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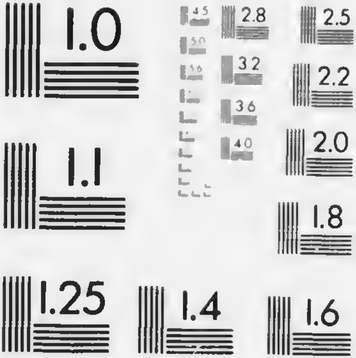

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CANADIAN COLLIERIES (DUNSMUIR), LIMITED

CLASSIFICATION

— OF —

EXPENSES

EFFECTIVE JANUARY 1st, 1911

CANADIAN COLLIERIES (DUNSMUIR), LIMITED

CLASSIFICATION
OF
EXPENSES

Effective January 1, 1911

PREFACE

These instructions are issued as a means toward securing a uniform classification of expenses.

All officers and employes entrusted with the charging out of expenditures will, therefore, in so doing follow the classification set forth herein. Mine clerks and other employes at local offices are especially directed to observe the classification under:

Labor accounts	1 to 99
Material accounts	100 to 199
Plant and equipment accounts	200 to 299

The classification under "Property Accounts," "General Expense" and "Fixed Charges" is more particularly intended for the guidance of officers and employes in the general offices.

Whenever the opening of a new account or modification of those now adopted is deemed necessary or desirable, the matter should be taken up with the general manager who will communicate with the auditor on the subject.

C. F. COMPTON,
Auditor.

Approved:
W. L. COULSON,
General Manager.

GENERAL CLASSIFICATION OF ACCOUNTS

COAL
- Labor, see accounts Nos. 1 to 59 inclusive.
- Material, see accounts Nos. 100 to 129 inclusive.
- Depreciation.
- Loss of live stock, see account No. 150.
- Boiler fuel, see account No. 151.

COKE
- Labor, see accounts Nos. 60 to 75 inclusive.
- Material, see accounts Nos. 130 to 139 inclusive.
- Depreciation.
- Coal for coking.

TENEMENTS AND LEASES—Earnings and Expenses.

REPAIRS TO FARM BUILDINGS.

FARM LABOR.

FARMS—Operating

MACHINE SHOPS—Operating.

PROSPECTING—Diamond Drills—Operating Account, and Bore Hole Expense.

RAILROAD—Operating Account.

WHARF EXPENSES.

EXPENSES
- Executive "A."
- Operating "B."
- Commissions.
- Interest and exchange.
- Loss and damage.

FIXED CHARGES	Interest on bonds. Interest and discount. Sinking fund. Taxes and Royalties. Insurance. Depreciation.
PROPERTY	Real estate and coal lands. Stocks and other securities.

IMPROVEMENTS—Plant and equipments, accts. 200 to 235.

LABOR ACCOUNTS

In these accounts will be found the sub-divisions to which all labor in mining and placing coal and coke upon railroad cars ready for transportation will be charged; and all charges for labor performed should be made in accordance herewith:

LABOR CHARGEABLE TO

COAL

MACHINE MINING

1.—CUTTING LONGWALL COAL.

All labor in the actual operation and running of machines in longwall work.

2.—LOADING LONGWALL COAL.

All labor whether paid by ton or by day for loading coal which has been mined or blasted in longwall work.

3.—BRUSHING.

All labor used in removing top or bottom for putting in track for longwall work.

4.—CUTTING NARROW COAL.

All labor in the actual operation and running of machines in cutting headings and narrow work.

5.—YARDAGE NARROW COAL.

All machine labor paid by the yard as compensation for special or narrow work in headings.

6.—LOADING NARROW COAL.

All labor whether paid by ton or by day for loading coal which has been mined or blasted from headings and narrow work.

7.—CUTTING WIDE COAL.

All labor in the operation of machines while cutting coal in stalls or rooms.

8.—YARDAGE WIDE COAL.

All machine labor paid by the yard, when such manner of payment is deemed necessary.

9.—LOADING WIDE COAL.

All labor paid by ton or by day for loading coal in stalls or rooms.

10.—REPAIRS TO MINING MACHINES.

All labor in repairing mining machines, including the making and sharpening of bits or puncher picks.

PICK MINING

11.—NARROW COAL.

