

		1830, Jan. 9.			£.	s.	d.
	<i>Samuel Fletcher</i>	<i>Cr</i>					
	By Kent hops, 1 cwt. gr. lb. 1 5 at 5 7 0 -	£.	s.	d.	6	18	6
	Worcester do. 1 2 0 at 5 11 6 -				8	7	3
2	Six months' credit, or £5. per cent. discount for present payment				15	5	9
		10					
	<i>Simmonds and Co., Liverpool</i>	<i>Cr.</i>					
	By Yellow soap, 2 cwt. at 76s. - - -				7	12	0
	12 doz. candles, at 8s. 6d. - - -				5	2	0
2	4 doz. mould do. at 11s. 3d. - - -				2	5	0
		14			14	19	0
	<i>William Tomlinson</i>	<i>Dr.</i>					
	To narrow cloth, 7 yds. at 5s. 6d. - - -				1	18	6
2	calico, 15 yds. at 0s. 8½d. - - -				0	10	7½
		19			2	9	1½
	<i>Hazard and Jones</i>	<i>Dr.</i>					
	To 1½ st. yellow soap, at 9d. per lb. - - -				0	15	9
	¾ st. mottled do. at 9½d. - - -				0	5	6½
	9 lb. candles, at 9d. - - -				0	6	9
3	3 lb. moulds, at 1s. 0½d. - - -				0	3	1½
		23			1	11	2
	<i>James Sanderson</i>	<i>Cr.</i>					
3	By goods as per Invoice* - - -				7	3	6
		23					
	<i>Hazard and Jones</i>	<i>Dr.</i>					
	To 17½ lb. loaf sugar, at 1s. 1d. - - -				0	18	11½
	12 lb. raw do. at 10d. - - -				0	10	0
	1½ lb. Congou tea, at 7s. 6d. - - -				0	9	4½
3	½ lb. Hyson, at 12s. - - -				0	6	0
		31			2	4	4
	<i>John Herdson</i>	<i>Dr.</i>					
	To Hops, 10 lb. at 1s. 1d. - - -				0	10	10
1	½ ream cap paper, at 7d. per quire - - -				0	5	10
		Feb. 1.			0	16	8
	<i>William Tomlinson</i>	<i>Dr.</i>					
	To 2 st. yellow soap, at 9d. per lb. - - -				1	1	0
	6 lb. mould candles, at 1s. 1d. - - -				0	6	6
2	16 lb. lump sugar, at 1s. 0½d. - - -				0	16	8
					2	4	2

* Many tradesmen keep an *Invoice Book*, into which all invoices of goods purchased are regularly transcribed. Some paste the invoices themselves within a blank book. The account of Allen, Wild, and Co. (D. B., p. 1.) is supposed to be a copy from their invoice. Some make the *Invoice Book* serve also for the "*Bought Ledger*." This last method, when the nature of the trade will admit, is well worth adopting.

* This practice.
† Vide
‡ In this only a general opening of