

3. Deposited in the Scholastic Bank 20 × \$1, 15 × \$2, 100 × \$5, 200 × \$10, 21 × \$50, 3 × \$100, coin \$35, cheques \$25 and \$40
5. Sold M. North for his cheque, 30 yds. Tweed @ 80c.; 50 yds. Velvet @ \$1.
6. Sold R. Gray, 1 suit Clothes \$25; received in payment his order on M. Conway.
7. The proprietor withdrew for private use, \$100 per cheque.
8. Bought from M. Conway on a/c, 4000 yds. Towelling @ 9c.; 200 yds. Silk @ \$1.75; 300 yds. Black Velvet @ 90c.; 500 yds. F. Cotton @ 4c.†
9. Paid S. Bates for repairs to store, \$15 cash.
10. Settled Bills Pay. #1 with cheque, \$150.
12. Received from R. Swinton on a/c, an order on P. Davis for \$50.
13. Sold M. Cross on his note at 60 days, Store and Lot for \$1800.
14. Rented Store #50 Colborne Street from S. Powel, at \$30 per month.
15. Gave M. Conway on a/c, an order on R. Swinton for \$30 in goods from his store.
16. Sold W. Tennant on his note at 10 days, 500 yds. Print @ 10c.; 200 yds. F. Cotton @ 5c.
17. R. Swinton paid cash on a/c, \$80.
19. Paid M. Conway on a/c per cheque, \$800.
20. The proprietor took for private use, 1 suit Clothes, \$30.
21. Error in making change from cash drawer, \$4.25, lost.
22. Bought from A. McIntyre & Co. per cheque, 10 doz. prs. Ladies' Silk Gloves @ \$4; 100 doz. prs. Ladies' Cotton Hose @ \$1.25; 10 doz. prs. Misses' Cotton Hose @ \$1.
Paid for Postage and Stationery, \$1.20.
23. Sold M. Conway on a/c, 50 yds. Towelling @ 10c.; 30 yds. Silk @ \$2.
Sold R. Swinton for cheque \$30 and balance on a/c, 20 doz. prs. Ladies' Hose @ \$1.50; 50 gross Cotton Thread @ \$3.
24. Received from R. Swinton on a/c, his note at 30 days for \$40, and cash \$20.
Deposited in bank, \$580.
26. Sold W. Scott 10 prs. Ladies' Silk Gloves @ 50c.; 12 doz. prs. Ladies' Cotton Gloves @ \$2; received in payment his order on R. Swinton.
Paid Insurance Premium, to the British America Assurance Co., per cheque, \$15.
27. Bought from M. Conway 1000 yds. Assorted Prints @ 8c.; 100 yds. Can. Tweed @ 70c.; 20 gross Cotton Thread @ \$2.50. Gave in payment cash \$50, cheque \$100, and note at 10 days for balance.
Sold R. Swinton a job lot of goods, \$180; received in payment cash \$80, cheque \$70, and his note at 30 days for balance.
28. The proprietor paid from the cash drawer for 5 tons Coal @ \$6, for his private residence.
29. W. Tennant paid his note of the 16th inst. with his cheque.
31. Loaned R. Swinton on a/c, \$30 per cheque. Paid student's salary as bookkeeper, \$30.
Paid rent of store for March with cheque, \$15.

INVENTORIES taken March 31, 19—.

Asset Inventories:

<i>Merchandise</i>	\$1820.50
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<i>Expense—Office Furniture</i>	127.00
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Results.—Net Gain, \$385.05; Net Capital, \$6825.05.

† The items of the purchases are given for making out the Invoices. Since the Invoices are always filed, do not write the items in the Journal Day Book; write for example, "Bought from M. Conway on account, Mdes. as per Inv. #1."