

DOUBLE ENTRY—LEDGER.

[SET 3.]

1
Dr. **H. B. Bryant.** *Cr.*

1879					1879				
July	15	To Cash,	4	75	July	1	By Sundries,	1	9075
	31	Loss & Gain,	L23	352 94					
	"	Balance,	L1	8647 06					
				9075 00					9075
					Aug.	1	By Balance,	L1	8647 06

2
Dr. **H. D. Stratton.** *Cr.*

1879					1879				
July	12	To Bills Payable,	4	75	July	1	By Sundries,	1	8000
	31	Loss & Gain,	L6	352 94					
	31	Balance,	L2	7572 06					
				8000 00					8000
					Aug.	1	By Balance,	L2	7572 06

3
Dr. **Merchandise.** *Cr.*

1879					1879				
July	1	To H. B. Bryant,	1	4750	July	1	By Cash,	1	39
	5	Sundries,	2	1359 50		3	J. Johnson,	2	192
						"	Cash,	"	17 50
						4	Bills Rec'ble,	"	108 20
						7	E. B. Rice,	"	42 45
						8	Cash,	3	19 82
						10	Benj. Payn,	"	23 41
						12	Bills Rec'ble,	"	173
						"	Cash,	4	33 50
						13	Amos Dean,	"	180
						18	Cash,	"	252
						20	Vict. M. Rice,	5	82 88
						22	Bills Rec'ble,	"	339
						23	Jas. Shelden,	6	132 24
						"	Cash,	"	234
						24	"	"	106
						25	W. Shepard,	"	37 55
						"	Cash,	"	163 20
						26	John Belden,	7	216 50
						27	Cash,	"	138 72
						29	"	"	154
						30	Sundries,	"	182 40
						31	Balance,	L3	3000
						"	Loss & Gain,	L23	242 13
				6109 50					6109 50
Aug.	1	To Balance,	L3	3000					

SET 3.]

DOUBLE ENTRY—LEDGER.

4
Dr. **Bills Receivable.** *Cr.*

1879					1879				
July	1	To H. B. Bryant,	1	1500	July	10	By Cash,	3	500
	4	Mdse.,	2	108 20		31	Balance,	L4	1620 20
	12	"	3	173					
	22	"	5	339					
				2120 20					2120 20
Aug.	1	To Balance,	L4	1620 20					

5
Dr. **John R. Penn.** *Cr.*

1879					1879				
July	1	To H. B. Bryant,	1	500	July	2	By Cash,	1	250
						29	"	7	250
				500					500

6
Dr. **Cash.** *Cr.*

1879					1879				
July	1	To H. B. Bryant,	1	1200	July	1	By Expense,	1	5
	"	H. D. Stratton,	"	3000		2	"	"	10
	"	Mdse.,	"	39		4	"	"	175
	2	J. R. Penn,	"	250		5	Mdse.,	"	27 50
	3	Mdse.,	2	17 50		7	Expense,	3	25
	7	A. Gaston,	"	375		8	"	"	15 75
	8	Mdse.,	3	19 82		10	A. T. Stw. & Co.,	"	300
	10	Bills Rec'ble,	"	500		15	H. B. Bryant,	4	75
	12	Mdse.,	4	33 50		19	Expense,	5	15
	16	L. Fairbanks,	"	350		20	"	"	10
	18	Mdse.,	"	252		21	"	"	183
	20	V. M. Rice,	5	30		25	Bills Payable,	6	75
	21	Amos Dean,	"	50		"	Expense,	"	25
	23	Mdse.,	6	234		26	A. T. Stw. & Co.,	7	457
	24	"	"	106		31	By Balance,	L6	5881 94
	"	E. B. Rice,	"	42 45					
	25	Mdse.,	"	163 20					
	27	"	7	138 72					
	29	"	"	154					
	"	J. R. Penn,	"	250					
	30	Mdse.,	"	75					
				7280 19					7280 19
Aug.	1	To Balance,	L6	5881 94					