

But in business the dates are placed in the centre of each page as shown below. As also a convenient way of balancing the Cash-book daily.

CASH.	Cr.
—Jan. 1st, 18—	Discount. Cash.
Un. Bank.....	1000 00
Cash Purchases.....	27 00
Trade Expenses. Expressage on Goods.....	3 50
Jas. Smith, Chicago	20 00 380 00
Cash on hand\$124.70*	" "
*This is marked here to shew that the two sides balance when the cash on hand is taken into account.	
—Jan. 2nd, 18—	1410 50
Bills Payable No. 1	800 00
Cash on hand.....\$137 00	
—Jan. 31st, 18—	2210 50
Un. Bank.....	2000 00
Cash on hand.....	45 80
The cash on hand is noted every day as above but not extended to the money columns till Jan. 31, when the Cash-Book is balanced for the month.	
A Petty Cash-Book is used for entering small sums.	
	4256 30