

COMPTABILITÉ.

1 HEURE.
DAY-BOOK.

Montreal, July 1, 1895

I commence business with the following effects: Cash	5000	
Mdse (2000 bu. Wheat @ 50c)	\$1000	
Notes against Sundry Persons	2000	\$8600
Jos. Vincent owes me on a/c	600	300
I owe H. Labrecque on a/c		
— 2 —		
Lent Cash to Jas. Ryan on his Note at 12 months endorsed by J.-B. Paquet	2000	
Interest for 1 year @ 6% added	121	2121
— 4 —		
Accepted H. Labrecque's Draft on me in favor of J. Provost at 10 day's sight for		300
— 5 —		
Sold D. St Georges on his Note at 30 days 1000 bu. Wheat @ 70c		700
		<u>\$12021</u>
Mdse remaining unsold 1000 bu. Wheat @ 50c	\$500	

JOURNAL..

Montreal, July 1st. 1895

Cash		5000	
Mdse		1000	
Bills Receivable		2000	
Jos. Vincent		600	
	To Stock		8600
	— " —		
Stock	Dr	300	
	To H. Labrecque		300
	— 2 —		
Bills Receivable	Dr	2121	
	To Cash		2000
	" Interest		121
	— 4 —		
H. Labrecque	Dr	300	
	To Bills Payable		300
	— 5 —		
Bills Receivable	Dr	700	
	To Mdse		700
		<u>\$12021</u>	<u>\$12021</u>