

ADDITIONAL SET FOR PRACTICE.

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YARMOUTH, Jan. 18th, 1871.

1871			\$	c.	\$	c.
Jan. 18	Shipped Chipman & Co., Halifax, per atm. "M. A. Star" to be sold on my acct.—					
	500 bush. Potatoes @	\$0.40				
	200 " Turnips @	0.25				
	200 bbls. Apples @	5.50				
	200 boxes Dried Herring @	.50				
	Paid Shipping expenses in Cash		50	00		
" 19	Sold N. K. Clements & Co. on their Note at 3 mos., bal. damaged goods remaining in Storehouse, for				500	00
" "	Bought of Everett & Butler—					
	Mdse. per Invoice No. 6					
	Gave in Payment Check on College Bank	1500	00		3000	00
	N. K. Clement & Co.'s Note in my favour	500	00			
	My Order on T. R. Jones for	500	00			
	Balance on acct. @ 2 mos.	500	00			
" "	Paid Cash for disbursements of ship "Emma"				700	00
" 20	Paid Doull & Miller on acct. Cash	500	00			
	" Burns & Murray	400	00			
	" Duffus & Co.	700	00			
" "	Accepted Hall & Fairweather's Draft on me @ 10 days for amt. of acct.				2080	62
" 22	Sold for Cash the remainder of Scammell Bros.' const.—					
	50 bbls. Flour @	\$0.00				
	50 boxes Raisins @	3.00				
	25 firkins Butter, 1250 lbs. @	.20				
" "	Closed Scammell Bros.' const. and rendered them an acct. sales—					
	Storage		8	00		
	Commission on Sales at 2½ per cent.					
	Net Proceeds remitted in Cash.					
" 24	Received Cash for Freight from ship "Emma"				1700	00
" 25	Loaned J. R. Currey & Co., St John, on acct., Cash		125	00		
	Sold them—30 pcs. Merrimac Prints @	\$3.50				
	100 yds. Canadian Tweed @	.75				
	50 " Furniture Prints @	.40				
" 28	Rec'd from Chipman & Co. an acct. sales of my Ship't to Halifax—					
	My Net Proceeds received in Cash				1200	00
	INVENTORIES. On taking St'k there is found on hand—					
	Mdse. valued at	\$8000				
	Real Estate, House and Lot	8000				
	Ship "Emma" (½)	7000				

NOTE.—If the foregoing Exercises be worked out correctly, the result will correspond with the following Balance Sheet.