

NEW ZEALAND STATE COAL-MINES.  
COLLIERY SALES ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1939.

| Dr.                         | LIVERPOOL.    | JAMES.      | Cr.                               | LIVERPOOL.    | JAMES.      |
|-----------------------------|---------------|-------------|-----------------------------------|---------------|-------------|
|                             | £ s. d.       | £ s. d.     |                                   | £ s. d.       | £ s. d.     |
| Railway haulage .. ..       | 10,351 18 11  | 2,927 3 2   | Sales of coal f.o.r., c.i.f., and |               |             |
| Wharfage .. ..              | 2,241 11 5    | 803 4 9     | f.o.b. .. ..                      | 165,423 1 10  | 49,579 4 3  |
| Special rate .. ..          | 640 9 0       | 230 18 6    |                                   |               |             |
| Marine freight .. ..        | 35,187 10 10  | 11,266 10 1 |                                   |               |             |
|                             | 48,421 10 2   | 15,227 16 6 |                                   |               |             |
| Working Account: Coal sales |               |             |                                   |               |             |
| net f.o.r. .. ..            | 117,001 11 8  | 34,351 7 9  |                                   |               |             |
|                             | £165,423 1 10 | £49,579 4 3 |                                   | £165,423 1 10 | £49,579 4 3 |

COLLIERY WORKING ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1939.

| Dr.                              | LIVERPOOL.    | JAMES.      | Cr.                           | LIVERPOOL.    | JAMES.      |
|----------------------------------|---------------|-------------|-------------------------------|---------------|-------------|
|                                  | £ s. d.       | £ s. d.     |                               | £ s. d.       | £ s. d.     |
| Stocks on hand, 1st April, 1938  | 3,200 6 2     | 833 18 0    | Sales Account: Sales of coal  | 117,001 11 8  | 34,351 7 9  |
| Coal-winning—                    |               |             | f.o.r. .. ..                  |               |             |
| Wages .. ..                      | 85,973 2 7    | 26,813 1 6  | Sales of power .. ..          | 66 5 0        | ..          |
| Stores and materials ..          | 8,363 11 0    | 1,191 11 4  | Stocks on hand at 31st March, |               |             |
| Rail and bus fares .. ..         | 585 0 7       | 318 12 11   | 1939, at mine, wharf, and     |               |             |
| Coal purchased .. ..             | 71 2 3        | 144 15 10   | afloat, as per Stock Account  | 1,799 11 9    | 751 19 10   |
| Electric power .. ..             | ..            | 326 13 8    | Surplus in bin stocks ..      | 804 3 4       | ..          |
|                                  | 98,193 2 7    | 29,628 13 3 |                               |               |             |
| Gross profit: To Profit and Loss |               |             |                               |               |             |
| Account .. ..                    | 21,478 9 2    | 5,474 14 4  |                               |               |             |
|                                  | £119,671 11 9 | £35,103 7 7 |                               | £119,671 11 9 | £35,103 7 7 |

COLLIERY PROFIT AND LOSS ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1939.

| Dr.                         | LIVERPOOL.   | JAMES.      | Cr.                              | LIVERPOOL.   | JAMES.      |
|-----------------------------|--------------|-------------|----------------------------------|--------------|-------------|
|                             | £ s. d.      | £ s. d.     |                                  | £ s. d.      | £ s. d.     |
| Salaries .. ..              | 2,575 17 0   | 831 18 5    | Gross profit at mine .. ..       | 21,478 9 2   | 5,474 14 4  |
| Rents .. ..                 | ..           | 64 1 1      | Rents .. ..                      | 419 2 5      | ..          |
| Interest .. ..              | 2,674 18 10  | 300 19 6    | Net loss: Transferred to General |              |             |
| Travelling-expenses ..      | 127 11 7     | 31 17 11    | Profit and Loss Account ..       | ..           | 699 17 4    |
| Printing and stationery ..  | 120 8 8      | 30 2 2      |                                  |              |             |
| Repairs and maintenance ..  | 4,336 1 7    | 1,983 6 6   |                                  |              |             |
| Telegrams and postages ..   | 341 15 6     | 82 18 10    |                                  |              |             |
| Insurance .. ..             | 4,694 5 6    | 1,462 10 9  |                                  |              |             |
| Coal-miners' Relief Fund .. | 284 7 9      | 76 3 8      |                                  |              |             |
| General expenses .. ..      | 706 19 1     | 169 0 1     |                                  |              |             |
| Audit fees .. ..            | 103 7 7      | 25 16 10    |                                  |              |             |
| Superannuation Fund subsidy | 48 4 9       | 12 1 2      |                                  |              |             |
| Depreciation .. ..          | 4,423 0 10   | 995 2 2     |                                  |              |             |
| Rescue-station levy .. ..   | 412 5 4      | 108 12 7    |                                  |              |             |
|                             | 20,849 4 0   | 6,174 11 8  |                                  |              |             |
| Net profit: Transferred to  |              |             |                                  |              |             |
| General Profit and Loss     |              |             |                                  |              |             |
| Account .. ..               | 1,048 7 7    | ..          |                                  |              |             |
|                             | £21,897 11 7 | £6,174 11 8 |                                  | £21,897 11 7 | £6,174 11 8 |

MCDONALD COLLIERY PROFIT AND LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 1939.

| Dr.                                                | £ s. d.    | Cr.             | £ s. d.    |
|----------------------------------------------------|------------|-----------------|------------|
| Interest .. ..                                     | 1,879 6 6  | Rents .. ..     | 200 5 0    |
| Depreciation .. ..                                 | 1,230 15 3 | Royalties .. .. | 5,091 16 8 |
| Access road .. ..                                  | 748 3 11   |                 |            |
| Travelling-expenses .. ..                          | 8 6 0      |                 |            |
| Net profit: Transferred to General Profit and Loss |            |                 |            |
| Account .. ..                                      | 1,425 10 0 |                 |            |
|                                                    | £5,292 1 8 |                 | £5,292 1 8 |