GENERAL LEDGER TRIAL BALANCE, FEB. 29, 1912 (FIG. 6)

Accounts Receivable	$ 805	97	Accounts Payable	$1146	60
Furniture & Fixtures	350	00	S. Wood, Prop.	3250	00
Expense	191	00	Interest and Discount	1	00
Purchases	2956	60	Sales	1126	47
Cash	27	30			
Bank	1193	20			
	5524	07		5524	07

(Fig. 7.)

Accounts Receivable, Feb. 29, 1912.

J. Weir	$ 315	60
E. Parker	268	50
R. Potter	45	75
L. Taylor	176	12
	805	97

(Fig. 8)

Accounts Payable, Feb. 29, 1912.

K. Smith	50	00
T. Swan & Bros.	335	25
D. Simpson & Co.	761	35
	1146	60

S. WOOD (FIG. 9)

STATEMENT OF ASSETS, LIABILITIES AND NET WORTH AS ON FEB. 29, 1912.

Assets.					Liabilities and Net Worth.		
Cash, on hand	$ 27	30			Accounts Payable	$1146	60
Cash, in bank	1193	20			S. Wood, Net Worth	3507	89
Accounts Receivable	805	97	Feb.	1	Investment $3250.00		
Stock on hand	2278	02		29	From Profit &		
Furniture & Fixtures	350	00			Loss Acct. 257.89		
	4654	49				4654	49