

## APPENDIX O.

PRO FORMA Account Sales of Fish received per British Steamer from any  
of the British Provinces.

SOLD AT 6 MONTHS' CREDIT AND 4 PER CENT. DISCOUNT.		\$	cts.	\$	cts.	\$	cts.
200 casks of fish .....	110,000 lbs.						
12 per cent. tare .....	13,200 "						
50 boxes of fish .....	96,800 "						
70½ do .....	5,000 "						
	3,500 "						
	105,300 "						
105,300 lbs. of fish, at \$4.80 .....				5,054	00		
50 barrels mackerel, at \$8 .....				400	00		
75 do split herring, at \$4 .....				300	00		
						5,754	40
4 per cent. discount .....						230	18
						5,524	22
<i>Charges.</i>							
Labor, receiving, delivering and weighing .....				38	50		
Cooperage .....				10	00		
Freight .....							
Import duty on cod .....	55,292 kilos.						
Less—20 per cent. tare .....	11,058 "						
	44,234 "						
44,234 kilos, at 88c. per 100 kilos. ....		389	26				
Import duty on .....	18,750 kilos.						
Less—20 per cent. tare .....	3,750 "						
	15,000 "						
15,000 kilos., at 88c. per 100 kilos. ....		132	00				
		521	26				
6 per cent. additional .....		31	28				
Spanish gold .....		552	54				
6½ per cent. premium .....		34	53			587	07
Telegrams and petties .....						57	04
Lighterage discharging .....						331	45
6 per cent. discount on terms .....						278	21
5 per cent. commission and guarantee .....							
						1,300	27
						4,223	95

When vessels are moored to wharf, lighterage is avoided Harbor cleaning dues, at 50 cents per 1,000 kilogrammes, and inward tonnage dues, at 62½ cents per 1,000 kilogrammes, gross, are payable by vessels, unless conditions of bill of lading impose them on cargo, as is usual with the steamers running here.

St. JOHN, P.R., January, 1887.