All labor by pick miners in driving headings and in narrow work, paid by the ton.

12.—WIDE COAL.

All labor by pick miners in digging and loading coal in stalls or rooms, paid by the ton.

13.—YARDAGE COAL.

All pick labor paid by the yard, when such manner of payment is deemed necessary.

14.—LOADING COAL BY DAY LABOR.

All labor paid by the day for loading coal in mine cars, whether such coal is intended for sale or use under Company's boilers.

15.—SHOT LIGHTERS.

All labor of men employed as shot lighters.

INSIDE LABOR

16.—MANAGER AND OVERMEN.

Proportion of salary of manager and salaries of overmen and assistants.

17.—FIRE BOSSES.

Salaries of fire bosses.

18.—STABLEMEN.

All labor in caring for stables and live stock underground.

19.—MULE HAULAGE.

Drivers
[illegible]
Runners

All labor of drivers and runners engaged in hauling coal underground.

20.—MOTOR HAULAGE.

All labor in the operation of electric, air or steam locomotives, hauling coal underground or on the pit head.

21.—ROPE HAULAGE.

All labor expended directly upon the haulage of mine cars by rope or cable, including self-acting inclines, electric, steam and air hoists, also repairs to ropes, cables, sheave wheels, signal lines, etc.

Bottomers

22.—HOISTING. H Engrs, cagers

All labor at shaft hoists, including hoisting engineer and cage men, top and bottom, also repairing cage guides and cages.

23.—PUMPING, BAILING AND DRAINAGE.

All labor in the moving of water for the purpose of draining the mine and repairs and maintenance of pumps, water lines and ditches.

24.—VENTILATION, BRATTICES, AIRWAYS AND OVERCASTS.

All labor in the construction and maintenance of these structures, also labor of boys at trap doors.

25.—TIMBERING AND SETS.

All labor in the placing of timber in a mine where the expense of such work is not included in the price per ton paid for mining.

26.—BRUSHING AND CLEANING UP FALLS.

All labor in the removal of coal or slate from the roof, sides or bottom and in the cleaning up and loading of falls, and disposing of this material after it has been removed from the mine.

27.—WORKING FAULTS.

All labor expended in mining and removing rock, clay veins, etc.

28.—REPAIRS AND EXTENSION OF MINE TRACKS.

All labor in keeping mine tracks and roads in repair, including moving and extension of same. Also the removal of dirt and coal from same.

29.—SURVEYING.

All labor by mining engineers and surveyors in behalf of the mine, including the making of maps, plans, etc., except work on undeveloped properties, and construction of new plants, which are charged to Improvement Account.

30.—MISCELLANEOUS LABOR.

All labor producing coal not classified in the previous items.

OUTSIDE LABOR

31.—MANAGER AND FOREMEN.

Proportion of salary of manager and salaries of surface foremen.

32.—ENGINEMEN AND FIREMEN, POWER HOUSE.

All labor in the operating of engines and boilers in power houses, including ash wheelers.

33.—WEIGHING, DUMPING AND SHIFTING.

Wages of weighmen, all labor in unloading mine cars at pit head and shifting railroad cars under the tipple.

34.—INSPECTING AND CLEANING COAL.

All labor inspecting coal and removing refuse from coal in mine and railroad cars, including labor in cleaning coal at picking table.

35.—OILING AND CLEANING MINE CARS.

All labor in oiling and packing mine car wheel boxes and in removing dirt from mine cars.

36.—WASHING COAL FOR SHIPMENT.

All labor in operation of coal washer.

37.—WATCHMEN AND LAMP CLEANERS.

All men on duty day or night, especially for the protection and care of the property, and all labor in cleaning and caring for miners' safety lamps.

38.—STABLEMEN.

All labor in caring for stable and live stock above ground.

39.—SHOEING LIVE STOCK.

All labor used in keeping shod all live stock.

40.—TEAMSTERS.

All labor of teamsters employed about the mines on the surface only.

41.—MINE OFFICE CLERKS.

Salaries of payroll clerks, manifest clerks, material clerks and time keepers.

42.—REPAIRS TO FIXED MACHINERY.

All labor in repairing machinery of any kind in or about the mine, except mining machines, haulage motors and pumps. See accounts 10, 23 and 43.

43.—REPAIRS TO HAULAGE MOTORS.

All labor in repairing electric and air motors, including rewinding armatures, etc.

44.—REPAIRS TO MINE BUILDINGS.

All labor in the repairing of tipples and mine buildings. For labor on new buildings see account No. 201.

45.—REPAIRS TO COAL WASHING MACHINERY.

All labor in repairing machinery used in connection with coal washing plant.

46.—REPAIRS AND EXTENSIONS TO COMPRESSED AIR LINES.

All labor in repairing and extending compressed air lines, whether in or out of the mines.

47.—REPAIRS AND EXTENSIONS OF ELECTRIC AND TELEPHONE LINES.

All labor in repairing and extending electric and telephone lines, whether in or out of the mines.

48.—REPAIRS AND EXTENSIONS TO OUTSIDE WATER LINES.

All labor in repairing and extending from time to time the feed lines to boilers and feed line pumps, but not including water works for tenement houses. See account No. 90.

49.—REPAIRS TO MINE CARS.

All labor in repairing and re-building mine cars.

50.—REPAIRS TO AND SHARPENING TOOLS.

All labor of blacksmith in sharpening and repairing tools for miners and employees in or about the mine.

51.—MISCELLANEOUS LABOR.

All labor about the mines not classified in previous items.

LABOR CHARGEABLE TO

COKE

60.—CHARGING OVENS.

All labor in operating larries in charging ovens.

61.—LEVELING OVENS.

All labor in leveling and properly distributing charges including walling up the doors of the ovens.

62.—DRAWING OVENS.

All labor in drawing coke from the ovens, whether paid for by the day or by the oven.

63.—LOADING RAILROAD CARS.

All labor in loading coke into cars ready for transportation whether paid for by the day or by the car.

64.—CLEANING RAILROAD TRACKS, YARDS, ETC.

All labor in removing refuse from railroad tracks at the ovens or coke yards.

65.—REPAIRS TO OVENS.

All labor of any description in repairing, re-lining and maintaining ovens.

66.—REPAIRS TO TRACKS.

All labor in the maintenance of and in repairing railroad and larry tracks, and also repairs and extensions of electric line when larries are operated by electricity, except such as may be properly chargeable to Railroad Operating Expense.

67.—REPAIRS TO MACHINERY.

All labor in repairing machinery, larries, etc., used exclusively in connection with the manufacture of coke.

68.—REPAIRS AND EXTENSIONS OF WATER LINES.

All labor in repairing and extending water lines used in connection with the manufacture of coke.

69.—MANAGER AND COKE FOREMEN.

Salaries of coke foremen and proportion of salary of manager, based on percentage of coal used in coke produced. See account No. 31.

70.—MINE OFFICE.

Proportion of salaries of payroll, manifest and material clerks, based on percentage of coal used in coke produced. See account No. 41.

71.—FIRING OVENS.

All labor in firing up new or idle ovens, and in bringing same to proper temperature for charging.

72.—HANDLING REFUSE.

All labor in removing coke, ashes, cinders, etc. from about the ovens, whether wheeled by hand, carted or loaded into railroad cars.

73.—MISCELLANEOUS LABOR.

All labor in producing coke not classified under previous headings.

LABOR CHARGEABLE TO

MISCELLANEOUS ACCOUNTS

90.—TENEMENTS AND LEASES EXPENSES.

To this account will be charged upon the "payroll report" all labor in repairing dwelling houses from which a rental is obtained, and in repairing out-houses, water lines (see account No. 48) fences, etc. connected therewith.

91.—REPAIRS TO FARM BUILDINGS.

To this account will be charged upon the "payroll report" all labor in repairing farm buildings of all kinds, including dwellings, stables and fences.

92.—FARM LABOR.

To this account will be charged upon the "payroll report" all labor expended in tilling the soil, seeding, harvesting, etc.

93.—RAILROAD OPERATING EXPENSES.

To this account will be charged upon the "payroll report" all labor expended in the operation of trains from the mines to the wharves, the wages of engineers, firemen, trainmen, trackmen, as well as that of carpenters and repairmen at work on bridges and trestles, and will include the salary of weighman at the scales.

