

1928.  
NEW ZEALAND

# EAST COAST NATIVE TRUST LANDS.

BALANCE-SHEET AND STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31st MARCH, 1928.

*Presented to both Houses of the General Assembly in pursuance of Section 13 of the East Coast Native Trust Lands Act, 1902.*

EAST COAST NATIVE TRUST LANDS.

BALANCE-SHEET AS AT 31st MARCH, 1928.

<i>Liabilities.</i>				<i>Assets.</i>								
£	s.	d.	£	s.	d.	£	s.	d.				
Mortgages .. .. .	75,200	0	0	Freehold lands .. .. .		378,806	15	4				
Interest accrued on same ..	901	12	11	Unpaid purchase-money on sale of freeholds ..	18,636	15	0					
	-----		76,101	12	11							
Bank of Australasia, Current Account .. .. .	11,275	12	4	Interest accrued on same ..	1,454	11	1	20,091	6	1		
Interest accrued on same ..	376	2	4					2,716	12	7		
	-----		11,651	14	8							
Tairawhiti District Maori Land Board .. .. .	6,800	0	0	Interest due on value of fencing, Maraetaha No. 2, Secs. 3 and 6 .. .. .				11	7	6		
Interest accrued on same ..	68	10	0	Produce unrealized .. .. .				7,148	3	11		
	-----		6,868	10	0			43,486	2	0		
Rates accrued .. .. .			115	0	9			101	1	0		
Sundry creditors .. .. .	506	18	6	Posts, &c., on hand .. .. .								
Amount due to Natives on account rent, purchase-money, &c. .. .. .	300	1	7	Advances to Natives on account rent, farm profits, &c. .. .. .	5,068	9	0					
	-----		807	0	1			7,801	3	3		
Rents due and accrued .. .. .			2,716	12	7					12,869	12	3
Amount at credit of blocks on account of rent, purchase-money, &c. .. .. .			9,299	19	0					697	10	0
Balance .. .. .			361,621	12	0							
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			£469,182	2	0					£469,182	2	0

AUDITOR'S CERTIFICATE.

I have audited the accounts of the East Coast Native Trust Lands for the year ended 31st March, 1928, and my report on the audit of the accounts is contained in my letter of even date to the Hon. the Minister of Native Affairs.

Wellington, N.Z., 7th August, 1928.

ARTHUR T. CLARKE, Chartered Accountant, Auditor.

## STATEMENT SHOWING THE POSITION OF THE DIFFERENT BLOCKS AT THE 31ST MARCH, 1928.

<i>Amount at Debit of the Undermentioned Blocks on Current Account.</i>				<i>Amount at Credit of the Undermentioned Blocks on Current Account.</i>			
	£	s.	d.	£	s.	d.	
Principal security—							
General Account ..	58,266	4	6				Tahora 2c 1, Sec. 3—
Te Kuri ..	208	10	10				General Account ..
Pakowhai Live-stock Account ..	801	15	0				Live-stock Accounts ..
							Station Accounts ..
	59,276	10	4				
Less Pakowhai Station Account ..	4,801	11	0				
				54,474	19	4	
Mangapoike No. 2B—							
Mahurangi Station Account ..	772	4	5				Mangapoike A ..
Live-stock Account ..	5,244	5	0				Mangapoike B ..
				6,016	9	5	Mangapoike 2b ..
Maraetaha No. 2, Secs. 3 and 6—							Mangapoike 2E ..
General Account ..	1,749	6	2				Maraetaha No. 2, Sec. 4 ..
New Burn Account ..	3,183	2	2				Paremata No. 48 ..
Patemaru Live-stock Account ..	4,867	11	0				Paremata No. 64, No. 1 Account ..
Patemaru Station Account ..	4,201	18	7				Paremata No. 64, No. 2 Account ..
				14,001	17	11	Tahora 2c 2, Sec. 2 ..
Maungawaru No. 2 ..				17,957	5	2	Tahora 2c 3, Sec. 2 ..
Maungawaru No. 3 ..				5,344	16	9	Whangawehi 1b 1c ..
Paremata No. 4—							Whaitiri No. 2 ..
Hall Account ..				701	1	2	
Paremata No. 3—							
General Account ..	20,450	19	9				
Live-stock Account ..	2,913	11	0				
	23,364	10	9				
Less Station Account ..	15,687	15	0				
				7,676	15	9	
Paremata Nos. 73 and 73A				351	19	3	
Tahora 2r 2—							
General Account ..	2,130	7	9				
Papuni Live-stock Account ..	3,788	3	0				
	5,918	10	9				
Less Station Account ..	3,115	10	9				
				2,803	0	0	
Tahora 2c 2 ..				564	1	0	
Maraetaha 1b—							
Station Account (Kopua) ..	6,616	11	4				
Live-stock Account ..	4,476	5	0				
				11,092	16	4	
Mangaheia 2b—							
Paroa Station Account—							
Live-stock ..	4,577	4	0				
General Station Account ..	9,786	17	4				
	14,364	1	4				
Less General Account ..	392	13	7				
				13,971	7	9	
Tawapata South No. 1—							
Onenui Station Account ..	8,423	17	3				
Live-stock Account ..	6,475	3	0				
	14,899	0	3				
Less General Account ..	454	10	9				
				14,444	9	6	
Mangapoike 2A 3—							
Pohaturoa Station Account ..	10,627	19	10				
Live-stock Account ..	5,041	0	0				
	15,668	19	10				
Less General Account ..	1,289	14	3				
				14,379	5	7	
Surplus as per balance-sheet ..				361,621	12	0	
				£525,401	16	11	
							£525,401 16 11

*Freehold Accounts.*

Mangaheia 2b ..	45,485	7	10			
Mangapoike A ..	39,798	0	0			
Mangapoike 2A 3 ..	29,046	0	0			
Mangapoike B ..	1,018	0	0			
Mangapoike 2B ..	11,294	0	0			
Mangapoike 2D ..	10,779	0	0			
Mangapoike 2E ..	4,470	0	0			
Maraetaha 1b ..	24,899	0	0			
Maraetaha No. 2, Secs. 3 and 6 ..	29,842	0	0			
Maungawaru No. 2 ..	5,500	0	0			
Maungawaru No. 3 ..	7,000	0	0			
Principal Security—						
Mangatu Nos. 5 and 6 ..						
Mangaokura No. 1 ..						
Pakowhai ..						
Tangotete Nos. 1 and 2 ..				34,957	0	0
Te Kuri ..						
Whataupoko G, Sec. 22 ..						
Paremata No. 3 ..	20,867	0	0			
Paremata No. 4 ..	4,348	0	0			
Paremata No. 48 ..	390	0	0			
Paremata No. 64 ..	9,550	0	0			
Paremata Nos. 73 and 73A ..	1,012	0	0			
Tawapata South No. 1 ..	15,869	7	6			
Tahora 2c 1, Sec. 3 ..	41,157	0	0			
Tahora 2c 2, Sec. 2 ..	3,800	0	0			
Tahora 2c 3, Sec. 2 ..	4,050	0	0			
Tahora 2r 2 ..	30,764	0	0			
Tahora 2c 2 ..	1,346	0	0			
Whaitiri No. 2 ..	1,565	0	0			
				378,806	15	4
Live-stock on stations, as per contra ..				43,486	2	0

## STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928.

## PRINCIPAL SECURITY ACCOUNT.

Balance at debit, 31st March, 1927	£	s.	d.
	56,001	19	10

*Debits.*

Interest .. .. .	£	s.	d.
Commission on interest collected	2,791	16	9
	16	12	8
	2,808	9	5

Rates written off—	<i>Credits.</i>	£	s.	d.
Mangatu Nos. 5 and 6	440	7	6	
Mangaokuri .. .. .	103	17	3	
	544	4	9	

Balance at debit, 31st March, 1928	£58,266	4	6
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## Area of principal security blocks— Acres.

Mangatu Nos. 5 and 6	21,452
Mangaokura No. 1 .. .	2,027
Whatapupoko, Sec. 22	10
Pakowhai .. .. .	374
Tangotote No. 1 .. .	5
Tangotote No. 2 .. .	75
Te Kuri .. .. .	216

	24,159
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## PAKOWHAI FARM.

Balance at credit, 31st March, 1927	£	s.	d.
	2,647	2	3

*Credits.*

Surplus on wool unrealized at 31st March, 1927—	£	s.	d.
Realized .. .. .	281	6	3
Valued at .. .. .	241	4	5

Wool sold .. .. .	40	1	10
Wool unrealized .. .	260	2	11
Sheep sold .. .. .	20	0	0
Cattle sold .. .. .	2,362	6	9
Skins and hides sold	1,234	1	7
Meat sold .. .. .	49	5	11
Interest .. .. .	9	10	0
	170	16	0

	4,146	5	0
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*Debits.*

Sheep bought .. .. .	6,793	7	3
Cattle bought .. .. .	1,287	14	0
Horse bought .. .. .	1,087	12	6
Wages, permanent hands	5	0	0
Wages, casual hands ..	78	0	0
Running-expenses, including repairs and maintenance	163	10	2
Rates .. .. .	82	5	9
Insurance .. .. .	59	19	0
Management and office expenses	4	9	10
	25	0	0

	2,793	11	3
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Balance at credit, 31st March, 1928	£3,999	16	0
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## Live-stock on farm at 31st March, 1928 :—

626 sheep .. .. .	£	s.	d.
92 cattle .. .. .	341	15	0
	460	0	0
	£801	15	0

## TE KURI BLOCK.

Balance at debit, 31st March, 1927	£	s.	d.
	160	1	4

*Debits.*

Expenses re Committee ..	£	s.	d.
Rates .. .. .	9	19	5
Drainage-work .. .. .	5	12	4
Interest .. .. .	4	6	5
Management and office expenses	8	11	4
	20	0	0

	48	9	6
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Balance at debit, 31st March, 1928	£208	10	10
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Area of block, 216 acres.

## MANGAHEIA 2D.

Balance at credit, 31st March, 1927	£	s.	d.
	10	14	6

*Credits.*

Rent collected .. .. .	£	s.	d.
	2,110	13	9
	2,121	8	3

*Debits.*

Land-tax .. .. .	£	s.	d.
Drainage .. .. .	123	19	10
Distribution to beneficiaries	63	2	0
Interest .. .. .	1,485	10	6
Management and office expenses	3	7	0
	52	15	4

	1,728	14	8
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Balance at credit, 31st March, 1928	£392	13	7
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Area of block, 5,962 acres 6 perches.

Value, £45,485 7s. 10d.

## PAROA STATION (MANGAHEIA 2D).

Balance at debit, 31st March, 1927	£	s.	d.
	11,275	8	8

*Debits.*

Plant .. .. .	£	s.	d.
Grass-seed .. .. .	44	15	9
Building .. .. .	55	5	0
	96	13	11

	196	14	8
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Sheep bought .. .. .	3,230	4	6
Cattle bought .. .. .	1,043	5	0
Horses bought .. .. .	84	0	0
Wages, permanent hands	375	14	0
Rates .. .. .	318	14	11
Casual labour .. .. .	1,234	17	8
Running-expenses, including repairs and maintenance	513	2	5
Insurance .. .. .	92	18	3
Interest .. .. .	616	14	3
Management and office expenses	115	2	0

	7,821	7	8
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	19,096	16	4
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*Credits.*

Surplus on wool unrealized at 31st March, 1927—	£	s.	d.
Realized .. .. .	137	16	8
Valued at .. .. .	73	3	2

	64	13	6
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Wool sold .. .. .	728	5	5
Advance against wool shipped	219	18	6
Sheep sold .. .. .	2,973	9	7
Cattle sold .. .. .	659	9	2
Skins and hides sold	53	4	10
Meat sold .. .. .	33	14	0

	4,732	15	0
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Balance at debit, 31st March, 1928	£14,364	1	4
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## Live-stock on station at 31st March, 1928 :—

4,310 sheep .. .. .	£	s.	d.
388 cattle .. .. .	2,896	4	0
11 horses .. .. .	1,461	0	0
	220	0	0

	£4,577	4	0
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## MANGAPOIKE A.

Balance at credit, 31st March, 1927	£	s.	d.
	4,203	3	7

*Credits.*

Rent collected .. .. .	£	s.	d.
Interest .. .. .	5,937	6	10
	235	11	0

	6,172	17	10
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	10,376	1	5
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STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928—*continued.*MANGAPOIKE A—*continued.*

	£	s.	d.
Brought forward .. ..	10,376	1	5
<i>Debits.</i>			
Distribution to beneficiaries	2,314	18	0
Land-tax .. ..	523	10	11
Management and office expenses .. ..	148	8	8
	<u>2,986</u>	<u>17</u>	<u>7</u>
Balance at credit, 31st March, 1928 ..	£7,389	3	10
Area of block, 16,420 acres. Value, £39,798.			

## MANGAPOIKE 2A 3.

	£	s.	d.
Balance at credit, 31st March, 1927 ..	944	3	3
<i>Credits.</i>			
Rent collected .. ..	421	14	4
Interest .. ..	62	10	9
	<u>484</u>	<u>5</u>	<u>1</u>
	1,428	8	4
<i>Debits.</i>			
Land-tax .. ..	44	13	4
Rates .. ..	6	7	11
Legal expenses .. ..	77	2	0
Management and office expenses .. ..	10	10	10
	<u>138</u>	<u>14</u>	<u>1</u>
Balance at credit, 31st March, 1928 ..	£1,289	14	3
Area of block, 9,438 acres 3 roods 22 perches. Value, £29,046.			

