

		Dr.	Cr.
Teams working on Barley Field 60 hours @ 15c/= \$9.00.....	Barley Field Dr. Teams	9 00	
Teams working on Oat Field 70 hours @ 15c/= \$10.50.....	Oat Field Dr. Teams	10 50	
Teams working on Corn Field 5 hours @ 15c/= 75c/.....	Corn Field Dr. Teams	75	
Men working on Barley Field 60 hours @ 10c/= \$6.00.....	Barley Field Dr. Hired Help or Wm. Moore	6 00	
Men working on Oat Field 70 hours @ 10c/= \$7.00.....	Oat Field Dr. Hired Help or Wm. Moore	7 00	
Men working on Corn Field 5 hours @ 10c/= 50c/.....	Corn Field Dr. Hired Help or Wm. Moore	50	

NOTE.---When the labor is performed by help hired for the season make the entry as above, but if hired by the day and cash is paid, enter in the Journal: Barley Field, Dr., Cash, etc.

LESSON NO. 29.

LABOR SAVING DEVICES.

The book-keeper, in any business, is continually looking for devices whereby the work can be shortened and the number of entries brought to a minimum.

Therefore, if all the entries for the smaller amounts, say for the Household or Family were entered each day into the Day Book Journal the space and labor required throughout would be too great. But to prevent this expenses of any department can be grouped for the month and only one entry made. For instance, if all the business transactions occurring, were entered in the Day Book Journal it would appear as follows: