

1830, Feb. 4		£.	s.	d.
1	James Taylor To half a year's interest on £70. at £5. per cent. per annum	1	15	0
2	William Tomlinson To 1 piece superfine blue c ^t th, 36 yds. at 27s. 6d. For bill at one month.	49	10	0
3	James Sanderson cwt. qr. lb. £. s. d. By cheese* 25 3 17 at 3 2 6 per cwt.	80	18	2½
2	Allen, Wild, and Co., Leeds To my acceptance of their Bill at 2 months, } drawn 3rd Jan. B. P. Book. No. 2. }	80	0	0
3	Oats' Purveyance, in Partnership with J. Herdson.† To Cash, for Oats purchased by me† Do. do. by J. Herdson Do. for warehouse room, &c.	26 449 1	11 0 13	0 3 8
3	By Cash received for Oats sold Do. do. by J. H.	477 507 55	4 9 2	11 2 8
3	To Profit, ½ (42..13..5½) being my share } J. H. ½ (42..13..5½) being his share }	562 85	11 6	10 11
1	John Herdson To Cash advanced to him on Oats' concern Oats sold and received for by him	433 55	17 2	0 8
1	By Oats purchased by him his share of profit	488 449 42	19 0 19	8 3 5½
1		491	19	8½

* This is supposed to be bought by the long cwt. (120 lb.) agreeably to the general practice.

† Vide Example of a Partnership Concern, p. 187.

‡ In this concern, the entries of Cash are not made in the Cash-Book; this being only a general statement of transactions supposed to have taken place before the opening of these books