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Sweet and sour: Accounting for South Sea Islanders labour at a North Queensland sugar mill in the late 1800s

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Abstract
The sugar industry in the colony of Queensland (Australia) began in the late 1800s, initially following the plantation model. Since slavery had been abolished, and it was believed that white men were incapable of working in the tropics, a number of sugar entrepreneurs recruited South Sea islanders to provide the labour necessary for clearing the dense tropical vegetation and establishing cane growing as an economically viable industry. It is estimated that from the early 1860s until 1904, over 60,000 islanders were recruited from more than eighty islands to work as indentured labourers. In spite of their huge contribution to the sugar industry, however, they were never really wanted in Australia, and in the late 1800s, various laws were passed which at first protected them, then restricted them, and finally required their deportation. It was against this backdrop of colonial culture, indentured labour, a struggling young sugar industry, the growth of trade unions, and the movement that led to Federation and a White Australia P To this end, the accounting employed at Goondi Mill focused heavily on recording and controlling costs, with a high level of accountability required of the mill manager in all aspects of the mill's operations. The low wages paid to indentured labourers were a vital factor in maintaining profits, and the recruiting and management of this labour force was a constant and demanding task. The recording of islanders not as individuals, but as a group, whose wages were kept very low to serve the purposes of CSR's investors, exposes the entrenchment of racist attitudes and class structures through indentured labour. It illustrates the reality that accounting operates within an institutional setting, usually an unquestioned and unchallenged reflection of the opinions and values of the day, and of the power of various interest groups. Reflection on accounting history enables us, as accountants, to consider what practices were are taking for granted and leaving unchallenged in our times. olicy in 1901, that the Colonial Sugar Refining (CSR) Company established its plantation and sugar mill at Goondi (North Queensland) in the 1880s. Driven by a desire to maximise profits and maintain healthy dividends, the CSR directors saw the use of indentured labourers as a purely economic matter. Political factors such as the breakdown of the plantation system, and the restriction on the use of South Sea islanders had to be balanced in the management of their sugar plantations and mills in order to maintain profitability.

Keywords
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Sweet and sour: accounting for South Sea Islander labour at a North Queensland sugar mill in the late 1800s.

A paper prepared by

Helen Irvine

for the 10th World Congress of Accounting Historians
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August 1 – 5, 2004

Abstract.

The sugar industry in the colony of Queensland (Australia) began in the late 1800s, initially following the plantation model. Since slavery had been abolished, and it was believed that white men were incapable of working in the tropics, a number of sugar entrepreneurs recruited South Sea islanders to provide the labour necessary for clearing the dense tropical vegetation and establishing cane growing as an economically viable industry. It is estimated that from the early 1860s until 1904, over 60,000 islanders were recruited from more than eighty islands to work as indentured labourers. In spite of their huge contribution to the sugar industry, however, they were never really wanted in Australia, and in the late 1800s, various laws were passed which at first protected, then restricted, and finally required their deportation.

It was against this backdrop of colonial culture, indentured labour, a struggling young sugar industry, the growth of trade unions, and the movement that led to Federation and a White Australia Policy in 1901, that the Colonial Sugar Refining (CSR) Company established its plantation and sugar mill at Goondi (North Queensland) in the 1880s. Driven by a desire to maximise profits and maintain healthy dividends, the CSR directors saw the use of indentured labourers as a purely economic matter. Political factors such as the breakdown of the plantation system, and the restriction on the use of South Sea islanders had to be balanced in the management of their sugar plantations and mills in order to maintain profitability.

To this end, the accounting employed at Goondi Mill focused heavily on recording and controlling costs, with a high level of accountability required of the mill manager in all aspects of the mill's operations. The low wages paid to indentured labourers were a vital factor in maintaining profits, and the recruiting and management of this labour force was a constant and demanding task. The recording of islanders not as individuals, but as a group, whose wages were kept very low to serve the purposes of CSR's investors, exposes the entrenchment of racist attitudes and class structures through indentured labour. It illustrates the reality that accounting operates within an institutional setting, usually an unquestioned and unchallenged reflection of the opinions and values of the day, and of the power of various interest groups. Reflection on accounting history enables us, as accountants, to consider what practices were are taking for granted and leaving unchallenged in our times.

The South Sea Islanders were forced from the beginning to live outside of mainstream Australia. At no stage were they wanted as long-term settlers and potential citizens. Sugar growers wanted cheap labour and city-based liberals did not want to fraternise with what they believed to be an "inferior black race". The trade union movement felt threatened by the abusive employment of the Kanakas[1] since they appeared to undermine the working conditions of the white population. Voices of dissent on moral grounds among people with humanitarian or religious concerns were few (Brändle, 2001, p. 37).

1. Introduction.

The colony of Queensland separated from New South Wales in 1859[2], and was then preoccupied with "finding cheap and reliable labour to clear and develop its coastal land", the critical problem being "lack of manpower" (Barker and Byford, 1988, p. 74). In a climate where sugar was "agriculturally appropriate", at a point in history when it was "a good economic prospect"[3] (Andrew and Cook, 2000, p. 1), and in an era when Britain was the dominating influence in the Pacific (Moore, 1993, p. 183), it was perhaps not surprising that the plantation system would be the dominant structure for Queensland's early sugar industry in the second half of the 19th century[4].

Since Britain had abolished the slave trade, plantation owners turned to indentured labourers to meet their labour needs, recruiting Pacific Islanders at their own expense, and transporting them to Queensland. It is estimated that in the years 1863 – 1904, some 62,500 Islanders were brought from more than eighty islands (*The Call for Recognition*, 1992, p. 73)[5] to work on Queensland sugar plantations. Since these islanders performed all the field work connected with the sugar industry, it is probable that without them, "the initial enterprise should not have been forthcoming", and "very few of the old mills and plantations should have seen the light of day" (NBAC/Z303, 1929).

In order to stimulate expansion, in 1864 the Queensland government passed the Sugar and Coffee Regulations (Frost, 1996, p. 135) and released "large slabs of land" for cane growing (Barker and Byford, 1988, p. 72), with the result that the area under sugar cane expanded from 1,995 acres in 1867 to 28,026 acres in 1881, the quantity of sugar produced in that time increasing from 168 tons to 19,051 tons (NBAC/Z303, 1882). This production was able to satisfy the "domestic consumption requirements of the colony" (of Queensland) and provide sufficient to export, "primarily to Victoria and New South Wales" (Shlomowitz, 1979, pp 96 – 97). While plantation owners and

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[1] The term "Kanakas" was a "term of derision used by white Australians to describe South Sea Island labourers" (Berry, 2000, p. 111). It is now not used and will not be used in this paper except when referring to original documents of the day when the name was used, or in a direct quotation.

[2] The new colony was proclaimed on 10th December 1859 (Gott, 1997, p. 14).

[3] The American Civil War (1861 – 1865) caused a "serious disruption" to American sugar production and hence the European market was looking elsewhere for supply of what had become a "staple food" (Andrew and Cook, 2000, p. 1).

[4] The plantation system was unique to Queensland, in the Australian context, having a "physical environment in which large-scale tropical agriculture could produce an export staple" (Saunders, 1982, p. 40).

[5] This figure includes those who re-enlisted at the end of their three year term of indenture (*The Call for Recognition,* 1992, p. 73). Estimates vary, some writers quoting 62,000 (Andrew and Cook, 2000, p. 1) or 60,000 (Barker and Byford, 1988, p. 74). Islands from which they were recruited included Vanuatu, Solomon Islands, New Caledonia, Papua New Guinea, Kiribati and Tuvalu (*The Call for Recognition*, 1992, p. 73).

their managers provided the finance and the impetus behind this remarkable growth, it was "based firmly on the broad backs of the many Pacific Islanders who were employed to toil in the fields" (Barker and Byford, 1988, p. 73). Since developing the resources of the colony was a high priority, the Queensland government was "very much in sympathy" with the aims of the sugar entrepreneurs, and "welcomed the action of these men who at their own expense had brought laborers from the Pacific islands" (Parnaby, 1964, p. 56). It seems that "economic expediency triumphed over racial antipathy" (Saunders, 1982, p. 44).

Captain Robert Towns indentured 67 male Islanders to Beaudesert in 1863 to work on his cotton plantation, but the cotton industry struggled, and in 1865, Captain Louis Hope recruited 33 Islanders for his sugar plantation at Ormiston, near Brisbane (Barker and Byford, 1988, p. 74). Thus began a system of indentured labour in the sugar industry[6] that opponents described as "slavery", "temporary slavery"[7] or "blackbirding"[8] (Andrew and Cook, 2000, p. 1; *The Call for Recognition,* 1992, p. 74), and which was tarnished by abuses such as kidnapping[9] (Andrew and Cook, 2000, p. 1; *The Call for Recognition,* 1992, p. 75), mistreatment[10], political activism associated with racism[11], and legislation[12], including the "White Australia" policy which saw the eventual deportation of Islanders by 1907:

> The South Sea Islanders did most of the back-breaking work to establish the Queensland sugar industry, but were never really wanted in the Colony of Queensland. During the 1800s there was continuing tension between the sugar growers, represented by the Conservative Party, who wanted cheap labour and others, represented by the city-based Liberal Party, who did not want the colony corrupted by an allegedly 'inferior black race' (*The Call for Recognition*, 1992, p. 73).

The Queensland sugar industry underwent massive institutional change in the latter part of the 1800s and into the early 1900s, as large "vertically integrated" plantations were broken up and small farms were established, owned or leased by European farmers. This change occurred alongside the phasing out of indentured Islander labour

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[6] While indentured labour may not have been slavery, it was not free labour either: "indenture in the Pacific was applied cross-culturally, involving large scale circular migration of indigenous peoples bonded under the European legal system and harnessed to the development of commercial agriculture and mining" (Moore, 1993, p. 183).

[7] This "temporary slavery" was not just cheap but guaranteed for three years, "thus removing uncertainty in labour supply from plantation owners" (*The Call for Recognition,* 1992, p. 78).

[8] It was doubtful whether Islanders understood the contracts they signed, in spite of the fact that government agents were supposed to ensure that Islanders came "voluntarily" (Barker and Byford, 1988, p. 74).

[9] Historians suggest that 25 – 30% of recruitments were "in varying degrees illegal, though probably less than 5% would have been kidnapped", mostly before the tightening of regulations in the 1880s (*The Call for Recognition*, 1992, p. 75).

[10] Often "coercion and brutality triumphed over moral persuasion and kindness – and this was tacitly recognized in the legal system" (Evans et al, 1975, p. 193). Even if this kind of mistreatment did not occur, "conditions on the plantations and farms were often difficult, and given that the labourers came from pre-capitalist societies and had little prior contact with the world beyond their islands, the first years of their indenture contracts could be quite traumatic" (Moore, 1993, p. 185).

[11] The labour movement, particularly the AWU (Australian Workers' Union) was "a vehement opponent of the South Sea Islanders, who were refused membership along with other non-Europeans" (*The Call for Recognition,* 1992, p. 21).

[12] Appendix 1 "Queensland and Commonwealth legislation relating to the employment of Pacific Islanders" summarizes significant Queensland and Commonwealth legislation relating to the employment of Pacific Islanders and related sugar industry matters.

and the exclusion of all Melanesian and Asian labour from the industry (Shlomowitz, 1979, p. 93). Carnegie (1997) highlighted two influences on pastoral accounting in Australia at this time, which are equally applicable to accounting in the sugar industry: the impact of corporate business structures on the notion of accountability and the reality of colonialism[13], when the "educational, legal and politicial, and economic systems in the six British colonies in Australia were broadly based on those prevailing in Britain" (Carnegie, 1997, p. 19).

This author acknowledges that the practice of accounting is conducted within an institutional structure (Irvine, 2002), and that that structure "has changed over time" (Carnegie and Napier, 1996, p. 23). Further, accounting, "as a set of beliefs and techniques", has the ability to "link actions and values, i.e. to make those actions legitimate" (Richardson, 1987, p. 341). It can be "a means of sustaining and legitimising the current social, economic and political arrangements" (Cooper, 1980, p. 164), as has been illustrated by Funnell (1998), in his analysis of the use of accounting to further the racist policies of the Nazis in the 1930s and 1940s. Kim (2004, p. 96), identified two paths that were followed in colonial settings in order to "meet the growing need of capitalism in Europe". These were "the incorporation of indigenous populations into the colonial capitalist system by colonizing the land" and "the importation of people from different parts of the world into the new colonies as a cheap labour source under the labour contract" (Kim, 2004, pp. 96 – 97). Prevailing institutionalised racist attitudes developed, she maintained, in two ways:

> On the one hand, in times of the expansion of the capitalist mode of production, when cheap labour was most needed, labour immigration was condoned by the imperialist regime in order to meet the needs of capital. On the other hand, in times of economic downturn, labour migration was condemned as a socio-economic threat to society (Kim, 2004, p. 97).

This study is thus not a "technical" history[14], but a study grounded on the belief that accounting plays a powerful role in the transmission of societal values. Because this paper focuses on accounting for South Sea Islander labour at the Goondi Plantation and Mill in north Queensland in the late 1800s in its institutional context, the political events of the time will be considered, as well as the accounting practices employed by the Colonial Sugar Refining Company Ltd (the owner of the plantation and mill), and the way those practices reflected societal values and corporate culture.

First, an introduction to the Colonial Sugar Refining Company Ltd. is provided, which highlights the company's expansionary vision into North Queensland, illustrated by the establishment of the Goondi plantation and mill, its system of accountability, and its consistency in maintaining dividends for its shareholders. Queensland legislation about South Sea Islanders is crucial to an understanding of the sugar industry at that time, so that is summarised briefly, together with practices of employment of indentured labour and public opinion on the issue. This is followed by a description of the use of South Sea Islander labour at the Goondi Plantation and Mill in the context of CSR's desire to maintain a steady supply of cheap labour. With a

[13] Neu (2000) gave visibility to the role of accounting in the "(re)production of colonialism" in Canada. In the case of Queensland's sugar industry, the colonial influence was "determined", as north-eastern Australia was progressively occupied and agricultural and business interests expanded through the exploitation of Pacific Islanders (Hopkins-Weise, 2002, p. 49).

[14] Hopwood (1985, p. 365), cited by Napier (2001, p. 20), described technical histories of accounting as those which were written "in isolation of their social, economic and institutional contexts", and where accounting was "abstracted from its social domain".

picture of the institutional environment of the day painted, various examples of accounting from the Goondi Mill are then provided. They illustrate CSR's drive to make the operation profitable, and the accountability they, as the corporate owner, demanded of that operation. Conclusions are then drawn about accounting's role in maintaining current institutional practices.

2. The Colonial Sugar Refining Company Ltd.

The Colonial Sugar Refining (CSR) Company was formed in 1855 with an initial capital of £150,000 (NBAC/142/3527), to take over the assets of the Australasian Sugar Company, whose director Edward Knox, became a director of the new company. Other shareholders were Edwin Tooth, a brewer, and Walter Lamb and Daniel Cooper, both merchants (Griggs, 2001, p. 363). Two years later, the Victoria Sugar Company was formed, half owned by shareholders in CSR, and in addition to its other investments in plantations, sugar mills and refineries, the company bought three sugar plantations in north Queensland in the 1870s at a cost of £600,000. In 1888, when the Victorian company was failing, the two companies amalgamated, and Colonial Sugar Refining Company Limited was formed (Griggs, 2001, p. 364; *South Pacific Enterprise,* 1956, p. 405). The key factors that contributed to the company's sustained success in the sugar industry seem to have been an obvious commitment to maintaining a substantial dividend, a vision for strategic investment in the sugar industry, and a strong emphasis on accountability.

A study of the accounts of CSR in the latter part of the 1800s makes it very clear that agriculture was big business. Just as the southern plantations in the United States were not "crude business operations" (Heier, 1988, p. 132), neither were the operations of CSR. Its survival, expansion, and domination of the Australian sugar industry through extremely turbulent times, both economically and politically, indicate a high level of business acumen and sophistication[15]. In the plantation era, CSR was able to enjoy some economies of scale in "borrowing funds, in purchasing supplies and indentured labour, in training indentured labour, through the gang system of organizing labour, in supervision of indentured labour, in transport indivisibilities, in milling indivisibilities, and in marketing sugar" (Shlomowitz, 1979, p. 100). The company managed this with great success, initially increasing profits and maintaining a steady dividend to shareholders, as portrayed in Figure 1 "*Dividends 1888 – 1898"* below.

[15] An editorial in *The Sugar Journal and Tropical Cultivator* (ASIM/SJ.SJTC, 1894a) dated July 15, 1894, observed of CSR: "from a single refinery, treating about a thousand tons of sugar per year, to the present giant undertaking dealing with one hundred times that amount, and making in mills in Queensland, New South Wales, and Fiji, sixty thousand tons of raw sugar annually, is a stride not easily grasped without reflection … wherever it has started operations it has practically secured a monopoly … as with its employees so with the farmers tenanting its estates, the company is having no trouble. It recognizes the necessity of both, and as long as its capital secures a fairly remunerative return, the management wisely refrains from attempting to increase its profit at the expense of those who work … the result of its work is seen in its balance sheets, which regularly disclose handsome profits and enable ample provision to be made for the proverbial rainy day". CSR's position within the Australian sugar industry in the late 1800s was described as "unrivalled" (Saunders, 1982, p. 53).

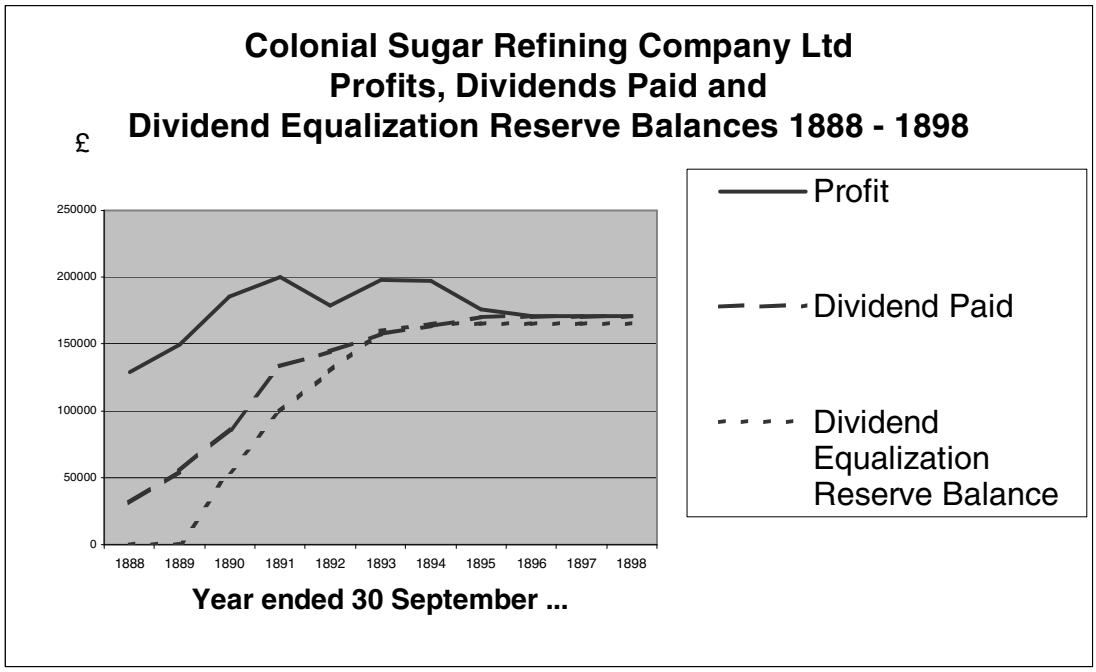

Figure 1. CSR Dividends 1888 – 1898
(Source: NBAC/142/3527)

While profits decreased and levelled out from the mid 1890s onward, the company pursued an aggressive policy of increasing dividends from 6% in 1887 to 10% in 1891[16], and maintained them at that level through the rest of the 1890s (NBAC/142/3527). At the same time, a dividend equalization reserve was established in 1889 with an initial transfer of £30,000, was increased to £165,000 in 1894, and was maintained at that level into the twentieth century, thus assuring shareholders of a constant stream of income even if profits decreased. They did fall off in the late 1890s, levelling out to a size where they just managed to cover the dividends during what was a very turbulent period.

Even as the plantation system broke down, the Queensland government legislated to cease the importation of South Sea Islander labourers, and the sugar industry went into a major depression (around 1890), the company strategically dealt with the issues of the day, and ensured the profitability of its various enterprises, to the extent that it continued to dominate sugar production in Australia for decades, all the while maintaining dividends, as demonstrated in *Figure 1*. The directors reported to shareholders, in their report for the half year ended 31st March 1889, when the projected result fell short by 30%, that it had been "the most disastrous year for sugar planters yet experienced, the make in Queensland alone having declined from 58,000 tons in 1887 to 28,000 tons in 1888"[17] (NBAC/142/3527, 31st March 1899). The

[16] The new chairman Mr Thomas Buckland reported to shareholders "the increase in the dividend will be welcome to the proprietors; and lest it should be thought that this increase was due to my being more inclined than my predecessor to distribute the profits made, I would point out that we are able at the same time to maintain our conservative policy in regard to our dealings with the profits by adding a substantial sum to Dividend Reserve" (Note: an amount of £25,000 was added to the reserve at that time) (NBAC/142/3527).

[17] Shlomowitz (1979, p. 101) described the years 1885 – 1891 as "calamitous for the sugar industry", when the world price of the commodity fell by a third due to the dumping on the internal market of

director's report for that six-month period highlighted the issues that the company, along with other participants in the sugar industry in Queensland, had to deal with in what was becoming an increasingly complex institutional environment. In referring to the Queensland Government's appointment of a Commission to "enquire into the cause of the depression in the sugar industry in Queensland" the report stated:

> … the result of that enquiry is unsatisfactory, as tending to maintain that feeling of uncertainty which for some time past has oppressed the sugar interest in that colony, but good will probably be done by the publication of the evidence taken. We think that vested interests will be too strong for the introduction of Kanaka labour to cease; but in the meantime no money is being spent in extensions, and our labour staff, prior to the 31st December, 1890, the date fixed for the cessation of the introduction of Kanaka labour, will be brought up to its full strength (NBAC/142/3527, 31st March 1899).

Half yearly reports through the 1890s constantly referred to the shifting political landscape, and the difficulty of maintaining profitable operations, given the Queensland government's legislation. That legislation first set in place a date for the cessation of the use of South Sea island labour, extended that limit, and at the same time foreshadowed the breaking up of plantations for sale to local farmers and the introduction of tariffs to encourage the use of white labour. Throughout these years, directors made strategic decisions about the company's operations in order to extract the greatest profit possible in uncertain times and to preserve the invested capital. The employment of South Sea Islander labour was one factor of many they considered:

> The Directors have carefully considered the effect of the stoppage, at the end of the present year, of the introduction of Kanaka labourers into Queensland, and being convinced that sugar plantations in the tropics cannot be worked without coloured labour, they have arranged to test a district in Fiji, which presents considerable advantages, with the object of providing employment for the plant now in Queensland, when the Mills there have to be closed for want of suitable labour … it is proposed to remove one of the Mills to Fiji at the end of 1891 (NBAC/142/3527, 31st March 1890).
>
> There now seems no chance of the labour difficulty in Queensland being met … (NBAC/142/3527, 31st March 1890).
>
> The Queensland Government has introduced a Bill which will allow of the acquisition of properties – such as our plantations – by the neighbouring settlers … we expect to dispose in this way of the Victoria Mill at a price which will return to us the sum to which it has been written down … (NBAC/142/3527, 30th September 1891).
>
> The shareholders will have been pleased to hear that we are again to be permitted to employ Kanakas in Queensland, and we are, in consequence, arranging to retain there the plant which we proposed to take to Fiji … in view of the retention of the third plant in Queensland, machinery is being ordered for the new plantation in Fiji …(NBAC/142/3527, 31st March 1892).

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large quantities of European beet sugar. It stayed like this for the next three decades, with the result that the value of plantations dropped dramatically.

> Work is going on well at our new Plantation in Fiji, and in Queensland we are gradually disposing of our cultivation lands to tenants who have the option of purchase … up to date we have thus disposed of 5,514 acres (NBAC/142/3527, 31st March 1893).
>
> … the erection of a number of central mills in different localities, with funds provided by the Government of Queensland … will probably tend to keep down the value of sugars in these colonies after it has recovered elsewhere. Australasia can and should produce all the sugar needed for its own people; but the labour conditions under which it is made prevent, in my opinion, its production at a cost that would permit of its being sold at a profit in the European and American markets (NBAC/142/3527, 31st March 1895).
>
> … it will be impossible for the farmer to grow the cane at (a reduced) price unless the duty be £3 per ton, or unless he employs coloured labour to cultivate the cane, and we follow his example in order to reduce the cost of cutting the crop. This we will not do. White men can do all the work in connection with the cane in this colony; but if the fiscal policy prevents their employment we will face the destruction of the industry rather than take any part in the introduction of coloured labourers from India or elsewhere (NBAC/142/3527, 31st March 1896).
>
> The reasonable proposals we made for the maintenance of the industry have been rejected by the Government, and it is evident that there is now no hope of preventing the sacrifice of this great agricultural and manufacturing interest, which has been singled out for destruction, while other less important industries remain largely protected (NBAC/142/3527, 30th September 1896).
>
> In this Colony we have cancelled the contracts with the farmers who have been growing cane for us and we are thus free to close the mills when the working of these ceases to be profitable … when the mills are closed we shall have to write off about £450,000, which amount – as you were informed in my remarks at the meeting of shareholders held on the 30th April 1896 – we shall be prepared to provide without trenching upon the paid-up capital (NBAC/142/3527, 30th September 1897).
>
> The work of the mills during the season of 1897 has resulted in the production of an average crop at a moderate cost, and the Directors have reason to hope that the output of this year will be made even more cheaply, and will exceed in quantity that of any preceding year (NBAC/142/3527, 31st March 1898).

CSR's north Queensland operations provide a specific example of the vision of directors in seizing a new profit-making opportunity, and of their business acumen in directing its operations. It was in about 1880 that CSR, at the time with a paid-up capital of over £11,000,000, "became interested in the sugar industry in Queensland", when a director of CSR, Hon. E. B. Forrest, visited the Johnstone River area in North Queensland. In 1882, Charles Edward Adams "set things going at Goondi"[18] for the

[18] The name "Goondi" was a widely used Aboriginal word meaning "big bend" or "bent elbow". The name was used in a letter from CSR to Mr C E Adams, manager of the plantation, in 1885 (Robertson, 1991, p. 5).

company. In that year, the CSR Board authorised Mr E B Forrest, or Parbury, Lamb & Co to acquire 5,000 acres on the Johnstone River (Robertson, 1991, p. 3). At this time, "by special Act of Parliament, the Colonial Sugar Refining Company of Sydney was permitted to take up great areas of land in various places, under-taking at the same time to spend £200,000 within five years on the clearing and cultivation of that land and erection of plant" (Docker, 1970, p. 99). They were not the only investors from the south to become alert to the possibilities of investment in North Queensland:

> By 1880, capital was being attracted from Sydney and Melbourne and even from overseas. In its flamboyant way, big business ignored such minor considerations as the heavy initial costs, and the distance from established ports. It was concerned exclusively with the ultimate long-term prospects as evidenced by the rising world market. It had begun setting up operations in quite new parts of Queensland, in places like the Burdekin delta, where once only cattle had grazed; the lower Herbert, the south Johnstone River … The Colonial Sugar Refining Co., for instance, was putting £200,000 into its great Victoria Mill near Ingham. This plant was supposed to have everything – electric light, automatic feeding into the rollers … (Docker, 1970, p. 173).

CSR's Goondi mill, 8 miles upstream from Geraldton (now Innisfail), was one of three mills operated by CSR in north Queensland, the others being Victoria on the Herbert River and Homebush near Mackay (Robertson, 1991, p. 3). The decision to erect a mill at Goondi was made because of the closure of other mills in the district, with the result that in 1884, CSR approved the dismantling and transportation of the Southgate sugar mill on the Clarence River (northern New South Wales) to the North Johnstone river (Robertson, 1891, p. 5). No less was expected of the Goondi plantation and mill than was expected of any of CSR's other business operations: profitability was the major emphasis. CSR's directors, in particular, E W Knox[19], paid meticulous attention to every detail of its operation. The manager of the mill, C E Forster, although separated by distance from CSR's head office in Sydney, was held accountable for the performance at Goondi[20], including the quantity and quality of cane produced, the cost at which it was produced, and its performance relative to other north Queensland mills. Accounting was a vital part of this mechanism of accountability, as will be illustrated below, but it did not occur in a vacuum. The unique economic and political situation in which the company operated, particularly in relation to the employment of indentured labourers from the Pacific islands, had a massive effect on the way it conducted its business.

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[19] Edward W Knox was the son of the founder, Edward Knox. Based in Sydney, he was the General Manager of CSR, and when his father returned to England on his retirement in 1891, E W Knox took his seat on the Board (NBAC/142/3527, *31 March 1891*). His voluminous correspondence with C E Forster, the manager of the Goondi mill in the late 1880s, illustrates his thorough knowledge of every aspect of the sugar industry, his emphasis on profitability, and the high degree of accountability he required of the mill manager (NBAC/142/1456; NBAC/126/92; NBAC/N126/2).

[20] In a letter dated 30th January, 1891, from CSR's General Manager Staff to Mr Forster, the mill manager's responsibilities were reduced from the management of both Goondi and Victoria mills to Goondi mill alone, accompanied by a reduction in salary of £50 per year. The letter encouraged Mr Forster to improve his performance: "… trust that you will be able to convince me at the end of the year by the results of next season that the blame for the indifferent work in 1890 could not fairly be laid at your door" (NBAC/126/92, 30 January 1891). His salary, however, was quite handsome, increasing from £345 in 1888 to £445 in 1889 and £550 in 1890 and 1891 (NBAC/Z109/308).

3. Political influences and employment practices.

The recruiting of South Sea Islanders began without official approval[21], and there was always a great deal of opposition to it, from missionaries, "workingmen", "churchmen" (Irving, 1980, p. 153) and others[22]. While these objections appeared initially to be on the grounds of unfairness to and mistreatment of Islanders[23], over the next few decades, the reasons for such opposition became more complex and occasioned much more political lobbying and controversy, as public opinion moved against the Islanders. This prejudice was fuelled by a political push to make Australia "white" (part of the Federation impetus), and by pressure from labour unions[24] to protect white labour from the competition occasioned by Islanders, who received substantially lower wages[25].

Appendix 1, *"Queensland legislation relating to the employment of South Sea Islanders"*, summarises relevant legislation over 30 years. Before the passing of various Acts relating to South Sea Islanders, the Masters and Servants Act was the only one that really covered indentured labourers, and provided for penalties for absconders. Specific laws were created to protect Islanders (from 1868[26]), then to

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[21] The British Colonial Office thought of recruitment of Pacific Islanders "in the same terms as it regarded the indenture of (Indian) coolies" (Docker, 1970, p. 13). These workers had been successfully employed in West Indies and Mauritius, and that system was intended to be the model for the Queensland indentured labour system. However, these plans broke down, and instead, Pacific Islanders were brought in as "a substitute labor force" (Parnaby, 1964, p. 49). But there were "very significant differences affecting the ability of the Queensland and imperial governments to supervise recruiting effectively, and the capacity of the Islander to make a fair contract" (Parnaby, 1964, p. 49), and the Imperial Government, which " felt it had disposed of the question of slavery and slave-dealing many years before" (Docker, 1970, p. 13), found itself facing a system that had developed unexpectedly.

[22] The British government, missionaries and the navy strongly objected to "abuses and maltreatment", together with many colonists (Buxton, 1980, p. 201). The missionaries in the islands were, it is reported, not impressed by the first legislation to protect Islanders, 1868 Polynesian Labourers' Act, "despite its regulations, appendixes, and attached schedules, forms of agreement to be filled out with provision for the signature of witnesses and so on. Such legal apparatus would only serve 'to legalize slavery', the missionaries thought, 'to confirm skippers in the practice of kidnapping'" (Docker, 1970, p. 54). In spite of the Act, the practice of recruitment was described as "kidnapping without violence" (Parnaby, 1964, p. 72). Local ecclesiastics urged people to "regard the kanaka as man and brother", but no, they thought of him as a "black curse" (Pagani, 1989, p. 37). The influential British and Foreign Anti-Slavery Society" campaigned vigorously against ill-treatment of coloured workers (Evans et al, 1975, pp 160 – 161).

[23] R. B. Sheridan, the Assistant Immigration Officer at Maryborough, stated in 1876 that he had "very grave and serious misgivings as to the kind of treatment Polynesians employed on plantations, stations, etc., receive from their employers". He alleged that in two instances he knew of, "Polynesians were whipped on different sugar plantations", and suggested that "some regulations be made for taking the evidence of South Sea Islanders, otherwise many offences against them must remain unpunished" (Moore, 1974, p. 36).

[24] Labour unions were criticized for their insistence that South Sea Islander labour be abolished: "If the Labor vote in Australia is too strong to permit of the development of North Australia, let that vote take the responsibility of its own unreason. Compel it to do so " (ASIM/SJ.SJTC, 1894h, p. 20).

[25] At the time of the passing of the 1884 act which excluded Islanders from anything but agricultural labour, it was reported that Pacific Islander labour cost 2/4d per day "including passage money to Queensland and back home, charges under acts, wages, maintenance", compared to white labour which dost 5/2d per day. In addition, Islanders worked "longer each day, for more days each year" (Parnaby, 1964, p. 130).

[26] The British Government pressured the Queensland Government into issuing regulations requiring the presence of Government agents on all recruiting vessels (*The Call for Recognition,* 1992, p. 76; Frost, 1996, p. 133). The Colonial Office had been critical of the system of recruiting.

restrict them (1884), and finally to deport them (1885 and 1892). This legislation[27] represented a departure from the British Imperial Government, which held that "like the Indian indentured labourer, the Pacific island labourer should have equal rights with the local labourer" (Parnaby, 1964, p. 153). The Queensland government, in contrast, saw Pacific Islanders as "a temporary and inferior labor supply to whom the statutory rights and privileges of European labor did not extend. They were not allowed free choice of employment, nor given either adequate legal protection against ill treatment, or any limitation on their hours of work" (Parnaby, 1964, p. 153).

So that this legislation would not signal the doom of the sugar industry, the Sugar Works Guarantee Act and the Central Mill Acts put forward an alternative to dependence on coloured labour. These acts were passed under the leadership of Sir Samuel Griffith, who became premier of Queensland in 1883[28]. Griffith had a vision for the future of Queensland as being "peopled by small farmers, yeoman farmers in the liberal tradition, men of small capital means, farming their own land with the aid of their families and not labouring for others" (Moore, 1974, p. 39). He had "as little sympathy with the extreme opponents of Pacific island labor as he had for those who wanted Queensland to become another South Carolina" (Parnaby, 1964, p. 102). Griffith's legislation, the Pacific Islander Labourers' Amendment Act of 1885, which required the cessation of recruitment of Islander labour from 1890, was an attempt "to rid the colony of the two castes they (the Liberals) so vehemently hated – the group of rich planters who were so often absentee landlords and their Melanesian servants, kept servile by legislation and social discrimination (Evans et al, 1975, p. 156). This strategy sent a shock wave to plantation investors:

> … investors' confidence was chilled, especially since there was already evidence of over-speculation in north Queensland plantations at a time when world sugar prices were entering what was to be a twenty-year slump (Bolton, 2003, p. 6).

Support was not as widespread as Griffith had hoped, since "many of the large plantations were collapsing from the weight of their overdrafts", and the "smallholders", on whom Griffith was relying to carry his new policy, "were in their turn calling for the restoration of the traffic in Pacific Islanders" (Bolton, 2003, p. 9). When the sugar industry fell into a depression, the McIlwraith government[29] appointed a Royal Commission, already referred to, in 1888, to investigate the condition of the industry, and to address the issue of whether coloured labour could be dispensed with by 1890[30]. It later became apparent to Griffith[31] (Bolton, 2003, p. 9) that "however much he had been irked by planters in the past, his small farmer policy was in jeopardy without a labour supply", so he extended recruitment of Islanders as a "transitional move to allow the sugar industry to carry on while the change to small farms and white labour took place" (Manning, 1983, p. 72). These changes

[27] Between 1868 and 1912, "eight State and 13 Commonwealth Acts were passed to control and eventually stop the importation of islanders as labourers" (Gott, 1997, p. 18).
[28] Griffith swept into power "by an overwhelming majority, proclaimed the champion of 'White Australia', of the little man, and of much besides" (Docker, 1970, p. 211).
[29] Sir Samuel Griffith's government was defeated in 1888.
[30] Two of the three commissioners recommended the continuation of coloured labour, ascribing the threat by legislation as the cause of the depression in the industry (Parnaby, 1964, p. 137).
[31] Griffith and McIlwraith, previously opposed, formed a coalition government in 1890, described in some quarters as "Griffilwraith" (Bolton, 2003, p. xxi).

represented a huge shift away from the plantation model and everything it represented.

Two arguments were put forward by plantation owners and managers throughout this bitter and protracted debate: the belief that white men simply could not perform physical labour in the tropics (Andrew and Cook, 2000, p. 1; Robertson, 1991, p. 8), and the assertion that the sugar industry would not survive without a reliable pool of cheap coloured labour[32]. The belief that white men could not work in the tropics has been described as an almost "axiomatic 'bridging belief' to reinforce the cultural elevation of Europeans", and a rationalization "to substantiate the existence of a particular social structure wherein Melanesians and other non-Europeans were kept in a permanent position of economic and cultural subservience" (Evans et al, 1975, p. 158). On the opposite side, labour unions were opposed to competition from cheaper labour, and racial prejudice emanated from an inherent belief in the superiority of white races and the "appalling incidence of disease and death, which afflicted the Kanakas and through them the whites"[33] (Price, 1939, p. 60). Others concentrated on the need for mechanisation as a way of alleviating the political squabbling over the coloured labour issue[34].

These views swayed the Australian population into proceeding towards Federation in 1901 on the understanding that the White Australia policy would be implemented[35]. A letter to the Editor in the Brisbane *Courier* on 17th December 1881 (NBAC/Z303/, 1881, p. 7) attempted to convince readers that workers would have nothing to fear from coloured labour, based on an understanding that the sugar industry was valuable to the colony and required such labour:

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[32] "White men were neither cheap, reliable nor amenable to discipline like a coloured servant" (Evans et al, 1975, p. 159), so the employment of Islander labour eliminated the threat of sudden fluctuations in the employment pool of plantation owners.

[33] Reflecting on an average mortality rate of 70.9 per 1,000 Islanders from 1875 to 1878, Price (1939, p. 60) observed that "the island continent, which might have remained a protected human laboratory for the white races, had opened its doors to malaria, … leprosy, and other forms of tropical disease". Islanders, crowded into inadequate accommodation, with poor hygiene, contracted dysentery, measles, whooping cough, tuberculosis and influenza (*The Call for Recognition,* 1992, p. 84).

[34] One subscriber to a sugar journal wrote "the growers have not yet realized the necessity of combining together and offering a bonus to the inventor of a practical cane-cutter. Were one half the attention paid to the mechanical saving of labor in our mills devoted to the same ends in our fields we venture to say that there would soon be no labor question. The number of hands employed would be relatively reduced to a point at which neither the interference of the State nor the deliberate opposition of organized white labor could materially affect it" (ASIM/SJ/SJTC, 1894g, p. 26).

[35] In 1899 over 80% of voters in northern sugar areas supported federation in the referendum, indicating an acceptance of the cessation of black labour, but they "still clung to the hope that extensive protection would be accorded them prior to expulsion of the Kanakas" (Pagani, 1989, p. 33). Prime Minister Barton did offer protection, in the form of a tariff on imported sugar, and a rebate of £2 per ton for producers who grew cane with wholly white labour (Pagani, 1989, p. 34). Queensland has been described as "tardy" about entering Federation and contemplating its own separate Commonwealth (Bolton, 2003, p. xx). It has further been suggested that "the effective resistance of southern Queensland, aided by the British government, alone prevented the secession of the northern sugar lands" and that "only the paucity and weakness of the north Queensland population and the concessions made by southern Australia averted a crisis such as preceded the American Civil War" (Price, 1939, p. 60). The "great experiment" embarked on upon Federation, of turning the sugar industry into one that employed only white workers, was a tremendous challenge, and required that the "Commonwealth Government will have to recognise its duties in respect to inducing white labor to take up the work", according to the editor of a sugar journal (ASIM/SJ.SJTC, 1902, p. 143).

> … irrespective of exclusive European labour proving unremunerative to the planter, that class of labour is not capable of undertaking the work, and is also unreliable. For instance, I have known of newly-engaged European immigrants when working in summer time in the cane rows so overcome by heat that they begged their agreements to be cancelled, it being impossible for them to continue that work … unless another source of cheap labour is opened up, the plantations will be gradually closed, which would be a great blow to the colony, there being already a vast amount invested in sugar, which in a short time will be counted by millions. It is in the interests of the colony that this industry should receive encouragement by cheap labour, and every working man who studies his own interests should vote for those who advocate coolie labour for sugar plantations … it is all nonsense to suppose they could not be restricted to sugar plantations.

Lobbying on the issue was intense. A petition presented to the Legislative Assembly of the Colony of Queensland from "Sugar Planters and Farmers and others resident in the district of Mackay, interested in the continuance of the sugar industry" asked for an extension of the restriction on the use of Islander labour for five years, until 31st December 1895, and also employed an economic argument to prove the benefits of Polynesian labour:

> … no valid objection can be raised to the employment of Polynesians for Tropical Agriculture on the ground of injustice to Europeans, because the whole value of the produce raised from the soil by the employment of Polynesians' labour passes into the pockets of Europeans, every class in the community being more or less benefited, also that the wages paid to Polynesians are almost wholly spent within the colony, while of the large sum of from £700,000 to £800,000 annually spent on the production of sugar the 10 per cent spent upon Polynesians enables the remaining 90 per cent to be spent on Europeans (NBAC/N126/245, Petition).

By 1900 the plantation system had almost completely moved to a co-operative system, this "democratization of the cane lands" heralding a "new social model" (Frost, 1996, p. 138). This huge change formed the political backdrop in which CSR operated its Goondi plantation and mill in the late 1800s. As both a recruiter and employer of Islanders, it was inevitable that the company would be caught up in the intensity of the issue, at both a corporate and a local level.

4. South Sea Islander labour at Goondi Plantation and Mill.

Two observations can be made about CSR's operations at Goondi from 1882 onwards and its use of South Sea Islander labour: first, CSR actively recruited and employed non-white labour[36] and did all it could to continue the practice until it was clear that alternative measures had to be adopted; and secondly, the board viewed the employment of Islanders and workers of other ethnicities as an economic matter.

[36] In a letter from CSR's head office to the Goondi mill in 1888 (Robertson, 1991, p. 8), it was observed that "in climates like that of the Johnstone, it is impossible for white men to work systemically in the cultivation of cane".

From the time of CSR's arrival at the Johnstone River in 1882, the company was actively involved in recruiting Islanders[37], chartering the Nautilus, Para and Hector, which made regular trips to the New Hebrides and Solomon Islands. Eventually, CSR purchased the Nautilus, and used it exclusively[38] (Robertson, 1991, p. 9). But South Sea Islanders were not the only non-white labourers employed by CSR on its sugar plantations. From the earliest days Chinese were involved in the industry[39], many travelling from the goldfields further inland to the coast to take up clearing leases[40], doing work for CSR that Europeans found difficult. The workforce at Goondi in 1888 comprised 175 Europeans, 50 Chinese, 70 Aborigines[41], 325 Melanesians (*The Call for Recognition,* 1992, p. 81) and 50 others (including Malays and Javanese) (Evans et al, 1975, p. 179). All performed clearly defined duties, "allocated on a combination of what was socially acceptable and what construed the economic running of the Plantation", and for Europeans, this meant positions as "engineers, store keepers, blacksmiths, skilled workers in the mill and as overseers and ploughmen in the fields", with "gangers" supervising up to 30 "Kanaka boys" (Robertson, 1991, p. 8). The use of cheap coloured labour was, at that time, seen as essential to the profitable running of the operation. Figure 2 "Plantation Structure: Status and Authority" below, outlines the line of command, from coloured field labourers at the bottom of the hierarchy, to the planter at the top.

[37] An 1898 letter from 17 farmers at Goondi (growing cane on land leased or purchased from CSR), recorded their undertaking to repay to the company within three years "the whole of the money expended in connexion with the introduction, landing & return passages of such labour (Polynesian), together with interest at the rate of six per cent per annum" (NBAC/N126/121).

[38] The "Nautilus", owned by CSR, made regular voyages, with a government agent on board to supervise recruiting. This was not always seen in a positive light, E W Knox observing to C E Forster, the manager of the Goondi mill, in a letter dated 2nd July 1889, that the Nautilus' last voyage was not successful, due to the Captain's having been very ill, and "the Government agent having apparently made up his mind to prevent recruiting as far as possible" (NBAC/142/1456, pp. 109 – 110).

