After making allowance for stocks on hand at the beginning of the year, and deducting mine-consumption and waste, there remained for disposal 115,744 tons 19 cwt., which is accounted for as follows :—

Export—						Tons cwt.	Tons cwt.
Screened	..	..	..	..	..	5,207 15	
Unscreened	..	..	..	..	..	58,075 15	
Small ..	..	..	..	..	..	22,610 4	
							85,893 14
Rail, Christchurch—							
Screened	..	..	..	..	..	2,679 16	
Unscreened	..	..	..	..	..	5,993 7	
Small ..	..	..	..	..	..	2,166 7	
							10,839 10
Local Sales—							
Screened	..	..	..	..	..	5,431 16	
Unscreened	..	..	..	..	..	1,621 2	
Small ..	..	..	..	..	..	5,294 3	
							12,347 1
Mine sales ..	..	..	..	..	..	19 0	
Sold to workmen	..	..	..	..	..	1,877 19	
Stock in bin	..	..	..	..	..	4,117 17	
							6,014 16
Stock on Wharf—							
Screened	..	..	..	..	..	69 16	
Unscreened	..	..	..	..	..	564 17	
Small ..	..	..	..	..	..	15 5	
							649 18
							115,744 19
Used on works	..	..	..	..	..	3,477 4	
Waste ..	..	..	..	..	..	1,211 6	
							4,688 10

The gross total output won from this colliery since its inception amounts to 1,392,846 tons 7 cwt.

Days worked.—During the year the No. 1 mine worked 211 days, No. 2 mine 212, No. 3 mine 215½, and No. 3 Extended 217½, out of a possible 312 days. The difference between the days worked and the possible working-days is accounted for as follows:—

	No. 1 Mine.	No. 2 Mine.	No. 3 Mine.	No. 3 Mine Extended.
Union holidays	14	14	14	14
Strike over a miner's lamp being stopped ..	1	1	..	..
Strike re trucker going on coal	1	..	..	..
Quarterly cavils	1½	1½	1½	1½
Delays to shipping, due to strikes, bad weather, and other causes	21	21	21	19
Railway strike	9	9	9	9
Fall on haulage-road	½	½	..	..
Railway tablet wires out of order	1	1	1	1
Breakdown on railway	..	..	1	1
Engine-drivers strike	7	7	7	6
Strike re co-operative system	9	9	6	7
Fatal accidents at mine	4	4	4	4
Funerals	4	4	4	4
Pay Saturdays	26	26	26	26
English Football Team	1	1	1	1
Chinese Football Team	1	1	1	1
	101	100	96½	94½

There is an average decrease of approximately 38 working-days compared with those of the previous year.

Employees.—In connection with coal-winning, the average number of persons employed in and about the mine was 295, made up as follows: Underground—Coal-hewers, 94; deputies, shiftmen, and truckers, 100; on the surface—70 men and 31 boys. In addition to those employed under the head of “coal-winning” there were, on an average, 38 men and 1 boy employed on development work, making a total number for this colliery of 302 men and 32 boys.

Payments.—The total payments made in connection with coal-winning, for wages, stores, mine-timber, and compensation, amounted to £75,725 13s. 2d., a decrease of £3,451 17s. 10d. in payments compared with the previous year. In addition to the amount expended on coal-winning, there was £14,197 1s. 7d. expended on development work, which included the driving of two stone headings, erection of a new change and bath house, erection of a new lamp-room, and the building of a concrete wall and piers for a new bridge across the Seven-mile Creek.

Coal-hewers' Average Daily Earnings.—The coal-hewers' average daily earnings (gross) were £1 6s. 1.55d., and after making deductions for stores (explosives) the net return was £1 3s. 11.80d., an increase of 4.26d. per day over the earnings of the previous year.

Daily Output.—The average daily mine-output was 542 tons 17 cwt., and the daily average output per coal-hewer was 6 tons 9.42 cwt., an increase of 11 tons 17 cwt., and 4.69 cwt., respectively, when compared with the previous year.

Days worked by Coal-hewers.—The total number of days that could have been worked by coal-hewers was 20,360⅞: the number worked was 17,953¼, and the number lost, including those lost through sickness, was 2,407⅙. Taking the average daily output per coal-hewer at 6 tons 9.42 cwt., this represents a loss of approximately 15,580 tons.

In addition to the days lost by miners through sickness, &c., the mines were idle on 38 days from causes for which the men were not responsible—namely, delays to shipping, railway strike, engine-drivers' strike, and breakdown on railway. Taking the daily average output at 542 tons 17 cwt., this represents a loss in output of 20,628 tons 6 cwt.

There were also 16 days lost by the miners that should have been worked, and this represents a further loss in output of 8,685 tons 12 cwt.

Deficiencies.—The total amount paid under the minimum clause during the year was £763 19s. 1d. This works out to the cost of 1.58d. per ton.

Underground Workings.—At the present time there are four mines being worked—namely, Nos. 1, 2, 3, and 3 Extended. There was also another mine worked (known as No. 4) but it was stopped at the end of last January.