## POHATUROA STATION.

	£	s.	d.
Balance at debit, 31st March, 1927 ..	14,629	19	0
<i>Debits.</i>			
Plant (drill) .. ..	25	0	0
Building .. ..	492	3	7
	<u>517</u>	<u>3</u>	<u>7</u>
Sheep bought .. ..	459	0	6
Cattle bought .. ..	11	0	6
Wages, permanent hands .. ..	322	15	0
Casual labour .. ..	1,189	17	8
Running-expenses, including repairs and maintenance .. ..	692	14	1
Rates .. ..	167	1	8
Insurance .. ..	41	0	6
Interest .. ..	769	9	8
Management and office expenses .. ..	115	2	0
	<u>4,285</u>	<u>5</u>	<u>2</u>
	18,915	4	2
<i>Credits.</i>			
Surplus on wool unrealized at 31st March, 1927—			
Realized .. ..	985	4	8
Valued at .. ..	880	16	5
	<u>104</u>	<u>8</u>	<u>3</u>
Wool sold .. ..	1,643	9	5
Sheep sold .. ..	1,061	13	0
Cattle sold .. ..	337	17	6
Skins and hides sold .. ..	39	13	9
Meat sold .. ..	52	2	5
House-rent .. ..	7	0	0
	<u>3,246</u>	<u>4</u>	<u>4</u>
Balance at debit, 31st March, 1928 ..	£15,668	19	10

## Live-stock on station at 31st March, 1928 :—

	£	s.	d.
4,571 sheep .. ..	3,032	0	0
428 cattle .. ..	1,924	0	0
11 horses .. ..	85	0	0
	<u>£5,041</u>	<u>0</u>	<u>0</u>

## MANGAPOIKE B.

	£	s.	d.
Balance at credit, 31st March, 1927 ..	403	0	10
<i>Credits.</i>			
Rent collected .. ..	103	18	2
Interest .. ..	23	0	0
	<u>126</u>	<u>18</u>	<u>2</u>
	529	19	0
<i>Debits.</i>			
Land-tax .. ..	1	13	9
Management and office expenses .. ..	2	12	0
	<u>4</u>	<u>5</u>	<u>9</u>
Balance at credit, 31st March, 1928 ..	£525	13	3
Area of block, 383 acres 38 perches. Value, £1,018.			

## MAHURANGI STATION (MANGAPOIKE 2B).

	£	s.	d.
Balance at credit, 31st March, 1927 ..	182	17	11
<i>Credits.</i>			
Surplus on wool unrealized, 31st March, 1927—			
Realized .. ..	1,184	15	2
Valued at .. ..	1,061	2	9
	<u>123</u>	<u>12</u>	<u>5</u>
Wool sold .. ..	1,528	18	11
Sheep sold .. ..	1,459	19	10
Cattle sold .. ..	17	0	0
Skins and hides sold .. ..	17	11	9
Meat sold .. ..	2	2	6
Interest .. ..	25	2	7
	<u>3,174</u>	<u>8</u>	<u>0</u>
	3,357	5	11

*Debits.*

Mangapoike 2B Current Account balance transferred .. ..	7,359	7	4
Sheep bought .. ..	162	11	6
Wages, permanent hands .. ..	200	0	0
Casual labour .. ..	878	10	1
Running-expenses, including repairs and maintenance .. ..	464	2	10
Rates .. ..	154	14	2
Insurance .. ..	23	9	5
Management and office expenses .. ..	131	0	0
	<u>9,373</u>	<u>15</u>	<u>4</u>
Balance at debit, 31st March, 1928 ..	£6,016	9	5

## Live-stock on station, 31st March, 1928 :—

	£	s.	d.
4,450 sheep .. ..	3,017	5	0
624 cattle .. ..	2,187	0	0
2 horses .. ..	40	0	0
	<u>£5,244</u>	<u>5</u>	<u>0</u>

Area of block, 3,018 acres 3 roods 27 perches. Value, £11,294.

## MANGAPOIKE 2D.

	£	s.	d.
Balance at credit, 31st March, 1927 ..	134	14	4
<i>Credits.</i>			
Rent collected .. ..	430	11	9
Interest .. ..	10	18	0
	<u>441</u>	<u>9</u>	<u>9</u>
	576	4	1
<i>Debits.</i>			
Land-tax .. ..	26	19	4
Management and office expenses .. ..	10	15	3
	<u>37</u>	<u>14</u>	<u>7</u>
Balance at credit, 31st March, 1928 ..	£538	9	6
Area of block, 5,419 acres. Value, £10,779.			

## STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928—continued.

MANGAPOIKE 2E.		£	s.	d.
Balance at credit, 31st March, 1927	..	1,662	16	8
<i>Credits.</i>				
Rent collected	..	715	13	0
Interest	..	96	11	4
		812	4	4
		2,475	1	0
<i>Debits.</i>				
Land-tax	..	26	9	6
Management and office expenses	..	17	17	9
		44	7	3
Balance at credit, 31st March, 1928	..	£2,430	13	9
Area of block, 2,980 acres. Value, £4,470.				

MARAETAHA NO. 2, SECS. 3 AND 6.		£	s.	d.
Balance at debit, 31st March, 1927	..	1,886	13	2
<i>Debits.</i>				
Land-tax	..	8	17	6
Interest	..	37	16	9
Management and office expenses	..	4	14	5
		51	8	8
		1,938	1	10
<i>Credit.</i>				
Rent collected	..	188	15	8
Balance at debit, 31st March, 1928	..	£1,749	6	2
Area of block, 4,658 acres. Value, £29,842.				

PATEMARU STATION.		£	s.	d.
Balance at debit, 31st March, 1927	..	9,986	15	3
<i>Debits.</i>				
Sheep bought	..	1,626	1	8
Wages, permanent hands	..	309	15	8
Casual labour	..	313	2	4
Running-expenses, including repairs and maintenance	..	369	4	1
Rates	..	187	15	7
Insurance	..	20	19	3
Interest	..	497	7	6
Management and office expenses	..	109	15	0
		3,434	1	1
		13,420	16	4
<i>Credits.</i>				
Surplus on wool unrealized at 31st March, 1927—				
Realized	..	1,303	2	5
Valued at	..	1,217	1	2
		86	1	3
Wool sold	..	1,838	19	1
Advance against wool shipped	..	60	0	0
Sheep sold	..	1,866	11	8
Cattle sold	..	332	9	6
Skins and hides sold	..	57	11	7
Meat sold	..	8	12	8
Posts, rails, &c., on hand	..	101	1	0
		4,351	6	9
Balance at debit, 31st March, 1928	..	£9,069	9	7

Live-stock on station at 31st March, 1928:—

	£	s.	d.	
4,328 sheep	..	2,957	1	0
472 cattle	..	1,850	10	0
9 horses	..	60	0	0
		£4,867	11	0

MARAETAHA NO. 2, PART SECS. 3 AND 6 (NEW BURN).		£	s.	d.
Balance at debit, 31st March, 1927	..	1,992	17	6
<i>Debits.</i>				
Grass-seed	..	273	13	2
Bushfelling	..	1,045	0	0
Survey of bush area	..	8	8	0
Accident premium	..	52	5	0
Interest	..	99	18	6
		1,479	4	8
		3,472	2	2
<i>Credit.</i>				
Rent collected	..	289	0	0
Debit balance, 31st March, 1928	..	£3,183	2	2

MARAETAHA NO. 2, SEC. 4.		£	s.	d.
Balance at credit, 31st March, 1927	..	13,255	15	7
Interest	..	664	12	3
Balance at credit, 31st March, 1928	..	£13,920	7	10

[Block sold.]