[39] See Poy and Tam Sie, described as "remarkable examples of Chinese assiduity and aptitude for business" (NBAC/Z303, 1944, p. 71) came to Innisfail (then known as Geraldton) in 1882

[40] There were two kinds of clearing leases: "one just to clear the land, and the other kind where the Chinese could clear the land and then grow cane on it, which CSR would provide. They were paid 9/- per ton to deliver trucks to the main line. In 1884 the Chinese cleared 100 acres, then 200 in 1885, until by 1889 they had cleared 2500 of the 2700 acres made available to them on the estate. Clearing was expensive, costing between £5 and £7/5/- per acre" (Robertson, 1991, p. 4)

[41] An article in *The Sugar Journal and Tropical Cultivator* (1894, p. 106) observed that aborigines who had been employed for cutting and loading "proved most unreliable; no dependence could ever be placed on keeping them, for any moment when the fit seized them they would be , and frequently were, off without warning, leaving their employer in the lurch".

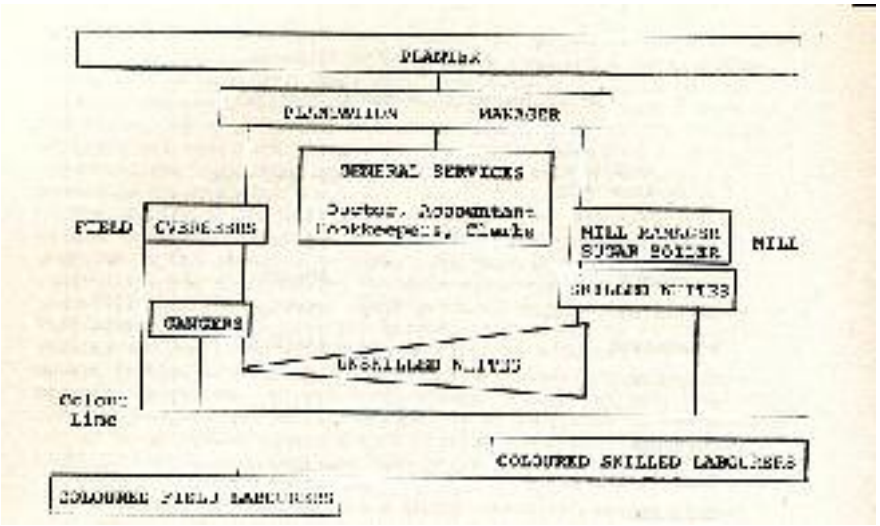

Figure 2. Plantation Structure: Status and Authority
(Saunders, 1982, p. 62)

Companies such as CSR, offered "high wages and good quarters in an attempt to attract the most highly-qualified and temperamentally-suited men" (Saunders, 1982, p. 61), and estates were laid out in a way that enhanced racial and hierarchical divisions:

> Goondi Estate, for instance, was laid out around a parade ground where instructions were given to field labourers and ploughmen, inspections were conducted by the Inspector of Pacific Islanders and afternoon counts were appraised. The barracks for white and non-European workers would be situated near the parade ground, with the overseers' and gangers' houses in close proximity to these. CSR which designated its technical and managerial staff by the term "officers" appropriately accommodated them away from the workers (Saunders, 1982, p. 62).

South Sea islanders were eventually limited to agricultural field work. It was estimated that the cost of bringing a labourer from a South Pacific island, a distance of 900 miles, was £25 - £35 per head (ASIM/SJ.SJTC, 1894c), and that it cost approximately £26 per year to keep each one, with wages (as set in the 1868 act) at £6 per year, as well as rations, blankets, clothing, provisions, housing and medical treatment. Provisions were adequate, according to regulations:

> A Kanaka diet was well balanced, under Government Regulations, each man received daily 1 lb. beef or mutton, 1 lb of bread or flour, 5 ozs. sugar, 2 lbs. vegetables and 8 ozs. maize meal or 4 ozs. rice … they were also allowed to grow their own gardens. Sweet potatoes and bananas were the mainstay of the crops grown … If a man was ill, he was looked after in the Plantation hospital … Weekly they received 1 ½ oz. tobacco, 2 ozs. salt and 4 cakes of soap. Yearly they were supplied with 3 shirts, 4 pairs of trousers, a pair of blankets, a hat, shoes, pipes, matches and knives. In return the Kanaka worked a 10 hour day, starting early morning and finishing late afternoon (Robertson, 1991, p. 10).

Even these simple arrangements caused controversy. Not all planters were happy with the "Kanaka gardens", with one correspondent to the Editor of *The Sugar Journal and Tropical Cultivator* (ASIM/SJ.SJTC, 1894d, p. 172) asserting that

> … Kanakas' "gardens" or farms have been causing a little stir here lately. I am curious to know if such "gardens" are allowed at Mackay, and if anything has been done to prevent or stop them. If we wish to see the next generation in this colony remain our own color, we ought certainly to now take decisive steps to prevent the alienation of our land to any colored races.

In spite of these sentiments being held in certain quarters, the recruitment of South Sea island labour represented a significant investment for CSR, and it was in their interests to provide them with the kind of provisions, accommodation and medical care that ensured their good health and ability to perform the work for which they had been brought to the plantation. Consequently, at Goondi, they, together with other non-white labourers appear to have been well housed and cared for, as these excerpts from letters send to Goondi Mill from CSR's head office in Sydney attest:

> Mr Smith tells me that he was much struck with the arrangement of the Kanaka houses at Goondi, and thinks we ought to adopt the same plan at Homebush. The difference in the sick-rate at the two places is certainly very striking, and Mr Smith says that, so far as the summer is concerned, he cannot account for this fact, except it is due to the way in which the men are housed (NBAC/N126/2, 18th May 1891).

> With regard to the Javanese, I suppose you have already planted the streets of their quarters with bananas, bamboos and cocoa nuts (NBAC/N126/2, 2nd September 1891).

A constant supply of Islander labour, however, was not able to continue, as a result of the legislation already mentioned, which restricted, and then excluded, South Sea island labourers from working in the Australian sugar industry. Opinion seemed to turn against the employment of coloured labourers, and CSR found it more difficult to ensure a steady stream of workers to work in the fields and prepare the cane for the crushing season at the Goondi Mill. Since the economic operation of the mill was of primary importance, the company, well aware of public sentiment on the issue, experimented with various other strategies to overcome these difficulties, including the closure of the Victoria mill and its relocation to Fiji, and the recruitment of labourers from Java:

> (Strictly private) … the Directors have come to the conclusion that Victoria (mill) should be closed at the end of the present year, but we have no intention that this decision should be made public until we have completed our arrangements for introducing Javanese … (NBAC/N126/92, 4th February 1891).
>
> … an early decision must be come to about the engagement of more labourers – presumably in Java, unless the Directors think
>
> A. that an attempt should be made to do the fieldwork at Victoria with Europeans,
> B. that it is undesirable to run counter to the public feeling in Queensland as to the introduction of coloured labourers, and that Victoria (mill) should be abandoned at the end of this year and the … plantations then worked to such an extent as might be possible with the labour force reduced from time to time as the contracts with the Kanakas expire (NBAC/N126/92 30th January 1891).

> There is one point about which we are not quite clear and this is as to the possibility of engaging a number of the Kanakas whose time is expiring. Do you think it would be possible to induced any considerable proportion of them to reengage with us for one or more years if we offered them a much higher rate of wages than has hitherto been paid – say, from 15s/18s a week with board? – and if the best men would reengage could we count with any certainty on this rate of pay being earned and on the working expenses of the plantation not being unduly increased? In making this suggestion, I am assuming that a Kanaka who has served three years is, for agricultural work, equal to the average European – with this advantage, that he can cut the cane in the summer time when the Europeans are not able to do this class of work (NBAC/N126/92, 4th February 1891).
>
> Javanese: I was quite prepared to hear of the Queensland Parliament taking very little notice of the introduction of these men, for I am inclined to think that they are beginning to feel sorry for the sugar industry. I advised you as to the despatch of 84 men by the "Taroba" (NBAC/N126/2, 29th September 1891).
>
> As the expiry of the Polynesian Labor Act puts a stop to the introduction of Kanakas, it would appear that Java is the most likely place from whence to draw the laborers for our plantations; but, although no obstacles are at present raised by the Queensland Government to the introduction of Javanese, it is quite probable that steps will be taken sooner or later to stop these men being brought into the Colony, and it is therefore worth considering whether it would not be well to make arrangements at once to engage a sufficient number to enable us to carry on work at two of our plantations until the end of 1893, and possibly at one till the end of 1894, provided the engagement of the Javanese could be extended for six months beyond the usual three years (NBAC/N126/92, 30th January 1891).

As these labour shortages occurred, South Sea Islander labour increased in cost[42] and became difficult to procure. In an attempt to curb increases in wages for Islanders, the Planters' Association, in 1889, had recommended that such wages be limited to £6 per annum, with an additional £3 to be paid only if they were "sound working boys of good physique" (NBAC/N126/245, 30th April 1889). Further, it was recommended that "overtime Kanakas" (those who had already completed a term of engagement) be employed at a uniform rate of £12 per annum, or £15 where their return passage was already paid. These recommendations were "chiefly to avoid the irritation believed to have been caused in the minds of White Laborers by fluctuating and often high rates

[42] One article claimed that "kanakas are asking and receiving £20 a year, with clothes and tobacco, and when wet weather, sickness, etc., has to be taken into consideration, they are proving very dear" (*The Sugar Journal and Tropical Cultivator,* 1894b, p. 106). In the same year, it was stated that in the last year of their agreement @ £16 - £18 p.a., "Kanakas" were now getting £26: "… the kanakas are quite alive to their value, and in my opinion understand the art of keeping up wages far better than white men" (*The Sugar Journal and Tropical Cultivator,* 1894e, pp. 82 – 83). In addition to wages and supplies, from 1871, the Queensland government brought in a tax on Melanesians arriving in Queensland: started off at 10/- per recruit, to be paid by employers, and increased to 30/- per recruit from 1880 and up to £3 per recruit from 1885 (Shlomowitz, 1982, p. 51).

being offered Kanakas and thus even affecting their own rates" (NBAC/N126/245, 30th April 1889).

Because of labour issues, CSR made the decision to close its Victoria Mill in North Queensland, and relocate it in Fiji, where it was believed it would be more profitable to operate, given the ready supply of cheap labour there. Six monthly reports by CSR Ltd traced the progress of this venture, from the initial "testing" of the scheme in Fiji, already mentioned, to "satisfactory arrangements" being made with the Government of Fiji (NBAC/142/3527, 31st March 1890), to the decision to make the move and close the Victoria Mill (NBAC/142/3527, 31st March 1891). Always looking for opportunities to invest profitably, and to curtail potential losses, the directors at this time decided to dispose of "part of the arable land" at the Mackay mill to farmers, in order to find "some partial solution of the labour difficulty", while at the Goondi mill, they were hopeful that they could "procure sufficient coloured labour to enable this to be worked for some years to come" (NBAC/142/3527, 31st March 1891).

