NEW ZEALAND REPARATION ESTATES, WESTERN SAMOA.

Trading Account for the Year ended 31st March, 1936.

—	Rubber.	Copra.	Cocoa.	General.	Total.	—	Rubber.	Copra.	Cocoa.	General.	Total.
	£	£	£	£	£		£	£	£	£	£
Stock at 1st April, 1935*	334	2,082	1,230	38	3,684	Sales consignment and profits on consignments	1,483	25,856	5,023	325	33,188
Production	1,550	14,292	9,276	343	25,461	Stock at 31st March, 1936	1,513	3,293	4,681	349	9,836
Expenses	397	5,940	929	..	7,266	Refund duty	353	1,026	501	..	1,379
Purchases	..	..	1,188	..	1,188	Losses	..	..	2,418	..	2,418
Profit	1,068	7,861	..	293	9,222						
Totals	3,349	30,175	12,623	674	46,821	Totals	3,349	30,175	12,623	674	46,821

* Includes produce on consignment.

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

Dr.	£ s. d.	£ s. d.
Salaries	3,245 4 0	
Less amount recovered from Banana Account ..	540 0 0	
		2,705 4 0
Printing and stationery	99 11 4	
Travelling allowances and expenses ..	477 16 10	
		3,282 12 2
Motor-car running-expenses, Car 94 ..	108 19 10	
Motor-car running-expenses, Car 188 ..	189 5 9	
Car-hire expenses ..	9 10 3	
		307 15 10
R. and B. properties maintenance ..	1,648 12 0	
Rates, taxes, and insurance	444 18 7	
		2,093 10 7
Audit fees	202 5 5	
General expenses ..	185 15 6	
Interest on mortgages..	79 4 4	
London general expenses	103 0 0	
Postage and radios ..	138 0 8	
Survey fees	63 15 7	
		770 1 6
Depreciation, but not including depreciation on plantation assets	..	1,360 1 0
Reserve for bad and doubtful debts ..	..	629 8 8
Profit transferred to Profit and Loss Appropriation Account	..	6,750 13 6
		£15,194 3 3

Cr.	£ s. d.	£ s. d.	£ s. d.
Trading Account profits—			
Copra	7,861 4 1		
Rubber	1,068 5 0		
Hides	293 12 9		
		9,223 1 10	
Less loss on Trading Account cocoa	..	2,418 11 0	
			6,804 10 10
Rents on dwellings and plantations	3,612 3 7		
Less ground rents paid, £641 10s. 8d.; plantations leased expenses, £85 14s. 1d.	727 4 9		
		2,884 18 10	
Interest on mortgages and land purchases	..	574 9 6	
			3,459 8 4
Head Office sundry earnings—			
Commission	91 12 11		
Plantation Benevolent Fund..	3 0 1		
Yard Meat Account ..	12 0 2		
Vaivase water-supply ..	11 10 0		
Plantation stores	835 6 5		
Weighbridge earnings ..	1 11 3		
Sundry Income Account ..	32 9 5		
		987 10 3	
Profit on working accounts—			
Engineering, carpenters, and motor-shop	..	121 17 0	
Motor-boats—			
"Taumafai"	630 3 10		
"Tausala"	35 16 6		
		666 0 4	
Motor-lorries—			
Lorry 32	165 0 4		
Lorry 35	109 11 1		
Lorry 72	14 17 7		
Lorry 95	49 15 7		
Lorry 122	57 12 10		
Lorry 244	16 13 7		
Trailers	24 7 0		
	437 18 0		
Less loss on Tractor Account	2 2 4		
		435 15 8	
Yard labour	384 17 6		
Less yard maintenance ..	193 14 4		
		191 3 2	
			2,402 6 5
Plantation sundry earnings—			
Aleisa	23 25 0		
Central Group	531 18 10		
Vailele	701 18 6		
Vaitele	1,556 1 8		
Vaipapa	21 9 6		
		2,835 3 6	
Less loss Mulifanua ..	..	312 19 10	
			2,522 3 8
Bad debts recovered	..	..	5 14 0
			£15,194 3 3