average date of the smaller side is earlier than the average date of the larger side, then the days produced are reckoned forward from the average date of the largest side. See examples following:—

NOTE.—Having ascertained the average date of each side of the account in manner stated, proceed as per Examples 1, 2 and 3, hereto appended. However, when the work is so far done, the evidence given below of proof of accuracy may be adopted as more simple to those who may not be thoroughly clear on the subject.

EXAMPLE No. 3.

Find the average date when the balance of the following Account Current would fall due; assuming that you have made all the transactions without any terms of credit, or as cash.

Dr. CHARLES SUMNER & CO. IN ACCOUNT WITH A. B. C. (MYSELF.) *Cr.*

1878					1878				
Feb.	24	To Cash........	$300	00	Feb.	11	By Merchandise.	$564	00
"	28	" do	200	00	"	20	" do ..	311	00
Mar.	19	" Merchandise	175	00	Mar.	3	" do ..	264	00
April	20	" Cash	200	00	"	31	" do ..	226	00
May	26	" do	500	00	April	15	" do ..	354	00
			$1375	00			*Average date of above is Mar. 7.*		
		Average date of above, April 10.							
		Balance of acct..	344	00					
			$1719	00				$1719	00

Proceed thus.—The smallest side of above account is $1 3 7 5

Number of days between March 7th and April 10th is.................... 3 4

```
                                              5 5 0 0
                                            4 1 2 5
Divide by balance of account, $3 4 4 ) 4 6 7 5 0 ( 1 3 6 days.
                                        3 4 4
                                        1 2 3 5
                                        1 0 3 2
                                          2 0 3 0
                                          2 0 6 4 nearly.
```

Above makes 136 days to be counted back from March 7th (that being the largest side of the account), and makes the balance of the debt due Oct. 22, 1877. This is