

CAPITAL.

to—			to—		
Sept.	8	1	Sept.	1	1
		13 75			3000 00

CASH.

to—			to—		
Sept.	1	1	Sept.	1	1
		3000			350 05
"	4	1	"	5	1
		97 85			125 37
"	6	1	"	8	1
		86 04			13 75
"	12	1	"	15	1
		76 30			221 74
"	20	1	"	22	1
		125 75			370 87
"	24	1			+ 1000 00
		68 54			
		+ 1000 00			

MERCHANDISE.

to—			to—		
Sept.	1	1	Sept.	4	1
		350 05			97 85
"	5	1	"	6	1
		125 37			86 04
"	15	1	"	12	1
		221 74			76 30
"	22	1	"	20	1
		370 87			125 75
		+ 1000 00	"	24	1
					68 54
					+ 1000 00

HOW TO POST.

As an example we will take the first Journal entry; Cash being found in the Debit column of the Journal, will be posted to the debit (or left side) of the Cash account in the Ledger. First place the amount (\$3,000) in the money column, then record in the folio column the page (1), of the Journal from which it is taken, lastly, the date Sept. 1, placing above the month at the top of each account the year, (see example) then in the Journal in the folio column at the extreme left enter the page (1) of the Ledger to which the account is posted. Capital is next found in the credit column of the Journal and must therefore be taken to the credit side of the Capital account in the Ledger. Record first the amount (\$3,000) then the Journal folio (1) from which it is transferred, lastly, place the month and day in their proper columns and in the folio column at the left of the Journal opposite

(Penal footings.