

APPENDIX P.

PRO FORMA Account Sales of Spruce Lumber from any of the British Provinces, under British Flag.

SOLD AT 6 MONTHS' CREDIT.	\$ cts.	\$ cts.	\$ cts.
5,000 feet spruce lumber, at \$18.....			90 00
<i>Charges,</i>			
Labor receiving and delivering .....		3 75	
Import duty on 12 cubic metre, at \$1.30 .....	15 60		
6 per cent. additional .....	0 94		
Spanish gold .....	16 54		
6½ per cent. premium.....	1 03		
6 per cent. discount on terms .....		17 57	
5 per cent. commission and guarantee .....		5 40	
		5 45	
			32 17
			57 83

E. & O. E.

N.B.—Harbor clearing dues at 50c. per 1,000 kilogs gross and inward tonnage dues at 62½ cents per 1,000 kilogs gross, are payable by vessel unless conditions of bill of lading impose them on cargo as is usual with the steamers now running here.

St. Johns, P.R., January, 1887.