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A
COMPEND OF BOOK-KEEPING

BY

SINGLE ENTRY;

DESIGNED FOR THE USE OF SCHOOLS.

CONTAINING

FORMS ADAPTED TO THE BUSINESS

OF

RETAIL MERCHANTS, MECHANICS, AND FARMERS,

ILLUSTRATED BY EXPLANATORY NOTES.

ALSO

FORMS OF NOTES, RECEIPTS, ORDERS, &c.

Sterotype Edition, with Improvements.

BY JAMES ROBINSON,

INSTRUCTOR OF WRITING AND ARITHMETIC, BOWDOIN SCHOOL, BOSTON.



BOSTON:
HILLIARD, GRAY, AND CO.

1837.

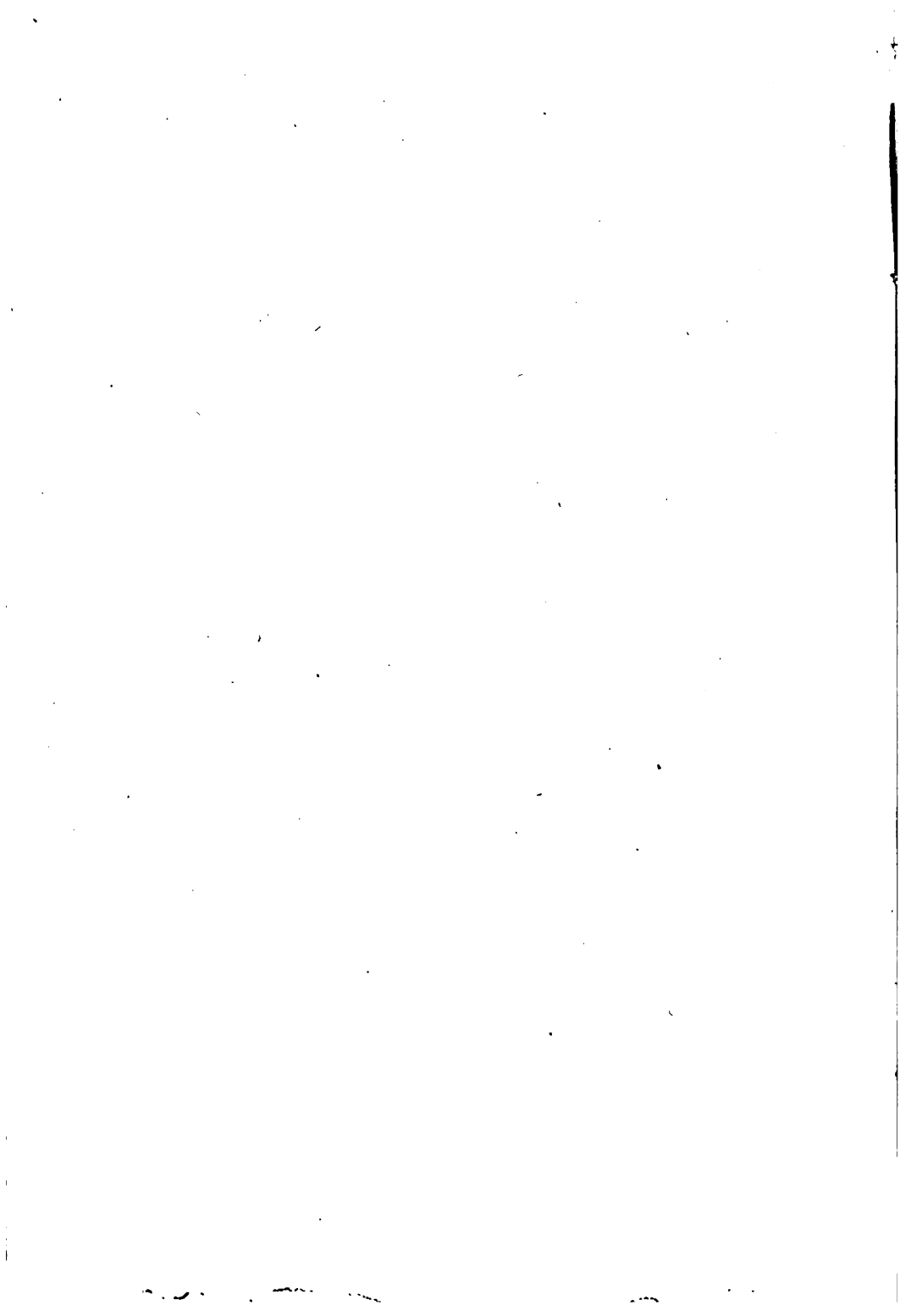
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1863, July, 30. Gift of Charles E. Norton, of Cambridge.
(H. C. 1846.)

DISTRICT OF MASSACHUSETTS, TO WIT:

District Clerk's Office.

BE IT REMEMBERED, That on the seventeenth day of January, A. D. 1831, in the fifty-fifth year of the Independence of the United States of America, JAMES ROBINSON, of the said district, has deposited in this office the title of a book, the right whereof he claims as Author, in the words following, to wit:

"A Compend of Book-Keeping by single Entry; designed for the Use of Schools. Containing forms adapted to the business of Retail Merchants, Mechanics, and Farmers, illustrated by Explanatory Notes. Also forms of Notes, Receipts, Orders, &c. By James Robinson, Instructor of Writing and Arithmetic, Bowdoin School, Boston."

In conformity to the act of the Congress of the United States, entitled "An act for the encouragement of learning, by securing the copies of maps, charts, and books, to the authors and proprietors of such copies, during the times therein mentioned;" and also to an act, entitled "An act supplementary to an act, entitled 'An act for the encouragement of learning, by securing the copies of maps, charts, and books, to the authors and proprietors of such copies, during the times therein mentioned;' and extending the benefits thereof to the arts of designing, engraving, and etching historical and other prints."

JNO. W. DAVIS,

Clerk of the District of Massachusetts.

PREFACE.

In a community like ours, a knowledge of Book-keeping, or the art of keeping accounts, is highly important to those persons who are engaged in mercantile or mechanical pursuits. If this kind of knowledge be so necessary to the successful transaction of business, why is not Book-keeping more generally taught in our schools? If the study of Book-keeping were required by those who have the superintendence of our public schools, and if a methodical, easy, and concise compend were prepared, adapted to the business of the retail merchant, the mechanic, and the farmer, the more advanced pupils of our public schools might acquire that knowledge of the art, which would, on commencing business, enable them to keep their accounts in a systematic and correct manner.

The design of this Compend is to furnish the youth of our schools with those methodical, simple, and concise methods of keeping accounts, which have been found best adapted to the business of the merchant, the mechanic, and the farmer.

For those persons whose business is extensive, the first method will be the most convenient, in which three books are used, viz.—the Day-Book, Cash-Book, and Leger. Those whose business is less extensive, will probably find some one of the other forms better adapted to their use.

At a time like the present, when so much interest is taken in the education of our youth, it is believed that this too long neglected, but very necessary branch of education, will hereafter receive that attention which its importance demands.

Boston, January, 1837.

THE AUTHOR.

BOOK-KEEPING.

BOOK-KEEPING IS A RECORD OF THE TRANSACTIONS OF TRADE.

BOOK-KEEPING BY SINGLE ENTRY.

BOOK-KEEPING by single entry is applicable to personal accounts only; and it should exhibit the true state of our accounts with every person with whom we have any dealings on credit.

In recording the transactions of extensive business, two *principal* books are necessary, viz.—the Day-Book and the Leger; and one *auxiliary* book, viz.—the Cash-Book.

DAY-BOOK.

In this book, every transaction of business must be entered or recorded, without delay, in plain and unequivocal language. It is very important that the Day-Book should be kept with great care and accuracy, as it contains all the materials which compose the Leger.

Each page of the Day-Book is ruled with a top line, on which is written the owner's place of residence, and date. Each page is also ruled with columns for reference, entry, and amount.

The Day-Book begins with an inventory of the owner's property, debts, &c. Then follows a detail of the occurrences of trade, set down in the order of time in which they take place.

The name of the person or customer is first written, with the term *Dr.* or *Cr.* annexed, according as he becomes *debtor* or *creditor* by the transaction; and this may be known by the following *general rule*.

