

## INVENTORY—Continued.

## REAL ESTATE—

Farm E $\frac{1}{2}$ 1-2-3w2, including Buildings and Improvements, 320 acres @ \$50 per acre.....	\$ 16,000
Less Mortgage (D. M. Mortgage Co., Regina) \$6,000, dated April 21, 1913, and interest due to April 1, @ 8 per cent.....	6,450
Total net value.....	\$ 9,550

NOTE.—If anything is owing on land under "agreement" as well as or instead of "mortgage" deduct as above mortgage.

## CASH—

On hand.....	\$ 57
In bank.....	1,919
Total.....	\$ 1,976
Household furniture and effects.....	\$ 700

## SUMMARY—

Horses.....	\$1,905
Other live stock.....	705
Machinery, tools, etc.....	1,335
Products.....	1,000
Accounts receivable.....	482
Real estate.....	9,550
Cash on hand.....	1,976
Household furniture and effects.....	700
	\$ 17,653
Less amount accounts payable.....	547
Total net assets or personal worth, April 1, 1914.....	\$ 17,106

## SPECIMEN ENTRIES

## DAY BOOK

1914 April 5	Bought from A. Dink, 1 team Gray Mares 4 and 5 years old. \$475. Paid \$200 cash gave note \$275 due 1st December, 1914. Interest at 8 per cent. (Enter cash payment in Cash Book and amount of note in Ledger Account)
April 17	Sold to P. Cooper, 1 cow and calf (Mollie) \$50. Received cash. (Enter in Cash Book)
April 20	Paid D. M. Mortgage Co. interest on farm mortgage due 21st April, 1914—1 year at 8 per cent. on \$6,000=\$480, and instalment principal \$200 by cheque. (Enter in Cash Book and also enter payment of principal in Ledger Account)
April 30	Received and checked J. Brown, General Store Account for April—\$57.85, and C. Smith Blacksmith, \$11.70. (Enter in Ledger Accounts)
April 30	Bought 300 bushels seed wheat from B. Stone at \$1 bushel=\$300, paid cash. (Enter in Cash Book)
April 30	Gave wife \$25 personal expenses. Self \$25 personal expenses. Paid J. Brown on account \$50. (Enter in Cash Book and also payment to Brown in Ledger Account)