

Jan. 8.

I had F. Stephens's note discounted at the Merchants' Bank, 7 per cent.

I have bought for cash, 50 bbls. flour @ \$5.90; paid freight and truckage 75¢ per bbl.

I have bought of Black Brothers, goods, as per invoice, for \$160; for which I have given my note of hand, payable in 6 months, at 6 per cent.

John Brown has bought 18 yds. black silk @ \$2.30; 2 yds. Canada tweed @ \$1.60; 1 bbl. flour, \$7.25; and 1 gal. kerosene oil, 48¢.

William Smith has bought 24 yds. white cotton @ 13¢.

I have bought of Duffus & Co., mdse. as per invoice, \$75.00.

I have paid Jones's note with interest for 2 months.

I have paid my clerk, John Hill, \$10.00, salary for 1 week.

I have paid for silk hat for self \$4.00.

CASH SALES THIS DAY, \$38.41.

As I have determined to make a change in my business, I have taken an inventory of my property, estimating the value of my shop at \$800.00, and of my goods at \$1,725.00. I have requested my clerk to balance the accounts, make a balance sheet, and find my standing at this date as compared with Jan. 1.