

BOOK-KEEPING.

ACCOUNT SALES of 20 hhds. Sugar, 50 boxes Raisins, 50 bags Coffee, for account of
Hall & Fairweather, St John:—

1870								
Dec.	15	Sold Logan & Lindsay, for Cash—						
		15 hhds. Sugar, 15000 lbs.	@	\$0.10	\$1500 00			
		20 bags Coffee, 1000 "	@	.25	250 00			
		25 boxes Raisins	@	3.00	75 00			1825 00
Dec.	20	Sold W. L. Evans on his Note at 3 mos. :—						
		5 hhds. Sugar, 5000 lbs.	@	.10	500 00			
		30 bags of Coffee, 1500 "	@	.25	375 00			
		25 boxes Raisins	@	3.00	75 00			950 00
		CHARGES.						2775 00
		Cash paid Freight			20 00			
		Storage			5 00			
		Commission on Sales at 2½ per cent.			69 38			94 38
		Hall & Fairweather's N. P. due Jan. 17th, '71. [E. & O. E.] : CLARENCE CHRISTIE, Com. Merchant.						2680 62

See Page 110.

OPINIONS OF THE PRESS.

From the St John "Daily Telegraph and Journal."

EATON & FRAZEE'S ELEMENTARY BOOK-KEEPING. By A. H. EATON, Principal of the Commercial College, St John, and J. C. P. FRAZEE, Principal of the Commercial College, Halifax.

The advance sheets of this work have been submitted to our inspection and were carefully examined. It is an eminently practical work, and is intended either for the use of schools or persons desirous of teaching themselves. It begins by teaching the simplest principles of the art, and gradually leading the pupil up to the most complicated forms used in ordinary commercial transactions. These principles are not taught by long dissertations on the philosophy of the relations of debt and credit, as is too often attempted in works of this class, but by practical examples given as answers to practical questions. It is no fancy system founded on ideas of perfection in the authors' brain, and intended to revolutionise or reform the science, but just such a system as is commonly used by business men. There is nothing in it that the student will require to unlearn after being placed in a counting-room. More importance is attached in this work to single entry than is usual in such books, and a balance sheet is given at the close of a set of books kept in this manner that shows the exact state of the business as minutely as though double entry had been