

DAY - BOOK.

(Folio 1.)

Folio of Ledger.		January 1st, 1837.		
		£	s.	d.
1	I commenced business with a capital of Five Hundred Pounds in Cash.....	500	0	0
	2d			
	<i>Bennet and Sons, London,*</i> <i>Cr.</i>			
	By 2 hhd. of sugar, <i>cwt. gr. lb.</i> <i>cwt. gr. lb.</i>			
	13 1 4			
	12 3 16			
	gross wt. 26 0 20			
	tare 2 3 6			
	neat wt. 23 1 14 at 63s. per cwt.	73	12	7
	2 chests of tea			
	<i>cwt. gr. lb.</i> <i>lb.</i>			
	1 0 15			
	1 0 12			
	2 0 27			
	1 22			
	1 3 5 at 6s. per lb.	60	6	0
1		133	18	7
	3d			
	<i>Hall and Scott, Liverpool,</i> <i>Cr.</i>			
	By soap, 1 cwt. at 68s.....	3	8	0
	candles, 10 dozen at 7s. 9d.....	3	17	6
1		7	5	6
	6th			
	<i>Ward, William,</i> <i>Dr.</i>			
	To 1 cwt. of sugar, at 70s.....	3	10	0
	14 lb. of tea, at 8s.....	5		0
	¼ cwt. of soap, at 74s.....	0	18	6
1		10	0	6
	8th			
2	<i>Cooper, William,</i> <i>Dr.</i>			
	To 1 sugar hogshead.....	0	6	6

* The student may be directed to fill up this and similar blanks in this Book and the Ledger with the names and places familiar to him.