At the No. 1 mine there are two seams being worked—namely, the Morgan seam and the Top seam. Development work in both these seams was discontinued some time ago, therefore operations have been confined during the year to the extraction of pillars.

No. 2 Mine.—Two seams are being worked in this mine, and arrangements are being made to develop another one. The seams are known as the Anderson, Kimbell, and Morgan. The former was partly opened up several months ago, but had to be stopped pending power being available for hauling and pumping purposes. Power is now available, and arrangements are now being made to develop the seam. The Kimbell seam was pierced in the low-level adit in June last, and, so far, development work has been confined to the driving of main and companion levels in an easterly and westerly course, together with the necessary connections for ventilation. The Morgan seam was

met in March, therefore little or no development work has been done. The coal in these seams is of excellent quality, and is suitable for all general purposes, such as gasmaking, steam-raising, also black-smith and household.

The following is a copy of the analysis of the Morgan seam: Fixed carbon, 59.31 per cent.; volatile hydrocarbons, 37.33 per cent.; water lost at 100° C., 0.66 per cent.; ash, 2.71 per cent. sulphur, 0.33 per cent.; Calorific value: Calories, per gramme, 8,370; British thermal units, per pound, 15.066; pounds water evaporated at 212° F. per pound of coal, 15.6.

No. 3 Mine.—During the year an average of six pairs of miners were employed on the work of pillar-extraction. Although the number of miners was limited to six pairs, the daily output on some occasions was 100 tons.

No. 3 Extended.—During the early part of the year a little development work was carried out in the east and west levels, but owing to the seam pinching, and the intrusion of stone bands, they had to be stopped. The bulk of the output from this mine was therefore obtained from pillar-extraction.

No. 4 Mine.—This mine is adjacent to the main haulage-road that leads from the middle brake to the No. 2 mine. Although all the coal from this mine is not won that could have been, operations were suspended in January last. The management deemed it advisable not to extract any more of the pillars in the meantime, as there was a liability of damaging the overlying cliff and therefore endangering the haulage-road.

Development Work.—For some considerable time the principal work carried out under this head was confined to the construction of two low-level adits to connect with the Anderson, Kimbell, and Morgan Seams (No. 2 mine). To connect with the latter seam the estimated distance to be driven was 56 chains, and it is pleasing to report that the estimate was fairly correct, for the seam was met at 55 chains 45 feet. This work is now completed, and it would not be out of place to state that in the course of driving these adits inflammable gas was given off on several occasions in such quantities that operations had to be stopped for days at a time until it drained off. For the last 36 chains of driving it was imperative that only permitted explosives should be used for blasting purposes, and this made the work more costly than if gelignite was used. The power that was used for the driving of these adits will now be used for hauling and pumping out of the Anderson seam.

Accidents.—There were several minor accidents during the year, and it is regrettable to report that there were two fatal accidents. In connection with the latter, special reports were forwarded.

Surface Works.—The plant and machinery in and about the mine has been maintained in efficient working-order, and during the year the following buildings have been erected: A change and bath house near the middle brake, capable of accommodating 128 men; also a lamp-room for the electric safety-lamps. In the change and bath house there are sixteen cabinets fitted with hot and cold showers; there are also two cabinets containing washbasins only. The floor of the building is constructed of reinforced concrete, and likewise the main walls and those of the cabinets to a height of 7 ft., and finished off with a plastered surface. Above the concrete walls the building is erected in wood, roofed with corrugated iron, and the inner walls and ceilings lined with matchlining. The building is heated by five lines of 4 in. steam-pipes, the steam being supplied from the boilers by a ½-in.-pipe line. The latter is fitted on to the end of the 4 in. pipes. The escape steam from the other end of the 4 in. pipes is returned into two 400-gallon tanks to heat the water for the showers. This change and bath house is considered one of the most up-to-date in the Dominion, and it is built in such a way that it can be easily extended if required. The new electric-lamp room is built entirely of concrete, and is fitted with all necessary equipment for dealing with the electric lamps.

In addition to the buildings herein referred to, a concrete retaining-wall, approximately 200 ft. by 12 ft. high and 2 ft. thick, has been built to prevent the Seven-mile Creek water scouring the foundations of the No. 2 viaduct. A large number of concrete piers have also been built preparatory to erecting a new viaduct.

At the present time there is a temporary bridge across the Seven-mile Creek, and arrangements are being made to construct a new one of iron. The new bridge will be approximately 600 ft. long, and in the centre it will be about 40 ft. higher than the present one. When completed, it is the management's intention to convey the workmen to and from their work from the middle brake to the end of the haulage-road in the No. 2 mine. The distance from the middle brake to the end of the haulage-road in the No. 2 mine is approximately one mile: it will therefore be seen that a great saving in travelling will be effected.

