

Dr.				Bank.				Cr.			
18—				18—							
Jan 1	To Cash	2	10800 00	Jan 6	By Cash	1	600 00				
Jan 9	"	2	492 00	Jan 12	"	1	800 00				
Jan 15	"	2	720 00	Jan 23	"	1	1500 00				
Feb 1	"	4	1560 00	Feb 12	"	3	200 00				
Feb 2	"	4	320 00	Feb 2	"	3	2400 00				
Feb 17	"	4	300 00	Feb 2	"	3	1400 00				
Feb 25	"	4	1400 00	Mar 4	"	5	1500 00				
Mar 1	"	6	400 00	Mar 11	"	5	300 00				
Mar 20	"	6	600 00	Mar 23	"	5	920 00				
Mar 22	"	6	400 00	Mar 31	Balance		8721 00				
Mar 31	"	6	1264 00								
	" Interest	11	85 00								
			18341 00								
Apr 1	To Cash in Bank		8721 00								

Bills Receivable.

18—				18—			
Jan 31	To Am't rec'd Sundries	1	1250 12	Jan 31	By Cash and Dis	1	431 30
Feb 28	" Do.	1	3183 78	Feb 28	" Do.	3	2813 60
Mar 31	" Do.	1	3776 83	Mar 31	" Do.	5	1305 00
					" Balance		2660 83
			8210 73				8210 73
Apr 1	To Bills rec'd on Hand		3660 83				

Bills Payable.

18—				18—			
Jan 31	To cash paid Sundry Bills	2	1200 00	Jan 31	By Am't grt'd Sundries	3	6451 80
Feb 28	" Do.	4	5251 80	Feb 28	" Do.	3	4329 00
Mar 31	" Do.	6	1400 00	Mar 31	" Do.	3	1793 30
	" Balance		4722 30				
			12574 10				12574 10
				Apr 1	" Bills due by C. & B		4722 30