

PRACTICAL EXERCISES IN SINGLE ENTRY.

at \$1.624.—
and Japanning,
as per agree
at \$1.—31.

titles.

	16 38
	3 00
	140 00
	159 38
Capital	751 93
	—
	911 31

751.93
575.00
176.93

Following re-
Receivable,
N. Veldon,
I owe as
12: to Gar-
\$38.74.
2. Sold L.
50 lbs. Pow-
Co., on %,
Paid in cash,
has paid me
ount, 60 lbs.
Sugar, at 8½
to \$406.58.
h, Merchan-
\$40 on %.
at \$1.25, for

which I am to give him credit. And I sell him 2 lbs. Coffee at 26 cts.; and 8 lbs. Crushed Sugar, at 12½ cts.—9. Sold E. S. Burroughs, on account, 2 bbls. of Flour at \$7, and 2 bbls. of New Orleans Sugar, weighing 468 lbs., weight of casks 40 lbs., net weight 428 lbs., at 6 cts. per lb.—10. Paid cash for provisions, for my house, \$14.16.—Sold L. N. Veldon 2 bbls. of Flour at \$7, and 4 lbs. of Ning Yong Tea, at 45 cts. Bo't of him, 4 cords of Maple Wood for the Store, at \$5.—11. The amount of cash rec'd for Sales to this date, is \$649.50.—Sold T. A. Maguire 2 tubs of Butter, 120 lbs.—(tubs 17 lbs.,) 103 lbs. net, at 22 cts. a lb.; and 33½ lbs. Cheese, at 13 cts.—12. E. S. Burroughs has given me his Note for \$200, payable in 30 days, in part payment of his account.—Paid cash for Desk, Chairs, Stove, etc., per bill, \$53.—Sold D. S. Raymond 2 bbls. of Flour, at \$7.25, and 20 gallons of Sperm Oil, at \$1.50. He has presented his bill for "bakey" for the past 6 months, amounting to \$33.95, and has paid the balance of his account, \$25.70, in cash.—14. Paid Poston & Co. on %, in cash, \$200.—Rec'd of S. Baldwin the amount of his Note, principal \$700, with interest for three months, \$10.50.—Bought of R. Colton & Son a bill of Mdse. amounting to \$246.90, for which I gave my Note, at 2 months from date.—15. L. N. Veldon has given me an Order on Walter & Lewis for Mdse., to the amount of \$80; and they have delivered me the goods.—16. Sold J. Grant 2 barrels of Flour, at \$7.50; 2 cwt. of Fish, at \$4.25; 20 gals. Molasses, at 35 cts., and 2 lbs. of Black Tea, at 45 cts.—Rec'd of C. N. David on %, in cash, \$20.—17. W. McKay brought an Order from E. S. Burroughs, requesting me to sell goods to McKay, to the amt. of \$36.92, and to charge the same to his (Burroughs') account; and I have delivered the goods.—Paid my Note No. 1, for \$350, with interest, 6 months and 15 days, \$11.38.—Sold D. S. Raymond 2 tubs of Butter, 112 lbs. net, at 21½ cts.—18. Bo't Mdse. of Poston & Co., on acct., amounting to \$334.38.—Rec'd of T. A. Maguire, on %, in cash, \$34.—Paid cash for 2 Cords of Maple Wood, for the Store, \$13.—The Cash Sales this week amount to \$114.76.—20. Sold L. N. Veldon 2 bbls. of N. O. Sugar, 416 lbs. net, at 5½ cts.—Lent L. Shea \$1000, taking his Note at 60 days, for same.—21. Rec'd of C. N. David \$14.50 on %, in cash.—22. Delivered to S. A. Boyd, on T. A. Maguire's Order, goods amounting to \$24.—23. E. S. Burroughs has paid me \$50, in cash, on %.—24. J. Grant has sold me 12 bbls. of Apples, at \$2.12½, and paid the balance of his acct. in Cash, \$5.90.—Paid Garneau & Roy \$100, on %.—25. Paid a bill for Clothing, for myself, \$47.90.—Sold L. N. Veldon 2 bbls. of Molasses, containing 60 gals., at 28 cts., and took his Note, on demand, for the balance of his account, \$77.46.—The Butter which I sold to T. A. Maguire on the 11th inst., not proving as good as I thought it was, I have made him a deduction of \$3.—27. C. F. Joly's Note, No. 2, was paid in to-day, amounting to \$685.60.—Gave Poston & Co. E. S. Burroughs' Note, dated 13th inst. for \$200; and also my Note, at 60 days from this date, for \$80.—The Cash Sales last week amounted to \$590.32.—28. T. A. Maguire has passed a Note to me, which he had previously received of U. Ryan, for \$50.—29. Gave Garneau & Roy my Note, on demand, for the balance due them, \$187.46.—30. Paid