Electric Safety-lamps.—In my last annual report reference was made to a trial that was being carried out with several types of hand and cap electric safety-lamps with a view of determining which was the best type to adopt. After a careful and lengthy trial it was the unanimous opinion of all concerned that the Pearson N.I.F.E. hand electric safety-lamp was undoubtedly the best of the hand-lamps, for many reasons. Of the cap lamps, the composite one, which is a combination of the Pearson N.I.F.E. and Oldham, was the best. This lamp, however, is not yet on the permitted list, but it is understood that arrangements have been made by the makers to have this lamp submitted for test. As a result of the trial herein referred to, 100 Pearson N.I.F.E. hand electric lamps were purchased, together with charging-stands and other necessary equipment. These lamps are in daily use, and give entire satisfaction. If anything, the light is too bright, and is hard on the eyes, particularly when men are walking behind one another travelling in and out of the mine. To overcome this difficulty arrangements will be made to obtain tinted outer glasses, and use them instead of the plain ones as at present. An order was also placed for fifty composite cap-lamps, but, as herein stated, they had to be submitted for testing purposes, and so far they have not arrived.

Co-operative Contracts.—In October last a party of twenty-one employees (with the sanction of the union) came to terms with the management for working the No. 3 mine extension on the co-operative system. The contract included all underground operations (excepting shot-firing and supervision) and necessary labour required on the surface to deliver the coal into the storage bin, the Department

supplying all plant and material required near the entrance to the mine. As this system of working was an experiment, it was arranged that a record should be kept of the amount the party would have earned under the industrial-agreement rates, in order that a comparison in the two systems could be obtained. The party worked under the co-operative system from the beginning of October to the 14th March, and they would have continued working under this system had the union stepped in and compelled them to terminate their contracts.

The following is a comparative statement showing the amount the party would have earned under the industrial-agreement rates, together with the amount earned under the co-operative system: Industrial agreement, £2,090 18s. 8d.; co-operative system, £2,525 1s. 4d.: difference, £434 2s. 8d. From these figures it will be seen that the party earned to the extent of £434 2s. 8d. more under the co-operative system than they would have under the industrial-agreement rates for the period. During the time this mine was being worked on the co-operative system the men worked amicably together, and the management were perfectly satisfied with the manner in which they carried out their work. There is no doubt but that the co-operative system is preferable in many ways to the old system to all concerned, and it is a great pity the union stepped in and caused them to terminate their contracts.

At the Liverpool Colliery there are several sections suitable for working under the co-operative contract system, if the union would only agree to them being so worked. For some reason or other the union is opposed to sections being worked on the co-operative system. From what can be ascertained, the union is not opposed to the system if there was one contract price covering all sections, but this the management claim is not practicable, owing to several sections nearing exhaustion, whilst others are only in the development stage.

A party of twenty-one men came to terms with the management for working the No. 3 mine (bins seam) on the co-operative-contract system, but they worked only eighteen days when they were compelled by the union to terminate their contract. In this case a record was not kept of the difference in earnings between the industrial-agreement rates and co-operative-contract rates. The men, however, were so satisfied with the new system that they did not like terminating their contract.

During the period the coal-hewers worked 194 days and produced 1,439 tons 13 cwt., an average of 7 tons 7·4 cwt. per man per day. The other nine men worked 79 days, making a total of 273 for the party. After making allowance for stores (explosives), their net total earnings amounted to £585 17s. 8d., an average of £2 2s. 11d. per day for all members of the party for the period.

Tree-planting.—On a portion of the State Coal Reserve at Dunollie about 45 acres were planted in five different varieties of trees, viz.: Oregon pine, 30,000; *Eucalyptus viminalis*, 15,000; *E. Macarthuri*, 12,200; *E. eugenioides*, 400; *E. Gunnii*, 400: total, 58,000 trees. Of the trees planted, those planted on the flat on the banks of the Seven-mile appear to have come on best, particularly the *Eucalyptus*. The Oregon pines have also done well on the flat, but not so well as the *Eucalyptus*. On the small hill overlooking the Dunollie Station, about 3 acres were planted in Oregon pine, but these have not done well. The soil apparently is either not suitable, or the failure may be due to the plants being too long on hand before they were planted. Arrangements have been made to plant an additional 50 acres during the ensuing year on the area adjoining the one already planted on the banks of the Seven-mile Creek.

An officer from the Forestry Department recently paid a visit of inspection, and after a consultation it was decided that the area now being felled and burned be planted in *Pinus radiata*, *Eucalyptus Gunnii*, and *E. viminalis*—20,000 of each.

Last season the trees to be planted arrived at one time and necessitated a deal of labour in what is known as "heeling in." This season, however, arrangements have been made for the trees to arrive in parcels of 20,000, with an interval of three weeks between each.

During the recent summer the trees on an area of approximately 3½ acres were destroyed by fire. The fire was discovered late one Saturday evening, and how it originated was never ascertained.

JAMES COLLIERY.

