

RECEIPT FOR RENT

<i>Edmonton, May 19th, 1919</i>	
<i>Received from Edward Cunningham</i> _____	
<i>Forty-five</i> _____	⁰⁰ / ₁₀₀ <i>Dollars</i>
<i>for rent to date.</i>	
<i>\$ 45.00</i>	<i>William Reid.</i>

EXERCISE

1. George Wright paid Thomas Thompson \$38.40 in full of account on May 30th, 1918. Write the receipt that Thomas Thompson would give.
2. Peter Duncan paid Wm. Creighton on Mar. 31st, 1919, \$125.00 for rent of store for the month of April. Write the receipt.
3. Alice Hardy paid R. Francis, her music instructor, \$8.00 on July 31st for one month's tuition. Write the receipt that R. Francis would give.

Farm Accounts

Every farmer finds it necessary to keep accurate accounts of his business transactions. Without these accurate accounts a farmer can tell only in a general way what farming activities are the most profitable. Certain stock that he is raising or certain crops that he is growing may not be profitable and may be producing an actual loss.

In order to find out the standing of his business, a merchant takes an inventory of his stock at least once a year. The farmer does the same. A farm inventory included the