

CASH-BOOK.

In the following example is shown the manner of placing the dates in the Cash-book used in actual business. In the preceding Cash-books the dates were placed in the margins to save room.

Dr.

CASH.

		Discount.	Cash.
—Jan. 1st, 18.—			
Cash on hand.....			101 10
Dr. Sales.....			30 10
James Mullen.....	74 00		1404
			1535 20
—Jan. 2nd, 18.—			
Bank.....			600 00
James Mulcahy.....	00 05		13 10
Bills Rec., No. 1.....	080		199 20
			2347 50
—Jan. 31st, 18.—			
James Davey, St. Louis.....	99 10		1881 80
Cash Sales.....			27 00
			4256 30
As this mode of Cash-book is given only to show the manner of placing the dates and balancing the Cash, the additional columns are omitted here.			