Entry No. 14, Purchase Book.

Feb. 15.—Bought goods from D. Simpson & Co. amounting to $350.00. Goods and invoices received O.K. Terms, net 30 days.

Entry No. 15, Cash Book.

Feb. 15.—Paid half month's salary to man in warehouse, $40.00.

Entry No. 16, Purchase Book.

Feb. 16.—Bought goods from D. Simpson & Co. amounting to $411.35. Goods and invoice received O.K. Terms, net 30 days.

Entry No. 17, Sales Book.

Feb. 16.—Sold goods amounting to $45.75 to R. Potter. Terms, net 30 days.

Entry No. 18, Cash Book.

Feb. 19.—Paid cash $5.50 for advertising.

Entry No. 19, Cash Book.

Feb. 19.—J. Weir paid $232.80 in payment of goods bought Feb. 3, $240.00, less discount $7.20.

Entry No. 20, General Journal.

Feb. 20.—J. Warren claims he has been overcharged $4.50 on goods purchased Feb. 5, so his account is credited with this amount.

Entry No. 21, Cash Book.

Feb. 20.—J. Warren pays his account, $80.50.

Entry No. 22, Sales Book.

Feb. 21.—Sold goods amounting to $176.12 to L. Taylor Terms, 2% 10 days, net 30 days.

Entry No. 23, Cash Book.

Feb. 22.—Paid a boy 50 cents for going messages.

Entry No. 24, Cash Book.

Feb. 22.—Deposited $300.00 in bank.

Entry No. 25, Sales Book.

Feb. 24.—Sold goods to J. Weir amounting to $240.00. Terms, net 30 days.

Entry No. 26, Cash Book.

Feb. 25.—Bought $5.00 worth of stamps for cash.