

THE ENTRANCE

		18		
M. Langham,	Dr.			
To 100 yds. sheeting at 30c.		30		
" 25 yds. farmers' satin at 50c.		12 50	42 50	
	Cr.			
By order on O. H. Wilson			42 50	
		18		
O. H. Wilson,	Dr.			
To above order			42 50	
		21		
Bank,	Dr.			
To cash (deposit)			25	
		22		
K. L. Gibson,	Dr.			
To cash			15	
		"		
Stock,	Dr.			
To Bank			7 50	
Gave General Hospital cheque				
		"		
Bank,	Cr.			
By above cheque			7 50	
		24		
Bank,	Cr.			
By Mdse. (freight)			2 30	
		25		
O. H. Wilson,	Cr.			
By note in full			42 50	
		27		
S. W. Perry,	Dr.			
To 120 yds. Eng. tweed at \$1.40			168	
	Cr.			
By cash			100	
		29		
Bank,	Dr.			
To cash (deposit)			30	
		30		
Bank,	Cr.			
By clerk's salary			30	
Inventories :				
Goods	\$367.85			
Office furniture	38.50			
	\$406.35			

1896		CASH BOOK.		Dr.	Cr.
		Cash.			
April	16	To Mdse sales		42 30	
"	17	By Bank deposit			20 00
"	17	" Stationery			2 10
"	17	To Mdse sales	38 75		
"	18	" " "	19 90		
"	21	By Bank deposit			25 00
"	21	" Coal oil			1 20
"	21	To Mdse sales	25 65		
"	22	By K.L. Gibson, lent to him			15 00
"	22	To Mdse sales	32 90		
"	24	" " "	25 00		
"	25	" " "	42 60		
"	27	" S. W. Perry	100 00		
"	27	" Mdse sales	19 75		
"	29	By Bank deposit			30 00
"	29	" Delivering goods			1 20
"	29	To Mdse sales	27 85		
"		By balance		280 20	
				374 70	374 70

LEDGER.					
Dr.		Stock.		Cr.	
Apr. 15	To C. H. Laidlaw	25	Apr. 15	By sundries	1656
" 22	To bank	7 50	" 30	" " "	
" 30	" loss	25	" 30	" n't w'th	
" 30	" " "	1598 50			
		1656 00			1656
Dr.		Bank.		Cr.	
Apr. 15	To stock	1000	Apr. 16	By goods	150 25
" 17	" cash	20	" 16	" freight	10
" 21	" " "	25	" 21	" cheque	7 50
" 29	" " "	30	" 24	" freight	2 30
			" 30	" clk. sal.	30
			" 30	" bal.	864 95
		1075			1075
Dr.		C. H. Laidlaw.		Cr.	
Apr. 17	To goods	26 50	Apr. 15	By stock	25
			" 30	" balance	1 50
		26 50			
					26 50
Dr.		K. L. Gibson.		Cr.	
Apr. 22	To Cash	15	Apr. 30	By Balance	15
		15			
Dr.		M. Langham.		Cr.	
Apr. 18	To goods	42 50	Apr. 18	By Order	42 50
		42 50			42 50
Dr.		S. W. Perry.		Cr.	
Apr. 27	To goods	168	Apr. 27	By Cash	100
			" 30	" Balance	68
		168			168
Dr.		O. H. Wilson.		Cr.	
Apr. 18	To Order	42 50	Apr. 25	By Note	42 50
		42 50			42 50

STATEMENT OF RESOURCES AND LIABILITIES.		
	Dr.	Cr.
Cash on hand	280 20	
Bank	864 95	
C. H. Laidlaw	1 50	
K. L. Gibson	15	
S. W. Perry	68	
Bills receivable	42 50	
Bills payable		80
Goods on hand	367 85	
Office furniture	38 50	
Present net worth		1598 50

STATEMENT OF LOSS AND GAIN.		
Net investment	\$1631 00	
Withdrawals	7 50	
Present net worth	1598 50	
Net loss	\$ 25 00	