

NTRY.

ed at the Merchants' Bank,  
flour @ \$5.90; paid freight

goods, as per invoice, for  
note of hand, payable in

black silk @ \$2.30; 2 yds  
r, \$7.25; and 1 gal. kerosene

white cotton @ 13¢.  
else. as per invoice, \$75.00.  
est for 2 months.

10.00, salary for 1 week.  
00.

PAY, \$38.41.

change in my business, I have  
estimating the value of my  
\$1,725.00. I have requested  
make a balance sheet, and find  
with Jan. 1.

SINGLE ENTRY.

DAY BOOK.

TRURO, Jan. 1, 1887.

ASSETS AND LIABILITIES.			
The following is the state of my business at this date: —			
ASSETS.			
Value of shop .....	\$800.00		
" merchandise .....	1235.00		
Cash (C. B.) .....	468.28		
Taylor's note (B. B.) .....	78.00		
John Brown (on acct.) .....	58.80	\$2639	58
LIABILITIES.			
Jones's note (B. B.) .....	\$45.00		
Duffus & Co. (on acct.) .....	65.50		\$110 50
Balance, net capital .....		2529	08

Jan. 1, 1887.

JOHN BROWN. Dr.			
1	To balance due on old account .....	\$55	30
DUFFUS & Co. Cr.			
1	By balance due on old account .....		\$65 50
Jan. 3.			
WILLIAM SMITH. Dr.			
1	To 2 yds. broadcloth @ \$4.25 .....	\$8 50	
	" trimmings for coat .....	2 25	
	" overcoat .....	16 50	27 25
FRANK STEPHENS. Dr.			
2	To 2 gals. kerosene oil @ 48¢ .....	\$0.96	
	" 4 lbs. tea @ 45¢ .....	1.50	2 76
Amounts carried forward .....		88	31 05 50