## DEPARTMENT OF AGRICULTURE—continued.

			OF AGRICULTURE—continued.					
	V	VAIMAUNGA	EXPERIMENTAL FARM.					
	WORKING ACC	OUNT FOR T	THE YEAR ENDED 31ST MARC	н, 1924.				
Dr. To Stock, 1st April, 1923— Live-stock	£ s. d.	£ s. d.	Cr. By Sales Stock, 31st March, 1924-		£ s	. d.	£ s. 847 18	
Farm crops and stores	458 8 5	1,277 0 5	Live-stock Farm crops and stores		324 19 476 19			
Wages and salaries		306 15 2		•••			801 11	
Purchases, maintenance, &		444 17 1	Profit and Loss Account	••		•	379 2	7
	£	2,028 12 8					£2,028 12	8
	Note.	—£50 charged	for services of Fields Instructor.					
Pro	FIT AND LOSS	ACCOUNT FO	R THE YEAR ENDED 31ST MA	ARCH, 1924	4.			
Dr. To Working Account Depreciation—	£ s. d.	£ s. d. 379 2 7	By Balance				£ s. 663 15	d. 9
Permanent improvemen Implements and tools	ts 28 18 10 45 19 5							
Written off reserve		$\begin{array}{cccc} 74 & 18 & 3 \\ 0 & 7 & 8 \end{array}$						
Interest	• • • • • • • • • • • • • • • • • • • •	209 7 3						
		£663 15 9	•				£663 15	9
			•					
		ASHBURTO	ON EXPERIMENTAL FARM.					
	WORKING ACC	COUNT FOR T	THE YEAR ENDED 31ST MARC	н, 1924.				
Dr. To Stock, 1st April, 1923	£ s. d.	£ s. d.	Cr. By Sales of produce		£ s	. d.	£ s. 776 7	
Live-stock	23 0 0		Rent of residence	• •	• • • • • • • • • • • • • • • • • • • •		20 0	
Farm-crops and stores	320 10 0	<b>343</b> 10 0	Stock, 31st March, 1924— Live-stock		20 10	0 0		
Salaries and wages		432 15 7	Farm crops and stores		302 13		323 5	e
Rent Purchases, repairs, &c.	• • • • • • • • • • • • • • • • • • • •	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Profit and Loss Account					$\frac{6}{3}$
	£	1,431 17 3					£1,431 17	3
	£	1,431 17 3				:	£1,431 17	3
Pro	-		or the Year ended 31st M	Iarch, 192	24.	:	£1,431 17	3
Dr.	-	ACCOUNT FO.	or the Year ended 31st M $_{\parallel}$	Iarcн, 192	24.	:	£ s.	d.
Dr. To Working Account	FIT AND LOSS	ACCOUNT FO		Iarcн, 192 	24.	•	£ s.	d.
Dr. To Working Account Depreciation— Permanent improvemen	DFIT AND LOSS £ s. d ts 12 11 6	ACCOUNT FG. £ s. d. 312 4 3	Cr.	Iarch, 192 	24.		£ s.	d.
Dr.  To Working Account Depreciation— Permanent improvemen Implements and tools	DFIT AND LOSS £ s. d.	ACCOUNT For s. d. 312 4 3	Cr.	Iarcн, 192 	24.		£ s.	d.
Dr. To Working Account Depreciation— Permanent improvemen	DFIT AND LOSS £ s. d ts 12 11 6	ACCOUNT F6. £ s. d. 312 4 3	Cr.	Гавсн, 192 	24.		£ s.	d.
