Dr. **Office Fixings.** Cr.

18—						18—					
Jan	1	To Cash........................	2	500	00	Mar	31	By Wear & Tear, 5 %.	13	25	00
						,,		,, Balance.................		475	00
				500	00					500	00
Apr	1	,, Balance..................		475	00						

Cash.

18—						18—					
Jan	31	To Rec'd Sundries	1	22775	74	Jan	31	By Sundries	2	22549	95
Feb	28	,, ,, ...	3	10444	46	Feb	28	,, ,, ...	4	10463	40
Mar	31	,, ,, ...	5	6417	85	Mar	31	,, ,, ...	6	6410	72
						,,		,, Balance		213	98
				39638	05					39638	05
Apr	1	,, Cash on Hand.......		213	98						

Discount.

18—						18—					
Jan	31	To Sundries................	1	171	91	Jan	31	By Sundries................	2	119	85
Feb	28	,, ,, ...	3	157	32	Feb	28	,, ,, ...	4	34	90
Mar	31	,, ,, ...	5	23	50	Mar	31	,, ,, ...	6	71	28
,,		,, Am't estim'd on Usettled a/c.—Car. forward....		63	84*		,,	Loss carried to P. & L.	14	190	54*
				416	57*					416	57*
						Apr	1	By Estimat'd am't forward.............. (Entered in the Balance Sheet to make allowance for unpaid a/cs.)		63	84*

Interest.

18—						18—					
						Mar	31	By Bank......................	11	85	00
						,,		,, Tea	12	19	46
						,,		,, Sugar......	12	65	22
Mar	31	To Profit car. to P.& L.	14	169	68*					169	68