The person who buys or receives any thing is *Debtor*; and the person

who sells or parts with any thing is *Creditor*.

Thus, if I sell goods on credit, I enter A. B., the buyer, *Dr.* for the goods, specifying their quantity and value.

If I buy goods on credit, I enter C. D., the seller, *Cr.* by the goods, specifying their quantity and value.

By the same rule, if I pay money, the person to whom I pay it is made *Dr.* for cash, for the amount; and if I receive money, the person from whom I receive it is made *Cr.* by cash, for the amount.

And if debts be contracted or discharged by any other means, the same rule is to be observed; the person who becomes indebted to me is entered *Dr.*; and the person to whom I become indebted, *Cr.* Also the person whose debt I discharge is made *Dr.*; and he that discharges a debt due by me, is *Cr.*

LEGER.

The Leger is the principal book of accounts. In this book, an account is opened with every person whose name is entered in the Day-Book, each account having a *Dr.* and a *Cr.* side, with ruled columns for the date, entry, reference, and amount.

In opening an account in the Leger, the person's name is first written in large characters, as a title; the *Dr.* side is on the left hand, and the *Cr.* side on the right. The transactions are then entered, as they stand *Dr.* or *Cr.* in the Day-Book. For example, A. B.

is debited for whatever he has bought or received of me, and credited by the payments he has made. In short, whatever I have sold him is on the *Dr.* side; and whatever he has paid me is on the *Cr.* side; and the difference between the amounts of the *Dr.* and *Cr.* sides, is called the balance.

The Leger has an alphabetical index, in which the titles of the accounts are arranged under their initial letters, with the number of the page of the Leger, on which the account is opened.

CASH-BOOK.

In the Cash-Book, the daily receipts and payments of money are recorded, with the date, and other particulars. The Cash-Book should be frequently balanced.

If a Cash account be opened in the Leger, the amount received may be carried to the *Dr.* side, and the amount paid away may be carried to the *Cr.* side, daily, weekly, or monthly, as may be found most convenient.

POSTING.

Posting consists in collecting the *Dr.* and *Cr.* items of the several accounts in the Day-Book, and transferring them to the *Dr.* and *Cr.* sides of their respective accounts in the Leger, each under its proper head or title.

Allot a sufficient space in the Leger for the account of each person, with whom you have had any dealings on credit, write the name of each person at the top of the space allotted for his account in the Leger, as a title, then turn to the alphabetical index, and insert the name under its initial letter, writing the surname first, also the page of the Leger. Then enter the several items on the *Dr.* or *Cr.* side of the account in the Leger, as they stand debited or credited in the Day-Book, inserting the page of the Leger in the proper column of the Day-Book.

A single article is usually entered in the Leger, with its quantity and price; but when there are several

articles, the amount only is entered, writing "For or By merchandise"—referring to the page of the Day-Book for particulars.

The books should be numbered, and in posting, note the place in the Leger, where you begin to post from Day-Book No. 2, 3, &c.

At the end of every month, or oftener, the Leger should be carefully compared with the Day-Book, for the purpose of being corrected, if it contain errors.

METHOD OF CORRECTING ERRORS.

If the entry of an article has been omitted in the Day-Book, enter it in the next vacant space, inserting the word "*omitted*," which will account for the derangement of dates.

If a *misnomer* or *wrong name* be entered, write the word *error* against it, then draw a line underneath, and enter the *right name* below.

If an article has been miscalculated, and a wrong amount entered, write the word *error* against it, (omitting to post it,) and make a correct entry in the next vacant place.

Errors in the Leger may be corrected in a similar manner, except when an item has been posted to a *wrong account*; the error should then be corrected, by posting on the opposite side, "For or By error on the opposite side," placing a small star against each item, to show which items are intended to balance each other.

When an item has been posted to the *wrong side* of an account, balance it as directed above, and then post it again on the *right side*.

[*Note.* This done, although each side of the account will, when footed or added up, amount to more than it would if these cancelled posts had not been made, yet the *balance*, or *difference*, of the sides will be just the same that it would have been, if they had both been omitted.]

No erasures should ever be made in books of accounts.

TRANSFERRING AND CLOSING ACCOUNTS.

When the place allotted for any account in the Leger is filled, open that account on another page, at the same time write the number of the page in the index, and then transfer the account in the following manner:—

Add up the *Dr.* and *Cr.* money columns, and set the amount of each under its respective column, writing against each amount, "*Transferred to page —;*" then, under the title, on the first line of the new page, write on each side, "Amount brought from page —," inserting said amounts in the money columns.

Or, before transferring any account, it may be first closed, and the balance only carried to a new account, in the following manner:—

Find the amount of the *Dr.* and *Cr.* sides of the account,—if the *Dr.* side exceed the *Cr.* side, close it "*By balance,*" for the excess;—or, if the *Cr.* side exceed the *Dr.* side, close it "*For balance,*" for the excess.

When the old account is closed "*By balance,*" debit the new account for that balance; and when it is closed "*For balance,*" credit the new account by that balance.

When an old Leger becomes full, open an account in a new Leger for every person who has an unsettled account in the old one, debiting each person for the balance of the old account, when he owes you, (noting the page of the old Leger from which it was brought,) and crediting each person for the balance of the old account, when you owe him.

BALANCE ACCOUNT.

At the close of each year, or oftener, it will be found to be a useful practice to form a balance account in the following manner:—

Procure a sheet of paper ruled with two sets of money columns, also with a reference column for inserting the pages of the Leger, as in the following specimen:—The left hand money columns are the *Dr.* columns, and the right hand, the *Cr.* columns. On the top line of the balance account, the date should be written.

Turn to the first unsettled account in the Leger and write the person's name in the balance account, then add up the *Dr.* and *Cr.* sides of the account; if the amount of the *Dr.* side exceed the amount of the *Cr.* side, write the excess in the *Dr.* column of the balance account opposite his name;—if the amount of the *Cr.* side exceed the amount of the *Dr.* side, write the excess in the *Cr.* column of the balance account, opposite his name. Proceed in the same manner with the account of every person; then this balance account will present, at one view, what each person owes you, or what you owe him, opposite his name.

The amount of the *Dr.* columns will show what is due to you, and the amount of the *Cr.* columns will show what you owe to others.

If you wish to know the amount of your net estate, make an estimate of all your merchandise and other property, at the current price, to which add the amount of cash on hand, together with the amount of the *Dr.* side of the balance account; from this last amount subtract the amount of the *Cr.* side of the balance account, and the remainder will be the amount of your net estate.

DAY-BOOK, No. 1.

THE PROPERTY OF A. B. OF BOSTON.

Boston, October 1, 1836.

Leger p.		Dolls.	Cts.
	Inventory of my property taken this day, viz.		
	Cash in Specie and Bank Notes	\$750.00	
	Merchandise particularly designated in Inventory		
	Book, amounting to	1250.00	2000 00
	<div style="font-size: small;"> { Note.—The merchant, or owner of the books, after taking } { the above inventory, commences business, and Debits and } { Credits his customers, as in the following specimen. } </div>		
	<i>Boston, October 1, 1836.</i>		
	<i>Andrew J. Allen</i> <i>Dr.</i>		
1	For 3 yds. Broadcloth @ 5.75		17 25
	<i>Benjamin Bennett</i> <i>Dr.</i>		
1	For 1 box Brown Havana Sugar, 450 lbs. @ .09	\$40.50	
	1 chest Old Hyson Tea, 65 lbs. . . . .	.90	58.50
	2 bags Java Coffee, 225 lbs. . . . .	.15	33.75
	2		132 75
	<i>John Colby</i> <i>Cr.</i>		
1	By 400 lbs. Butter @ .15		60 00
	<i>Ephraim Dana</i> <i>Cr.</i>		
1	By 1 pipe Brandy, 126 galls. @ 1.25		157 50
	4		
	<i>William Eaton</i> <i>Dr.</i>		
1	For 5 yds. mix'd Cassimere @ 1.50		7 50
	<i>Jeremiah Fitch & Co.</i> <i>Cr.</i>		
2	By 2 bales brown Shirtings, 60 ps. 1680 yds. @ .10		168 00
	<i>Dr.</i>		
2	For Cash on account		100 00
	<div style="font-size: small;"> { Note 1.—When you buy goods of a person, and pay for } { them in part, Credit him for the whole amount of the } { goods, and Debit him for the sum paid. } </div>		
	<div style="font-size: small;"> { Note 2.—An entry should be made in the Cash Book of } { the money received or paid away, immediately after an } { entry has been made of it in the Day Book. } </div>		

Boston, October 5, 1836.