The gross total output for the year was 28,995 tons, an increase of 3,188 tons 9 cwt. over the previous year. After making allowance for stocks on hand at the beginning of the year and deducting mine consumption and waste, there remained for disposal 27,793 tons 8 cwt., which is accounted for as follows:—

Export—					Tons	cwt.	Tons	cwt.
Screened	..	..	..	..	9,277	10		
Unscreened	..	..	..	..	740	10		
Small ..	..	..	..	..	7,175	15		
Nuts ..	..	..	..	..	689	3		
							17,882	18
Rail to Christchurch—								
Screened	..	..	..	..	7,091	14		
Unscreened	..	..	..	..	251	18		
Small ..	..	..	..	..	1,244	16		
Nuts ..	..	..	..	..	99	10		
							8,687	18
Local sales—								
Screened	..	..	..	..	527	3		
Unscreened	..	..	..	..	17	4		
Small ..	..	..	..	..	9	13		
Nuts ..	..	..	..	..	6	10		
							560	10

Mine sales—					Tons cwt.	Tons cwt.
Sold to workmen	..	..	..	..	365	0
Stock in bin	..	..	..	..	57	12
						422 12
Stock on wharf	..	..	..	..	239	10
						239 10
						27,793 8
Used on works	..	..	..	..	2,003	12
Waste	..	..	..	..	351	6
Slack dump	..	..	..	..	195	11
						2,549 19

The gross total output from this colliery since its inception amounts to 557,747 tons 13 cwt.

Days worked.—The mine during the period worked 222½ days. The difference between the days worked and the possible working-days, not including union holidays and pay Saturdays, is accounted for as follows: Railway strike, 3 days; stop-work meetings, 2; co-operative strike, 8; delays to shipping, 2; funerals, 7; want of orders, 19; want of wagons, 3½; Chinese football match, 1: total, 45½.

Employees.—The average number of persons employed in and about the mine in connection with coal-winning was 68, made up as follows: Underground—Coal-hewers, 29; deputies, shiftmen, and truckers, 19; on the surface—16 men and 4 boys. In addition to those employed under the head of “coal-winning” there were on an average 5 men and 1 boy employed on development work, making a total for this colliery of 69 men and 5 boys.

Payments.—The total payments made in connection with coal-winning for wages, stores, mine-timber, and compensation amounted to £20,367 19s. 3d., an increase of £4,592 5s. 5d. over the previous year.

Coal-hewers' Average Daily Earnings.—The coal-hewer's average daily earning (gross) was £1 8s. 0·94d., and the net return to each man after deducting stores (explosives) was £1 2s. 1·19d., a decrease of 1s. 1·72d. per day compared with the previous year.

Days worked by Coal-hewers.—The total number of days that could have been worked by coal-hewers was 6,789; the total worked was 6,116½; and the number lost, including those lost through sickness, was 672¾. Taking the average daily tonnage produced per coal-hewer, 4·43 tons, together with the days lost by coal-hewers, this represents a loss in output of 2,980 tons.

Underground Development.—At this colliery arrangements were being made to work the mine on what is known as the panel system. A plan was accordingly made showing the proposed workings under this scheme, and an attempt was made to carry it out, but owing to the intrusion of stone bands in the seam, and large rolls of stone being encountered, the system had to be abandoned in the meantime.

The main heading was extended a distance of 8 chains during the year. After driving 6 chains, a stone roll was encountered, completely pinching out the seam. The roll has been partly crossed, and the seam in the downthrow side has been met, but so far only 2 ft. of the seam is showing. When the roll was first encountered the seam gradually pinched until the apex of the roll was reached. At this latter point the seam completely disappeared. Although the seam completely disappeared, the roof remained unbroken. The latter was therefore followed as a guide until the seam was again met. Four chains ahead of the face of the main heading is borehole No. 1, where the seam was proved to be 8 ft. 6 in. thick. Eleven chains ahead of bore No. 1 is bore No. 2, where the seam was again proved to be 8 ft. 6 in. thick, and 12 chains farther on and in the same line is the 7 ft. outcrop, on the banks of the Nine-mile Creek. Once this trouble is completely crossed in the main heading there is every prospect of the field being more uniform.

A dip heading was driven a distance of 9½ chains, and levels driven off right and left. There are at the present time six pairs of miners employed in the dip section, and coal won therefrom is of good quality.

An attempt was made to drive a new dip heading 12 chains on the inbye of the present one, but owing to a stone roll being encountered, which completely pinched out the seam, it was abandoned. A new level was also driven in a northerly direction off the main haulage-road. Off this level, headings were driven in a westerly course, and a connection was made with one of the outcrops.

Co-operative Contracts.—A party of thirteen men came to terms with the management for working the dip section on the co-operative system. The party, however, worked only fifteen days when the union objected to the system, and in consequence the party terminated their contract. In the party were ten coal-hewers and three truckers, and the output produced was 978 tons 12 cwt., an average of approximately 65 tons 5 cwt. per day. The coal-hewers worked 138 days, and their average daily output worked out to 7 tons 1·8 cwt. per coal-hewer. The truckers worked forty-four shifts, making a total of 182 shifts worked by the party. The gross earnings were £369 7s. 9d., and after deducting stores (explosives) the net total to be divided amongst the party was £303 3s. 9d. Their net daily average earning for the time worked was therefore £1 13s. 3·75d.

GENERAL.

Although the average daily output at the Liverpool Colliery is higher than in the previous year, it will be noticed that the gross output shows a decrease of 18,144 tons 10 cwt. This reduction in output is due to the number of working-days being approximately forty less than in the previous year.

