

16. A. Grierson invests cash sufficient to make his Net Capital up to \$5000.
 Pupil invests cash, \$1000.
 The firm sells to R. Purvis all the goods, except the stock of Groceries and Provisions, for cash, \$1563.
 Put this through the Personal A/c.
 Paid Pupil's salary due to date, \$20, in cash.
 Paid B. P. #2 with cheque, \$125. Deposited in Bank, cash \$2800.
17. Bought from F. Pringle & Son, Mdse. \$1475, Invoice dated Dec. 16, $\frac{4}{10}$ $\frac{n}{30}$.
 $\frac{4}{10}$ means 4% off if paid inside of 10 days; $\frac{n}{30}$ means net cash in 30 days, that is, if not paid in 30 days interest will be charged.
 Paid B. Grafton & Co. in full of a/c, with bank draft \$325, purchased with cheque; exchange $\frac{1}{8}\%$.
 Sold Mrs. S. Prang on a/c, 3 bars Soap @ 18c.; 5# Currants @ 8c.; 3 bags Potatoes @ 90c.; 1 bbl. Russet Apples, \$3.50.
18. Paid W. Baxter for painting store, \$20 cash.
 Bought from B. Grafton & Co. on a/c, Mdse. \$1630, Invoice dated Dec. 16, $\frac{2}{15}$ $\frac{n}{30}$.
 Sold C. Kennedy on a/c at 10 days, 1 bbl. Gran. Sugar, 220 - 18 = 202# @ $3\frac{1}{2}$ c.; 1 chest S. C. Tea, 90 - 8 = 82# @ 35c.; 1 bbl. S. D. Syrup, 35 gals. @ 42c.; 3 bxs. Raisins, 25# ea. @ 7c.
 18# and 8# are the tare, the respective weights of the empty barrel and the empty chest.
 Sold J. Lunont, 2# Mustard @ 25c.; 5 doz. Eggs @ 20c.; 1 box Soda Biscuits, 25c.; 3 cans Corn @ 12c. Paid in cash.
 Included in "Cash Sales" on the 21st.
19. Sold F. Pratt, 1 bbl. XX White Wine Vinegar, 40 gals. @ 17c.; 5 cases Corn, 10 doz. @ \$1.15; 2 doz. XXX Brooms @ \$2.40; 1 keg Mustard Pickles, 15 gals. at 35c. Received in part payment, cash \$10.
 Put this through the Personal A/c—the sale through the Order Book, the payment through the Cash Journal.
 Sold E. Lowry on a/c, 1 Smoked Ham, 10# @ 15c.; 5# Coffee @ 25c.; 10 gals. Coal Oil @ 16c.; 2 bbls. Salt @ \$1.15.
20. Sent F. Pringle & Son on a/c, cheque for amount of Invoice received on the 17th, less discount \$59.
 M. Morrow paid his note, B. R. 1, in cash \$35.
 Bought from B. Grafton & Co. on a/c, Mdse. \$800, Invoice dated Dec. 18, $\frac{2}{10}$ $\frac{n}{30}$.
21. Sold M. Morrow on a/c, 1 doz. cans Vegetables assorted, \$1.30; 2 qts. Oysters @ 30c.; 10# Layer Raisins @ 15c.; 2 bags Potatoes @ 90c.
 Cash Sales for the week, \$780.50. Deposited in the Bank, cash \$950.
23. Bought a delivery Horse and Waggon from E. Sparling for \$180 cash.
 Sold R. Grant on a/c, 5# Tapioca @ 7c.; 1 bag Flour, \$2.50; 10# Cheese @ 12c.
24. Sold F. Pratt on a/c at 10 days, 5 cases Tomatoes, 2 doz. ea., @ \$1.20; 1 bbl. Y. Sugar, 250 - 20 = 230# @ $3\frac{1}{2}$ c.; 1 sack P. Rice, 200# @ $3\frac{1}{2}$ c.
 Accepted B. Grafton & Co.'s draft on us, dated Dec. 18 at 10 days, for \$2430 to close a/c.
26. F. Pratt writes us that the goods, shipped him on the 24th, were short 1 case Tomatoes, 2 doz. @ \$1.20. (J.)
 Bought from E. Lowry on a/c, 2 crates Eggs, 18 doz. ea., @ 15c.; 1 tub Butter, 50# @ 16c.
 A. Grierson took for private use, 50# Gran. Sugar @ $3\frac{1}{2}$ c.; 25# Butter @ 16c.; 10# Tea @ 35c.