It will also be charged in voucher record with the wages of machine shop and foundry operatives at work upon engine or car repairs, or upon any repairs connected with the railroad or transportation department.

94.—WHARF EXPENSES.

To this account will be charged upon the "payroll report" all labor expended in handling coal at the wharves, loading cars from bunkers, and unloading into vessels or scows, and in trimming vessels, where this work is not chargeable to the owners. It will also be charged with the labor of trimmers, which is not carried on the payroll, but is paid through vouchers.

This charge will also include the salary of wharfinger, and all payments for labor in the repairs of wharves, docks and bunkers, and the maintenance of railroad tracks thereon or electric lines and equipment connected therewith.

It will be charged from voucher record with the wages of machine shop and foundry operatives for all repair work done by them in connection with the wharves, docks or bunkers.

MATERIAL CHARGEABLE TO

COAL

100.—MINE PROPS, LAGGING, ETC.

All mine props, stringers, lagging and cogs used in and about the mine, except such as may be used in making rollers for rope haulage, which will be charged to account No. 111.

101.—POWDER AND EXPLOSIVES.

All powder and explosives used in and about the mines, such as dynamite, monobel, fuse, caps, squibs, etc., when not properly chargeable to miners.

102.—STABLE SUPPLIES.

All stable supplies, other than feed (see account 103) such as harness, horse shoes, horse shoe nails, curry-combs, brushes, rock salt, medicine, etc.

103.—FEED.

All feed used in and about the mines, such as hay, straw, chop, oats, bran, corn, etc.

104.—REPAIRS TO MINING MACHINES.

All materials used in making repairs of any kind to mining machines, including material used in making bits and puncher picks.

105.—PUMPING, BAILING AND DRAINAGE.

All material used for repairing pumps, pump motors, pump lines to pumps, including pipe and fittings to such pumps and lines, when used for mine drainage.

106.—OIL AND WASTE.

Oil of all kinds, used in and about the mine, for all purposes (except oil charged to miners), waste used in cleaning and wiping machinery and all other purposes.

107.—REPAIRS AND EXTENSIONS TO MINE TRACKS.

All materials such as mine ties, mine rails (wooden), spikes and bolts used in repairing, renewing and extending tracks in and about the mine.

108.—VENTILATION, BRATTICE BOARDS, CLOTH, ETC.

All materials used for building and repairing brattices, overcasts and airways, such as lumber, brick, lime, sand, cement, wall plaster, cloth, etc.

109.—MINE TOOLS AND IMPLEMENTS.

All small tools and implements purchased or made for use in and about the mines.

110.—REPAIRS TO ROPE HAULAGE.

All material used for repairing rope haulage and car hoists, such as replacements of worn out cable, wood and iron rollers and sheave wheels, repairs to cable, car grips, rollers, etc.

111.—REPAIRS TO FIXED MACHINERY.

All materials used in repairs of machinery of all kinds, except mining machines (account No. 104), pumps (account 105), and haulage motors (account No. 112.)

112.—REPAIRS TO HAULAGE MOTORS.

All materials used for repairing electric and air haulage motors, including re-winding armatures, etc.

113.—REPAIRS TO MINE CARS.

All materials used in the repairs of mine cars, such as car timber, car flooring, wheels, axles, castings, bolts, nuts, washers, nails, iron, etc.

114.—REPAIRS TO MINE BUILDINGS.

All materials used in repairs to tipples and buildings of all kinds, not covered by accounts No. 140, 141, 201.

115.—REPAIRS TO COAL WASHING MACHINERY.

All materials used in repairs to coal washing machinery, which includes all machinery connected with coal washing plant, water lines, etc.

116.—REPAIRS AND EXTENSIONS OF ELECTRIC LINES AND TELEPHONES AND TELEPHONE RENTALS.

All materials used in repairing or extending electric and telephone lines in and about the mines, such as hangers, insulators, insulator pins, brackets, galvanized wire for ties and track bonds, etc., except copper wire and copper of all kinds. (See account No. 225. This will also include rentals of all mine telephones.

117.—REPAIRS AND EXTENSIONS OF OUTSIDE WATER LINES.

All materials used in repairing and extending from time to time the feed lines to boilers and feed line pumps, except water lines to coke ovens, coal washer and tenement houses. (See accounts Nos. 115, 133, and 140.)

