

NTY.

ed at the Merchants' Bank,

flour @ \$5.90; paid freight

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

black silk @ \$2.80; 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
ke a balance sheet, and find
with Jan. 1.

SINGLE ENTRY.

19

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¢	1.80	2	76	
Amounts carried forward		88	31	65	50