The output at the James Mine shows an increase over the previous year of 3,198 tons 9 cwt. This increase would, of course, have been greater had the mine worked full time.

Having in view that the output at the Liverpool Colliery is reduced, and the number of days worked at both collieries being considerably less than those worked during the previous year, it is only natural to expect that the cost of production will be increased, for there are many standing charges that cannot be reduced whether the mine works full time or otherwise.

Accompanying are copies of the working-plans of the Liverpool and James Mines workings.

In conclusion, I wish to state that the officers in all branches have loyally fulfilled their duties, all being imbued with the desire for the safe and successful working of the mines. I am also indebted to yourself for valuable assistance rendered in connection with new agreements for both collieries, also several other matters in connection with the mines.

I have, &c.,

I. A. JAMES, Superintendent

The Under-Secretary, Mines Department, Wellington.

NEW ZEALAND STATE COAL-MINES.

BALANCE-SHEET.

Statement of Liabilities and Assets as at 31st March, 1925.

Liabilities.				Assets.				
£	s.	d.	£	s.	d.	£	s.	d.
Loan under Coal-mines Act, 1908 ..	150,000	0	0	Liverpool Colliery and Development Property Account—				
Loan under Coal-mines Act, 1908, and Appropriation Act, 1912 ..	25,000	0	0	Balance at 31st March, 1924 ..	82,974	8	8	
New Zealand Consolidated Inscribed Stock	52,601	0	7	Additions during the year	14,996	18	8	
			227,601	0	7			
Debenture sinking fund	..		41,668	12	2			
Accrued interest	..		3,886	1	9			
Sundry creditors—				Depreciation ..	28,022	3	7	69,949 3 9
Liverpool Colliery ..	9,195	2	11	Machinery, plant, ropes, and rolling-stock—				
James Colliery ..	2,629	19	3	Balance at 31st March, 1924	37,589	11	10	
Wellington Depot ..	527	19	8	Additions during the year	853	14	3	
Christchurch Depot ..	1,329	17	7		38,443	6	1	
Wanganui Depot ..	240	8	10	Depreciation ..	3,844	6	7	34,598 19 6
			13,923	8	3			
Reserves—				Buildings at mine—				
General Reserve ..	67,359	12	7	Balance at 31st March, 1924	3,656	7	7	
Bad-debts Reserve ..	368	10	3	Additions during the year	642	7	5	
			67,728	2	10			
Contracts Deposit Account ..	..		1,010	0	0			
Stocks, &c., writing-off	..			Depreciation ..	429	17	6	3,868 17 6
Suspense Account ..	..		1,129	18	3			
General Profit and Loss Account—				Cottages at mine—				
Net profit for year ..	..		821	3	0	Balance at 31st March, 1924	6,136	8 0
						Less loss by fire	80	0 0
							6,056	18 0
						Depreciation ..	605	13 10
								5,451 4 2
						Plantation at mine ..	..	1,094 15 0
						Coal (cargo afloat) ..	347	11 1
						Coal (stock on hand at mine and wharf) ..	3,268	12 9
						Stores (stock on hand) ..	13,585	17 5
								17,202 1 3
						Stock Suspense Account ..	..	79 15 8
						Sundry debtors ..	..	5,102 12 5
								137,347 9 3
				James Colliery and Development Property Account—				
				Balance at 31st March, 1924	32,415	14	4	
				Additions during the year ..	476	3	2	
					32,891	17	6	
				Depreciation ..	3,289	3	9	29,602 13 9
				Machinery, plant, ropes, and rolling stock—				
				Balance at 31st March, 1924	11,123	11	10	
				Additions during the year	1,130	0	2	
					12,253	12	0	
				Depreciation ..	1,225	7	2	11,028 4 10
				Buildings at mine—				
				Balance at 31st March, 1924	1,021	6	3	
				Additions during the year	359	19	0	
					1,381	5	3	
				Depreciation ..	138	2	6	1,243 2 9
				Cottages at mine ..	..			6 2 0
				Preliminary Expenses Account ..	..			1,103 8 6
				Coal stocks ..	297	11	6	
				Coal stocks (cargo afloat) ..	135	5	9	
				Stocks Suspense Account ..	239	7	0	
							672	4 3
				Sundry debtors ..	..		346	0 9
								44,001 16 10
				MacDonald Colliery and Development Property Account—				
				Cost at 31st March, 1924 ..	68,214	9	8	
				Additions during the year ..	2,875	16	8	
					71,090	6	4	
				Machinery, plant, and rolling-stock—				
				Cost at 31st March, 1924	4,083	8	9	
				Less sales during the year	1,152	14	11	
					2,930	13	10	
				Buildings at mine—				
				Cost at 31st March, 1924	..		479	17 3
				Cottages at mine—				
				Cost at 31st March, 1924	2,199	5	6	
				Less recoveries during the year	66	2	0	
					2,133	3	6	
Carried forward ..			357,768	6	10			181,349 6 1

BALANCE-SHEET—continued.