118.—MINE OFFICE STATIONERY AND SUPPLIES.

All stationery used in connection with time keeping, payrolls and coal shipments, such as payrolls, manifests, blank books, etc.

119.—MISCELLANEOUS MATERIAL.

All other material of any description that is purchased or carried in material account, for which no provision is made in the above accounts.

MATERIAL CHARGEABLE TO

COKE

130.—REPAIRS TO OVENS.

All materials used in repairing, re-lining and maintaining ovens, including repairs to larry tracks, such as stone, brick, lime, sand, cement, rings, arches, vents, tile, etc.

131.—REPAIRS TO RAILROAD TRACKS AND SIDINGS.

All materials used in repairing railroad tracks and sidings adjoining the coke ovens, such as ties, spikes, bolts, splices, etc.

132.—REPAIRS TO MACHINERY.

All materials used in repairing machinery which is a part of the coking plant, including larries.

133.—REPAIRS TO AND EXTENSION OF WATER LINES.

All materials used in repairing and extending water lines to ovens including such materials as hose, valves, couplings, nozzles, etc.

134.—TOOLS AND IMPLEMENTS.

All small tools and implements purchased or made, such as scrapers, scraper heads, handles, coke forks, wheel-barrows, trowels, hammers, etc.

135.—FEED.

All feed consumed by live stock used in operating and charging ovens.

136.—MISCELLANEOUS SUPPLIES.

All materials used in and about the coke ovens, not included in any of the above accounts.

MATERIALS CHARGEABLE TO

MISCELLANEOUS ACCOUNTS

140.—TENEMENTS AND LEASES EXPENSES.

All materials and supplies used in repairing and maintaining tenement houses, such as doors, door and window frames, window glass, stone, brick, lime, sand, cement, roofing, wall plaster, spikes, nails, grates, paint, wall paper, etc., including materials used in repairing and extending water lines and electric lighting lines in and about the houses. Also all ma rials, such as lime, copperas and tools such as wheelbarrows, shovels, etc., used in cleaning up around tenement houses and out-buildings for sanitary purposes.

141.—REPAIRS TO FARM BUILDINGS.

All materials such as nails, spikes, doors, door and window frames, window glass, roofing materials, grates, paint, stone, brick, lime, sand, cement, barbed wire, etc., used in repairing and maintaining farm buildings and fences.

142.—FARM TOOLS AND IMPLEMENTS.

All tools and implements such as mowing machines, hay rakes, plows, cultivators, harrows, wagons., carts, wheelbarrows, drills, planters, and all small tools of any description used on the farms.

143.—RAILROAD OPERATING EXPENSE.

This account will be charged with all materials used in repairing and maintaining tracks, bridges, trestles and culverts, such as ballast, ties, rails, tie-plates, fish-plates, track bolts, spikes, switch ties, frogs, switches and switch stands, brick, lime, cement and structural steel used in replacing and repairing bridges, trestles, culverts and tracks.

Also materials used in repairing and rebuilding freight and passenger equipment, including coal, box, flat and passenger cars, cabooses and wrecking cranes, such as wheels, trucks, truck bolsters, couplers, draft gear, journal boxes, air brake equipment, brake beams, brake shoes, truss rods, bolts, nuts, washers and bar iron, as well as lumber, such as end and center sills, siding, flooring, standards, roofing, doors for passenger and freight cars and passenger car equipment, windows, ventilators, stoves, carpets, etc.

Also materials used in repairing freight, passenger and yard locomotives, such as new wheels, tires, journal boxes and brasses, boiler plates, fire boxes and grates, flues, exhaust pipes, injectors, magnesia and steel boiler coverings, air brake equipment, throttles, valves, steam and water pipe connections, gauges, main and parallel rods and guides, steam chests, cylinders, eccentric rods, straps, bolts, nuts, washers, brooms, picks, shovels, rakes, pokers, etc., as well as repairs to or rebuilding locomotive tenders.

144.—WHARF EXPENSES.

To this account will be charged all materials used in repairing or rebuilding parts of wharves, docks and bunkers or machinery connected therewith, such as piles, pile covering, sawed timber or lumber, spikes, nails, chains or rope, also all materials used in repairing the tracks on wharves or docks and the electric light or power lines connected with them.

