

| DAY BOOK JOURNAL. |    |                                |            |     |                  | DR.  | CR.          |
|-------------------|----|--------------------------------|------------|-----|------------------|------|--------------|
| Jan.              | 24 | Sold 12 lbs. Butter @ 20c..... | Cash       | Dr. | Stock            | 2.00 |              |
| "                 | 26 | B't 1 lb. Candy.....           | Family     | Dr. | Cash             |      | 10           |
| "                 | 28 | Paid for Postage .....         | Family     | Dr. | Cash             |      | 05           |
| "                 | 29 | B't ¼ lb. Stove Polish.....    | Household  | Dr. | Cash             |      | 10           |
| "                 | 30 | B't Dung Fork .....            | Implements | Dr. | Cash             |      | 40           |
|                   |    |                                |            |     | 10.00<br>Balance | 4 40 | 4 75<br>9 62 |

If the above items were grouped under the several heads to which they belong much less space would be required, and labor saved, during the month.

Grouped they would appear as follows :

The household department would be Debtor to Cash, for articles during the month as follows :

|                           |        |
|---------------------------|--------|
| Sugar.....                | \$1.00 |
| Soda.....                 | .10    |
| Coal Oil.....             | .18    |
| Raisins and Currants..... | .60    |
| Oatmeal.....              | .25    |
| Coffee.....               | .50    |
| Soap.....                 | .30    |
| Stove Polish.....         | .10    |

Total of.....\$3.03

The family would be Debtor to Cash namely :

|               |        |
|---------------|--------|
| Mittens.....  | \$ .50 |
| Dinner.....   | .25    |
| Candy .....   | .10    |
| Postage.....  | .05    |
| Linament..... | .25    |

Total of.....\$1.15

Teams Debtor to Cash, as follows :

|              |     |
|--------------|-----|
| Shoeing..... | .10 |
| Feed.....    | .10 |

Total of......20