

DOUBLE ENTRY.

(5.)

Dr.

BALANCE ACCOUNT.

Cr.

1887.				1887.			
		Ledger Page.				Ledger Page.	
Jan. 8	To Shop	1	800 00	Jan. 8	By Bills Payable	2	160 00
"	" Merchandise	1	1725 00	"	" Duffus & Co.	2	75 00
"	" Cash	1	143 57	"	" Stock	2	2552 76
"	" John Brown..	2	76 97				
"	" Wm. Smith .	3	42 22				
			<u>2787 76</u>				<u>2787 76</u>

Net capital, Jan. 8, 1887	\$2,552.76
" " 1, "	<u>2,529.08</u>
Net gain	23.68
Add amount withdrawn as $\frac{1}{2}$ private account	<u>34.00</u>
Total gain	<u>57.68</u>

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