

SPECIMEN ENTRIES

LEDGER

Following are all the entries necessary to start records according to "Specimen Inventory" and to record the "Specimen" transactions entered in "Day Book."

Notice that Ledger accounts are only opened for *unfinished* transactions. All business that is closed and complete is accounted for in the Inventory taken each year.

Each account below should be kept on a separate page in Ledger.

A. BELL, ELCO 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	Due for oats sold	\$ 156				\$

C. DILL, 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	Due for hay sold	\$ 76				\$

191

April

1914

April 3