	Coal.
Tons sold, 51,405; realising average per ton $0$ 18 $5\frac{1}{4}$ Less freights, commissions, and charges per ton $0$ 7 6	
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	
Net loss per ton £0 0 0\frac{1}{4}  This does not include 4,150 tons of slack used in making coke, and credited Coal Account 2s. 6d.	nt at
REALISATION AND COST OF COKE.	
Period from 1st January to 8th March, 1890.	
Sales, 758 tons 16½cwt., at an average price of 2 11 3  Less sale-charges, including freights, commission, and other	
charges, average 1 4 5	
Net average price f.o.b 1 6 10	
Output during same period was 945 tons 8cwt., at an average price for slack coal of 2s. 6d. per ton burning, hauling, &c. 0 16 11	
Net average profit per ton £0 9 11	
Net profit of the account deduced from averages (758 tons 16½cwt., at 9s. 11d. per ton)	
Period from 8th March to 28th June, 1890. Sales, 1,526 tons 7½cwt., at an average price of 2 8 8	
Less sale-charges, including freights, commission, and other charges, average 1 13 6½	
Net average price f.o.b $0  ext{ } 15  ext{ } 1\frac{1}{2}$	
Output during same period was 2,289 tons 11cwt., at an average price for slack coal of 2s. 6d. per ton, burning, hauling, &c 0 13 4	
Net average profit per ton $10^{-1}$ $10^{-1}$ $10^{-1}$	
Net profit of the account deduced from averages, 1,526 tons $7\frac{1}{2}$ cwt., at 1s. $9\frac{1}{2}$ d. per ton £136 15 4	
MEMORANDUM OF FIRECLAY ACCOUNT.  Period from 1st January to 8th March, 1890.	
Sales of bricks, tiles, retorts, and other fireclay goods 1,349 12 10  Less sale-charges, freights, commission, &c 245 1 7	
Net returns f.o.b $1.104$ 11 3 Manufacturing and mining charges and expenses during same period 430 10 1	
Period from 8th March to 28th June, 1890.	
Sales of bricks, tiles, retorts, and other fireclay goods 1,412 0 9 Less sale-charges, freights, commission, &c 522 13 11	
Net returns f.o.b £889 6 10  Manufacturing and mining charges and expenses during same period 639 4 6  Memo —The returns for March have been apportioned so as to give as nearly as possible	

Memo.—The returns for March have been apportioned so as to give as nearly as possible the actual results in each of above periods. Stock lists at beginning and end of each period were not available, so that the profits of each could not be ascertained; nor could profits be deduced from average prices, on account of the variety of the articles manufactured.