

## SINGLE ENTRY.

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Jan. 26.

Wm. Griffin has bought 1 turkey,  $6\frac{1}{2}$  lbs., at 16¢; 2 gals. kerosene oil @ 48¢.

I had Samuel Jenkins's note discounted at the Merchants' Bank, at 7 per cent. (*Find the interest for the whole time for which the note was drawn — 3 months and 3 days — at  $6\frac{1}{2}$  per cent = \$1.90. Add this to the principal — \$113.40 + \$1.90 = \$115.30. Compute the discount on this for the time the note has to run — Jan. 26 to April 11 — at 7 per cent = \$1.65. This subtracted from \$115.30 leaves \$113.65, the amount received on the note.*)

Levi Williams has bought 3 turkeys,  $16\frac{1}{2}$  lbs. @ 16¢; 10 bushels oats @ 64¢.

I have bought of Jefferson & Douglas, Liverpool, England, 60 yds. broadcloth @ 14s. stg.; 54 yds. black silk @ 8s. 7; and 80 yds. carpet @ 4s. 6d. Paid for the above by bill of exchange on London, 60 days sight, bought at Merchants' Bank, the rate of exchange on London being  $9\frac{1}{2}$  per cent premium. Paid duty on the above  $17\frac{1}{2}$  per cent *ad valorem*; freight and truckage, \$8.45. (*The cost of the goods is £81 12s. stg. Find the value of £1 stg. in dollars and cents by adding  $9\frac{1}{2}$  per cent to \$4.44 $\frac{1}{2}$  or \$4.88; multiply the result by 81.6 to obtain the value of £81 12s., in dollars and cents. — Total entry in Cash Book, \$475.07.*)

CASH SALES, \$65.15.

Jan. 27.

Thomas Farrell has bought 58 lbs. sole leather @ 28¢; and 5 bu. barley @ 92¢. He has paid cash on account, \$15.00.

John Murray has paid cash, \$28.46 on account.

James Wiggins has bought 1 lantern, 84¢; 1 doz. honey soap, \$1.08; a turkey, 7 lbs., @ 16¢.

I have paid David Webster his salary for one month, \$40.00. (*As the salary is not yet due, Webster must be debited with the amount.*)

CASH SALES, \$25.26.