MAUNGAWARU NO. 2.		£	s.	d.
Balance at debit, 31st March, 1927	..	17,391	9	8
Interest	..	863	5	6
		18,254	15	2
Rates written off	..	297	10	0
Balance at debit, 31st March, 1928	..	£17,957	5	2
Area of block, 14,802 acres. Value, £5,500.				

MAUNGAWARU NO. 3.		£	s.	d.
Balance at debit, 31st March, 1927	..	5,461	5	3
Interest	..	262	14	10
		5,724	0	1
Rates written off	..	379	3	4
Balance at debit, 31st March, 1928	..	£5,344	16	9
Area of block, 18,720 acres. Value, £7,000.				

PAREMATA NO. 3.		£	s.	d.
Balance at debit, 31st March, 1927	..	19,383	8	9
<i>Debits.</i>				
Rates (Paremata No. 4)	..	107	19	2
Interest	..	972	1	10
		1,080	1	0
		20,463	9	9
<i>Credit.</i>				
Rent collected	..	12	10	0
Balance at debit, 31st March, 1928	..	£20,450	19	9
Area of block, 1,222 acres 1 rood 27 perches. Value, £25,215.				

PAREMATA STATION.		£	s.	d.
Balance at credit, 31st March, 1927	..	11,313	0	6
<i>Credits.</i>				
Surplus on wool unrealized, at 31st March, 1927—				
Realized	..	301	8	3
Valued at	..	147	9	9
		153	18	6
Wool sold	..	877	18	0
Wool unrealized	..	20	0	0
Sheep sold	..	2,489	4	0
Cattle sold	..	1,973	3	7
Pelts sold	..	43	12	0
Interest	..	565	15	11
		6,123	12	0
		17,436	12	6

## STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928—continued.

## PAREMATA STATION—continued.

	£	s.	d.
Brought forward .. ..	17,436	12	6
<i>Debits.</i>			
Distribution to beneficiaries	918	0	0
Plant .. .. .	29	5	0
	947	5	0
Sheep bought .. .. .	1,288	5	0
Cattle bought .. .. .	599	5	0
Wages, permanent hands ..	208	0	0
Casual labour .. .. .	561	2	3
Running-expenses, including repairs and maintenance	360	16	9
Rates .. .. .	511	3	1
Insurance .. .. .	13	5	8
Management and office expenses .. .. .	67	5	9
Rent of cottage .. .. .	106	0	0
	4,662	8	6
Balance at credit, 31st March, 1928 ..	£12,774	4	0

## Live-stock on station at 31st March, 1928 :—

	£	s.	d.
2,181 sheep .. .. .	1,648	11	0
304 cattle .. .. .	1,125	0	0
7 horses .. .. .	140	0	0
	£2,913	11	0

## PAREMATA No. 48.

	£	s.	d.
Balance at credit, 31st March, 1927 ..	12	6	9
<i>Credits.</i>			
Rent collected .. .. .	47	8	8
Interest .. .. .	2	4	7
	49	13	3
	62	0	0
<i>Debit.</i>			
Management and office expenses ..	1	3	8
Balance at credit, 31st March, 1928 ..	£60	16	4
Area of block, 12 acres 3 roods. Value, £390.			

## PAREMATA No. 64 (No. 1 ACCOUNT).

	£	s.	d.
Balance at credit, 31st March, 1927 ..	17,895	3	0
Interest .. .. .	897	4	1
Balance at credit, 31st March, 1928 ..	£18,792	7	1

## PAREMATA No. 64 (No. 2 ACCOUNT).

	£	s.	d.
Balance at credit, 31st March, 1927 ..	953	5	4
<i>Credits.</i>			
Rent collected .. .. .	963	12	0
Interest .. .. .	31	3	5
	994	15	5
	1,948	0	9
<i>Debits.</i>			
Distribution to beneficiaries	793	6	8
Management and office expenses .. .. .	24	1	9
	817	8	5
Balance at credit, 31st March, 1928 ..	£1,130	12	4
Area of block, 2,380 acres. Value, £9,550.			

## PAREMATA Nos. 73 AND 73A.

	£	s.	d.
Balance at debit, 31st March, 1927 ..	326	19	3
<i>Debits.</i>			
Rates .. .. .	28	14	4
Interest .. .. .	16	5	8
	45	0	0
	371	19	3
<i>Credit.</i>			
Rent collected .. .. .	20	0	0
Balance at debit, 31st March, 1928 ..	£351	19	3
Area of blocks, 115 acres. Value, £1,012.			

## TAHORA 20 1, SEC. 3.

	£	s.	d.
Balance at credit, 31st March, 1927 ..	8,823	0	2
<i>Credits.</i>			
Rent collected .. .. .	2,120	2	9
Interest .. .. .	478	15	3
	2,598	18	0
	11,421	18	2

*Debits.*

Land-tax .. .. .	128	8	11
Legal expenses .. .. .	32	0	0
Management and office expenses .. .. .	53	0	0
	213	8	11
Balance at credit, 31st March, 1928 ..	£11,208	9	3
Area of block, 22,065 acres. Value, £41,157.			