Leger p.		Dollr.	Cts
	<i>Isaac W. Goodrich</i> <i>Cr.</i>		
2	By 2 doz. Penknives @ \$4.75	\$9.50	
	4 " " @ 3.00	12.00	
	2 " Fancy Soap 1.12	2.24	
	6 " Hair Brushes 5.50	33.00	
	6		56 74
	<i>Benjamin Jacobs</i> <i>Cr.</i>		
2	By 25 yds. Flannel @ .60	15.00	
	<i>Gedney King</i> <i>Dr.</i>		
2	For 1 bbl. Flour 5.75	5.75	
	25 lbs. Brown Sugar @ .11	2.75	
	14 " Coffee16	2.24	
	7		10 74
	<i>Lincoln & Edmands</i> <i>Cr.</i>		
2	By 1 Quarto Bible 5.50	5.50	
	3 doz. Alger's Murray's Grammar @ 2.00	6.00	
	6 " Emerson's Arithmetic, Part First, 1.12	6.72	
		18 22	
	<i>William Manning</i> <i>Cr.</i>		
2	By 5 gross Lead Pencils @ .60	3.00	
	4 doz. Fancy Buttons25	1.00	
	12 ps. No. 9 Taffeta Ribbon 1.20	14.40	
	8		18 40
	<i>Nash & Heywood</i> <i>Cr.</i>		
3	By 4 rms. Superfine Cap Paper @ 4.75	19.00	
	9		
	<i>George Otis</i> <i>Dr.</i>		
3	For 25 lbs. Brown Sugar @ .12	3.00	
	<i>Henry Pratt (Concord)</i> <i>Cr.</i>		
3	By 8 hbls. Cider @ 1.50	12.00	
	{ Note.—When a person resides in another town, } the place of his residence should be entered.		
	<i>Asa Richardson</i> <i>Cr.</i>		
3	By 4 boxes Havana Sugar, 1850 lbs. @ .08½	157.25	
	11		
	<i>Smith & Gore</i> <i>Cr.</i>		
3	By sundry articles of Merchandise, received of them, to sell on a commission of 5 per cent., amounting to (as per invoice)	750.00	

Boston, October 12, 1836.

Leger p.		Dolls.	Cts.
	<i>Tyleston & Street</i> <i>Cr.</i>		
3	By 1 ps. Black Lustring \$18.50		
	2 doz. Fancy Silk Handkerchiefs . . @ \$7.50 . . . 15.00		
	6 boxes Taffeta Ribbons, No. 6 9.00 . . . 54.00	87	50
	<i>Dr.</i>		
3	For my note, payable in 30 days	87	50
	<p><i>Note.</i>—When you buy goods on credit, and give your { Note for the amount, Credit the seller for the amount of } { the goods, and Debit him for the Note. }</p>		
	13		
	<i>Thomas Underwood</i> <i>Dr.</i>		
4	For 14 lbs. Flour56		
	1 gall. Lamp Oil 1.00	1	56
	14		
	<i>Warren & Hayward</i> <i>Cr.</i>		
4	By 5 ps. Colored Cambric, 140 yds. . . @ .15 . . .	21	00
	15		
	<i>Alexander Young</i> <i>Dr.</i>		
4	For 2 lbs. Chocolate @ .2448		
	5 galls. Winter-strained Oil 1.00 . . . 5.00		
	4 lbs. Loaf Sugar25 . . . 1.00	6	48
	16		
	<i>Andrew J. Allen</i> <i>Cr.</i>		
1	By 4 rms. Letter Paper @ 3.75	15	00
	17		
	<i>Benjamin Bennett</i> <i>Cr.</i>		
1	By Cash on account	100	00
	18		
	<i>John Colby</i> <i>Dr.</i>		
1	For 5 ps. Calico, 140 yds. @ .20 . . . 28.00		
	2 boxes Taffeta Ribbon, No. 9 15.75 . . . 31.50	59	50
	19		
	<i>Ephraim Dana</i> <i>Dr.</i>		
1	For Cash on account	100	00
	<p><i>Note.</i>—When you pay a man, whether it be in part or in } { full, always take his receipt for the amount. }</p>		
	20		
	<i>William Eaton</i> <i>Cr.</i>		
1	By Cash on account	5	00
	21		

Boston, October 22, 1836.

Leger p.		Doll.	Cts.
2	<i>Jeremiah Fitch & Co.</i> <i>Dr.</i> For 2 firkins Butter, 120 lbs. @ .17	20	40
	23		
2	<i>Isaac W. Goodrich</i> <i>Dr.</i> For my Order on Ephraim Dana	25	00
1	<i>Ephraim Dana</i> <i>Cr.</i> By my Order on you in favor of I. W. Goodrich	25	00
	<p><i>Note.</i>—When you draw an Order on a man, credit him for the amount, naming in whose favor the Order was given :— and when a man draws an Order on you, Debit him for the amount, and never omit mentioning to whom the Order was paid.</p>		
2	<i>Benjamin Jacobs</i> <i>Dr.</i> For amount of your Order, paid John Frost	15	00
	25		
2	<i>Gedney King</i> <i>Cr.</i> By 1 case Mathematical Instruments	10	00
	26		
2	<i>Lincoln & Edmands</i> <i>Dr.</i> For Cash on account	15	00
	27		
2	<i>William Manning</i> <i>Dr.</i> For 25 lbs. Butter @ .20 5.00 15 " Cheese @ .10 1.50 5 " Raisins @ .1260	7	10
	<p><i>Note.</i>—At the end of each month, learners may be directed to post the Dr. and Cr. items of the several accounts in the Day Book into the Leger.</p>		
<i>Boston, November 1, 1836.</i>			
3	<i>Nash & Heywood</i> <i>Dr.</i> For 1 bbl. Superfine Flour	5	75
	2		
3	<i>George Otis</i> <i>Dr.</i> For 1 lb. Hyson Tea 1.12 7 lbs. Coffee @ .17 1.19 2 " Chocolate @ .2550	2	81
3	<i>Cr.</i> By Cash on account	2	00
	3		
3	<i>Asa Richardson</i> <i>Dr.</i> For Cash on account	100	00

Boston, November 5, 1836.

Leaf p.			Dolls.	Cts.
3	<i>Henry Pratt (Concord)</i> <i>Dr.</i>			
	For 3 yds. Broadcloth @ \$4.00		12	00
3	By 40 bu. Potatoes @ .40		16	00
	5			
3	<i>Smith & Gore</i> <i>Dr.</i>			
	For merchandise returned	250.00		
	Commission on \$500 (total sales) at 5 per ct.	25.00		
	Cash in full	<u>475.00</u>	750	00
	6			
3	<i>Tileston & Street</i> <i>Cr.</i>			
	By 2 ps. Flannel, 75 yds. @ .60		45	00
	8			
4	<i>Thomas Underwood</i> <i>Cr.</i>			
	By 2 tons Lackawana Coal @ 7.00		14	00
	9			
4	<i>Warren & Hayward</i> <i>Cr.</i>			
	By 4 ps. bleached Sheeting, 120 yds. @ .15	18.00		
	5 " " Shirting, 140 yds.10	14.00	32	00
	10			
4	<i>Alexander Young</i> <i>Dr.</i>			
	For 1 ps. Sheeting, 28 yds. @ .16		4	48
4	By Cash in full of all accounts		10	96
	12			
1	<i>Andrew J. Allen</i> <i>Dr.</i>			
	For 1 bbl. Flour	6.00		
	1 loaf Double-refined Sugar, 10 lbs. @ .25	2.50		
	1 Old Cheese, 25 lbs.12	3.00	11	50
	15			
1	<i>Benjamin Bennett</i> <i>Dr.</i>			
	For 3 yds. Broadcloth @ 4.25	12.75		
	15 yds. Shirting16	2.40	15	15
	17			
1	<i>William Eaton</i> <i>Dr.</i>			
	For 1 gall. Sicily Wine	1.75		
	5 " Vinegar @ .20	1.00		
	7 lbs. Old Java Coffee17	1.19	3	94

Boston, November 20, 1836.