With these kinds of difficulties in acquiring cheap labour, Goondi Mill manager, C E Forster, as a member of the Planters Association, became involved, for a time, in a lobbying attempt to extend the 1885 Act so that South Sea Island labourers could be employed for an additional five years, until 31st December 1995. He attended an initial meeting of the Planters Association in Townsville on 29th April 1889 where it was decided to send delegates to Brisbane during the discussion of the report on the Sugar Commission, "with the object of assisting Members favourable to an extension of Kanaka Labor" (NBAC/N126/245). Mr Frank Neame, of Macknade Plantation at Dungeness, was elected President of the Board of Advice of the Planters Association, and worked hard to rally planters to the cause. In order to fund this "agitation", a levy of 1/- per acre was made on "all growers of cane throughout the Colony" (NBAC/N126/245). CSR contributed an amount of £336/7/-, based on an acreage of 6,727 acres, Mr Forster of Goondi remitting the amount in July 1889 (NBAC/N126/245, 9th July 1889). Mr Neame put forward several possibilities for overcoming the shortage of labour, in a series of letters to Mr Forster during 1889 and 1890, including the idea of introducing Italians[43], in spite of the fact that the trade unions were "opposed to the introduction of cheap Europeans" (NBAC/N126/245, 21st July 1890). Another of his suggestions was to import Japanese (NBAC/N126/245, 14th October 1889):

> This (importing Japanese at a cost of about £5 per head and another £1 for getting them) would be a good solution to the question, if no objection were raised, but should we not have a great outcry among the trade unions through the colony Japanese would be looked on with as much aversion as Chinese. I think we should not yet despair of getting the act extended and that all our energies should be to endeavour to get the people with us, leaving any other class of labour as a last resort.

The Act *was* extended, in 1892, but not before Mr Neame had expressed disappointment at the lack of financial support by all planters, and refunded part of the monies contributed, winding up the Board of Advice because their task was "generally considered hopeless", and expressing the opinion that it was a "useless

[43] Mr Neame expressed the opinion that introducing Italians might get the "working men" onside with the possible extension of the Act, because they would see competition against them as the "lesser of two evils". He further commented on the "injustice of prohibiting the introduction of Kanakas … without this labour we don't see how to carry on" (NBAC/N126/245, 4th March 1890).

expenditure to continue further agitation for the extension of the Polynesian Act" (NBAC/N126/245, 15th May 1890; NBAC/N126/245, 16th December 1890). Goondi Mill received an amount of £203/9/11, which was their share of the remainder after certain expenditure had been incurred on behalf of the planters (NBAC/N126/247, Date?).

The restriction of the duties South Sea Islanders were allowed to perform according to the 1884 act was a frustration to plantation and mill owners. In 1890, CSR was charged with breaching the Pacific Islanders Act, by using Islanders to perform tasks that did not come within the classification of "field work" (NBAC/N126/247, 25th July 1890). The Islanders had apparently been involved in the unloading of a vessel, but legal advice provided by G A Roberts & Leu, Solicitors of Townsville, to the Manager of the Goondi Mill (NBAC/N126/245, 15th July 1890) was unclear, since there was some doubt about the actual nature of the work done. The Manager was advised to "call evidence at the hearing of the case to prove the Islanders had nothing to do with the steam-winch, and were not employed discharging the vessel". The company was unsuccessful in pressing its case, and was fined the sum of £1, and ordered to pay £2/2/- costs (NBAC/N126/247, 25th July 1890). Correspondence from Edward Knox, General Manager of CSR, to Mr Forster advised "it is no use attempting to have the decision of the Bench reversed … we had better drop the appeal, public sympathy being against us" (NBAC/142/1457, 7th August 1890, pp. 205 - 206).

At this time pressure on labour was not just coming from the Government in the form of legislation, but from the trade unions. In Townsville[44], "wharf labourers, foundry hands and railway workers formed the nucleus of a well-supported labour movement which soon contested the authority of the snug little junta of businessmen who ran the town hall" (Bolton, 2003, p. 10). The Australian Labor Federation was alert to practices at Goondi, and actively pursued CSR. One issue was the splitting of firewood, which CSR maintained was "field work", but the Federation argued did not come within the Act. Edward Y Lowry, of the Federation's Townsville District Council, communicated by letter with Mr Forster on 1st December 1890 about this matter:

> Sir. I have the honor to notify you, that it has come to my knowledge, a large quantity of firewood will be required to be cut and split for your plantation to enable you to carry on successfully business operations next year. Knowing full well that the employment of Kanakas in that direction is a direct contravention of the Polynesian Acts of 1884 and subsequent Amendment Acts, I trust that you will utilize some other class of labor for above purposes so as to avoid unnecessary friction (NBAC/N126/247).

Mr Neame of the Planters' Association expressed surprise that CSR should be "the first to be assaulted by the labour unions" as they employed "proportionately I suppose a larger amount of Europeans than on any other plantation" and were "generally acknowledged to treat them very well" (NBAC/N126/245, 9th December 1890). He advised that "planters should shew a solid front and that an assault against one is equally against all" and advised that it would be well "to make a test case". CSR obviously shared this view, as a further letter from the Australian Labour

[44] Townsville, the "main entrepot" during the sugar boom, "naturally tended to favour the McIlwraith administration of 1879 – 1883, with its emphasis on developmental policies, lavish investment and tolerance of non-European labour" (Bolton, 2003, p. 5).

Federation's Townsville District Council, dated 15th December 1890, expressed disapproval of Mr Forster's "actions and treatment of our worthy delegate":

> The Labor leaders are everywhere endeavouring to instill into the minds of toilors the one grand and noble gospel of doing to as they wish to be done by, and perhaps it would be as well for you and others in your position to consider what the consequences would be if "the measure with which you measure was meted to you again". Trusting that time will bridge the gulf of inequality which now separates master from man …. (NBAC/N126/247).

Even though Edward Knox, writing on 16th December 1890, advised Mr Forster that "we have not any intention of obeying the 'order' of the Labor Federation about not employing Kanakas for cutting firewood" (NBAC/142/1457), it became increasingly obvious that the institutional goal posts were shifting markedly during the 1890s: South Sea Islander labour was on the way out, the labour movement was growing in influence, and Australia was moving towards Federation and a White Australia policy. CSR had to deal with these changing labour patterns and re-orient its operations to accommodate these changes if it was to survive, but it had a history of "reading" the economic and political landscape and tailoring its practices to suit expectations. When it transferred the bulk of its operations to Queensland,

> … it immediately followed what was economically the most viable line and became the largest estate owner and importer of Kanakas in the colony, watching with jaundiced eye the efforts of a few small-holders to establish themselves … then quite suddenly the central factory idea reappeared in a new light – as a possible answer to the growing labour problem – and the company underwent a swift change of heart and reversed its attitude to the selector altogether (Docker, 1970, pp 210 – 211).

CSR's response to these changes was determined, in part, by the accounting information generated at its various business operations and head office. With a policy of maintaining dividends to investors, profitability was of primary importance. Accounting for the cost of operations, including the cost of labour, figured as important, therefore, in providing information for decision making about the company's future, maintaining the profitability it required, and fulfilling the accountability that it required of its various plantations and mills.

5. Accounting at Goondi.

The southern plantations of north America, already mentioned, relied on a sophisticated accounting system[45], and CSR had a similar reliance, fuelled by its desire to achieve a profit acceptable to its investors. Thorough and accurate accounting was required, as part of a demanding system of accountability of mill managers and those who worked in management positions beneath them in the

[45] Because of the "size and the scope of southern businesses", it was necessary that "a sophisticated accounting system be utilized" (Flescher and Flescher, 1981, p. 124, cited in Heier, 1988, p. 132). "The Cotton Plantation Record and Account Book", published around 1850, showed that record keeping procedures were "standard throughout Alabama and Mississippi during the antebellum period, and possibly standard throughout the cotton growing districts of the southern states" (Heier, 1988, p. 147). Sugar planter William J. Minor of Mississippi and Louisiana, maintained what was described as "a detailed set of records … a hybrid accounting system, using elements of cash and accrual and single and double-entry bookkeeping" (Razek, 1985, p. 30).

organisational hierarchy. The annual review of the salaries of those in management positions took into account their performance in the preceding year, in terms of the cost of cane produced and the quality of the product, and the directions from the Sydney office about their salaries were very specific, as illustrated below:

> Mr. Stobo. His salary has been increased to £325 per annum as per 1 January.
> Mr. Carnie. All things considered I think this officer is very well remunerated with his present salary.
> Mr. Mighell. To draw £200 per an. from 1 July provided, of course, that his work is satisfactory in the meantime.
> Mr. O'Kane. Salary increased to £150 at 1 January.
> Mr. Jenkins. Salary raised to £125 at 1st July next (NBAC/N126/92, 28th January 1891).

The possibility of an increase in salary, or the threat of a decrease, as mentioned earlier in the case of Goondi's mill manager, Mr C E Forster, 1891, was a forceful call to accountability and a considerable performance incentive at a time when South Sea Islanders were receiving £6 per annum and keep, and unskilled European workers received 20/- per week at the Goondi mill to work a 10 hour day, or a 12 hour day if required in the crushing season[46].

Part of the Goondi mill manager's responsibilities included accounting, although there was a bookkeeper employed for that purpose. The intense and detailed supervision emanating from CSR's Sydney office, resulted in comments such as those shown below:

> I must confess that the unexpectedly careless and neglectful manner in which the Goondi accounts lately received have been compiled, causes me to feel some uneasiness about the … bookkeeping at Homebush, from which mill we have hitherto received returns who are models of neatness and accuracy; and it may be good as well, at this stage, for you to tell Mr Highell that if he expects to receive the increase of salary, which has been conditionally promised him, it will be necessary for him to shew some improvement in the style of the 1890 Goondi a/cs (NBAC/N126/92, 5th March 1891).
>
> When I complained a month ago of the careless manner in which your accounts had been rendered I had in mind the discrepancies between the Cash A/c and the four weekly statement of Wages paid to Europeans and Chinese, the erroneous Polynesian return Statement … and other inaccuracies which called forth my telegrams of 11th, 16th, 18th and 23rd Feb and 2 March and letters of 11th, 17th, 18th and 23rd Feb. It is not pleasant for me to have to find fault with the work of any officer but the mistakes referred to should not have happened and occurring in the case of a distant mill, just when our time for making up the account is very limited. They were annoying (NBAC/N126/92, 2nd April 1891).

[46] Charles Birnie, an unskilled labourer, was employed at Goondi from 10 February 1891 for a wage of 20/- per week, as was John McNeill. A skilled worker such as a fitter could earn 12/- per day for a 58 hour week, such as Geo. Chappel, appointed on 13 April 1887, or J'no May, a bricklayer, appointed on 17th March 1891 (NBAC/N74/50-51).

> I note in your weekly Wages Returns during the Slack Season that you have charged to Capital Accounts the work done on Intermediate Carrier. This is wrong: it should have been charged to Maintenance Machinery and I shall be glad if you will send me as soon as possible the number of days worked and the wages earned by Europeans and labor on this work, so that I may make the necessary alterations in our books. Per General Manager (NBAC/N126/2, 13th July 1891).
>
> Herewith is sent a circular in regard to the preparation of the new worksheets. At those mills where the sheets are not made out by the Chemist, this officer should supply the figures needed for the headings "Tons Sugar Branded", "Tons Jelly Sugar Remitted", "Net Tons Sugar Manufactured" and "Tons Branded Previous Season's X" – he should also make the requisite calculations for the estimated tons … under the heading "Intermediate Products" … (NBAC/N126/2, 18th June 1891).

