

SINGLE ENTRY.

37

Jan. 7.

Bought of Z. Poor & Co., Boston, for cash, 10 casks kerosene oil, 500 gallons @ 20¢. In payment, I have sent a gold draft, purchased at the Merchants' Bank, — gold at par. I have paid $\frac{1}{4}$ per cent for the draft; duty, 10 cents per gallon; freight and truckage, \$10.09. Total, \$160.34.

Robert Porter, becoming insolvent, compounded with his creditors, paying 60 cents on the dollar. (*Porter must be credited with cash, \$111.39, and with profit and loss to balance account.*)

CASH SALES THIS DAY, \$50.40.

Jan. 8.

Samuel Jenkins has bought 6 casks k. oil, 270 gals., @ 42¢; and I have taken his note for the amount, for 3 months, @ $6\frac{1}{2}$ per cent.

Thomas Farrell has bought 5 lbs. tea @ 42¢; 8 doz. eggs @ 18¢; 25 bbls. crushed sugar @ 14¢.

James Wiggins has bought 2 yds. broadcloth @ \$4.50; $2\frac{1}{2}$ yds. German cloth @ \$1.50; cloth for vest, \$1.50; trimmings for suit, \$4.50.

CASH SALES THIS DAY, \$35.15.

Jan. 10.

I have bought of T. Fuller & Co. merchandise as per invoice, amounting to \$330.00, for which I have given my note payable in 3 months, interest at 6 per cent.

I have paid James Cook on account \$214.00.

John Murray has bought 5 lbs. tea @ 42¢; 1 overcoat, \$8.50; 4 yds. flannel @ 55¢.

CASH SALES THIS DAY, \$55.00.

Jan. 11.

I have given Peter Grant merchandise to the amount of \$5.50, on James Wiggins's order.

The flour sold Levi Williams on the 6th proving bad, I have deducted 50¢ per bbl. (*Give Williams credit for \$2.50 discount on flour.*)

John Brown has bought 1 bbl. flour, \$7.50; 1 bbl. corn meal, \$5.50; 20 lbs. sugar @ 9¢; 3 yds. C. tweed @ \$1.75.

CASH SALES THIS DAY, \$32.11.