Leger p.		Doll.	Cts.
1	<i>John Colby</i> <i>Dr.</i> For Cash, in full of all accounts		50
	25		
1	<i>Andrew J. Allen</i> <i>Cr.</i> By 1000 Orange-string Quills	4	00
	26		
1	<i>Ephraim Dana</i> <i>Dr.</i> For 4 bags Coffee, 500 lbs. @ .12	60	00
	27		
2	<i>Jeremiah Fitch & Co.</i> <i>Dr.</i> For 4 doz. bottles Madeira Wine . . . @ 9.00 . . . 36.00 12 gross bottled Cider 2.50 . . . 30.00	36	00
	29		
2	<i>Isaac W. Goodrich</i> <i>Dr.</i> For Cash, in full of all accounts	31	74
	30		
2	<i>Gedney King</i> <i>Dr.</i> For 1 ps. Sheeting, 28 yds. @ .16 . . . 4.48 14 yds. Gingham, 25 . . . 3.50	7	98
2	<i>Lincoln & Edmands</i> <i>Dr.</i> For 25 yds. Linen @ .60 . . . 15.00 2 ps. Sheeting, 60 yds.15 . . . 9.00	24	00
<i>Boston, Decem^r 1, 1836.</i>			
2	<i>William Manning</i> <i>Dr.</i> For 25 lbs. Sugar @ .12 . . . 3.00 2 " Coffee1632	3	32
	2		
3	<i>George Otis</i> <i>Cr.</i> By Cash, in full of all accounts	61	
	3		
3	<i>Henry Pratt (Concord)</i> <i>Dr.</i> For Cash, in full of all accounts	16	00
	4		
3	<i>Asa Richardson</i> <i>Dr.</i> For Cash, in full of all accounts	37	25

Boston, December 6, 1836.

Leger p.			Dolls.	Cts.
8	<i>Nash & Heywood</i> <i>Dr.</i>			
	For 1 bag Coffee, 25 lbs.	@ .15 . . . \$3.75		
	25 lbs. Sugar . . . . .	.12 . . . 3.00		
	4 " Chocolate	25 . . . 1.00		
	10			7 75
4	<i>Thomas Underwood</i> <i>Dr.</i>			
	For Cash, in full of all accounts			12 44
	15			
2	<i>Gedney King</i> <i>Cr.</i>			
	By Cash, in full of all accounts			8 72
	20			
1	<i>William Eaton</i> <i>Cr.</i>			
	By Cash, in full of all accounts			6 44
	24			
1	<i>Ephraim Dana</i> <i>Cr.</i>			
	By 1 chest Young Hyson Tea, 65 lbs. @	.90		58 50
	25			
2	<i>William Manning</i> <i>Cr.</i>			
	By 1 ps. Brown Linen, 37 yds. . . . @	.30		11 10
	30			
3	<i>Nash & Heywood</i> <i>Cr.</i>			
	By 2 rns. Letter Paper @	5.00		10 00
	31			
4	<i>Warren & Hayward</i> <i>Dr.</i>			
	For Cash, on account			20 00

CASH-BOOK.

Boston, October 1, 1836.

Dr. Cr.

		Dolla.	Cts.	Dolla.	Cts.		
1836							
Oct.	1	Cash on hand, per inventory				750	00
	4	Paid Jeremiah Fitch & Co. on account					100
	16	Received of Benjamin Bennett, on account				100	00
	20	Paid Ephraim Dana, on account					100
	21	Received of William Eaton, on account				5	00
	26	Paid Lincoln & Edmands, on account					15
	30	Received amount of cash sales for this month*				250	00
	31	Paid amount of house expenses for do.					125
	"	" " Balance, carried to new account					765
		1105	00	1105	00		
Nov.	1	Balance of cash on hand, brought down				765	00
	2	Received of George Otis, on account				5	00
	3	Paid Asa Richardson, on account					100
	"	Received of John Slater, for goods sold him				500	00
	5	Paid Smith & Gore, net amount of sales					475
	10	Received of Alexander Young, in full of all accounts				10	96
	11	Paid Tileston & Street the amount of my note					87
	20	" John Colby, in full of all accounts					50
	29	" Isaac W. Goodrich, do.					31
	30	Received amount of cash sales for this month				175	00
	"	" " Paid amount of house expenses for do.					75
	"	" " Balance, carried to new account					686
		1455	96	1455	96		
Dec.	1	Balance of cash on hand, brought down				686	92
	2	Received of George Otis, in full of all accounts				81	
	3	Paid Henry Pratt, in full of all accounts					16
	4	" Asa Richardson, do.					57
	10	" Thomas Underwood, do.					12
	15	Received of Ebenezer King, in full of all accounts				8	72
	20	" William Eaton, do.				6	44
	31	Paid Warren & Hayward, on account					20
	"	Received amount of cash sales for this month				200	00
	"	" " Paid amount of house expenses for do.					112
	"	" " Balance, carried to new account					684
		902	19	902	19		
1837							
Jan.	1	Balance of Cash on hand, brought down				684	19

* It is a common practice, in retail business, to keep all the money received during the day, in the money drawers until night—then to count all the money received. The sum is the amount of cash sales for the day; this amount is then entered in the Cash-Book.

As all money received is entered on the Dr. side of the cash account, and all money paid out is entered on the Cr. side, the difference between the Dr. and Cr. sides will always be equal to the amount of cash on hand, unless some error has been made.

LEGER, No. 1.

THE PROPERTY OF A. B. OF BOSTON.

Boston, October, 1836.

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Dr.				Andrew J. Allen.				Cr.			
1836		D. p.	Dols. Cts.	1836		D. p.	Dols. Cts.				
Oct. 1	For Broadcloth, 3 yds.	1	17 25	Oct. 16	By Letter Paper, 4 rs.	3	15 00				
Nov. 12	Merchandise . . .	5	11 50	Nov. 25	Quills, 1000 . . .	6	4 00				
	Amt. tr'd. to L. No.2, p.1.		28 75		Amt. tr'd. to L. No.2, p.1.		19 00				
<i>Note.</i> —The amount of each side of this account is transferred to Leger No. 2, page 1, in—				stand of the balance, to show the learner how to do the same.							

Dr.				Benjamin Bennett.				Cr.			
1836		D. p.	Dols. Cts.	1836		D. p.	Dols. Cts.				
Oct. 1	For Merchandise . . .	1	132 75	Oct. 16	By Cash	3	100 00				
Nov. 15	do.	5	15 15	Dec. 31	Bal. tr. to L. No.2, p. 1.		47 90				
			147 90				147 90				
<i>Note.</i> —This account is closed By Balance, and the balance only is transferred to the new				account. In the new account B. Bennett is debited for the balance.							

Dr.				John Colby.				Cr.			
1836		D. p.	Dols. Cts.	1836		D. p.	Dols. Cts.				
Oct. 18	For Merchandise . . .	3	59 50	Oct. 2	By Butter, 400 lbs. . .	1	60 00				
Nov. 20	Cash, in full . . .	6	50				60 00				
			60 00				60 00				
<i>Note.</i> —This account closes itself, as the amounts of the Dr.				and Cr. sides are equal.							

Dr.				Ephraim Dana.				Cr.			
1836		D. p.	Dols. Cts.	1836		D. p.	Dols. Cts.				
Oct. 20	For Cash	3	100 00	Oct. 2	By Brandy, 1 pipe . .	1	157 50				
Nov. 26	Coffec, 500 lbs. . .	6	60 00	" 23	Order in favor of I. W. G.	4	25 00				
Dec. 31	Bal. tr. to L. No.2, p.1.		81 00	Dec. 24	Tea, 1 chest, 65 lbs.	7	58 50				
			241 00				241 00				
<i>Note.</i> —This account is closed For Balance, and in the new				account, E. Dana is credited By Balance.							