<i>Liabilities—continued.</i>			<i>Assets—continued.</i>		
Brought forward	£	s. d.	<i>MacDonald Colliery and Development Property Account—continued.</i>		
	357,768	6 10	Plantation at mine—	£	s. d.
			Cost at 31st March, 1924	547	10 8
			Expended during the year	280	0 9
				827	11 5
					77,461 12 4
			<i>Wellington Depot Property Account—</i>		
			Balance at 31st March, 1924	2,454	9 9
			Additions during the year ..	1,551	6 0
				4,005	15 9
			Depreciation	448	14 7
				3,557	1 2
			Writing-off suspense		93 11 8
			Stocks on hand	4,062	19 4
			Stocks Suspense Account ..	210	10 10
				4,273	10 2
			Sundry debtors	8,189	10 10
					16,113 13 10
			<i>Christchurch Depot Property Account—</i>		
			Balance at 31st March, 1924	3,069	1 2
			Additions during the year ..	485	3 9
				3,554	4 11
			Depreciation	248	5 9
				3,305	19 2
			Writing-off Suspense		62 10 11
			Stocks on hand	3,453	17 5
			Stocks Suspense Account ..	588	8 6
				4,042	5 11
			Sundry debtors	4,712	7 2
					12,123 3 2
			<i>Wanganui Depot Property Account—</i>		
			Balance at 31st March, 1924	1,399	5 4
			Additions during the year ..	158	3 11
				1,557	9 3
			Depreciation	138	4 3
				1,419	5 0
			Writing-off Suspense		12 4 11
			Stocks on hand	1,190	14 0
			Stocks Suspense Account ..	33	14 6
				1,224	8 6
			Sundry debtors	3,293	6 9
					5,949 5 2
			Sinking Fund Investment Account		41,668 12 2
			Investment Account (ordinary)		10,000 0 0
			Interest on investments accrued		214 19 1
			Cash in hand and in Public Account at 31st March, 1925		12,887 15 0
					£357,768 6 10

State Coal-mines Office, Wellington, 17th August, 1925.

P. G. PEARCE, Accountant.

G. JAS. ANDERSON, Minister of Mines.

I hereby certify that the attached Working and Profit and Loss Accounts of Depots and Collieries, General Profit and Loss Account, Statement of Receipts and Payments, and Balance-sheet have been duly examined and compared with the relative books and documents submitted for audit, and correctly state the position as disclosed thereby, except that in the opinion of the Audit Office interest on capital expenditure on the unopened MacDonald Colliery should be charged to General Profit and Loss Account instead of being capitalized, as development was sufficiently completed several years ago.—J. H. FOWLER, Deputy Controller and Auditor-General.

STATEMENT OF GENERAL PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

<i>Dr.</i>				<i>Cr.</i>			
To Liverpool Colliery Trade Expenses Account ..	£	s. d.	£	s. d.	By Liverpool Colliery Working Account—Gross profit ..	£	s. d.
James Colliery Trade Expenses Account ..	119,047	19 3			James Colliery Working Account—Gross profit ..	97,646	5 10
Wellington Depot Trade Expenses Account ..	23,616	15 9			Wellington Depot Trading Account—Gross profit ..	19,841	16 2
Christchurch Depot Trade Expenses Account ..	8,916	6 7			Christchurch Depot Trading Account—Gross profit ..	9,531	15 4
Wanganui Depot Trade Expenses Account ..	6,416	12 6			Wanganui Depot Trading Account—Gross profit ..	7,542	9 9
	1,889	13 2			Seddonville Colliery—Recoveries ..	2,052	3 2
			159,887	7 3	Point Elizabeth Colliery—Recoveries ..	138	3 8
Balance—Net profit for year ..			821	3 0	Liverpool Colliery—Recoveries ..	1,298	4 0
					Liverpool Colliery—Rents ..	666	3 4
						138,717	1 3
					Interest on investments ..		2,307 15 7
					Transfers from General Reserve ..		19,683 13 5
			£160,708	10 3			£160,708 10 3

STATEMENT OF LIVERPOOL COLLIERY WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Stock on hand at 31st March, 1924				4,084	1	7	By Sales of coal	168,294	12	5			
Coal-winning—							Sales of stores and hire of plant	7,154	12	8			
Wages	61,064	12	4								175,449	5	1
Stores and materials used	5,982	8	6				Stock of coal on hand at 31st March, 1925, at mine and wharf	3,268	12	9			
Railway tickets	519	11	0				Cargo afloat	347	11	1			
Special trains	2,752	2	6								3,616	3	10
Stores and plant sales (at cost)	5,644	7	9										
Coal purchased	358	0	11										
Special rate	1,013	18	6										
				77,335	1	6							
Balance—Gross profit				97,646	5	10							
				£179,065	8	11					£179,065	8	11

STATEMENT OF LIVERPOOL COLLIERY PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Management and office salaries	3,158	0	5				By Gross profit at mine				97,646	5	10
Interest	5,501	16	7				Rents				666	3	4
Travelling-expenses	163	16	2				Transfer from General Revenue				19,683	13	5
Printing and stationery	220	10	4				Balance—Net loss				1,051	16	8
Repairs and maintenance	6,011	12	6										
Telegrams and postages	183	16	11										
Railway haulage	13,971	15	8										
Insurances	453	2	6										
Compensation for accidents	5,033	15	1										
Sick and Accident Fund	294	1	6										
General expenses	439	8	3										
Marine freights	47,547	6	4										
Audit fees	125	0	0										
Wharfage	3,041	15	6										
Depreciation—Mine, buildings, plant, and machinery	32,902	1	6										
				119,047	19	3							
				£119,047	19	3					£119,047	19	3

