NEW ZEALAND STATE COAL-MINES.

Colliery Sales Accounts for the Year ended 31st March, 1936.

Dr.	Liverpool.	James.	*Cr.*	Liverpool.	James.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Railway haulage.. ..	9,435 6 11	3,031 9 0	By Sales of coal, f.o.r., f.o.b., and c.i.f.	127,838 10 3	38,765 16 1
Wharfage	1,738 16 0	720 12 0			
Special rate	579 12 0	240 4 0			
Marine freight	26,309 4 1	10,717 9 6			
	38,062 19 0	14,709 14 6			
To Working Account—Sales of coal net f.o.r.	89,775 11 3	24,056 1 7			
	£127,838 10 3	£38,765 16 1		£127,838 10 3	£38,765 16 1

Colliery Working Accounts for the Year ended 31st March, 1936.

Dr.	Liverpool.	James.	*Cr.*	Liverpool.	James.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Stocks on hand, 1st April, 1935	2,757 2 11	441 6 5	By Sales Account—Sales of coal net f.o.r.	89,775 11 3	24,056 1 7
Coal-winning—			Sales of stores, &c. ..	4,510 19 11	..
Wages	63,597 18 5	16,793 10 10	Stocks on hand at 31st March, 1936, at mine, wharf, and afloat	1,892 10 1	653 1 5
Stores and materials used	6,377 15 10	829 5 5			
Railway and bus fares ..	505 5 8	247 14 0			
Stores sales (at cost) ..	4,021 11 1	..			
Coal purchased ..	42 13 1	26 14 2			
Electric power.. ..	..	471 4 10			
	77,302 7 0	18,809 15 8			
To Gross profit—To Profit and Loss Account	18,876 14 3	5,899 7 4			
	£96,179 1 3	£24,709 3 0		£96,179 1 3	£24,709 3 0

Colliery Profit and Loss Accounts for thr Year ended 31st March, 1936.

Dr.	Liverpool.	James.	*Cr.*	Liverpool.	James.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
To Salaries	2,922 16 5	880 8 10	By Gross profit at mine ..	18,876 14 3	5,899 7 4
Rents	..	31 10 8	Rents	439 7 1	..
Interest	2,914 2 4	668 11 8	Net loss—Transferred to General Profit and Loss Account	..	1,747 15 1
Travelling-expenses ..	66 1 10	16 10 7			
Printing and stationery ..	148 7 11	37 1 11			
Repairs and maintenance ..	4,640 9 8	1,738 14 6			
Telegrams and postages ..	171 7 4	42 16 10			
Insurance	3,177 5 11	823 18 8			
Coal-miners' Relief Fund ..	249 5 5	63 9 6			
General expenses	539 15 9	155 13 6			
Audit fees	148 19 3	37 4 9			
Superannuation Fund subsidy	88 7 3	22 1 10			
Depreciation	4,048 7 5	3,128 19 2			
	19,115 6 6	7,647 2 5			
Net profit—Transferred to General Profit and Loss Account	200 14 10	..			
	£19,316 1 4	£7,647 2 5		£19,316 1 4	£7,647 2 5

MacDonald Colliery Profit and Loss Account for the Year ended 31st March, 1936.

	£ s. d.		£ s. d.
To Interest	2,062 12 2	By Rents	31 14 10
Depreciation	1,814 12 5	Royalties	5,102 16 0
Legal expenses	100 0 0		
Travelling-expenses	13 12 3		
	3,990 16 10		
Net profit—Transferred to General Profit and Loss Account	1,143 14 0		
	£5,134 10 10		£5,134 10 10