

BOOK-KEEPING.

BALANCE SHEET,

LEDGER TITLES.	L. F.	Trial Balance.				Inventories.	
		Dr.		Cr.			
		\$	c.	\$	c.	\$	c.
Stock		20000	00	60000	00		
Cash		50978	25	32680	50		
Bills Receivable		17650	00	16000	00		
Ship "Emma"		15700	00	9700	00	7000	00
Merchandise		18700	00	11946	00	8000	00
Daniel & Boyd		3000	00	2700	00		
Jardine & Co.		5320	00	2250	00		
T. R. Jones		2000	00	1600	00		
Bills Payable		6000	00	11080	62		
Doull & Miller		2500	00	3500	00		
Burns & Murray		1400	00	2500	00		
Duffus & Co.		2120	00	4850	00		
Geo. Thomas		4175	00	5150	00		
College Bank		7000	00	1500	00		
Shipment to St John		1000	00	1100	00		
Black Bros. & Co.				100	00		
Storage				13	00		
Commission				111	88		
J. R. Currey & Co.		1425	00	1100	00		
Real Estate		8080	00			8000	00
Chipman & Co.		395	00				
Discount		7	75				
Manchester, Robertson, & Allison		2000	00	2100	00		
Everett & Butler				550	00		
Private acct.		75	00				
Expense		300	00				
Profit & Loss		800	00				
Shipment to Halifax		1106	00	1200	00		
		171732	00	171732	00	23000	00

Net gain.....