STATEMENT OF JAMES COLLIERY WORKING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Stock on hand at 31st March, 1924				1,079	4	7	By Sales of coal				40,886	14	6
Coal-winning—							Stock on hand at 31st March, 1925, at mine and wharf	297	11	6			
Wages	18,619	15	7				Cargo afloat	135	5	9			
Stores and materials used	960	19	7								432	17	3
Subsidized bus-fares, &c.	187	8	6										
Coal purchased	32	0	5										
Special rate	201	3	6										
Royalty	397	3	5										
				20,398	11	0							
Balance—Gross profit				19,841	16	2							
				£41,319	11	9					£41,319	11	9

STATEMENT OF JAMES COLLIERY PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Management and office salaries				749	11	0	By Gross profit at mine				19,841	16	2
Rents				20	16	8	Balance—Net loss				3,774	19	7
Interest				1,827	11	0							
Travelling-expenses				43	9	9							
Printing and stationery				54	16	6							
Repairs and maintenance				496	3	11							
Telegrams and postages				45	12	7							
Railway haulage				2,326	2	5							
Insurance				29	6	1							
Compensation				386	5	2							
Sick and Accident Fund				71	13	7							
General expenses				103	19	9							
Marine freights				12,180	3	5							
Audit fees				25	0	0							
Wharfage				603	10	6							
Depreciation				4,652	13	5							
				£23,616	15	9					£23,616	15	9

WELLINGTON DEPOT TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Stocks on hand at 31st March, 1924				3,728	11	10	By Sales of coal	120,964	19	1			
Purchases of coal	109,342	6	10				Sales of firewood, coke, &c.	4,890	5	2			
Purchases of firewood, coke, &c.	3,877	2	2								125,855	4	3
				113,219	9	0	Stocks on hand at 31st March, 1925—						
Wharfage				1,217	1	5	Coal	2,583	18	8			
Cartage to depot				1,585	15	6	Firewood, coke, &c.	1,143	16	7			
Wages—Trimming				300	6	5					3,727	15	3
Balance—Gross profit				9,531	15	4							
				£129,582	19	6					£129,582	19	6

WELLINGTON DEPOT PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.
To Wages	1,609	6	5				By Balance of Trading Account	9,531	15	4
Salaries	1,490	12	1							
Rents	856	0	0							
Rates	310	7	7							
Interest	151	7	3							
Travelling-expenses and allow- ances	21	15	11							
Repairs and maintenance	344	5	8							
Telegrams and postages	76	16	8							
Printing and stationery	92	7	0							
Insurances	38	0	8							
Cartage	3,021	3	7							
Sacks	58	2	7							
Freights, &c.	60	8	4							
General expenses	288	10	6							
Audit fees	30	0	0							
Bad debt	9	13	8							
Depreciation	448	14	7							
Compensation for accidents	8	14	1							
				8,916	6	7				
Balance—Net profit				615	8	9				
				<u>£9,531</u>	<u>15</u>	<u>4</u>				<u>£9,531 15 4</u>

CHRISTCHURCH DEPOT TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Stocks on hand at 31st March, 1924				1,364	17	11	By Sales of coal	55,824	9	5			
Purchase of coal	39,328	16	5				Sales of firewood, coke, &c.	1,120	19	11			
Purchases of firewood, coke, &c.	577	18	5								56,945	9	4
				39,906	14	10	Stocks on hand at 31st March, 1925—						
Haulage to depot				11,480	19	11	Coal	3,166	8	6			
Wages—Discharging				205	5	5	Firewood, coke, &c... .. .	388	10	0			
Gross profit				7,542	9	9					3,554	18	6
				<u>£60,500</u>	<u>7</u>	<u>10</u>					<u>£60,500</u>	<u>7</u>	<u>10</u>

CHRISTCHURCH DEPOT PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.
To Wages	1,102	13	11				By Balance of Trading Account	7,542	9	9
Salaries	868	4	10							
Rents	113	10	0							
Interest	133	13	5							
Travelling-expenses	1	18	6							
Repairs and maintenance	306	14	5							
Telegrams and postages	47	17	1							
Printing and stationery	43	10	5							
Insurances	9	17	6							
Cartage	1,783	5	7							
Sacks	81	10	3							
Freights	4	3	5							
General expenses	99	9	8							
Audit fees	30	0	0							
Compensation	1,503	9	5							
Depreciation	248	5	9							
Bad debts	38	8	4							
				6,416	12	6				
Net profit				1,125	17	3				
				<u>£7,542</u>	<u>9</u>	<u>9</u>				<u>£7,542 9 9</u>

WANGANUI DEPOT TRADING ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1925.

