

Implements Dr. to Cash:

For Fork..... .40

Cash Debtor to Stock :

10 lbs. Butter..... 2.00

12 " "..... 2.40

4.40

DAY BOOK JOURNAL.

				Dr.	Cr.
Jan.	1	Cash on hand.....		10.00	
"	2	B't groceries, etc., as per bills \$3.03.....	Household Dr. Cash		3.03
"	10	Family sundries as per bills \$1.15.....	Family Dr. Cash		1.15
"	15	Teams per sundries.....	Teams Dr. Cash		20
"	20	Implements per fork.....	Implements Dr. Cash		40
"	28	Butter sold for Cash.....	Cash Dr. Stock	4.40	
"	"	Oats to teams.....	Teams Dr. Farm Produce	3.00	
			20.00 Balance	4.40	4.78 9.62

Another means whereby labor and space can be economized is to cancel all the cash entries made in the Journal, and not open out any cash account in the Ledger. This is done by drawing a line across all the Cash entries made in the Journal, with ink or pencil, as follows :

Teams, Dr.)
Cash } STOCK DR. { Cash Dr.
CASH. } Stock.

The remaining items, however, must be posted into the Ledger, on the proper sides, omitting the cancelled cash entries.

The Cash account usually requires more space in the Ledger than any of the others. This, of course, is a deviation from the general principles of double entry book-keeping, but by using the Day Book and Journal in combination and making monthly balance of the cash division, as shown in the first year's run of accounts of John Allen.