Dr.				William Eaton.				Cr.			
1836		D. p.	Dols. Cts.	1836		D. p.	Dols. Cts.				
Oct. 4	For Cassimere, 5 yds.	1	7 50	Oct. 21	By Cash	3	5 00				
Nov. 17	Merchandise . . .	5	3 94	Dec. 20	do. in full	7	6 44				
			11 44				11 44				

Dr. **Jeremiah Fitch & Co.** *Cr.*

1836		D.p.	Dols.	Cts.	1836		D.p.	Dols.	Cts.
Oct. 4	For Cash	1	100	00	Oct. 4	By Shirtings, 2 bales .	1	168	00
" 22	Butter, 120 lbs. . . .	4	20	40	Dec. 31	Bal.tr. to L.No.2, p.1.		18	40
Nov. 27	Merchandise	6	66	00					
			186	40				186	40

Dr. **Isaac W. Goodrich.** *Cr.*

1836		D.p.	Dols.	Cts.	1836		D.p.	Dols.	Cts.
Oct. 23	For order on E. Dana .	4	25	00	Oct. 5	By Merchandise	2	56	74
Nov. 29	Cash, in full	6	31	74					
			56	74					

Dr. **Benjamin Jacobs.** *Cr.*

1836		D.p.	Dols.	Cts.	1836		D.p.	Dols.	Cts.
Oct. 23	For order, paid J. Frost	4	15	00	Oct. 6	By Flannel, 25 yds. . .	2	15	00

Dr. **Gedney King.** *Cr.*

1836		D.p.	Dols.	Cts.	1836		D.p.	Dols.	Cts.
Oct. 6	For Merchandise	2	10	74	Oct. 25	By case of Instruments .	4	10	00
Nov. 30	do.	6	7	98	Dec. 15	Cash, in full	7	8	72
			18	72				18	72

Dr. **Lincoln & Edmands.** *Cr.*

1836		D.p.	Dols.	Cts.	1836		D.p.	Dols.	Cts.
Oct. 26	For Cash	4	15	00	Oct. 7	By Merchandise	2	18	22
Nov. 26	Merchandise	6	24	00	Dec. 31	Bal.tr. to L.No.2, p.1.		20	78
			39	00				39	00

Dr. **William Manning.** *Cr.*

1836		D.p.	Dols.	Cts.	1836		D.p.	Dols.	Cts.
Oct. 27	For Merchandise	4	7	10	Oct. 7	By Merchandise	2	18	40
Dec. 1	do.	6	3	32	Dec. 25	Brown Linen	7	11	10
Dec. 31	Bal.tr. to L.No.2, p.1.		19	08					
			29	50				29	50

Dr. Nash & Heywood. Cr.

1836		D.p.	Dols.	Cts.	1836		D.p.	Dols.	Cts.
Nov.	1	For Flour, 1 bbl.	4	5 75	Oct.	8	By Paper, 4 reams	2	19 00
Dec.	6	Merchandise	7	7 75	Dec.	30	Paper, 2 do.	7	10 00
"	31	Bal.tr. to L.No.2, p.1.		15 50					
				29 00					29 00

Dr. George Otis. Cr.

1836		Dols.	Cts.	1836		Dols.	Cts.		
Oct.	9	For Sugar, 25 lbs.	2	3 00	Nov.	2	By Cash	4	5 00
Nov.	2	Merchandise	4	2 81	Dec.	2	do.	6	81
				5 81					5 81

Dr. Henry Pratt, (Concord.) Cr.

1836		Dols.	Cts.	1836		Dols.	Cts.		
Nov.	5	For Broadcloth, 3 yds.	5	12 00	Oct.	9	By Cider, 8 bbls.	2	12 00
Dec.	3	Cash in full	6	16 00	Nov.	5	Potatoes, 40 bushels	5	16 00
				28 00					28 00

Dr. Asa Richardson. Cr.

1836		Dols.	Cts.	1836		Dols.	Cts.		
Nov.	3	For Cash	4	100 00	Oct.	9	By Sugar, 4 boxes	2	157 25
Dec.	4	Cash in full	6	57 25					
				157 25					157 25

Dr. Smith & Gore. Cr.

1836		Dols.	Cts.	1836		Dols.	Cts.		
Nov.	5	For Mer'dise returned	5	250 00	Oct.	11	By Mer'dise to sell on		
		Commission		25 00			Com. amounting to	2	750 00
		Cash in full		475 00					
				750 00					750 00

Dr. Tileston & Street. Cr.

1836		Dols.	Cts.	1836		Dols.	Cts.		
Oct.	12	For my note, at 30 days	3	87 50	Oct.	12	By Merchandise	3	87 50
Dec.	31	Bal.tr. to L.No.2, p.1.		45 00	Nov.	6	Flannel, 75 yds.	5	45 00
				132 50					132 50

Dr. **Thomas Underwood.** *Cr.*

1836			D.p.	Dols.	Cts.	1836		D.p.	Dols.	Cts.
Oct.	13	For Merchandise . . .	3	1	56	Nov.	8	By Coal, 2 tons . . .	5	14 00
Dec.	10	Cash in full . . .	7	12	44					
				14	00					14 00

Dr. **Warren & Hayward.** *Cr.*

1836			Dols.	Cts.	1836		Dols.	Cts.		
Dec.	31	For Cash	7	20	00	Oct.	14	By Cambric, 140 yds. .	3	21 00
"	"	Bal.tr.to L.No.2, p.1.		33	00	Nov.	9	Merchandise . . .	5	32 00
				53	00					53 00

Dr. **Alexander Young.** *Cr.*

1836			Dols.	Cts.	1836		Dols.	Cts.		
Oct.	15	For Merchandise . . .	3	6	48	Nov.	10	By Cash in full . . .	5	10 96
Nov.	10	Sheeting, 28 yds. .	5	4	48					
				10	96					10 96

CASH ACCOUNT.

<i>Dr.</i>		<i>Cash.</i>			<i>Cr.</i>	
1836		C.B.	Dolla.	Cts.	1836	
Oct.	1		750	00	Oct.	31
	31	1	355	00		"
			1105	00		
			765	00		
Nov.	1		690	96	Nov.	30
	30	1	1455	96		"
			686	22		
Dec.	1		215	97	Dec.	31
	31	1	902	19		"
			684	19		
1837						
Jan.	1	1				

BALANCE ACCOUNT.

Boston, January 1, 1837.

Dr. Cr.

L. p.	Dolla.	Cts.	Dolla.	Cts.
1 Andrew J. Allen owes me	9	75		
1 Benjamin Bennett do.	47	90		
1 I owe Ephraim Dana			81	00
2 Jeremiah Fitch & Co. owe me	18	40		
2 Lincoln & Edmonds do.	20	78		
2 I owe William Manning			19	08
3 " Nash & Heywood			15	50
3 " Tileston & Street			45	00
4 " Warren & Hayward			33	00
5 Amount of debts due to me	96	83	193	58
of cash on hand	684	19		
of merchandise, (per Inventory,)	1562	56		
Gross amount of my property	2343	58		
Amount of debts due to others	193	58		
Net amount of my property, January 1, 1837	2150	00		
Net amount of my property, October 1, 1836	2000	00		
Amount of Profit in three months	150	00		

DAY-BOOK, No. 2.

THE PROPERTY OF A. B. OF BOSTON.

Boston, January 1, 1837.

		Dolls.	Cts.
1837	Inventory of my Effects, viz:—		
	Balance of Cash, on hand, L. 1, p. 5	\$ 684.19	
	Merchandise, (per inventory,)	1562.56	
	Andrew J. Allen owes me, on account, L. 1, p. 1	9.75	
	Benjamin Bennett do. . . . " " p. 1	47.90	
	Jeremiah Fitch & Co. . . . do. . . . " " p. 2	18.40	
	Lincoln & Edmands do. . . . " " p. 2	20.78	
		2343	58

I owe as follows, viz:—			
	To Ephraim Dana, on account, L. 1, p. 1	81.00	
	William Manning do. . . . " " p. 2	19.08	
	Nash & Heywood do. . . . " " p. 3	15.50	
	Tileston & Street do. . . . " " p. 3	45.00	
	Warren & Hayward do. . . . " " d. 4	33.00	
		193	58

Note.—The above inventory is formed from the unsettled accounts in Leger No. 1, with the addition of the amount of Cash and Merchandise on hand.

