

DAY BOOK AND LEDGER COMBINED.

21. If one has debit or credit transactions with but few persons, as is the case with many farmers, he may combine the Day Book and the Ledger. The book used must be ruled in the same manner as the Ledger, and a full page should be reserved for each person. The name is written at the top of the page, and the date in the margin. The transactions should be recorded in full, as in the Day Book. An Index can be made similar to that of the Ledger.

22. According to this method, Thomas White's book will appear in the following form: —

INDEX.

* *			* *		
C.	Crowe, James	4	W.	Wilson, James Webster, David	2 5
* * *					
P.	Poor, John Parker, Frank	1 3	* *		

(1.)

Dr. JOHN POOR. Cr.

1887.			1887.		
Jan. 15	To 3 cwt. of hay @ 65¢	1 95	Jan. 15	By 2 ds. saw'g wood, \$1.25	2 50
" "	" 5 bush. potatoes @ 45¢	2 25	" "	" balance .....	3 10
" 10	" 5 lbs. butter @ 28¢	1 40			
		<u>5 60</u>			<u>5 60</u>
" 19	To balance .....	3 10			

Cr.

15th		
By 2.50 .....	2	50
" balance .....	3	10
	5	60

Cr.

18th		
By 8.12 .....	8	12

Cr.

16th 18th 20th		
By 6.25 2.25 72.75	81	25

Cr.

18th		
By 45.00 .....	45	00

Cr.

20th		
By 36.50 .....	36	50
	36	50
By balance .....	22	50