Dr.	£	s.	d.	£	s.	d.	Cr.	£	s.	d.	£	s.	d.
To Stocks on hand at 31st March, 1924				1,165	19	10	By Sales of coal	27,017	1	4			
Purchases of coal	24,480	12	8				Sales of firewood, coke, &c.	703	11	9			
Purchases of firewood, coke, &c.	500	17	2								27,720	13	1
				24,981	9	10	Stocks on hand at 31st March, 1925—						
Haulage to depot				653	17	7	Coal	977	19	0			
Wages—Discharging				25	8	8	Firewood, coke, &c... .. .	180	7	0			
Gross profit				2,052	3	2					1,158	6	0
				<u>£28,878</u>	<u>19</u>	<u>1</u>					<u>£28,878</u>	<u>19</u>	<u>1</u>

TABLE SHOWING THE POSITION OF THE STATE COAL-MINES ACCOUNT FROM INCEPTION TO 31ST MARCH, 1925.

Name of Works.	Total Capital Expenditure.			Total Amount of Depreciation written off.			Fixed Assets as per Balance-sheet, 1925.			Net Profits.			Net Losses.			Liabilities as per Balance-sheet, 1925.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Point Elizabeth Colliery ..	98,210	9	0															
Less loss by fire and sales ..	2,291	6	11															
	95,919	2	1	95,919	2	1	..			142,699	3	8	..					
Liverpool Colliery ..	270,834	15	8															
Less loss by fire ..	80	0	0															
	270,754	15	8	155,791	15	9	114,962	19	11	32,853	18	7	..			9,195	2	11
Seddonville Colliery ..	38,243	2	5															
Less sales ..	548	17	0															
	37,694	5	5	37,694	5	5	..			..			37,996	10	3	..		
Briquette-works property ..	16,135	2	6															
Less sales of plant ..	2,066	5	0															
	14,068	17	6	14,068	17	6	..			..			22,660	18	10	..		
Charming Creek prospecting ..	5,956	18	6	5,956	18	6	..			..			5,954	11	8	..		
James Colliery ..	51,484	0	4	9,603	17	0	41,880	3	4	..			3,774	19	7	2,629	19	3
MacDonald Colliery ..	77,461	12	4	..			77,461	12	4	..			..			..		
Wellington Depot property ..	9,276	0	11															
Less sales ..	384	16	0															
	8,891	4	11	5,334	3	9	3,557	1	2	..			5,137	6	2	527	19	8
Christchurch Depot property ..	9,219	9	3															
Less loss on horses and sales ..	157	18	8															
	9,061	10	7	5,755	11	5	3,305	19	2	3,209	8	11	..			1,329	17	7
Wanganui Depot property ..	3,640	12	1															
Less loss on horses ..	161	4	5															
	3,479	7	8	2,060	2	8	1,419	5	0	..			563	5	6	240	8	10
Dunedin Depot property ..	2,023	3	7															
Less sale of plant ..	641	10	0															
	1,381	13	7	1,381	13	7	..			..			4,248	3	5	..		
Hulks property ..	4,033	15	5															
Less sales ..	1,948	17	0															
	2,084	18	5	2,084	18	5	..			1,786	12	11	..			..		
Office furniture ..	189	13	9															
Less sales ..	17	5	0															
	172	8	9	172	8	9	..			..			172	8	9	..		
Grand total ..	586,708	15	9															
Less losses and sales ..	8,298	0	0															
	578,410	15	9	335,823	14	10	242,587	0	11	..			..			..		
Interest on investments ..	..			..			..			6,052	2	10	..			..		
Discounts ..	..			..			..			13	2	9	..			..		
Cash lost (highway robbery) ..	..			..			..			..			89	0	1	..		
Totals, profits and losses ..	..			..			..			186,614	9	8	80,597	4	3	..		
Balance, profits over losses ..	..			..			..			..			106,017	5	5	..		
Stocks on hand and suspense ..	..			..			27,614	11	3	..			..			..		
Investment Account (ordinary) ..	..			..			10,000	0	0	..			..			..		
Interest on investments accrued ..	..			..			214	19	1	..			..			..		
Sinking Fund Investments Account ..	..			..			41,668	12	2	..			..			..		
Preliminary expenses ..	..			..			1,103	8	6	..			..			..		
Sundry debtors ..	..			..			21,643	17	11	..			..			..		
Bad debts, writing off, suspense ..	..			..			48	2	0	..			..			..		
Cash on hand ..	..			..			12,887	15	0	..			..			..		
Debentures and Loan Account ..	..			..			..			..			..			227,601	0	7
Bad-debts Reserve ..	..			..			..			..			..			368	10	3
Accrued interest payable ..	..			..			..			..			..			3,886	1	9
Sinking Fund Account ..	..			..			..			..			..			41,668	12	2
General Reserve ..	..			..			..			..			..			67,359	12	7
General Profit and Loss Account ..	..			..			..			..			..			821	3	0
Contracts Deposit Account ..	..			..			..			..			..			1,010	0	0
Stocks Suspense Account ..	..			..			..			..			..			1,129	18	3
							357,768	6	10	186,614	9	8	186,614	9	8	357,768	6	10

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