## WAIMAHA STATION.

	£	s.	d.
Balance at debit, 31st March, 1927 ..	11,414	15	2
<i>Debits.</i>			
Cattle bought .. .. .	567	15	0
Horse bought .. .. .	2	10	0
Wages, permanent hands ..	297	18	11
Casual labour .. .. .	356	9	0
Running-expenses, including repairs and maintenance	349	10	1
Rates .. .. .	159	18	5
Insurance .. .. .	19	17	7
Interest .. .. .	551	6	3
Management and office expenses .. .. .	76	2	0
	2,381	7	3
	13,796	2	5
<i>Credits.</i>			
Surplus on wool unrealized, 31st March, 1927—			
Realized .. .. .	1,042	2	1
Valued at .. .. .	580	0	0
	462	2	1
Wool sold .. .. .	58	8	8
Advances against wool shipped .. .. .	787	13	4
Wool unrealized .. .. .	10	0	0
Sheep sold .. .. .	897	9	3
Cattle sold .. .. .	571	1	6
Skins and hides sold ..	29	19	11
Meat sold .. .. .	13	12	2
	2,830	6	11
Balance at debit, 31st March, 1928 ..	£10,965	15	6

STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928—*continued.*

WAIMAHA STATION— <i>continued.</i>		
Live-stock on station at 31st March, 1928 :—		
	£	s. d.
3412 sheep .. ..	2,298	2 0
186 cattle .. ..	864	0 0
13 horses .. ..	110	0 0
	<u>£3,272</u>	<u>2 0</u>
HUIA STATION (TAHORA 2C 1, SEC. 3.)		
	£	s. d.
Balance at credit, 31st March, 1927 .. ..	357	17 11
<i>Credits.</i>		
Surplus on wool unrealized,		
31st March, 1927—		
Realized .. ..	618	2 6
Valued at .. ..	378	3 6
	<u>239</u>	<u>19 0</u>
Advances against wool shipped	510	3 7
Wool unrealized .. ..	50	0 0
Sheep sold .. ..	627	3 10
Cattle sold .. ..	554	15 0
Meat sold .. ..	17	17 6
Interest .. ..	24	5 0
	<u>2,024</u>	<u>3 11</u>
	<u>2,382</u>	<u>1 10</u>

HUIA STATION (TAHORA 2C 1, SEC. 3)— <i>continued.</i>		
	£	s. d.
Brought forward .. ..	2,382	1 10
<i>Debits.</i>		
Grass-seed .. ..	126	10 7
Bushfelling .. ..	184	0 0
	<u>310</u>	<u>10 7</u>
Sheep bought .. ..	55	13 2
Wages, permanent hands .. ..	380	0 0
Casual labour .. ..	217	0 3
Running-expenses, including		
repairs and maintenance .. ..	172	19 9
Rates .. ..	99	4 5
Insurance .. ..	17	9 1
Management and office ex-		
penses .. ..	51	7 0
	<u>1,304</u>	<u>4 3</u>
Balance at credit, 31st March, 1928 .. ..	<u>£1,077</u>	<u>17 7</u>
Live-stock on station at 31st March, 1928 :—		
	£	s. d.
2,178 sheep .. ..	1,468	3 0
125 cattle .. ..	561	0 0
	<u>£2,029</u>	<u>3 0</u>

## TAHORA 2C 1, SEC. 3.—RECAPITULATION OF THE WHOLE OF THE ACCOUNTS OF THE BLOCK AT 31ST MARCH, 1928.

	Balance, 31st March, 1927.		Transactions.		Balance at 31st March, 1928.	
	Debit.	Credit.	Debit.	Credit.	Debit.	Credit.
	£	s. d.	£	s. d.	£	s. d.
Huia Station .. ..	..	357 17 11	1,304 4 3	2,024 3 11	..	1,077 17 7
Waimaha Station .. ..	11,414 15 2	..	2,381 7 3	2,830 6 11	10,965 15 6	..
Station totals .. ..	11,414 15 2	357 17 11	3,685 11 6	4,854 10 10	10,965 15 6	1,077 17 7
Current Account .. ..	..	8,823 0 2	213 8 11	2,598 18 0	..	11,208 9 3
Totals .. ..	11,414 15 2	9,180 18 1	3,899 0 5	7,453 8 10	10,965 15 6	12,286 6 10

Area of block, 22,065 acres. Value, £41,157.

TAHORA 2C 2, SEC. 2.		
	£	s. d.
Balance at credit, 31st March, 1927 .. ..	2,664	7 10
<i>Credits.</i>		
Rent collected .. ..		
Interest .. ..	970	11 2
	<u>1,130</u>	<u>2 11</u>
	<u>3,794</u>	<u>10 9</u>
<i>Debits.</i>		
Rates .. ..	43	12 7
Management and office ex-		
penses .. ..	24	5 3
	<u>67</u>	<u>17 10</u>
Balance at credit, 31st March, 1928 .. ..	<u>£3,726</u>	<u>12 11</u>
Area of block, 3,775 acres. Value, £3,800.		

TAHORA 2C 3, SEC. 2.		
	£	s. d.
Balance at credit, 31st March, 1927 .. ..	50,169	5 3
<i>Credits.</i>		
Rent collected .. ..		
Interest .. ..	19	10 6
	<u>2,516</u>	<u>0 4</u>
	<u>52,535</u>	<u>10 10</u>
<i>Debit.</i>		
Management and office expenses .. ..	40	9 9
Balance at credit, 31st March, 1928 .. ..	<u>£52,664</u>	<u>6 4</u>
Area of block, 1,470 acres. Value, £4,050.		

## STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928—continued.

## TAHORA 2F, SEC. 2.

	£	s.	d.
Balance at debit, 31st March, 1927	2,852	16	4
<i>Debits.</i>			
	£	s.	d.
Land-tax .. .. .	2	8	0
Interest .. .. .	120	0	0
Management and office expenses	21	13	2
	144	1	2
	2,996	17	6
<i>Credit.</i>			
Rent collected .. .. .	866	9	9
Balance at debit, 31st March, 1928	£2,130	7	9
Area of block, 11,870 acres. Value, £30,764.			

## PAPANUI STATION.

	£	s.	d.
Balance at debit, 31st March, 1927	4,671	12	3
<i>Debits.</i>			
	£	s.	d.
Sheep bought .. .. .	56	14	0
Cattle bought .. .. .	4	10	0
Wages, permanent hands	299	3	4
Casual labour .. .. .	339	15	8
Running-expenses, including repairs and maintenance	320	5	9
Rates .. .. .	188	8	3
Insurance .. .. .	19	19	5
Interest .. .. .	239	19	8
Management and office expenses	104	10	0
	1,573	6	1
	6,244	18	4
<i>Credits.</i>			
Surplus on wool unrealized at 31st March, 1927—	£	s.	d.
Realized .. .. .	1,546	19	5
Valued at .. .. .	787	6	7
	759	12	10
Wool sold .. .. .	2,299	14	7
Sheep sold .. .. .	2,415	18	8
Horses sold .. .. .	75	0	0
Skins and hides sold .. .. .	22	0	0
	5,572	6	1
Balance at debit, 31st March, 1928	£672	12	3
Live-stock on station at 31st March, 1928:—			
	£	s.	d.
4,032 sheep .. .. .	2,651	13	0
311 cattle .. .. .	1,081	10	0
8 horses .. .. .	55	0	0
	£3,788	3	0

## TAHORA 2G, SEC. 2.

	£	s.	d.
Balance at debit, 31st March, 1927	537	2	6
Interest .. .. .	26	18	6
Balance at debit, 31st March, 1928	£564	1	0
Area of block, 1,346 acres. Value, £1,346.			

