

DOUBLE ENTRY.

(3.)

Dr.

WILLIAM SMITH,

Cr.

1887. Jan.	To	$\frac{3}{27.25}$	$\frac{6}{11.85}$	39	10	1887. Jan. 8	By balance	42	22
		$\frac{8}{3.12}$		3	12				
				42	22			42	22

Dr.

FRANK STEPHENS.

Cr.

1887. Jan.	To	$\frac{3}{2.76}$	$\frac{4}{33.56}$	36	32	1887. Jan.	By	$\frac{4}{10.00}$	$\frac{7}{77.30}$	87	30
		$\frac{6}{13.31}$	$\frac{7}{35.67}$	50	98						
				87	30					87	30

Dr.

INTEREST.

Cr.

1887. Jan.	To	$\frac{8}{1.36}$	$\frac{8}{.45}$	1	81	1887. Jan.	By	$\frac{4}{2.73}$		2	73
		<i>profit and loss</i>		...	92						
				2	73					2	73

Dr.

DAVID CRAIG.

Cr.

1887. Jan.	To	$\frac{5}{3.14}$	$\frac{7}{6.50}$	9	64	1887. Jan.	By	$\frac{7}{9.64}$		9	64
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Dr.

PRIVATE ACCOUNT.

Cr.

1887. Jan.	To	$\frac{6}{30.00}$	$\frac{8}{4.00}$	34	00	1887. Jan.	By stock	34	00
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