

For the method of making a Trial Balance in Double Entry, see page 27.

25. If, on the 20th of January, Thomas White's property, not including Cash, Notes of Hand, and Ledger balances, is estimated at \$4,000.00, his Balance Sheet will appear as below.

CR.

1887. Jan. 20	Value of farm, &c.	4000	00	1887. Jan. 20	F. Parker's note (B. P.)	50	00
	Cash (C. B.)	26	17		David Webster	22	50
	C. Bell's note ... (B. R.)	150	00		Balance, net capital	4151	77
	J. Crowe's note (B. R.)	45	00				
	John Poor	3	10				
		4224	27				

By 1 sled	35 00
" repairing sled	1 50
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	36 50
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By balance	22 50