## TAWAPATA SOUTH No. 1.

	£	s.	d.
Balance at credit, 31st March, 1927	532	9	8
Interest .. .. .	22	1	1
	554	10	9
Legal expenses .. .. .	100	0	0
Balance at credit, 31st March, 1928	£454	10	9
Area of block, 4,376 acres. Value, £15,869 7s. 6d.			

## ONENUI STATION (TAWAPATA SOUTH, No. 1).

	£	s.	d.
Balance at debit, 31st March, 1927	14,559	11	1
<i>Debits.</i>			
	£	s.	d.
Plant .. .. .	261	19	7
Building .. .. .	1,076	6	11
Grass-seed .. .. .	109	0	10
Survey, road-site .. .. .	35	15	6
	1,483	2	10
Sheep bought .. .. .	733	13	6
Cattle bought .. .. .	812	5	0
Horses bought .. .. .	63	0	0
Wages, permanent hands	215	10	0
Casual labour .. .. .	1,185	15	4
Running-expenses, including repairs and maintenance	655	9	4
Rates .. .. .	210	8	4
Interest .. .. .	809	9	10
Insurance .. .. .	49	15	0
Management and office expenses	136	7	0
	6,354	16	2
	20,914	7	3
<i>Credits.</i>			
Wool sold .. .. .	3,560	16	1
Deficiency on wool unrealized at 31st March, 1927—	£	s.	d.
Realized .. .. .	1,250	17	10
Valued at .. .. .	1,285	7	10
	34	10	0
	3,526	6	1
Sheep sold .. .. .	2,353	11	4
Cattle sold .. .. .	110	18	4
Skins and hides sold .. .. .	24	11	3
	6,015	7	0
Balance at debit, 31st March, 1928	£14,899	0	3
Live-stock on station at 31st March, 1928:—			
	£	s.	d.
5,403 sheep .. .. .	3,816	13	0
572 cattle .. .. .	2,548	10	0
16 horses .. .. .	110	0	0
	£6,475	3	0

## WHANGAWHEI 1B 1C.

	£	s.	d.
Balance at credit, 31st March, 1927	418	15	1
Interest .. .. .	21	0	2
Balance at credit, 31st March, 1928	£439	15	3

[Block sold.]

## WHAITIRI No. 2.

	£	s.	d.
Balance at credit, 31st March, 1927	271	9	8
<i>Credits.</i>			
	£	s.	d.
Rent collected .. .. .	330	0	0
Interest .. .. .	10	4	2
	340	4	2
	611	13	10

*Debits.*

Distribution to beneficiaries .. .. .	426	0	0
Land-tax .. .. .	7	19	0
Management and office expenses	8	5	0
	442	4	0
Balance at credit, 31st March, 1928	£169	9	10

Area of block, 426 acres. Value, £1,565.



## STATEMENT OF ACCOUNTS FOR THE YEAR ENDED 31ST MARCH, 1928—continued.

KOPUA STATION.			
	£	s.	d.
Balance at debit, 31st March, 1927	13,857	5	10
<i>Debits.</i>			
	£	s.	d.
Sheep bought .. ..	420	10	9
Cattle bought .. ..	327	10	0
Wages, permanent hands ..	464	8	0
Casual labour .. ..	504	6	8
Running-expenses, including repairs and maintenance	321	2	11
Rent (Maraetaha, new burn)	289	0	0
Rates .. ..	208	10	2
Interest .. ..	724	7	6
Insurance .. ..	26	4	11
Management and office expenses .. ..	109	15	0
	<u>3,395</u>	<u>15</u>	<u>11</u>
	17,253	1	9
<i>Credits.</i>			
Surplus on wool unrealized at 31st March, 1927—			
Realized .. ..	1,116	11	1
Valued at .. ..	1,056	12	1
	<u>2,172</u>	<u>23</u>	<u>2</u>
Carried forward .. ..	59	19	0
	17,253	1	9

KOPUA STATION—continued.			
<i>Credits—continued.</i>			
	£	s.	d.
Brought forward	59	19	0
Wool sold .. ..	2,607	15	9
Advance against wool shipped	100	0	0
Wool unrealized .. ..	10	0	0
Sheep sold .. ..	2,886	7	5
Cattle sold .. ..	405	0	0
Horses sold .. ..	36	0	0
Skins and hides sold .. ..	49	18	3
Meat sold .. ..	5	5	0
	<u>6,160</u>	<u>5</u>	<u>5</u>
Balance at debit, 31st March, 1928	£11,092	16	4
 Live-stock on station at 31st March, 1928:—			
	£	s.	d.
4,627 sheep .. ..	3,202	5	0
337 cattle .. ..	1,219	0	0
11 horses .. ..	55	0	0
	<u>£4,476</u>	<u>5</u>	<u>0</u>

## STATEMENT OF LIVE-STOCK DEPASTURED ON STATIONS AT 31ST MARCH, 1928.

Station.	Sheep.			Cattle.			Horses.			Totals.		
	Number.	Value.		Number.	Value.		Number.	Value.		Number.	Value.	
		£	s. d.		£	s. d.		£	s. d.	£	£	s. d.
Huia .. ..	2,178	1,468	3 0	125	561	0 0	..	..	..	2,303	2,029	3 0
Kopua .. ..	4,627	3,202	5 0	337	1,219	0 0	11	55	0 0	4,975	4,476	5 0
Mahurangi .. ..	4,450	3,107	5 0	624	2,187	0 0	2	40	0 0	5,076	5,244	5 0
Onenui .. ..	5,403	3,816	13 0	572	2,548	10 0	16	110	0 0	5,991	4,675	3 0
Patemaru .. ..	4,328	2,957	1 0	472	1,850	10 0	9	60	0 0	4,809	4,867	11 0
Papuni .. ..	4,032	2,651	13 0	311	1,081	10 0	8	55	0 0	4,351	3,788	3 0
Pakowhai .. ..	626	341	15 0	92	460	0 0	..	..	..	718	801	15 0
Paremata .. ..	2,181	1,648	11 0	304	1,125	0 0	7	140	0 0	2,492	2,913	11 0
Pohaturoa .. ..	4,571	3,032	0 0	428	1,924	0 0	11	85	0 0	5,010	5,041	0 0
Paroa .. ..	4,310	2,896	4 0	388	1,461	0 0	11	220	0 0	4,709	4,577	4 0
Waimaha .. ..	3,412	2,298	2 0	186	864	0 0	13	110	0 0	3,611	3,272	2 0
Totals .. ..	40,118	27,329	12 0	3,839	15,281	10 0	88	875	0 0	44,045	43,486	2 0

## Summary.

	£	s.	d.
40,118 sheep .. ..	27,329	12	0
3,839 cattle .. ..	15,281	10	0
88 horses .. ..	875	0	0
	<u>£43,486</u>	<u>2</u>	<u>0</u>