CSR's objective was to increase the yield of the cane-growing lands, and to increase both the quality and quantity of sugar from the mill, and there was no area outside the scrutiny of its head office or immune to counting and measuring, even to the usage and recording of manures used in fertilising and the digging of holes in which to plant cane:

> … By this mail you will receive 1 book and 12 sheets for the purposes of a daily journal on manures and 1 book and 8 sheets for half yearly reports on manures as well as 40 forms for statements on … actual yield of the cane crops. The books on Manures should be regularly kept and twice a year copies of the records therein sent to Sydney on the loose forms the first about the end of December or early in January and the second about June … these reports should be started with season 1889 following with season 1888 etc. and the report of each season should be sent to Sydney as soon as it has been finished … (NBAC/N126/2, 7th January 1891).
>
> With regard to digging large holes for cane, I can only say that your Kanakas remove just <u>half</u> the quantity of earth that a coolie does on similar soil in Fiji. You state that it takes £2 – or 12 Kanakas – per acre, say for 2000 holes, or 166 holes per man.
> Goondi 166 holes 20" X 10" X 10" = 7.1 cubic yards
> Fiji task 120 holes 24" X 20" X 12" = 14.8 cubic yards
> In my previous estimate I calculated one acre to contain 1782 holes … and 80 to be dug per day, or under 12 cubic yards per man = £3/13/4 p.a. (NBAC/N126/2 14th October 1891).
>
> … I am under the impression that we are much behind other sugar growing countries in the planting, and that we should take much more care with this operation than hitherto (NBAC/N126/2, 22nd September 1891).

Fleischman and Tyson (2000, p. 25) observed in a study of Hawaiian sugar plantations, that in the case of coloured labourers, there were no records on the performance of individual workers, i.e. "efficiency data were not necessary because they were irrelevant from the racial control perspective". They drew attention to the fact that "wage rates were differentiated according to ethnicity", and that "accounting served managerial elites by reinforcing these policies" (Fleischman and Tyson, 2000,

p. 28). There is no doubt this was the case from an individual point of view in the Queensland sugar industry, legislation having set the parameters for the use of South Sea Islander labour, and therefore, indirectly, the parameters for accounting for such labour. Certainly, as highlighted above, the names even of unskilled white labourers were listed in the Labour Register (NBAC/N74/50-51), and yet South Sea Island labourers were not distinguished between, but classed simply as a group, as demonstrated in Appendix 2, *"Goondi Mill Labour Monthly Balances"*. It was when the wages they could command began to increase that distinctions were made within that class of labourers about those who were re-engaging or not, but it was on the basis of their group cost that decisions were made about their cost-effectiveness.

Coloured labour was recorded separately from European labour, and ethnic groups were divided further into Coolie, Chinese, Fijian, Javanese, Japanese, Cingalese and Kanaka (NBAC/142/3566). It was held to be important that these categories be kept separate, as designated in the Mill accounts that were prepared each year[47], and emphasized in the following correspondence from E W Knox in Sydney to C E Forster Esq at Goondi Mill:

> … With reference to your statement of Polynesians on Plantation on 31st Dec as shown on your Yearly return, you do not seem to understand what is required. We want the number of men of each ship with the date when their agreement expires, who are on the plantation on the 31st Dec 1890. It is impossible to work from your return as in 1889 you shew ex Eliza Mary 86 Kanakas while in 1890 you show 101 whose time expired on Aug 21st 1890. Kanakas ex Nautilus have increased from 33 in 1889 to 37 in 1890 ex Fearless from 47 in 1889 to 59 in 1890 ex Para from 95 in 1889 to 105 in 1890 and so on, in fact the Kanakas in each vessel shew an increase on the 1889 return. Please send a correct statement shewing the actual number on the Plantation, by return post as we cannot make up the accounts until this is done (NBAC/N126/2, 11th February 1891).
>
> … The information you give in regard to Kanaka labour will enable us now to prepare a statement shewing how we will stand at the end of December: this is to be submitted to the Board next Tuesday, when I hope the question of abandoning or continuing to work Victoria will be settled. So far as we have gone with this Statement it would appear that there is no chance of keeping the plant going, unless we introduce at least 200/300 Javanese (NBAC/N126/2, 28th January 1891).
>
> For the particulars you said about the Kanakas I am obliged … herewith is returned your statement of expenditure during the slack season to have particulars filled in as to the Cingalese, Chinese and Kanaka labor so as to complete the statement, which please send back to me as early as possible (NBAC/N126/2, 21st January 1891).
>
> With reference to heading "Rations" in your four-weekly returns please, in future, divide into "Servants", "Cooks for Kanakas", "Cooks for Europeans", "Baker", "Storekeeper", "receiving and delivering", instead

[47] Accounts were kept at Goondi for Cultivation, Cutters Wages, Fuel, General Charges, Chinese Labor, Kanaka Labor, Live Stock, Mill Wages, Rations, Maintenance of Plant, Working Expenses Sawmill, Working Expenses Tramways, Transport, and Wages (NBAC/N126/2, 17th March 1891). European wages were included under "Mill Wages", but Chinese and "Kanaka" labour were recorded separately, in keeping with CSR practice.

> of shewing all under the heading of "Rations" (NBAC/142/1456, 4th March 1890, p. 445).
>
> With reference to the estimate of the expenditure at your Mill between the seasons, I shall be glad if you will fill in on the forms sent under separate cover the names and pay of the men whom you propose to retain, and give in the separate columns the proportions of their wages which you expect to apply to the repair of each portion of the plant under your charge. The colored labor should be shown after the European, in the same manner as in your last slack season's estimate. This return is wanted for comparison of the work done at the various Mills, and its preparation will enable you to estimate with greater accuracy the total expenditure which you wish to be authorized (NBAC/N126/2, 11th November 1891).

With a goal of operating the mill as profitably as possible, to CSR directors, these detailed classifications were useful to ascertain and therefore control the cost of various tasks. The type of labour used had a significant bearing on many of the tasks that were labour-intensive, such as clearing, maintenance, and the cost of cutting cane:

> I think you have yet to show us that the clearing can be done at such a price that we might hope to get a fair return from our money, allowing for the fact that our tenure at Goondi is precarious … the cost of the work being excessive … I cannot call to mind that I have since received from you any statement indicating that the work can be done more cheaply, or that there was any justification for incurring the heavy expense involved (NBAC/142/1457, 16th December 1890, E W Knox to C E Forster).
>
> You speak of the grubbing costing £3 an acre, but is there any hope of its being kept down to this limit? (NBAC/142/1457, 16th December 1890, E W Knox to C E Forster).
>
> The cost of cutting the cane is certainly very high at Goondi. Mr Pope's explanation of this is noted but at Homebush where they have also very light crops and fully 3 miles of horse-traction the cost is 3 ½ d per ton lower (NBAC/N126/2, 22nd September 1891, E W Knox to C E Forster).

Strict records were kept of every aspect of production, and stringent measures were to be employed in increasing the yield of the plantation[48], and in controlling expenditure[49], in order to produce sugar at the lowest cost possible. Keeping these costs low contributed to the overall result of the mill, i.e. the cost of producing the sugar. Mr Forster was informed by a letter dated 17th March 1890 that "your sugar was, after all, produced at a moderate price, chiefly in consequence of the cost of kanaka labour being very low and through the percentage of workers being high" (NBAC/142/1457).

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[48] "The figure you give as the average yield of the whole plantation – 11 tons per acre – is truly a miserable return from such good land as that at Goondi … the yield should go up every year henceforward" (NBAC/N126/2, 16th December 1891, E W Knox to C E Forster at Goondi Mill).

[49] Even the amount of flour consumed at the various mills came under the scrutiny of E W Knox at CSR's Sydney office: "… I may mention, however, in connection with the consumption of flour at Victoria that we did not see why this should be larger at that mill than at Goondi or Homebush" (NBAC/142/1457, 22nd April 1890, pp 39 – 40).

Comparisons were frequently made between the three north Queensland mills, as the following correspondence from E W Knox to C E Forster indicates:

> I was surprised to see from the last returns that there is still a very heavy expenditure for maintenance at Goondi which increases unduly the mill wages. For the past six weeks the average Expenditure has been
>
> | | |
> |---|---|
> | Homebush | £9/19/6 |
> | Victoria | £2/19/2 |
> | Goondi | £20/19/11 |
>
> Were you running both mills at this top speed there might be some reason for this, but with one mill going at a moderate rate I cannot understand it especially as you tell us that there will be a very short crop next year and consequently only work for one pair of mills. This of course … urgently calls for your immediate attention (NBAC/N126/92, 23rd September 1891).
>
> … with regard to Mill wages I find that the cost at Goondi has been very high, viz. £3864, while at Victoria £2977 was spent in a similar manner and at Homebush £1592, or per ton of cane worked 3.70s, 2.79s and 2.53 s respectively. This difference is in a measure owing to more Europeans having been employed at the two former mills than at the latter, but still the charge appears abnormally high at Goondi (NBAC/142/1456, 1st May 1899, p. 9).
>
> There is another question you should go into while at Victoria, and this is the extremely high maintenance charges: for the week ended 4th May the cost of the Europeans and coloured labour employed on maintenance there amounted to £50, and seeing that at Goondi and at Homebush for the same week the charges were respectively only £32 and £28, and that the plant at Victoria is reported by Mr Kidd to be in fair order, I do not understand how the expenditure should be so high (NBAC/142/1456, 20th May 1889, pp. 34 – 35).

Table 1 "Maintenance of Plant and General Charges Comparative Statement" below, illustrates the kind of document that was prepared for the information of the mill managers, in order to inform them of the cost of their operations, and perhaps, subtly, to alert them to the importance of operating in as cost-effective a manner as possible.

	Homebush			Victoria			Goondi		
	£	s	d	£	s	d	£	s	d
Material for maintenance	1948	16	9	1968	4	9	2599	4	10
Material for Manufacture	401	3	7	581	8	11	435	5	3
Sundries	681	4	2	626	9	10	650	7	11
Wages	1178	5	8	1586	2	6	1588	17	-
Fuel	*			179	13	8	135	7	-
	4209	10	2	4941	19	8	5409	2	-
	* £42 included in Material			£202 in steamers and parts			£78 on steamers and parts		

Table 1. Maintenance of Plant and General Charges Comparative Statement
(NBAC/142/1456, 15th March 1890, p. 477, E W Knox to C E Forster)

The reality was that on the basis of the accounting numbers produced on the costs and consequent profitability of the various mills, any one of them might be closed if it were shown not to be operating as profitably as the others, labour costs being a significant factor in this calculation. A letter from E W Knox at Sydney to the Goondi manager dated 1st April 1890 (NBAC/142/1457) made a direct connection between keeping expenditure low and the possible removal of one of the mills to Fiji:

> I duly note your explanation of the higher expenditure in connection with manufacture at your mill as against Homebush … under these circumstances, and granted equally favourable seasons at the two places, it appears that we may look for the expenditure at Victoria being 18% higher than at Homebush and the crop 25% smaller: this is a result we were not prepared for, and the disadvantages under which Victoria labours … are hardly sufficient to account for the greater working expenses, while the smaller crop, even in a very favourable season, renders it desirable that the expenditure should be kept as low as possible. So far, therefore, as our experience goes at present it certainly points to the advisability of removing Victoria Mill and not Homebush, if we decide on employing the plant of one of the Queensland mills in Fiji.

Accounting information on profitability of operations was used not only to hold mill managers accountable, but in the case of South Sea Islander labour, to make decisions at board level about the closure or continuation of a mill. Directors needed to know what cheap labour was available, in order to make such a decision. The following projection of the availability of coloured labour crucial to the running of the mill, shown in Table 2, "*Estimates of Coloured Labour at Goondi 1991 to 1993*", illustrates the kind of planning that was undertaken at that level:

1st Jany '91	546 Kanakas
To leave Jany/Sept	88
	458
To arrive Sept 400 Javanese To leave Oct/Dec176 Kanakas	224
	682
Average available for '91 crop say 700	
1st Jany '92	682
To leave Jany/June	97
Available for '92 crop	585
1st Jany '93	585
To leave – Jany/July	168
Available for '93 crop	417
To leave Dec '93	17
	400 Javanese who if engaged by 31st Dec '94 could take the crop off that year

Table 2. Estimates of Coloured Labour at Goondi 1891 to 1893.
(NBAC/N126/92, 30th January 1891)

Similar projections were made about the availability of coloured labour at Victoria and Homebush mills, and these were a factor in the decision to close Victoria mill and eventually break up the plantations and sell them off to local farmers.