This account will also be charged with all expenses of wharfinger's office, such as stationery, files and fixtures, as well as expense of telephones, rentals and extensions of lines.

MISCELLANEOUS CHARGES TO

COAL

150.—LOSS OF LIVE STOCK.

To this account will be charged the inventory value of all live stock that dies or is otherwise disposed of whether from accident or from other cause, such charge to be made in month in which death or disposition occurs. Whenever live stock is disposed of for greater value than the book value the difference between the amount thus received and the book value should be credited to this account.

151.—BOILER FUEL.

All coal used by the company in and about the mines for boiler fuel and ventilating purposes.

PLANT AND EQUIPMENT ACCOUNTS

To these accounts will be charged all labor and material including freight on such material, used in the construction of new plants, buildings, machinery, etc. No repairs of any nature must be charged to these accounts as all such repairs are provided for in accounts Nos. 1 to 109.

All charges to these accounts must show the mine to which charge is made.

200.—MINE OPENINGS AND GRADINGS.

To this account will be charged all labor and material expended in the construction of new mine openings, gradings for approaches, railroad sidings, etc., except steel mine rails. See account No. 204.

201.—BUILDINGS AND FIXTURES.

To this account will be charged all labor and material used in erecting new mine buildings of any kind, including foundations. Charges against this account should show upon which building each item the labor and material has been expended; for example: Blacksmith shop, Comox, No. 4; Pithead, Comox, No. 6, etc.

202.—FIXED MACHINERY.

To this account will be charged all new machinery, such as stationary engines, hoisting engines, air compressors and boilers, power house machinery, dynamos, switchboards, etc., together with all labor and material used in foundations, etc. in connection therewith.

203.—PUMPS.

To this account will be charged all new pumps and labor and material used in foundations, etc., in connection therewith.

204.—STEEL AND IRON MINE RAILS.

To this account will be charged all steel and iron mine rails, splices and frogs, purchased which are an actual addition to the property. In case tracks are taken up at any point where work has been abandoned, and the old rails, splices and frogs are of sufficient value to be used at some other mine, the rail account of the mine at which they are to be used should be charged with such old rails, splices and frogs at their then value, and rail account of the mine they are taken from credited; a regular transfer bill should be sent to and certified by the clerk of the mine receiving such material, and forwarded by him to the general manager, who in turn will send same to auditor, in order that proper entries may be made on the books. Labor, timber, spikes, bolts, etc., used in relaying tracks will be charged to accounts Nos. 28 and 107.

205.—ELECTRIC AND TELEPHONE LINES.

To this account will be charged all copper wire purchased, for use in or about the mines, also all copper and steel wire for telephones in and about mines, together with labor installing same, and with freight on same (except wire purchased for rewinding armatures and repairing electric machinery, which should be charged to repairs to motors and repairs to fixed machinery respectively).

206.—MINING MACHINES.

To this account will be charged the cost including freight of all new mining machines purchased.

207.—HAULAGE MOTORS.

To this account will be charged all new electric and air haulage motors, together with freight on same.

208.—MINE CARS.

To this account will be charged all new cars purchased and all labor and material used in building new cars, except replacing cars destroyed or worn out.

209.—COMPRESSED AIR LINES.

To this account will be charged all labor and material used in building new air lines and charging stations, also all materials used in extending same.

210.—WATER WORKS.

To this account will be charged all labor and material used in the construction of new water works. For repairs and extensions of water lines see account No. 117.

211.—WIRE ROPE.

To this account will be charged all wire rope or cab[illegible] for hoisting purposes when used in equipping new mine[illegible]d when used for replacements will be charged to account 111.

212.—LIVE STOCK.

To this account will be charged all live stock purchased.

213.—OFFICE FURNITURE AND FIXTURES.

To this account will be charged all office furniture and fixtures such as desks, tables, filing cases, typewriters, etc.

214.—ENGINEERING EQUIPMENT.

To this account will be charged all engineering equipment.

215.—LABORATORY EQUIPMENT.

To this account will be charged all laboratory equipment.

216.—COKE OVENS.

To this account will be charged all labor and material expended in the construction of new coke ovens.

217.—TENEMENT HOUSES.

To this account will be charged the cost of all new tenement houses.

