

## DAY-BOOK, (page 1.)

| Folio of<br>Ledger. | Inventory, January 1st, 1830.                                                                                             |  | £.   | s. | d. |
|---------------------|---------------------------------------------------------------------------------------------------------------------------|--|------|----|----|
|                     |                                                                                                                           |  |      |    |    |
|                     | I have in <i>Ready Money</i> - - - - -                                                                                    |  | 1500 | 0  | 0  |
|                     | <i>Bills Receivable</i> , No. 1, on S. Johnson, due 29th instant - - - - -                                                |  | 24   | 3  | 9  |
|                     | <i>cwt. qr. lb.</i>                                                                                                       |  |      |    |    |
|                     | Tea, 3 chests gross wt. 3 1 17                                                                                            |  |      |    |    |
|                     | tare 0 2 7                                                                                                                |  |      |    |    |
|                     | Duty included on 2 3 10 at 6s. 2d. per lb.                                                                                |  | 98   | 1  | 0  |
|                     | <i>cwt. qr. lb.</i>                                                                                                       |  |      |    |    |
|                     | Raw Sugar, 2 hhds. weighing 27 3 18 neat, at £3..14..8. per cwt. - - - - -                                                |  | 104  | 4  | 0  |
|                     | James Taylor owes me on bond, dated August 4th, 1826, with interest at £5. per cent. per annum - - - - -                  |  | 70   | 0  | 0  |
| 1                   |                                                                                                                           |  | 1796 | 8  | 9  |
| 1                   | I owe as follows:—                                                                                                        |  |      |    |    |
| 1                   | John Herdson, a balance of accounts - - - - -                                                                             |  | 37   | 5  | 10 |
| 1                   | Bernard Mason, for purchase of my house by auction, to be paid 1st February next - £800                                   |  | 840  | 0  | 0  |
|                     | Duty on do. at £5. per cent. - - - - - 40                                                                                 |  |      |    |    |
|                     | <i>Bills payable</i> , viz.: No. 1, W. Holmes's bill, to H. Williams or order, accepted by me, due 19th instant - - - - - |  | 45   | 10 | 0  |
| 2                   |                                                                                                                           |  | 922  | 15 | 10 |
| 1                   | — 5 —                                                                                                                     |  |      |    |    |
|                     | Allen, Wild, and Co., Leeds <i>Cr.</i>                                                                                    |  |      |    |    |
|                     | † By 3 pieces superfine blue cloth, each 36 yds. at 25s. 6d. per yd. - - - - -                                            |  | 137  | 14 | 0  |
|                     | 2 pieces narrow brown, 34 yds. at 4s. 9d. Wrappers - - - - -                                                              |  | 19   | 19 | 0  |
|                     |                                                                                                                           |  | 0    |    | 6  |
| 2                   |                                                                                                                           |  | 157  | 18 | 6  |
|                     | — 3 —                                                                                                                     |  |      |    |    |
|                     | Bernard Mason <i>Dr.</i>                                                                                                  |  |      |    |    |
|                     | ‡ To 2 st. raw sugar, at 9½d. per lb. - - - - -                                                                           |  | 1    | 2  | 2  |
|                     | 3½ lb. green tea, at 8s. 6d. - - - - -                                                                                    |  | 1    | 7  | 7½ |
|                     | 3¾ yds blue cloth, at 28s. - - - - -                                                                                      |  | 5    | 5  | 0  |
| 1                   |                                                                                                                           |  | 7    | 14 | 9½ |

\* This column contains the figures of reference to the folio of the Ledger in which any account is posted. They should be written in red ink.

† The preposition *By* is always put before any article for which a person is *credited*.

‡ The preposition *To* is generally placed before articles for which a person is *debited*; but some Bookkeepers omit it