These unsettled accounts are transferred from Leger No. 1 to Leger No. 2. When the balance of an old account shall be paid, it will be well to mark it paid in the inventory.

Learners, who have transcribed the preceding Day-Book, Cash-Book, and Leger, and have also transferred all the unsettled accounts from Leger No. 1 to Leger No. 2, should now be required to enter correctly the following transactions into Day-Book No. 2, then to post all the several items into Leger No. 2; afterwards, to form a balance account, from the several accounts in the Leger.

Boston, Jan. 1, 1837. Bought of Andrew J. Allen 6 reams of Wrapping Paper, at 75 cents a ream.—*Jan. 3.* Received of Benjamin Bennett 25 dollars on account.—*Jan. 4.* Sold Ephraim Dana 500 lbs. of Cheese, at 10 cents a pound; also 200 lbs. of Butter, at 17 cents a pound.—Bought of Jeremiah Fitch & Co. 2 pieces of Buckram, each 27 yds., at 21 cents a yard; and 4 pieces of Gingham, each 23 yds. at 27 cents a yard.—*Jan. 5.* Purchased of Lincoln & Edmands 2 doz. National Reader, at 6 dollars a dozen; and 3 doz. Introduction to National Reader, at 3 dollars a dozen.—*Jan. 6.* Sold William Manning 4 pieces brown Linen, each 28 yds., at 24 cents a yard.—*Jan. 7.*

Paid Nash & Heywood 15 dollars and 50 cents, in full for balance of all accounts.—*Jan. 8.* Sold Tileston & Street 1 piece brown silk Camlet, 38 yds. at 1 dollar and 25 cents a yard.—Sold Warren & Hayward 4 doz. Worsted Hose, at 5 dollars a dozen.—*Jan. 10.* Bought of William Adams 2 doz. Axes, at 9 dollars a dozen.—*Jan. 11.* Sold William Cushing 14 lbs. brown Sugar, at 11 cents a pound; and 10 lbs. Butter, at 18 cents a pound.—*Jan. 12.* Bought of Ephraim Dana 2 qr. casks of Sicily Wine, each 31½ gals. at 95 cents a gallon.—*Jan. 13.* Sold William Greenwood 2 lbs. Souchong Tea, at 65 cents a pound; and 25 lbs. Coffee, at 15 cents a pound.—*Jan. 14.* Purchased of Caleb Hartshorn 6 gentlemen's blue cloth Caps, at 2 dollars each; and 6 boys do. at 1 dollar each.—*Jan. 15.* Sold William Adams 2 pair horseskin Gloves, at 75 cents a pair; and 3 pair worsted Hose, at 62½ cents a pair.—*Jan. 18.* Bought of John M. Peck 12 Imitation Beaver Hats, at 3 dollars each; 6 Castor Hats, at 6 dollars each; 4 black Beaver Hats, at 8 dollars each; and 3 superfine Drab do. at 9 dollars each.—*Jan. 19.* Bought of Gridley & Blake 2 Bureaus, at 15 dollars each; and 18 Fancy Chairs, at 1 dollar and 25 cents each.—Paid them 45 dollars.—*Jan. 20.* Paid Ephraim Dana on account, 50 dollars.—*Jan. 21.* Sold Caleb Hartshorn 6 Imitation Beaver Hats, at 3 dollars each; and 4 black Beaver Hats, at 8 dollars and 50 cents each.—*Jan. 22.* Sold John M. Peck 1 qr. cask Sicily Wine, 31½ gals. at 1 dollar and 30 cents a gallon; 50 lbs. brown Sugar, at 12 cents a pound, 25 lbs. Coffee, at 15 cents a pound, and 2 lbs. Hyson Tea, at 1 dollar and 10 cents a pound.—*Jan. 24.* Sold William Eaton 5 pieces colored Cambrics, 28 yds. each, at 15 cents a yard; and 12 pieces Fancy Prints, 28 yds. each, at 3½ cents a yard.—Received his note at 30 days, in payment for the amount.—*Jan. 25.* Received of Benjamin Bennett an order on Ephraim Dana for goods to the amount of 22 dollars and 50 cents, for balance due on his account.—*Jan. 26.* Paid James L. Smith 11 dollars in goods, being the amount of an order drawn on me by Warren & Hayward.

LEGER, No. 2.

THE PROPERTY OF A. B. OF BOSTON.

Boston, January 1, 1837.

Dr. *Andrew J. Allen.* **Cr.**

1837		D.p.	Dols.	Cts.	1837		p.	Dols.	Cts.
Jan.	1 Amt. bt. fr. L. No. 1, p. 1.		28	75	Jan.	1 Amt. bt. fr. L. No. 1, p. 1.		19	00

Dr. *Benjamin Bennett.* **Cr.**

1837		Dols.	Cts.			Dols.	Cts.
Jan.	1 For balance L.No.1, p.1.	47	90				

Dr. *Ephraim Dana.* **Cr.**

		Dols.	Cts.	1837		Dols.	Cts.
				Jan.	1 By balance, L.No. 1, p.1.	81	00

Dr. *Jeremiah Fitch & Co.* **Cr.**

1837		Dols.	Cts.			Dols.	Cts.
Jan.	1 For balance, L.No.1, p.2.	18	40				

Dr. *Lincoln & Edmands.* **Cr.**

1837		Dols.	Cts.			Dols.	Cts.
Jan.	1 For balance, L.No.1, p.2.	20	78				

Dr. *William Manning.* **Cr.**

		Dols.	Cts.	1837		Dols.	Cts.
				Jan.	1 By balance, L. No.1, p.2.	19	08

Dr. *Nash & Heywood.* **Cr.**

		Dols.	Cts.	1837		Dols.	Cts.
				Jan.	1 By balance, L.No.1, p.3.	15	50

Dr. *Tileston & Street.* **Cr.**

		Dols.	Cts.	1837		Dols.	Cts.
				Jan.	1 By balance, L.No.1, p.3.	45	00

Dr. *Warren & Hayward.* **Cr.**

		Dols.	Cts.	1837		Dols.	Cts.
				Jan.	1 By balance, L.No.1, p.4.	33	00

MECHANICS' AND FARMERS' ACCOUNTS.

The following methods of keeping accounts, in which only *one book* is used, are adapted to the business of Mechanics and Farmers. They are plain and easy to be understood by learners, require but little time, and are a saving in the expense of books.

ACCOUNT BOOK No. 1.

John Greenwood.

Dr. Cr.

1836			Dols.	Cts.	Dols.	Cts.
Oct.	1	For 1 pr. fine Boots for yourself	5	50		
"	"	" 1 " calf-skin Shoes do.	1	75		
"	5	" 2 " children's " @ .75	1	50		
"	15	By Sign Board for Shop				1 75
"	"	" repairing Cellar Door				2 25
Nov.	5	For repairing Shoes for Son	3	37		
"	10	" 1 pr. stout Boots for Apprentice	3	25		
Dec.	31	By Cash in full				8 37
			12	37	12	37

Note.—When you receive payment in full of an account, or when you pay a person in full, the account should be closed in a manner similar to the above.

Calvin Page.

Dr. Cr.

1836			Dols.	Cts.	Dols.	Cts.
Nov.	5	For 1 superfine blue Coat, for yourself	26	00		
"	"	" 1 pr. Pantaloon	9	00		
"	"	" 1 Valencia Vest	3	75		
"	"	By Cash on account				20 00
Dec.	10	For Great Coat for your Apprentice	17	50		
"	15	By setting Grate, and finding materials				5 00
"	25	" altering Fire-place				7 50
"	31	<i>By balance of account carried down</i>				23 75
			56	25	56	25
Dec.	31	For balance of account brought down	23	75		

Note.—When an account is closed 'By Balance,' as in the above example, the balance is brought down, and is the beginning of a new account.

Daniel Messinger.

Dr. Cr.

1836			Dols.	Cts.	Dols.	Cts.
Oct.	15	For 1 Leger, in Russia binding	7	25		
"	"	" 1 Day-book, in Sheep	2	50		
Nov.	5	By 1 superfine Beaver Hat				7 50
"	"	" 1 Boy's Cloth Cap				2 25
Dec.	1	For binding an old Account Book	1	25		
"	"	" " 3 vols. Columbian Centinel	3	75		
"	5	By 2 ps. red Cambric, 56 yds. @ .18				10 08
"	31	<i>For balance of account carried down</i>	5	08		
			19	83	19	83
Dec.	31	By balance of account brought down				5 08

Note.—When an account is closed 'For balance,' as above, Credit the new account by that balance.
When an account is closed 'By balance,' Debit the new account for that balance, as in the account of Calvin Page.