218.—FARM BUILDINGS.

To this account will be charged all labor and material used in erecting new farm buildings.

219.—WHARVES AND BUNKERS.

To this account will be charged all labor and material used in constructing new coal wharves and bunkers and railroad tracks thereon, when such wharves and bunkers are to be used for loading and coaling vessels at tidewater.

220.—LOCOMOTIVES.

To this account will be charged the purchase price of all freight, passenger and yard locomotives, transportation of same to place of erection, and labor putting same into service.

221.—FREIGHT CARS.

To this account will be charged the purchase price of all freight rolling stock, such as box, stock and refrigerator cars, open equipment, such as steel and wood hoppers, coke racks, gondolas, flat and drop bottoms, flat cars, cabooses and hand wrecking cranes, also freight on same to point of delivery to line owning.

222.—PASSENGER CARS.

To this account will be charged the purchase price of all new passenger equipment such as coaches, baggage cars, mail cars, combination baggage and express, combination passenger and baggage cars, also freight on same to point of delivery on line owning.

223.—RAILROAD—ROADWAY, GRADING AND BALLASTING.

To this account will be charged the cost of surveying lines of railroad, purchase of rights of way, cost of labor and material used in driving tunnels, grading and ballasting roadbed for main lines, yards and switches, also freight charges on all material used in constructing same.

224.—RAILROAD—ROADWAY, TIES AND RAILS.

To this account will be charged the cost of all bridge, switch and other ties, steel rails, frogs and switches, switch lamps and posts, fish-plates, tie-plates, track bolts and nuts, the labor of laying and cost of freight on same.

225.—RAILROAD—ROADWAY, BRIDGES AND CULVERTS

To this account will be charged the cost of all material and labor used in the construction of all bridges, culverts and trestles, whether steel, iron, stone or concrete, also the cost of freight on materials used in same.

226.—MACHINE SHOP BUILDINGS.

To this account will be charged the cost of all material and labor used in constructing new machine shop buildings of any kind, including foundations. Charges to this account should show each item for which cost of material and labor has been expended.

227.—MACHINE SHOP MACHINERY.

To this account will be charged the cost of all new machinery used in connection with the machine shops and foundry, such as boilers and engines, new machinery for handling work in shops, such as lathes, boring mills, planers, slotters, wheel presses, shafting, belts, pulleys, etc.

228.—FLOATING EQUIPMENT.

This account will include all floating equipment and the cost of additional floating equipment that may be acquired.

229.—DIAMOND DRILLS.

To this account will include the cost of all diamond drills and equipment.

230.—MISCELLANEOUS EQUIPMENT.

To this account will be charged the cost of all items not provided for in previous accounts, such as wagons, forges, tipple scales, sand drying machinery, wagon scales, etc.

MATERIAL AND SUPPLIES

STORES ACCOUNT

All materials and supplies purchased together with freight on same (excepting powder, fuse and oils) will be charged direct from invoices to Stores Account, Cumberland, Union Bay or Wellington. For the purpose of getting all bills as near as possible into the proper month's account the invoices for materials chargeable to "Stores" should be checked and returned to general office promptly, and all such should be sent not later than the 7th of the following month.

At the close of each month, and in no instance later than the 10th of the following month a report covering all material used during the month will be made and forwarded to the Auditor. On this report must be shown the general account (see pages 3 and 4) and the amount chargeable to each account for each mine, e.g. 1 keg mule shoes, Coal-Comox 4, No. 102. 1 roll brattice, Coal-Comox 6, 108, etc.

Mine managers and clerks checking invoices of materials and supplies and freight bills must note thereon the name of the mine and the number of the account to which same is chargeable from 100 to 235. All material and supplies purchased, which go to the mines direct, without passing through the stores being thus charged. Any material, such as wire rope, though purchased for a particular mine, will be charged to Stores Account if placed in the store house for keeping until required, and will be charged to the proper mine when given out.

When materials and supplies are transferred from one mine to another, or to the store house they will be billed against the mine or stores to which transferred on form of transfer or exchange bill furnished for that purpose, at the price at which they were charged, less depreciation, and such bill forwarded to the auditor. All such bills should be made out by the clerk at the mine from which the material is sent, and checked and o.k.'d by the clerk at the mine where the material is received.

