

SIX-COLUMN METHOD.

Dr.

TRURO, JAN. 1, 1897.

Cr.

Cash.	Merchan- dise.	Sun- dries.		Sun- dries.	Merchan- dise.	Cash.
			ASSETS.			
		800 00	Shop			
468 28	1235 00		Merchandise			
		78 00	Cash			
		58 30	Bills Receivable			
			John Brown (old account)			
			To Stock	2639 58		
			LIABILITIES.			
		110 50	Stock.			
			To Bills Payable	45 00		
			To Duffus & Co. (old ac.)	65 50		
			Jan. 3.			
		27 25	Wm. Smith.			
			To mdse.		27 25	
			2 yds. broadcloth @			
			4.25			
			Trimmings for coat . 2.25			
			Overcoat			
			16.50			
			27.25			
		2 76	Frank Stephens.			
			To mdse.		2 76	
			2 gals. oil @ 48c. . . 0.96			
			4 lbs. tea @ 45c. . . 1.80			
			2.76			
	81 75		Merchandise.			
			To Cash			81 75
			Purchased from Z. Poor:			
			225 gals. k. oil @			
			24c.			
			54.00			
			Duty, 10c. per gal. 22.50			
			Freight and truckage 5.00			
			Cost of draft 25			
			81.75			
28 30			Cash.			
			To mdse. sold		28 30	
468 58	1316 75	1076 81		2750 08	58 31	81 75

619 50 14