ACCOUNT

Dr. James

1836				Dolls.	Cts.
Oct.	1	For 5000 Bricks	@ \$7.25	36	25
"	15	3450 "	6.00	20	70
"	25	12500 feet Pine Boards, No. 1	20.50	256	25
Nov.	5	9250 do. do. " 2	16.00	148	00
"	12	7750 do. do. " 3	12.00	93	00
"	24	25 tons hewn Timber, No. 1	9.25	231	25
Dec.	5	40 perch rough Stone	1.25	50	00
"	11	35 casks Lime	1.10	38	50
"	15	150 days' work on House in Allen Street	1.50	225	00
"	31	balance of account carried down		2	00
				1100	95

Dr. William W.

1836				Dolls.	Cts.
Nov.	1	For binding Leger, Russia		2	25
"	10	do. Day-Book, Sheep		1	00
"	"	do. 2 vols. Evening Gazette, do. . . . @ \$1.25		2	50
Dec.	5	do. 8 " Rollin's Ancient History . . . . .	.40	3	20
"	15	ruling 2 reams of Paper . . . . .	.75	1	50
1837					
Jan.	5	ruling and making 12 Memorandum Books		4	50
				14	95
Jan.	5	For balance of account brought down		6	20
<p><i>Note.</i>—At the close of the year, it would be a good practice to close and settle all your accounts. If the balance of an account be not paid, it may be brought down, as in this example; or, if the space be filled, the balance may be transferred to another page.</p>					

Dr. Henry

1836				Dolls.	Cts.
Oct.	1	For 14 lbs. Brown Sugar	@ \$.12	1	68
"	"	2 " Souchong Tea . . . . .	.65	1	30
"	15	5 galls. Molasses . . . . .	.36	1	80
"	20	7 yds. Calico delivered your daughter . . . . .	.22	1	54
Nov.	5	14 " Cotton Shirting . . . . .	.25	3	50
"	"	1 bushel Salt			67
"	10	7 lbs. Coffee . . . . .	.15	1	05
"	"	2 yds. Broadcloth	3.50	7	00
"	16	5 " Gingham . . . . .	.31	1	55
Dec.	15	amount of your Order paid T. Bent		5	00
				25	09

FORMS

OR

INVOICES, OR BILLS OF MERCHANDISE.

Boston, January 1, 1836.

Mr. Theodore Baker,
Bought of Shaw & Patterson.

		Cts.	Dols. Cts.
5 ps. Prints	140 yds. @	20	28.00
4 " Plaid	112 "	25	28.00
2 " Gingham	50 "	31	15.50
4 " Brown Linen	102 "	24	24.48
3 " White do.	78 "	56	43.68
6 " Colored Cambric	168 "	15	25.20
2 " do. do.	65 "	21	13.65
18 " Lacet Braids	"	25	4.50
			<u>183.01</u>

Received payment.

Shaw & Patterson.

Boston, January 1, 1836.

Benjamin Bennett & Co.,
Bought of Dana, Evans & Dana,

		Dols. Cts.
2 pipes French Brandy	256 gals. @ \$1.25	320.00
2 hds. W. I. Rum	225 "	168.75
4 qr. casks Sicily Wine	126 "	163.80
2 hds. Brown Sugar	2650 lbs. .10	265.00
1 chest Hyson Tea	75 "	71.25
5 bags Coffee	375 "	52.50
		<u>1041.30</u>

Received payment by their note at 4 months.

Dana, Evans & Dana.

FORM OF AN ACCOUNT RENDERED.

Mr. Theodore Baker,
To B. T. Loring,

		Dr.	Dols. Cts.
1836.			
Oct. 6.	For 2 ps. Black Cassimere	70 yds. @ \$1.12	78.40
" "	" 5 " Colored Cambric	140 "	21.00
Nov. 17.	" 6 " Purple Prints	168 "	30.24
" "	" 4 " Brown Linen	100 "	24.00
Dec. 26.	" 2 " Dark Prints	56 "	17.36
" "	" 4 lbs. Black Sewing Silk	6.25	25.00
			<u>196.00</u>

Received payment.

B. T. Loring.

Boston, Jan. 1, 1837.

FORMS OF NOTES, ORDERS, AND RECEIPTS.

Promissory Note. No. 1.

Boston, January 1, 1836.—For value received, I promise to pay Mr. Andrew J. Allen, or Order, One Hundred Dollars, in four months, with interest.
100 dollars. J— R—.

Promissory Note. No. 2.

Sixty days after date, we promise to pay Mr. A. Richardson, or Order, One Hundred Twenty-five Dollars and Fifty Cents, for value received. *Boston, January 1, 1836.*
\$125.50. L— & E—.

Promissory Note by two Persons. No. 3.

500 Dollars. *Boston, January 1, 1836.*
For value received, we the subscribers, jointly and severally, promise to pay Mr. George Otis, or Order, Five Hundred Dollars, in six months, with interest after.
J— C—,
W— E—.

Note. A note, written in the form of No. 1, "with interest," draws interest from the date.—A note written in the form of No. 3, "with interest after," draws interest after it becomes due.—One written in the form of No. 2, without any thing being said respecting interest, also draws interest after it becomes due.

Note for Borrowed Money.

Boston, January 1, 1836.—Borrowed and received of Mr. Barnabas T. Loring, Fifty Dollars, which I promise to pay on demand.
50 Dollars. T— B—.

Memorandum Check.

100 Dollars. *Boston, July 2, 1836.*
Borrowed and received of P. Mackintosh, jr., One Hundred Dollars, to be paid on demand with interest.
J— R—.

Note payable at a Bank. No. 1.

Boston, January 1, 1836.—For value received, I promise to pay Mr. A. Andrews, or Order, One Hundred Dollars, at the Bunker Hill Bank, in Charlestown, in sixty days.
100 Dollars. J— R—.

Note payable at a Bank. No. 2.

200 Dollars. *Boston, January 1, 1836.*
Ninety days after date, I promise to pay at the City Bank, to the Order of Mr. B. T. Loring, Two Hundred Dollars, for value received. J— R—.

Note. When a person wishes to get his note discounted at a Bank, it is usually written in a form similar to those above. Thus, J— R—, having immediate use for money, procures A— A—, a responsible person, who endorses his note, which is done by writing his name upon the back of it, the note being made payable to the endorser. The note is received at the Bank, and J— R— is paid the amount of it, less the interest from the date to the time of payment, including three days of grace. This is called discounting.

All notes, payable on time, are, in this Commonwealth, entitled to three days of grace.

Draft No. 1.

1000 Dollars.

Boston, January 1, 1836.

Six months from date, value received, please pay to the order of Mr. B. T. Loring, One Thousand Dollars, as advised by

Your Obt. Servants,

To J. Bennett & Co., New York.

A. & A. L——, & Co.

Draft No. 2.

500 Dollars.

Boston, January 1, 1836.

At sight, value received, pay to the order of Mr. T. Baker, Five Hundred Dollars, and charge the same to account of

Your Obt. Servt.

To Stephen Girard, Philadelphia.

J—— L——.

Order for Money.

Mr. A. Richardson,

Boston, January 1, 1836.

Please to pay Mr. I. W. Goodrich Thirty Dollars, value received, and charge the same to account of

30 Dollars.

Your Humble Servant,

T—— W——.

Order for Goods.

Boston, January 1, 1836.—Mr. E. Dana, please to deliver Mr. B. Bennett Goods to the amount of Seventy-five Dollars, and charge the same to account of 75 Dollars.

Your Obt. Servt.

T—— S——.

Receipt for Money on Account.

Boston, January 1, 1836.—Received of Mr. J. Colby One Hundred Dollars on account.

100 Dollars.

A—— R——.

Receipt for Money on a Note.

Boston, January 1, 1836.—Received of Mr. J. Robinson, Seventy-five Dollars, which is endorsed on his note of November 1, 1836.