## PERSONAL LEDGER, TRIAL BALANCE AS AT 31ST MARCH, 1928.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Anderson and Baird .. .. .	418	7	1				Brought forward .. .. .	24,829	10	6	11,609	15	9
Andrew, R. .. .. .	30	0	0				Ogden, G. A. .. .. .	10	19	6			
Bartlett, T. .. .. .	79	5	9				Ormond, James .. .. .	12	18	6			
Bank of Australasia .. .. .				11,275	12	4	Paterson, J. S. .. .. .	116	1	4			
Coop Bros. .. .. .	3	13	6				Public Trust .. .. .				4,000	0	0
Common, Shelton, and Co., Ltd. .. .. .				13	13	2	" .. .. .				12,000	0	0
Daulton Bros. .. .. .	25	0	0				" .. .. .				3,000	0	0
Daulton, S. J. .. .. .	9	0	0				" .. .. .				44,200	0	0
Davoren, P. .. .. .	35	0	0				" .. .. .				12,000	0	0
G.S.F.M. and M. Co., Ltd.— Current Account .. .. .	84	1	2				Paremata cottage rent .. .. .				10	13	4
Shares .. .. .	1,458	0	0				Plunket, J. .. .. .				0	7	9
Tolaga Bay .. .. .				20	10	3	Queensland Insurance Co., Ltd. .. .. .				108	5	8
Hamilton, H. P. .. .. .	281	16	3				Richmond, W. .. .. .	15	1	0			
Irving and McIntosh .. .. .	482	5	0				Robinson, E. J. and G. T. .. .. .	260	6	2			
James, O. G. .. .. .	60	7	3				Renner, E. R. .. .. .				10	0	0
Lysnar, W. D.— Mortgage .. .. .	13,267	0	0				Robertson, C. S. .. .. .	164	13	0			
" .. .. .	5,369	15	0				Sundry debtors .. .. .	220	12	2			
Interest .. .. .	1,317	0	9				Sundry creditors .. .. .				33	8	4
Lindsay, T. E. .. .. .	624	0	0				Tairawhiti D.M. Land Board .. .. .				62	8	2
Mackintosh, J. R. .. .. .	174	10	3				" .. .. .				6,800	0	0
Manuel, M. D. .. .. .	165	0	0				Wairoa Farmers' Meat Co.— Shares .. .. .	1,125	0	0			
Mitford, V. C. R. .. .. .	100	1	6				Williams and Kettle, Ltd. .. .. .	3,319	14	9			
Moore, J. A. .. .. .	25	0	0				Wi Pere .. .. .	200	5	2			
McDonald, G. A. .. .. .				300	0	0	Williams and Kettle, Ltd.— Shares .. .. .	262	10	0			
McKinsty and Co. .. .. .	389	15	3				Well, E. .. .. .				10	0	0
Nolan, J. W. .. .. .	430	11	9										
Carried forward .. .. .	24,829	10	6	11,609	15	9					30,537	12	1
											93,844	19	0

## NATIVE LEDGER, TRIAL BALANCE AS AT 31ST MARCH, 1928.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Amarau Wairau .. .. .	0	4	4				Brought forward .. .. .	2,340	10	2	81	12	7
Angiangi te Hau .. .. .	0	17	6				Julian Rangiuia .. .. .				0	12	11
Te Ao Wairau .. .. .	0	14	0				Kepa Wirihana, sen. .. .. .				6	0	0
Te Ao Matenga .. .. .	1	3	4				Karama Puhl .. .. .	4	0	0			
Arawhita Rimitiriri .. .. .	0	10	0				Keita Tamihana .. .. .	5	0	0			
Arihia Takotohuru .. .. .	3	10	0				Kiritoha Whatuira .. .. .	5	0	0			
Atareta Pi .. .. .	3	10	0				Kaimoni Patereti .. .. .	1	1	0			
Te Ata Waru .. .. .	0	17	6				Karaka Waru .. .. .	0	17	6			
Awherata te Hau .. .. .	0	17	6				Karauria Patereti .. .. .	1	1	0			
Bartlett, H. .. .. .	49	18	6				Katerina Whaanga .. .. .	3	10	0			
Bertie Peka .. .. .	0	4	2				Kataraina Pohatu .. .. .	0	10	0			
Eru Kara .. .. .	98	17	0				Ka Patereti .. .. .	1	1	0			
Eru Riki .. .. .	237	4	6				Keita Harawira .. .. .	0	7	0			
Eru Kara and Co. .. .. .	4	10	0				Keita Maku .. .. .	3	10	0			
Eria Raukura .. .. .	4	2	0				Kopuarangi .. .. .	5	0	0			
Emere Waitai .. .. .	0	14	0				Kurumoa .. .. .	4	0	0			
Ehi Raihania .. .. .				17	3	0	Mangu Kemp .. .. .	9	4	9			
Hemi Kara .. .. .	2	8	0				Mere te Rau .. .. .	5	0	0			
Hukanui Watene .. .. .	485	7	5				Mo Pohatu .. .. .	61	5	9			
Herewini te Uri .. .. .	99	9	0				Mokai Paraone .. .. .	11	16	6			
Himiona Riki .. .. .	384	2	6				Manaaki Piripi .. .. .				5	10	10
Hamahona Pohatu and Tipuna Riki .. .. .	8	0	0				Mutu te Ua .. .. .	8	0	2			
Hori te Awarau and Eru Kara .. .. .	5	6	4				Matene Kaipau .. .. .	6	10	2			
Hone Patoromu .. .. .	10	0	0				Martin, Hamilton .. .. .				62	10	0
Hawea Tipuna .. .. .	81	8	6				Mary Rangiuia .. .. .	1	1	9			
Hemi Kara, jun. .. .. .	19	11	5				Mere Tahuna .. .. .	0	5	0			
Hori te Awarau .. .. .	393	15	1				Miria Waipapa .. .. .	16	13	4			
Hirini Whangawehi .. .. .				64	9	7	Maata Kirikiri .. .. .	2	8	8			
Hawea Mikaira .. .. .	5	0	0				Maea Kirikiri .. .. .	3	18	10			
Hapeta Patereti .. .. .	1	1	0				Mokoare Pepuere .. .. .	3	10	0			
Harata Waru .. .. .	0	17	6				Maraea Newa Kirikiri .. .. .	3	18	8			
Hautahi Moana .. .. .	0	14	7				Maraea Peka .. .. .	0	4	4			
Hemohaere Pohatu .. .. .	0	10	0				Marara Kemara .. .. .	8	0	0			
Hemopo Totoru .. .. .	4	7	6				Mare Kirikiri .. .. .	0	8	8			
Henare te Hau .. .. .	0	17	6				Matire Patereti .. .. .	1	1	0			
Hera Inumia .. .. .	5	16	8				Matu Kaipirau .. .. .	3	10	0			
Hikihiki Moana .. .. .	0	14	8				Matira Mate .. .. .	1	3	4			
Hinerau te Hata .. .. .	5	5	0				Mere Waitai .. .. .	0	14	0			
Hori Moana .. .. .	0	14	6				Mere Moana .. .. .	0	14	8			
Honge Totoru .. .. .	1	15	0				Mihi Whaanga .. .. .	3	10	0			
Te Huinga Patereti .. .. .	1	1	0				Mita Pohatu .. .. .	0	10	0			
Hamiora Mangakahia .. .. .	13	0	0				Mita Ratapu .. .. .	0	17	6			
Hami Tupeka .. .. .	4	18	5				Mokiterangi Pohatu .. .. .	0	10	0			
Iopa Keepa .. .. .	36	6	6				Morehu Nui .. .. .	3	9	10			
Ihaka Ngarangioue .. .. .	3	10	0				Motoi Paraone .. .. .	3	15	3			
Ihipera Rangi .. .. .	0	8	8				Ngahina Rangiuia .. .. .	1	1	9			
Iwingaro Paputene .. .. .	50	0	0				Nopera Rangiuia .. .. .	15	0	0			
June Hukanui .. .. .	306	9	1				Nana Moana .. .. .	0	14	7			
Carried forward .. .. .	2,340	10	2	81	12	7	Nepia Patereti .. .. .	1	1	0			
											2,555	7	2
											156	6	4