Dr.  To Working Account Depreciation— Permanent improvemen Implements and tools	DFIT AND LOSS £ s. d ts 12 11 6	ACCOUNT For s. d. 312 4 3	Cr.	Iarcн, 199 	24.		£ s.	d. 6
Dr.  To Working Account Depreciation— Permanent improvemen Implements and tools	DFIT AND LOSS £ s. d ts 12 11 6	ACCOUNT FG. £ s. d. 312 4 3	Cr.	Iarch, 192 	24.		£ s. . 413 12	d. 6
Dr.  To Working Account Depreciation— Permanent improvemen Implements and tools	DFIT AND LOSS  £ s. d.   ts 12 11 6  40 5 6	ACCOUNT FOR S. d. 312 4 3 5 17 0 48 11 3 5 1413 12 6 MAMAKU H	Cr.  By Balance		24.		£ s. . 413 12	d. 6
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest	DFIT AND LOSS  £ s. d.  ts 12 11 6  40 5 6	ACCOUNT FOR 1 SOLUTION	Cr.  By Balance				£ s. 413 12	d. 6
Dr.  To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr.	DFIT AND LOSS  £ s. d.   ts 12 11 6  40 5 6	ACCOUNT FOR S. d. 312 4 3 5 17 0 48 11 3 5 1413 12 6 MAMAKU H	Cr.  By Balance  EXPERIMENTAL FARM.  THE YEAR ENDED 31ST MARC  Cr.	н, 1924.	24. 	s. d.	£ s. 413 12 £413 12	d. 6
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr. To Stock, 1st April, 1923— Live-stock	DFIT AND LOSS  £ s. d.  ts 12 11 6 40 5 6  WORKING ACC £ s. d 999 15 0	ACCOUNT FOR 1 SOLUTION	Cr.  By Balance	н, 1924.			£ s. 413 12	d. 6
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr. To Stock, 1st April, 1923—	## DFIT AND LOSS  ## s. d.  ## ts 12 11 6  ## to 5 6  ## ts. d.  WORKING ACC ## s. d.  ## s. d.  ## 1999 15 0  ## 102 0 0	ACCOUNT FOR \$\frac{ <b>£</b> }{2} \text{ s. d.} \\ 312 \text{ 4 } \text{ 3} \end{array}\$  \[ \frac{52}{48} \text{ 17 } 0 \\ 48 \text{ 11 } 3 \\ \frac{ <b>£</b> }{413} \text{ 12 } 6 \\ \end{array}\$  MAMAKU FOUNT FOR \$\text{ f. s. d.} \\  1,101 \text{ 15 } 0	Cr.  By Balance		£	s. d.	£ s. £413 12  £413 12  £ s. 819 1 38 15	d. 6
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr. To Stock, 1st April, 1923— Live-stock Farm crops and stores Purchases (live-stock)	## S. d.  ## WORKING ACC ## S. d.	ACCOUNT FOR 1 \$\frac{\pmathbf{x}}{2}\$ s. d. \$\frac{312}{4}\$ 4 3 \$\frac{52}{4}\$ 17 0 \$\frac{48}{48}\$ 11 3 \$\frac{\pmathbf{x}}{413}\$ 12 6 \$\frac{\pmathbf{x}}{2}\$ s. d. \$\frac{\pmathbf{x}}{227}\$ 0 0	Cr.  By Balance	н, 1924. ce	£	s. d.	£ s. 413 12  £413 12  £ s. 819 1 38 15	d. 6
Dr.  To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr.  To Stock, 1st April, 1923— Live-stock Farm crops and stores	## Solution   ##	ACCOUNT FOR \$\frac{ <b>£</b> }{2} \text{ s. d.} \\ 312 \text{ 4 } \text{ 3} \end{array}\$  \[ \frac{52}{48} \text{ 17 } 0 \\ 48 \text{ 11 } 3 \\ \frac{ <b>£</b> }{413} \text{ 12 } 6 \\ \end{array}\$  MAMAKU FOUNT FOR \$\text{ f. s. d.} \\  1,101 \text{ 15 } 0	Cr.  By Balance	н, 1924. ce	£	s. d	£ s. 413 12  £413 12  £413 12  721 3	d. 6
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr. To Stock, 1st April, 1923— Live-stock Farm crops and stores Purchases (live-stock) Salary and wages	## Solution   ##	ACCOUNT FOR T £ s. d.  312 4 3  52 17 0 48 11 3  £413 12 6  MAMAKU FOUNT FOR T £ s. d.  1,101 15 0 227 0 0 528 10 0	Cr. By Balance	н, 1924. ce 	£	s. d	£ s. 413 12  £413 12  £413 12  721 3	d. 6 6 0
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr. To Stock, 1st April, 1923— Live-stock Farm crops and stores Purchases (live-stock) Salary and wages	## Solution   ##	ACCOUNT FOR T £ s. d.  52 17 0 48 11 3  £413 12 6  MAMAKU FOUNT FOR T £ s. d.  1,101 15 0 227 0 0 528 10 0 172 15 8	Cr. By Balance	н, 1924. ce 	£	s. d	£ s. 413 12  £413 12  £ s. 819 1 38 15	d. 6 6 0
