

## APPENDIX N.

PRO FORMA Account Sales of Flour from any of the British Provinces, under British Flag.

SOLD AT 6 MONTHS' CREDIT AND 4 PER CENT DISCOUNT.		\$ cts.	\$ cts.	\$ cts.
200 barrels and 200 bags of flour, at \$9 .....			3,600 00	
4 per cent. discount .....			144 00	
				3,456 00
<i>Charges.</i>				
Labor, receiving, delivering and weighing .....			5 00	
Cooperage and sewing .....			2 00	
Lighterage, at 6½c .....			25 00	
Freight .....				
Import duty on—				
200 barrels, weighing (gross)..... 19,000 kilos.				
Less—Tare..... 1,800 “				
			17,200 “	
200 bags .....	Kilos. 19,000			
Less—Tare..... “ 200				
			18,800 “	
			36,000 “	
36,000 kilos., at \$2.45 per 100 kilos.....		882 00		
Import duty on 200 kilos. (bags) at 4c .....		8 00		
		890 00		
6 per cent. additional .....		63 40		
		943 40		
Spanish gold .....		58 98		
6½ per cent. premium .....			1,002 36	
6 per discount on terms.....			207 36	
6 per cent. commission and guarantee .....			172 80	
				1,414 52
				2,041 48

N.B.—When vessels are moored to wharf, lighterage is avoided. Harbor cleaning dues, at 50 cents per 1,000 kilos., gross, and inward tonnage dues, at 6½ cents per 1,000 kilos., gross, are payable by the vessel, unless conditions of bill of lading impose them on the cargo, as is usual with the steamers now running here.

St. JOHN, P.R., January, 1887.