

DOUBLE ENTRY—LEDGER.

[SET 3.]

**16**  
*Dr.* Bills Payable. *Cr.*

1879					1879				
July	25	To Cash,	6	75	July	12	By H.D. Stratton,	4	75
"	31	Balance,	L16	575	"	15	Claf. M. & Co.	"	575
				650					650
					Aug.	1	By Balance,	L16	575

**17**  
*Dr.* Amos Dean. *Cr.*

1879					1879				
July	13	To Mdse.,	4	180	July	21	By Cash,	5	50
				180	"	31	Balance,	L17	130
									180
Aug.	1	To Balance,	L17	130					

**18**  
*Dr.* Victor M. Rice. *Cr.*

1879					1879					
July	20	To Mdse.,	5	82	88	July	20	By Cash,	5	30
				82	88	"	31	Balance,	L18	52
										88
Aug.	1	To Balance,	L18	52	88					82

**19**  
*Dr.* James Sheldon. *Cr.*

1879					1879					
July	23	To Mdse.,	6	132	24	July	31	By Balance,	L19	132
										24
Aug.	1	To Balance,	L19	132	24					

**20**  
*Dr.* William Shepard. *Cr.*

1879					1879					
July	25	To Mdse.,	6	37	55	July	31	By Balance,	L20	37
										55
Aug.	1	To Balance,	L20	37	55					

SET 3.]

DOUBLE ENTRY—LEDGER.

**21**  
*Dr.* John Belden. *Cr.*

1879					1879					
July	26	To Mdse.,	7	216	50	July	31	By Balance,	L21	216
										50
Aug.	1	To Balance,	L21	216	50					

**22**  
*Dr.* Chas. A. Seeley. *Cr.*

1879					1879					
July	30	To Mdse.,	7	107	40	July	31	By Balance,	L22	107
										40
Aug.	1	To Balance,	L22	107	40					

**23**  
*Dr.* Loss and Gain. *Cr.*

1879					1879					
July	31	To Mdse.,	L3	242	13	July	31	By H. B. Bryant,	L1	352
		Expense,	L10	463	75	"	"	H. D. Stratton,	L2	352
				705	88					94
										94
										705
										88