All materials sold outside parties should be shown on regular monthly report and a duplicate invoice should accompany this report.

POWDER, FUSE AND OIL.

This account will be charged from invoices with all powder, dynamite, fuse, caps, lubricating and miners' oils purchased, and will be credited with all collections made on rolls for powder, fuse, caps and oil sold miners.

A monthly statement will be made showing amount of powder, fuse and oil given out for company use, charging the mine or power house receiving same under sub. numbers 101 and 106.

FEED ACCOUNT.

This account will be charged from invoices with all feed purchased such as hay, oats, corn, chop, etc., and a monthly statement will be made up by stablemen showing numbers of mules at each mine and amount of feed supplied during month.

MACHINE SHOPS OPERATING ACCT. UNION BAY

This account will be charged from payrolls with all labor employed in shops or foundry and with all materials received direct from invoices, and from monthly statement with materials received from stores.

A monthly statement will be made showing all work done, and all supplies used. This statement to be made on regular forms, giving full details. If work is done for mines, give mine number and sub. account number. If for railroad operating expenses, give class of work done and also for work done for wharves and bunkers or for coal washers.

All work done for outside parties should be shown on monthly statement and a duplicate invoice attached for the labor and material furnished.

Machinery, etc., purchased for use in machine shops or foundry will be charged to equipment account No. 227.

FARMS OPERATING ACCOUNT

This account will be opened on the general ledger, and will be charged at the end of the fiscal year with expenses shown under farm labor No. 92, repairs to farm buildings No. 141 and with depreciation on farm buildings and farm tools and implements.

It will also be charged with all supplies furnished, such as seed, fertilizers, etc. This account will in turn be credited with all revenue derived from farms, with all hay, grain, etc. furnished mines and with support of mine mules placed on farms to be put in condition or recover from accidents.

PROPERTY ACCOUNTS

REAL ESTATE AND COAL LANDS.

This account will include all real estate and coal lands owned, and will be charged with the cost of any additional lands and coal properties hereafter purchased.

STOCKS AND OTHER SECURITIES.

This account will include all stocks and other securities owned and the cost of all stocks and other securities which may hereafter be acqured.

GENERAL EXPENSES

EXECUTIVE "A."

To this account will be charged the salaries of president, vice-president, secretary, treasurer, and general manager, their traveling expenses, rent, stationery and office supplies, directors fees and expenses connected with general office.

OPERATING "B."

To this account will be charged the salaries of assistant secretary, attorney, purchasing agent, auditor and all officers not especially provided for under other expense headings; their assistants and clerks, their traveling expenses, rent of offices, stationery and office supplies.

COMMISSIONS.

To this account will be charged all commissions paid by us for handling coal, but it will not be charged when amount allowed as commission is added to the price of coal sold.

INTEREST AND EXCHANGE.

To this account will be charged all interest and exchange paid by us.

LOSS AND DAMAGE.

To this account will be charged all expenses incurred and damage paid for injuries to employees, or for amounts paid on account of fatal accidents.

FIXED CHARGES

INTEREST ON BONDS.

To this account will be charged all interest paid on bonds of the company.

INTEREST AND DISCOUNT.

To this account will be charged the interest upon loans that may be effected from time to time, in connection with the current business of the company.

TAXES.

To this account will be charged all taxes paid upon the capital stock and property of the company.

INSURANCE.

To this account will be charged all premiums paid by fire, accident or marine insurance.

ROYALTIES.

For this account will be charged each month all royalties paid for coal mined.

DEPRECIATION.

This account will be charged with depreciation on Plant and Equipment Accounts, but depreciation will not be charged on new work until fully completed and in operation.

It may also be charged with depreciation of land values, owing to exhaustion of coal measures.

PUNTLEDGE RIVER:

1 - Engineering and Preliminary Expenses.

2 - Dams and Equipment.

3 - Flumes.

4 - Penstock and Valves.

5 - Power House Buildings

6 - Power House Crane.

7 - Power House Turbines - 1 and 2.

8 - Power House Generators - 1 and 2.

9 - Power House Switch Gear.

10 - Transmission Lines.

11 - Substations) 1 Buildings.
) 2 Transformers.
) 3 Switch Gear.

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