NATIVE LEDGER TRIAL BALANCE AS AT 31ST MARCH, 1928—*continued.*

		£	s.	d.	£	s.	d.			£	s.	d.	£	s.	d.
Brought forward	..	2,555	7	2	156	6	4	Brought forward	..	4,589	6	1	297	5	2
Noti te Hau	..	0	3	0				Te Ruaoterangi	..	1	3	4			
Oriwia Tipoki	..	5	17	6				Rina Rangiremoana	..				1	19	10
Te Oti Waitai	..	0	14	0				Samson Pohatu	..	172	16	0			
Pita te Hau	..	914	8	2				Sundry debtors	..	28	15	11			
Paora te Hau	..	510	11	4				Sundry creditors	..				0	16	7
Pchi te Ua	..	3	0	0				Sydney	..	5	0	0			
Pita te Hau, jun.	..				2	2	0	Tautahi Pakena	..	5	10	0			
Pita Whangawehi	..				64	9	8	Tipuna Riki	..	88	4	5			
Pene Waikare	..	16	13	4				Taka Wairama	..	9	6	0			
Piriniha Waipapa	..	16	13	4				Tu Niania	..	0	11	8			
Te Paea Peka	..	3	10	0				Tautahi Pohatu	..	0	10	0			
Pani Teira	..	0	2	10				Tame Parereti	..	3	9	11			
Peho Moana	..	0	14	6				Tame Pirika	..	0	17	6			
Pu Mokena	..	3	10	0				Tame Mateu	..	3	10	0			
Pera Waaka	..	13	15	3				Taronga Harawira	..	0	7	0			
Piripa Paku	..	10	0	0				Tere te Apu	..	3	10	0			
Paratene te Hu	..	2	12	11				Tiaki Peka	..	0	4	2			
Ra Bartlett	..	1	15	8				Tinia Totoru	..	1	15	0			
Rakai Tamihana	..	27	13	1				Toko Rihara	..	10	10	0			
Renata Tupeka	..	392	9	6				Tamanukiri Apatari	..	3	10	5			
Rawiri Karaka	..				74	7	2	Tiripa Paku	..	16	4	5			
Rihai Poipoi	..	8	10	0				Tuahae Kara	..	4	0	0			
Rangi Ehu	..	43	6	10				Wi Hone	..	3	0	0			
Rutene Tuhi	..	4	2	0				Whareraupo	..	5	0	0			
Raiha Taurima	..	5	5	0				Wiremu Karamaena	..	96	16	10			
Ramari Waru	..	0	17	6				Waapu Ruawai	..	0	16	2			
Rangi Pepuere	..	3	10	0				Waiherere te Hau	..	0	17	6			
Rangi te Rito	..	26	18	10				Warihia Rota	..	1	15	0			
Rare Toheriri	..	2	6	8				Watene Kara	..	0	3	0			
Te Rata Peka	..	0	4	2				Wi Totoru	..	4	7	6			
Rawiri Tamairiao	..	3	10	0				Wiremu Patereti	..	1	1	0			
Te Rina Whaanga	..	3	10	0				Wiki Wairau	..	0	3	6			
Ripeka Waitai	..	0	14	0				Wini Peka	..	0	4	2			
Rongo Hitu	..	0	8	10				Wiremu Kaimoana	..	5	2	6			
Ropata Waitai	..	0	14	0											
Rora te Ihi	..	5	16	8						5,068	9	0	300	1	7
Carried forward..		4,589	6	1	297	5	2								

SIR,—

Wellington, 7th August, 1928.

I have to report that I have completed the audit of the accounts of the East Coast Native Trust lands for the year ended 31st March, 1928, and have the following comments to make thereon:—

*Stock Accounts.*—I have accepted without reservation the statement of live-stock at the various farms as certified by Mr. H. Syme, Farm Superintendent, and by Mr. J. Harvey, Agent for the East Coast Commissioner at Gisborne.

*Farm Accounts.*—Mangapoike 2B Current Account has now been debited to the Mahurangi Station. The amount transferred is £7,359 7s. 4d.

*Distribution.*—Further distributions have been made to the Natives from several blocks during the current year. As in past years, in some instances cheques were handed to the Native Department for distribution to the various Natives concerned. I have vouched only the receipts from the Native Lands Department of the total moneys received, but have not checked the individual receipts of the Natives. The accounts of the Native Land Department are audited by a Government Auditor who is stationed at Gisborne. I have checked the amounts which have been paid direct from the East Coast Trust and have obtained receipts for these. I have adopted the same procedure as last year, and have arranged, with the consent of the East Coast Commissioner, for the Government Auditor to check the individual payments.

*Date of Farm Accounts.*—While in Gisborne I had a long interview with the Farm Superintendent (Mr. Syme), Mr. J. Harvey (Agent for the East Coast Commissioner), together with the Native Trustee, as to the date when the farm accounts should be taken. We were unanimously agreed that the 30th June would be the most suitable time, as all fat stock would then be disposed of, and there would be little outstanding in regard to wool and frozen meat. I suggest that this date should in future be taken for closing the accounts.

Subject to the foregoing remarks, I certify that to the best of my knowledge and belief the accounts are correct.

Attached hereto please find a set of accounts for the year ended 31st March, 1928.

I have, &amp;c.,

ARTHUR T. CLARKE, Auditor.

The Hon. the Minister of Native Affairs, Wellington.

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