

- Oct. 17. Sold J. D. Clark, 47 Elgin Street, on account, 50 bush. corn at 45¢, and 30 bush. oats, at 40¢.
Received cash (11) from A. L. Rogers for the amount he owes. Remove the correct amount from the package.
18. Sold for cash (12) 10 bbls. flour at \$5. (No bill).
Received cheque (13) from J. H. Duncan for balance owed by him.
Receipt bill.
Sold A. W. Lane, on account, 40 bush. corn at 45¢, 20 bush. oats at 40¢, and 20 bush. rye at 65¢.
19. Bought of R. W. Bell & Co., terms, note at 5 days, 200 bbls. flour at \$4, per invoice (14).
Make out note in favor of R. W. Bell & Co., at 5 days, and place in outgoing file. Notes are usually made for longer periods than this, but to serve the purpose of this set the short term is used.
20. Sold D. G. Dudley, on account, 25 bbls. flour at \$5.
Sold O. N. Russell, 45 O'Connor Street, on account, 20 bbls. flour at \$5.
Make out cheque for your salary and endorse it over to your teacher.
21. Received cheque (15) from D. G. Dudley for balance due on bill of 10th.
Sold F. E. Thomas, 640 Somerset Street, on account, 40 bush. corn at 45¢, and 10 bush. rye at 65¢.
Received from J. D. Clark (16) his note at 5 days for amount of bill of the 17th. Place note in cash drawer.
22. Accepted two-days' sight draft (17) drawn by C. J. Fox for balance due him, and place in outgoing file. Make entry.
23. Received note (18) from F. C. Stevens, at 2 days, for balance due by him.
Sold A. L. Rogers, on account, 50 bbls. flour at \$5.
Sold J. H. Duncan, on account, 50 bush. corn at 45¢, and 25 bush. rye at 40¢.
Deposit all funds on hand. Prove cash.
24. Bought of A. G. Blair, 300 bush. corn at 35¢ (19). Remit him a cheque for \$50 on account.
Pay C. P. Ry., by cheque, \$7.50 for freight on corn.
Received cheque (20) from A. W. Lane for one-half the amount of the bill sold him on the 18th. Give him a receipt.
25. Sold F. C. Stevens, on account, 20 bush. rye at 65¢, 100 bush. corn at 40¢.
Received cheque (21) from A. W. Lane for balance due.
Pay note favor R. W. Bell & Co., due today, by cheque. Take the note from outgoing file; write "Paid" across the face, and cancel the signature by drawing your pen through it.
Make out cheque for your salary and endorse it over to your teacher.
26. Pay by cheque acceptance favor C. J. Fox due today (yesterday being Sunday). Cancel the draft.
Received cheque (22) from O. N. Russell for bill sold him on the 20th.
Received cheque (23) from A. L. Rogers for \$100 on account of flour sold him on the 24th.
Sold J. H. Duncan, on account, 20 bbls. flour at \$5.
Received cheque (24) from F. C. Stevens for his note due today. Return note.
27. Received cheque (25) from J. H. Duncan for \$125 on account.
Sold for cash 2 bbls. flour at \$5 (26).