

DOUBLE ENTRY—DAY-BOOK.

[SET 1.]

2

New York, January 18, 1878.

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|---|---|--------|----|--|--|--|--|-------|--|
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| ✓ | Brought forward, | | | | | | | 14200 | |
| ✓ | Bought of George Davis, on %, | | | | | | | | |
| | 1000 bush. Oats, @ 75¢ | | | | | | | 750 | |
| | 20 | | | | | | | | |
| ✓ | Sold Raymond & Co., on their Note @ 5 ds., | | | | | | | | |
| | 500 bush. Oats, @ 80¢ | \$400 | 00 | | | | | | |
| | 100 " Wheat, " \$1 15 | 115 | 00 | | | | | 515 | |
| | 22 | | | | | | | | |
| ✓ | Sold Abram Fuller, for Cash, | | | | | | | | |
| | 400 brls. Flour, @ \$6 00 | \$2400 | 00 | | | | | | |
| | 300 bush. Wheat, " 1 10 | 330 | 00 | | | | | 2730 | |
| | 25 | | | | | | | | |
| ✓ | Bought of James Hathaway, on %, | | | | | | | | |
| | 1500 brls. Flour, @ \$5 50 | | | | | | | 8250 | |
| | 27 | | | | | | | | |
| ✓ | Sold Jonas Clark, on %, | | | | | | | | |
| | 1000 brls. Flour, @ \$6 00 | | | | | | | 6000 | |
| | 28 | | | | | | | | |
| ✓ | Received Cash in full for Raymond & Co.'s Note, | | | | | | | 515 | |
| | 29 | | | | | | | | |
| ✓ | Sold John Drummond, for Cash, | | | | | | | | |
| | 500 brls. Flour, @ \$5 75 | \$2875 | 00 | | | | | | |
| | 500 bush. Oats, " 90¢ | 450 | 00 | | | | | 3325 | |
| | 30 | | | | | | | | |
| ✓ | Paid Clerk hire, in Cash, | \$50 | 00 | | | | | | |
| | " Store rent, | 50 | 00 | | | | | 100 | |
| | | | | | | | | 36385 | |

SET 1.]

DOUBLE ENTRY—JOURNAL.

1

New York, January 1, 1879.

DR.

CR.

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| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| 1 | Flour, | | | | | | | 6000 | |
| 2 | To Smith & Sons, | | | | | | | | 6000 |
| | Flour is debited for outlay or cost (Prin. 6); Smith & Sons are credited because we have got in their debt (Prin. 5). | | | | | | | | |
| | 2 | | | | | | | | |
| 3 | Cash, | | | | | | | 1950 | |
| 1 | To Flour, | | | | | | | | 1950 |
| | Cash is debited because it is received (Prin. 2); Flour is credited for returns (Prin. 6). | | | | | | | | |
| | 5 | | | | | | | | |
| 4 | Peter Cooper, | | | | | | | 1750 | |
| 1 | To Flour, | | | | | | | | 1750 |
| | Peter Cooper is debited because he has got in our debt (Prin. 5); Flour is credited for returns (Prin. 6). | | | | | | | | |
| | 7 | | | | | | | | |
| 5 | Bills Receivable, | | | | | | | 1050 | |
| 1 | To Flour, | | | | | | | | 1050 |
| | Bills Receivable is debited because we have received another's written obligation (Prin. 3); Flour is credited for outlay (Prin. 6). | | | | | | | | |
| | | | | | | | | 10750 | 10750 |