NEW ZEALAND STATE COAL-MINES.

Colliery Working Accounts for the Year ended 31st March, 1932.

Dr.	Liverpool.	James.	Cr.	Liverpool.	James.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Stocks on hand, 1st April, 1931	1,489 9 2	138 15 9	By Sales of coal	135,504 15 1	43,784 14 10
Coal-winning—			Sales of stores, power, &c...	6,078 11 4	..
Wages	66,596 15 4	19,775 17 2	Stocks of coal on hand at 31st March, 1932, at mine, wharf, and afloat ..	4,307 13 2	340 14 6
Stores and materials used	6,221 1 8	858 7 5			
Railway tickets ..	680 3 9	..			
Subsidized bus fares, &c.	..	347 14 0			
Stores sales (at cost) ..	5,575 6 8	..			
Coal purchased ..	88 10 7	181 5 7			
Special rate	676 3 3	235 0 6			
Electric power	..	524 10 3			
	81,327 10 5	22,061 10 8			
Gross profit—To Profit and Loss Account	64,563 9 2	22,063 18 8			
	£145,890 19 7	£44,125 9 4		£145,890 19 7	£44,125 9 4

Colliery Profit and Loss Accounts for the Year ended 31st March, 1932.

Dr.	Liverpool.	James.	Cr.	Liverpool.	James.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Salaries	2,802 12 2	815 11 7	By Gross profit at mine ..	64,563 9 2	22,063 18 8
Rent	..	54 19 9	Rents	473 13 9	..
Interest	3,371 4 7	1,061 17 3			
Travelling-expenses ..	76 1 1	25 7 0			
Printing and stationery ..	108 14 3	36 4 8			
Repairs and maintenance ..	3,808 7 7	567 17 7			
Telegrams and postages ..	174 18 11	58 6 4			
Railway haulage	10,551 8 8	2,967 8 7			
Insurance	3,400 17 8	923 14 9			
Coal-miners' Relief Fund ..	243 14 3	75 3 5			
General expenses	945 7 8	346 19 4			
Marine freight	29,539 16 11	9,332 12 8			
Audit fees	95 5 0	31 15 0			
Wharfage	2,028 13 0	705 12 3			
Superannuation Fund subsidy	82 2 1	27 7 5			
Stores adjustment and losses	97 18 6	..			
Depreciation—Mine buildings, plant, and machinery ..	5,920 12 6	3,005 16 3			
	63,247 14 10	20,036 13 10			
Net profit—Transferred to General Profit and Loss Account	1,789 8 1	2,027 4 10			
	£65,037 2 11	£22,063 18 8		£65,037 2 11	£22,063 18 8

MacDonald Colliery Profit and Loss Account for the Year ended 31st March, 1932.

Dr.	£ s. d.	Cr.	£ s. d.
To Interest	2,226 9 1	By Rents	330 19 11
Depreciation	955 17 10	Royalties	3,633 2 3
	3,182 6 11		
Net profit—Transferred to General Profit and Loss Account	781 15 3		
	£3,964 2 2		£3,964 2 2