Dr.  To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr.  To Stock, 1st April, 1923— Live-stock Farm crops and stores Purchases (live-stock) Salary and wages Maintenance, freight, &c.	## S. d.	ACCOUNT FOR 1 \$\frac{\pmathbf{\pmathbf{x}}}{2}\$ s. d. \$312 \ 4 \ 3\$ \$\frac{52}{48}\$ 11 \ 3 \$\frac{\pmathbf{\pmathbf{x}}}{48}\$ 11 \ 2 \ 6 \$\frac{\pmathbf{m}}{2}\$ s. d. \$\frac{1}{1},101 \ 15 \ 0 \ 227 \ 0 \ 0 \ 528 \ 10 \ 0 \ 172 \ 15 \ 8 \$\frac{22}{3},030 \ 0 \ 8\$\$	Cr. By Balance	н, 1924. ce 	£ 596 125	s. d	£ s. 413 12  £413 12  £ s. 819 1 38 15	d. 6 6 0
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr. To Stock, 1st April, 1923— Live-stock Farm crops and stores Purchases (live-stock) Salary and wages Maintenance, freight, &c.  Pre	## SPIT AND LOSS  ## S. d.  ## S. d.  ## 12 11 6  ## 10 5 6  ## 10	ACCOUNT FOR T £ s. d.  52 17 0 48 11 3  £413 12 6  MAMAKU F  COUNT FOR T £ s. d.  1,101 15 0 227 0 0 528 10 0 172 15 8  22,030 0 8  ACCOUNT F d. £ s. d.	Cr.  By Balance	н, 1924. ce 	£ 596 125	s. d	£ s. 413 12  £413 12  £413 12  £ s. 819 1 38 15  721 3 451 0 £2,030 0	d. 6 6 0 3 11 8
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr. To Stock, 1st April, 1923— Live-stock Farm crops and stores Purchases (live-stock) Salary and wages Maintenance, freight, &c.  Pr. To Working Account Depreciation—	## Solution   ##	ACCOUNT FOR T £ s. d.  52 17 0 48 11 3  £413 12 6  MAMAKU F  COUNT FOR T £ s. d.  1,101 15 0 227 0 0 528 10 0 172 15 8 22,030 0 8  ACCOUNT F d. £ s. d.	EXPERIMENTAL FARM.  THE YEAR ENDED 31ST MARC  Cr.  By Sales of live-stock and produ Rent Stock, 31st March, 1924 Live-stock Farm crops and stores  Profit and Loss Account  OR THE YEAR ENDED 31ST M	н, 1924. ce 	£ 596 125	s. d	£ s. 413 12  £413 12  £ s. 819 1 38 15  721 3 451 0  £2,030 0	d. 6 6 0 3 11 8
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr. To Stock, 1st April, 1923— Live-stock Farm crops and stores Purchases (live-stock) Salary and wages Maintenance, freight, &c.  Pr. To Working Account Depreciation— Permanent improvemen	## DFIT AND LOSS  ## s. d.  ## 12 11 6  ## 140 5 6  ## 15	ACCOUNT FOR T £ s. d.  52 17 0 48 11 3 £413 12 6  MAMAKU FOUNT FOR T £ s. d.  1,101 15 0 227 0 0 528 10 0 172 15 8 22,030 0 8  ACCOUNT F 61. £ s. d. 451 0 11	Cr.  By Balance	н, 1924. ce 	£ 596 125	s. d	£ s. 413 12  £413 12  £413 12  £ s. 819 1 38 15  721 3 451 0 £2,030 0	d. 6 6 0 3 11 8
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr. To Stock, 1st April, 1923— Live-stock Farm crops and stores Purchases (live-stock) Salary and wages Maintenance, freight, &c.  Pr. To Working Account Depreciation—	## DFIT AND LOSS  ## s. d.  ## 12 11 6  ## 140 5 6  ## 15	ACCOUNT FOR T £ s. d.  52 17 0 48 11 3  £413 12 6  MAMAKU F  OUNT FOR T £ s. d.  1,101 15 0 227 0 0 528 10 0 172 15 8  22,030 0 8  ACCOUNT F  d. £ s. d.  451 0 11	Cr.  By Balance	н, 1924. ce 	£ 596 125	s. d	£ s. 413 12  £413 12  £413 12  £ s. 819 1 38 15  721 3 451 0 £2,030 0	d. 6 6 0 3 11 8
Dr. To Working Account Depreciation— Permanent improvemen Implements and tools Interest  Dr. To Stock, 1st April, 1923— Live-stock Farm crops and stores Purchases (live-stock) Salary and wages Maintenance, freight, &c.  Pr. To Working Account Depreciation— Permanent improvemen Furniture, fittings, and	## Solution   ##	ACCOUNT FOR A STATE OF THE STAT	Cr.  By Balance	н, 1924. ce 	£ 596 125	s. d	£ s. 413 12  £413 12  £413 12  £ s. 819 1 38 15  721 3 451 0 £2,030 0	d. 6 6 0 3 11 8

£948 13 2

£948 13 2