

ADDITIONAL SET FOR PRACTICE.

1

YARMOUTH, December 1st, 1870.

1870			\$	c.	\$	c.
Dec.	1	I have this day commenced business with the following effects :—				
		Cash	20000	00		
		Bills Receivable	10000	00		
		Ship "Emma"	15000	00		
		Merchandise valued at	6000	00		
		Daniel & Boyd owe me on acct.	3000	00		
		Jardine & Co. " " " "	4000	00		
		Thos. R. Jones owes " "	2000	00	60000	00
		I owe as follows :—				
		Bills Payable	4000	00		
		Doull & Miller, on acct.	3500	00		
		Burns & Murray "	2500	00		
		Duffus & Co. "	4850	00		
		Geo. Thomas "	5150	00	20000	00
	4	Sold L. C. Eaton, on his Note @ 1 mo.—				
		400 bbls. Flour @ \$5.00	2000	00		
		200 pos. London Prints @ 5.00	1000	00	3000	00
	5	Bought of Manchester, Robertson, & Allison, St John—				
		Mds. per Invoice No. 1			2500	00
		Gave in payment—Cash	1500	00		
		" my Notes @ 3 and 6 mos.	1000	00		
	"	Bought of H. Chubb & Co. for Cash—				
		Mds. per Invoice No. 2 (Stationery)			1500	00
	7	Sold Geo. Thomas on acct.—				
		100 bbls. Stone Mill Flour @ \$5.00				
		10 " Corn Meal @ 3.00				
		15 " Rye Flour @ 3.00				
	"	Deposited in College Bank, Cash			7000	00
	"	Accepted Doull & Miller's Draft on me in favour of A. & T. Gilmour at 30 days, for			2000	00
	8	Rec'd from Daniel & Boyd, Cash on acct.			2000	00
	10	Paid sundry Notes due this day			2500	00
	"	Shipped per str. "Linda," and Consigned to J. R. Currey & Co., St John, to be sold on my acct.—				
		100 bbls. fine Flour @ \$6.00				
		100 " Corn Meal @ 4.00				