CSR recognized the shift in public opinion and the necessity for working within those constraints. New situations required changes and opened up new possibilities for profitable operations, and in recognizing and grasping hold of those possibilities, CSR's strict and prescribed accounting system formed a large part of the system of accountability it demanded of those in management positions within the organization. The accounting employed was required to count and capture the precise cost of every aspect of the production process, including the employment of labour, to compare the various costs from year to year and between mills, and to use that accounting information to assist in making decisions, at board level, about the future operations of the company. Accounting systems set in place thus became "carriers" of the institutional beliefs current at the time about race and what was socially appropriate in the way South Sea Islanders were treated.

6. Conclusions.

All organizations operate within an institutional setting. The institutional environment for CSR as a sugar producer in north Queensland in the late 1800s included a culture of colonialism, legislation on South Sea Islander labour and public opinion on racial issues, played out against a backdrop of a turbulent world market for sugar and the physical difficulties of conducting an agricultural business in the tropics. It has been said that the sugar industry in Queensland has always been worked under "unusual and 'unnatural' conditions" because of its establishment with "imported Kanaka labour" (Brigden, 1932, p. 3). However we view this situation from the standpoint of the 21st century, it was the social context in which CSR operated in the late 1800s, and all these factors had to be taken into account if the company was strategically to manage its investment opportunities, achieve the dividend it desired for its investors, and maintain the high levels of accountability it required in order to achieve those goals.

CSR's accounting system, as part of its system of accountability, reflected the opinions and values of the day, as accounting systems usually do. They are a means by which social institutions are given visibility and maintained, as illustrated by the way in which South Sea Islanders were accounted for at Goondi mill, as a group rather than as individuals, and furthermore, as a group who were disadvantaged and discriminated against, whose wages were kept very low to serve the purposes of CSR's investors. Kim's (2004) observations about the entrenchment of racist attitudes through indentured labour and for socio-economic reasons, seem to be applicable in this case. Originally indentured because they were a cheap form a labour, South Sea Islanders were then ostracized because they competed, unfairly it was believed, against more expensive white labour. If the employment of indentured South Sea Islanders on the sugar plantations of north Queensland could be described as a system of "institutionalised exploitation and oppression" (Evans et al, 1975, p. 174), then accounting was certainly complicit in operationalising that system and perpetuating it.

While the system of accounting employed was technically precise, could it be viewed as successful, or progressive? Napier (2001, pp. 16 - 17) challenged a purely technical interpretation of that notion, suggesting that our definition of progress depended on whether we viewed the "rationalisation of life" as a positive or negative aspect of calculative advancement. If, as Miller et al (1991, p. 401) suggested, "an unravelling

of the relations of power within which accounting is embedded, and which in turn it has helped to fabricate, is a worthwhile objective in its own right", then we, as accountants, ought to look back and reflect on our history, however challenging it may be in the light of the current pressure on our profession because of accounting's role in spectacular corporate collapses[50].

The story of CSR and its mill at Goondi, and the way labour was accounted for is very interesting, but what is more interesting and challenging for us as accounting historians is to reflect on the way in which economic arguments were mounted, based on accounting and notions of profitability, to perpetuate an institutionalised system of exploitation. The notions that white men could not work in the tropics, that the sugar industry ought to be established and succeed in Queensland for the economic good of its people, and that this could never happen without cheap coloured labour, were all proven to be at best debatable and at worst, incorrect and oppressive. Yet at the time, accounting reflected those views.

As accounting historians, we are well placed to recognize the power of accounting in perpetuating injustices and mobilizing economic arguments, which are later proved to be misfounded and misguided. What social institutions are we, as accountants, accepting without question and perpetuating today?

Postscript.

In 1994, the Australian Federal Government recognized South Sea Islanders as a community, and on 9 September 2000, 400 Australian South Sea Islanders took part in a recognition ceremony at Queensland Parliament House. The Queensland government Recognition Statement, made at that time, "acknowledged past injustices, discrimination, social disadvantage and racial prejudice", and stated that "the Queensland Government hereby formally recognises Australian South Sea Islanders as a distinct cultural group" (Brändle, 2001, p. 38).

[50] Miller et al (1991, p. 401) "tentatively" suggested that "those periods when a discipline comes to vigorously scrutinize its own past tend to be periods when the discipline itself is undergoing significant transformations, is under pressure or approaching a state of crisis".

Appendix 1. Queensland and Commonwealth legislation relating to the employment of Pacific Islanders

Year	Legislation	Summary and Comments
1862	Coolie Act (Queensland)	This legislation "cleared the way for the importation of 'coloured' workers to the colony" of Queensland (Frost, 1996, p. 133). Originally they were to be Indians, introduced by the government (Irving, 1980, p. 152) but when that scheme failed, Melanesian labourers were imported instead.
1867	Aliens Act (Queensland)	British naturalisation became "accessible" within six months to "any alien being a native of a European or North American state and not being an enemy alien" (Brändle, 2001, p. 2), but South Sea Islanders were restricted by their race from becoming naturalised as British citizens.
1868	Polynesian Labourers Act (Queensland)	This act provided for the licensing of recruiting ships, and regulations to be adhered to. It was "the first (Act) to try to govern the many abuses in recruiting from the Islanders and the treatment of the Islanders in Queensland" (Moore, 1974, p. 33). Wages for indentured labourers were set at a minimum of £6 per year for a 3-year contract, Islanders were to be provided with housing, food rations, clothing, blankets and medical treatment (Andrew and Cook, 2000, p. 2), and to be repatriated at the end of their contracts (Irvine, 1980, p. 153).
1877	Polynesian Labourers Act Amendment Bill (Queensland)	This Bill prohibited employment of south sea islanders more than 30 miles from the coast. It was not passed, but regulations were introduced that had the same effect: " … After charges that they were depriving Europeans of jobs on the (pastoral) stations, their (South Sea Islanders) employment was confined to coastal districts" (Frost, 1996, p. 133).
1880	Pacific Islanders Labourers Act (Queensland)	A revision of the 1868 Act, and the amendments that had followed. It was not as significant as the 1884 Act (*Pacific Island Labourers Act Amendment Act 1884*). One of its provisions was for a fine of between £5 and £20 for "failure to provide medicine and attention when a Melanesian was ill" (Saunders, 1982, p. 89). It had become obvious that planters could "profit by the death of a Melanesian by keeping accrued wages, which were often paid only at the termination of the three-year indenture" (Saunders, 1982, p. 89), and medical treatment had been grossly inadequate in some cases.
1884	Pacific Island Labourers' Amendment Act (Queensland)	Islanders were to be employed only in "tropical or semi-tropical agriculture", which excluded other trades and domestic or household services (Parnaby, 1964, p. 128; Frost, 1996, p. 134).
1884	Sugar Works Guarantee Act	This Act facilitated "the settlement of small farmers as opposed to the big homestead purchases of the past"

	(Queensland)	(Moore, 1974, p. 39).
1885	Central Mill Act (Queensland)	The first of these acts provided that the Government was to contribute the sum of £50,000 towards the establishment of co-operatively owned mills (Frost, 1996, p. 137).
1885	Pacific Island Labourers' Amendment Act (Queensland)	"After the thirty-first day of December 1890, no licence to introduce Islanders shall be granted … five years would give the planters ample time to make new arrangements" (Docker, 1970, p. 226). This legislation "excluded further migration of Pacific Island labourers into Queensland" (Moore, 1974, p. 39).
1892	Pacific Islanders' Extension Act (Queensland)	This Act extended the period when South Sea Islanders could work in Asutralia by five years. It also excluded South Sea Islanders from working in refineries and doing ploughing (*The Call for Recognition,* 1992, p. 14)
1893	Sugar Works Guarantee Act (Queensland)	The Parliament used a sum of £50 000 for the purpose of erecting "two or more central factories which were to be owned, after the Government had been repaid, by the farmers who grew cane for them", on the condition that only European labour be employed in the mills or the fields (ASIM/*The Sugar Journal and Tropical Cultivator,* 1894, pp. 237 – 238). This Act "… authorized the financing of a large number of central mills through Government debentures … a terrific impetus to the growth of small holdings" (Docker, 1970, p. 260).
1901	Pacific Island Labourers Act (Commonwealth)	Described as one of the "darker aspects of Federation" (*Sugar Heritage News,* 2000, p. 2), the White Australia policy required the end of recruitment from 31 March 1904, and deportation of all South Sea Islanders by 31 December 1906, except ticket holders and those born in Australia, "a select 1,500 – 2,000 long-time residents" (Frost, 1996, p. 134).
1901	Immigration Restriction Act (Commonwealth)	Aimed at excluding all non-European migrants, its sentiments were in line with "Australian nationalism in the late 1880s and 1890s", and the mechanism, while not overtly racial, was a "Dictation Test", to be administered to "any immigrant during the first year of residence". It was initially to be a 50-word dictation passage in "a European language" but this was changed in 1905 to "any prescribed language" (*Immigration Restriction Act 1901*).
1906	Pacific Island Labourers Amendment Act	Following a political campaign by Pacific Islanders to oppose the 1901 Act, the 1906 amendment act merely "liberalised the exemption categories" and deportation was complete by mid 1908, with around 2500 Pacific Islanders remaining in Australia, about 1,000 more than would have been permitted to stay under the original 1901 Act (*Pacific Island Labourers Act 1901*).

Appendix 2. Goondi Mill Labour Monthly Balances
(Source: NBAC/142/3566. Sugar Mills monthly balances. CSR Co Ltd 1896 – 1902)
DEBITS

Month	Coolie			Chinese			Fijian			Javanese			Japanese			Cingalese			Kanaka			Supplies		
31 Oct 1896				289	9	6				311	17	8	943	-	7				6525	18	10	276	-	7
30 Nov 1896				323	15	11				355	-	10	1185	1	7				6525	18	10	302	7	7
31 Dec 1896				421	6	4				477	5	10	1507	15	2				7767	13	5	382	7	8
Close of season 1896													587	13	9				3510	16	4	109	19	3
31 March 1897				53	8	10				1	-	-	725	14	5				3777	13	-	111	16	1
30 April 1897				98	19	1				1	-	-	824	2	6				3777	13	-	130	3	11
31 May 1897				98	19	1				1	-	-	828	-	1				3781	13	4	219	11	-
30 June 1897				202	10	10				1	-	-	1105	17	1				3825	9	1	322	13	9
31 July 1897				246	9	7				1	-	-	1303	8	10				4935	19	7	322	3	-
31 August 1897				300	5	3				1	-	-	1333	15	2				6274	-	-	348	15	2
30 September 1897				346	19	1				1	-	-	1436	5	7				6320	14	9	348	15	2
31 October 1897				389	10	11				1	-	-	1555	5	4				6284	13	6	348	15	2
30 Nov 1897				431	2	11				1	-	-	1672	11	10				6296	15	2	372	16	1
31 Dec 1897				543	-	5				1	-	-	2178	-	1				7319	19	2	466	16	1

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