

A. DINK, FRASER P.O.

1914		Amounts paid out by me Amounts due to me	Debit	1914		Amounts paid to me Amts. owing by me	Credit
			\$	April	1	Note for bay team due May 1, 1914	\$ 240
					5	Note for gray team due Dec. 1, 1914	275

D. M. MORTGAGE CO., REGINA.

1914		Amounts paid out by me Amounts due to me	Debit	1914		Amounts paid to me Amts. owing by me	Credit
April	20	Paid account principal	\$ 200	April	1	Amount of mortgage	\$ 6,000

On or about March 31, a year after the first Inventory was taken, the Cash Book and each account in the Ledger should be totalled and balanced in accordance with the instructions on page 1 of this circular, and a second Inventory taken. If the Day Book has been kept faithfully, the other books posted from it properly, and the Cash Book and all the Ledger balances are included in their proper places in the second Inventory, the difference between the personal worth as shown by the first and second Inventories respectively will be the amount that has been gained or lost during the year.

Regina, Sask., February 24, 1914.