

DOUBLE ENTRY—

[SET 4.]

1

Cash.

		Dr.	
		General.	Mdse.
1878			
Sept.	1 S. S. Packard, . . . Amount invested, . . .	1 5000	
	" Mdse., T. W. W. Sales Book, . . . ✓		363 72
	" Mdse., Petty sales. P. C. B., . . . ✓		54 25
	2 J. T. Calkins, . . . On %, 5	200	
	3 Mdse., D. V. B. Sales Book, . . . ✓		89
	" Mdse., Petty sales. P. C. B., . . . ✓		28 90
	5 Mdse., " " " . . . ✓		105
	7 Mdse., J. A. Sales Book, . . . ✓		737 50
	10 James Atwater, . . . On %, 10	750	
	12 Mdse., Petty sales. P. C. B., . . . ✓		58
	14 Mdse., " " " . . . ✓		138
	15 Mdse., W. B. Sales Book, . . . ✓		128 25
	16 J. T. Calkins, . . . On %, 5	150	
	17 Bills Receivable, J. Smith's note, . . . 4	750	
	" Interest, On same, 15	34 25	
	18 Mdse., Petty sales. P. C. B., . . . ✓		94 83
	22 J. H. Goldsmith, . . . On %, 9	1000	
	" Mdse., Petty sales. P. C. B., . . . ✓		112 44
	25 E. R. Felton, . . . In full, 8	376	
	" Mdse., Petty sales. P. C. B., . . . ✓		83 75
	26 Mdse., " " " . . . ✓		58 94
	" J. H. Goldsmith, . . . On %, 9	170	
	27 Mdse., Petty sales. P. C. B., . . . ✓		117 50
	" James Atwater, . . . On %, 10	500	
	23 Mdse., R. McG. Sales Book, . . . ✓		156 75
	" Mdse., Petty sales. P. C. B., . . . ✓		87 50
	29 Mdse., " " " . . . ✓		112 94
	" Bills Receivable, H. Young's note, . . . 4	750	
	Interest, On same, 15	14 50	
	30 Mdse., Petty sales. P. C. B., . . . ✓		175
	MERCHANDISE, Cr., 7	2702 27	2702 27
	CASH, Dr., 6	12397 02	

CASH-BOOK.

SET 4.]

1

Cash.

		Cr.	
		General	Expense
1878			
Sept.	1 Expense, Postage stamps, ✓		3
	2 Charles Taylor, . . . On %, 12	300	
	4 Expense, 2 tons Coal, @ \$5, . . . ✓		10
	6 Expense, Bill of Stationery, . . . ✓		15
	" Expense, Hands, for shop-work, . . ✓		150
	7 Mdse., Invoice Cloths. J. B., . . . 7	3000	
	10 Expense, Gas bill, ✓		15
	13 Expense, Hands, for shop-work, . . ✓		175
	15 Bills Payable, . . . Our note, favor H. B., . . 14	1000	
	" Interest, On same, 15	46 75	
	18 Expense, Clerks' Salaries, ✓		112
	20 Expense, Hands, for shop-work, . . ✓		250
	25 Expense, Rent to September 30, . . ✓		100
	26 Expense, Porterage and Drayage, . . ✓		35
	23 Expense, Hands, for shop-work, . . ✓		275
	30 Expense, Partners' salaries to date, ✓		606
	EXPENSE, Dr., 16	1746	1746
	CASH, Cr., 6	6092 75	
	Balance on hand,	6304 27	