

# SINGLE ENTRY.

3

(2.)

TRURO, January 16, 1887.

Dr. Cr.

|                                          |      |    |    |    |
|------------------------------------------|------|----|----|----|
| JAMES CROWE, Dr.                         |      |    |    |    |
| To 1 cow                                 | 45   | 00 |    |    |
| Jan. 18.                                 |      |    |    |    |
| FRANK PARKER, Dr.                        |      |    |    |    |
| To man and team one day                  | 3    | 00 |    |    |
| Cr.                                      |      |    |    |    |
| By 5 lbs. tea @ 45¢                      |      |    | 2  | 25 |
| JAMES CROWE, Cr.                         |      |    |    |    |
| By note of hand (see B. B.) <sup>1</sup> | 45   | 00 |    |    |
| JAMES WILSON, Cr.                        |      |    |    |    |
| By cash on account                       | 8    | 12 |    |    |
| Jan. 20.                                 |      |    |    |    |
| FRANK PARKER, Cr.                        |      |    |    |    |
| By 25 yds. carpet @ \$4 65               | \$41 | 25 |    |    |
| 18 yds. black silk @ 1 75                | 31   | 50 | 72 | 55 |
| Dr.                                      |      |    |    |    |
| To cash                                  | \$23 | 25 |    |    |
| note of hand (see B. B.)                 | 50   | 00 | 73 | 25 |
| Jan. 20.                                 |      |    |    |    |
| DAVID WEBSTER, Cr.                       |      |    |    |    |
| By 1 sleigh                              | \$35 | 00 |    |    |
| repairing sled                           | 1    | 50 | 36 | 50 |
| Dr.                                      |      |    |    |    |
| To 1 ton hay                             | 14   | 00 |    |    |

ping depends on general use are and the Ledger. y, and concisely of different kinds ts due each; and

credit transactions proper date. Un- e, it is well at the ment of property ight and paid for in the Day Book. ial must be stated the greater. In top of the page, ith each account; d be placed above

White's Day Book:

| Dr.    | Cr.  |
|--------|------|
| \$1.95 |      |
| 2.25   | 4 20 |
|        |      |
|        | 2 50 |
|        |      |
|        | 8 12 |
|        |      |
| \$2.25 |      |
| 4 00   | 6 25 |
|        |      |
|        | 5 00 |
|        |      |
|        | 1 40 |

4. The CASH BOOK contains, on the left-hand pages, a record of cash held on commencing business, and of all cash receipts; on the right-hand pages, a record of all cash payments. The dates are placed in the margin.

5. The left-hand page is called the debit side, and the right-hand the credit side. The propriety of this will be evident, if we

<sup>1</sup> This note is supposed to be given in payment for cow purchased on the 16th. If it had been given at the time of purchase, the transaction, both debit and credit, might have been omitted from the Day Book.