

DEPARTMENT OF AGRICULTURE—continued.
BALANCE-SHEET AS AT 31ST MARCH, 1928.

	Experimental Farms and Areas, Quarantine Stations, Poultry Station, and Cattle-dip.			Rabbit-destruction, Poisons, and Poison-mixing Depots.			Ruakura Farm of Instruction.			Central Development Farm, Weraoa.			Te Kauwhata Horticultural Station.			Other than Special Undertakings.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<i>Liabilities.</i>																					
Capital, 1st April, 1927 ..	..	..	..	53,658	1	7	10,531	16	11	86,340	15	0	25,967	16	9	115,441	5	9	354,848	10	4
Sundry creditors—																					
General ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Government ..	..	..	..	292	9	7	67	5	9	340	9	7	10	14	2	22,469	14	1	23,224	14	6
Amounts received in advance ..	..	..	..	166	15	0	30	2	9	36	10	5	33	8	7	18,774	11	2	19,083	10	5
Bad Debts Reserve ..	..	..	..	..	..	..	..	..	..	387	16	0	..	..	..	4,886	13	4	5,274	9	4
Depreciation Reserves ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	121	6	8	121	6	8
Compensation and Contribution Reserves ..	..	..	..	6,837	7	11	1,153	19	0	5,888	12	11	3,023	14	4	25,326	4	5	51,452	11	8
Profit and Loss Accounts ..	..	..	..	..	..	..	1,050	0	0	..	..	..	..	..	..	..	..	..	1,120	0	0
Writings off Reserve ..	..	..	..	..	..	..	429	1	9	48	1	7	384	14	0	2,874	19	8	836	5	7
Treasury Adjustment Account ..	..	..	..	3,310	3	10	..	..	..	4,551	1	6	..	..	..	317,657	15	6	325,519	0	10
	64,287	7	9	13,262	6	2	97,593	7	0	72,287	11	3	29,420	7	10	507,552	10	7	784,403	10	7
<i>Assets.</i>																					
Land ..	..	..	..	15,263	0	0	930	0	0	35,976	4	0	2,091	3	6	34,710	18	11	107,531	6	5
Permanent improvements ..	..	..	..	29,039	0	6	5,477	18	10	33,959	5	8	10,332	13	8	31,382	1	5	142,332	11	4
Furniture, fittings, and fixtures ..	..	..	..	26	6	1	13	17	9	1,249	4	0	78	6	6	10,979	2	5	13,158	18	1
Libraries ..	..	..	..	..	..	..	..	..	..	812	1	4	15	3	10	5,923	10	3	6,119	2	0
Technical instruments and equipment ..	..	..	..	..	..	..	..	..	..	139	3	9	20	1	0	8,327	19	7	8,357	11	4
Mechanical office appliances ..	..	..	..	..	..	..	..	..	..	..	..	..	15	14	4	2,490	15	2	2,525	8	8
Implements and tools ..	..	..	..	3,718	10	2	252	11	10	3,422	17	8	2,453	15	6	3,201	8	5	15,209	16	8
Transport ..	..	..	..	37	1	0	..	..	..	295	7	7	..	..	..	11,299	13	11	11,955	15	4
Sundry advances, &c. ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	7,138	8	4	7,138	8	4
Live-stock ..	..	..	..	5,812	13	0	..	..	..	8,337	2	0	624	17	0	426	14	0	20,890	17	0
Farm crops and stores ..	..	..	..	2,757	1	4	3,557	12	4	6,140	2	10	10,732	6	2	4,350	14	6	30,863	12	1
Sundry debtors—																					
General ..	..	..	..	271	3	0	25	10	9	1,626	7	4	614	1	1	8,362	15	0	11,249	5	11
Government ..	..	..	..	90	9	7	20	14	2	14	12	0	12	14	3	3,840	19	1	3,979	9	1
Amounts paid in advance ..	..	..	..	..	..	..	..	..	..	..	..	..	25	17	4	386	15	1	417	3	7
Compensations and contributions ..	..	..	..	..	..	..	..	..	..	2	15	6	..	..	..	..	..	..	1,023	9	5
Profit and Loss Accounts ..	..	..	..	7,260	2	7	1,496	5	4	57	4	1	..	..	..	371,855	14	10	391,854	0	4
Writings off Suspense ..	..	..	..	..	..	..	1,208	9	5	6,440	0	4	..	..	..	2,874	19	8	2,923	1	3
Treasury Adjustment Account ..	..	..	..	..	..	..	279	5	9	48	1	7	..	..	..	..	..	..	6,273	13	9
	64,287	7	9	13,262	6	2	97,593	7	0	72,287	11	3	29,420	7	10	507,552	10	7	784,403	10	7

T. G. GILBERT, Accountant, Department of Agriculture.

I hereby certify that the Revenue Account, Working Accounts, Profit and Loss Accounts, 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, subject to the above departmental notes. Under separate memoranda the Department's attention has been drawn to several points raised by the Audit Inspector in respect of the Ruakura Farm Accounts.—J. H. FOWLER, Deputy Controller and Auditor-General.