

RATIONAL BOOKKEEPING.

97

ST. CATHARINES, November 1, 1907.

			Rems.	Totals.
W. J. Sykes commences the Grocery Business at #173 St. Paul Street.				
1				
Assets				
✓	Cash as per C. B.	1700	68	
✓	Mdse. " " Inventory	2000		
✓	Bills Rec. " B. B.	300		
100	S. Porter	100	50	4101 18
Liabilities				
✓	Bills Pay. as per B. B.	150		
100	H. Doud	250		400
100	Student (Capital A/c)			3701 18
or				
100	Student (Capital A/c)			4101 18
	Cash as per C. B.	1700	68	
	Mdse. " " Inventory	2000		
	Bills Rec. " B. B.	300		
	S. Porter owes on %	100	50	
100	Student (Capital A/c)			400
	Bills Pay. as per B. B.	150		
	H. Doud is owed on %	250		
100	S. Porter			100 50
	Balance of %.			
100	H. Doud			250
	Balance of %.			
101	R. Green			9 65
	15# S.C. Tea	5	25	
	10# Rio Coffee	4		
	2 gals. Coal Oil		40	
100	S. Porter			8 20
	100# Gran. Sugar	5		
	3 gals. G. Syrup	1	20	
100	1 bag Flour	2		5 60
	20 doz. Eggs	3		
	18# Butter	3	60	
11				
100	H. Doud			50
	Gave him draft at 10 days' sight on S. Porter.			
11				
100	S. Porter			30
	For above draft.			
or				
100	H. Doud			30
100	S. Porter			30
	Gave H. D. a 10-days' sight draft on S. P.			
12				
101	R. Green			5
	Cash on %.			
15				
100	H. Doud			200
	Mdse. Invoice Nov. 12.			
19				
100	S. Porter			50
	He gave Bills Rec. #2 on %.			
20				
100	H. Doud			200
	Accepted Bills Pay. #2 on %.			