75 Dollars.

S—— & P——.

Receipt in full of all Accounts.

Boston, January 1, 1836.—Received of B. Bennett & Co. One Hundred and Twenty Dollars, in full of all accounts.

120 Dollars.

E. D—— & Co.

Receipt for Money received for another person.

Boston, January 1, 1836.—Received of J. Williams, Fifty Dollars, for account of T. Newman.

50 Dollars.

For T. Newman.

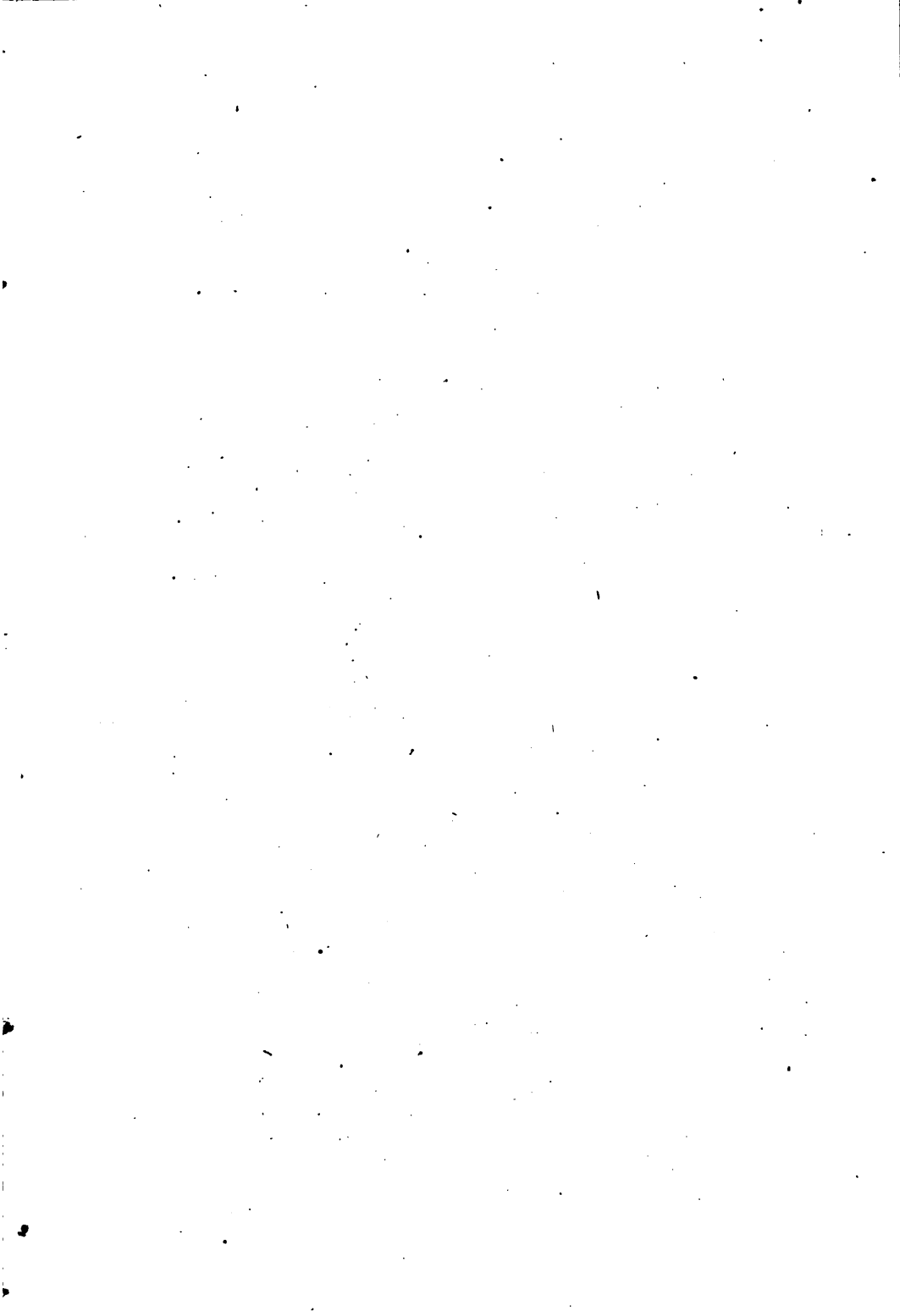
G—— R——.

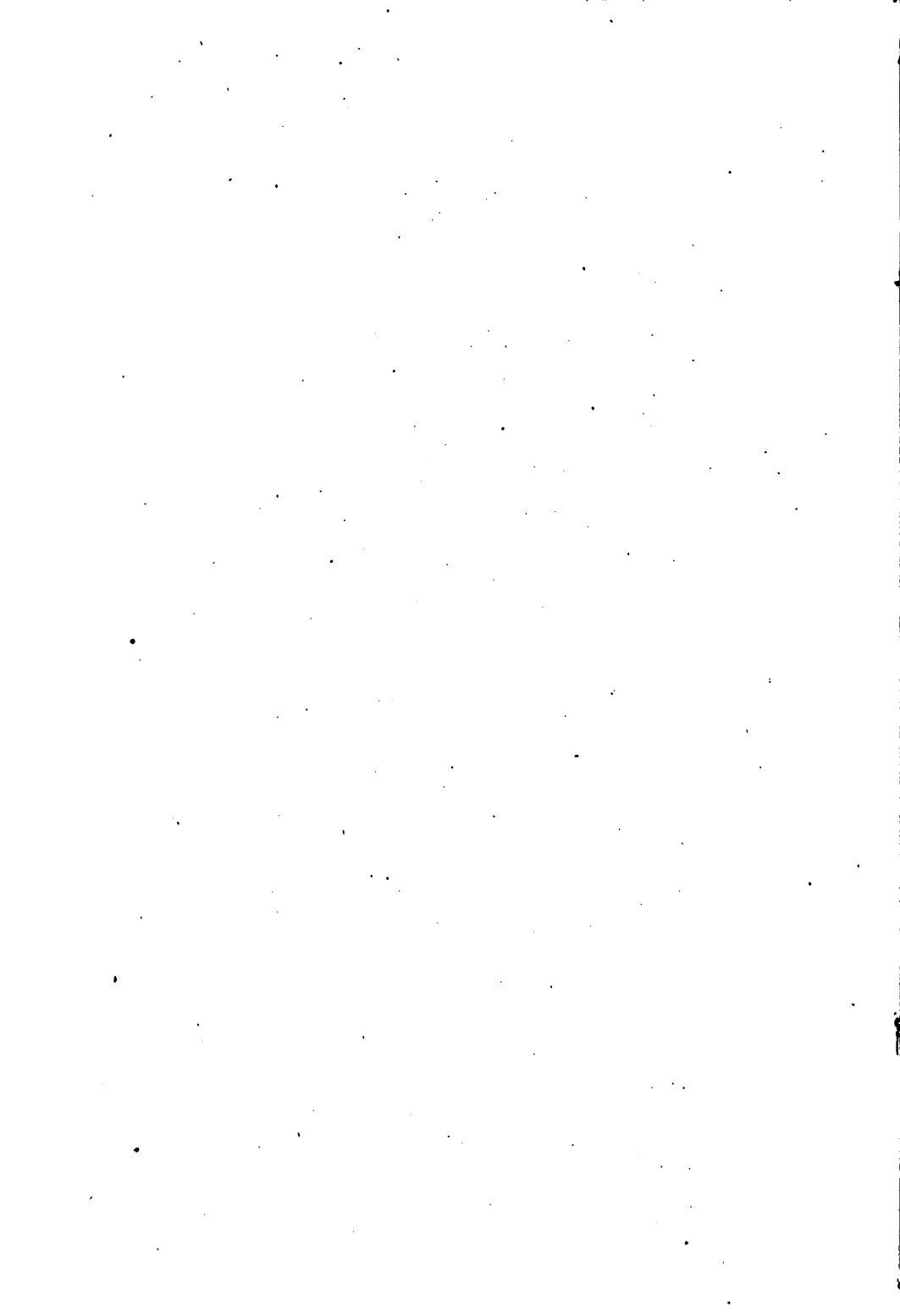
Receipt for Rent.

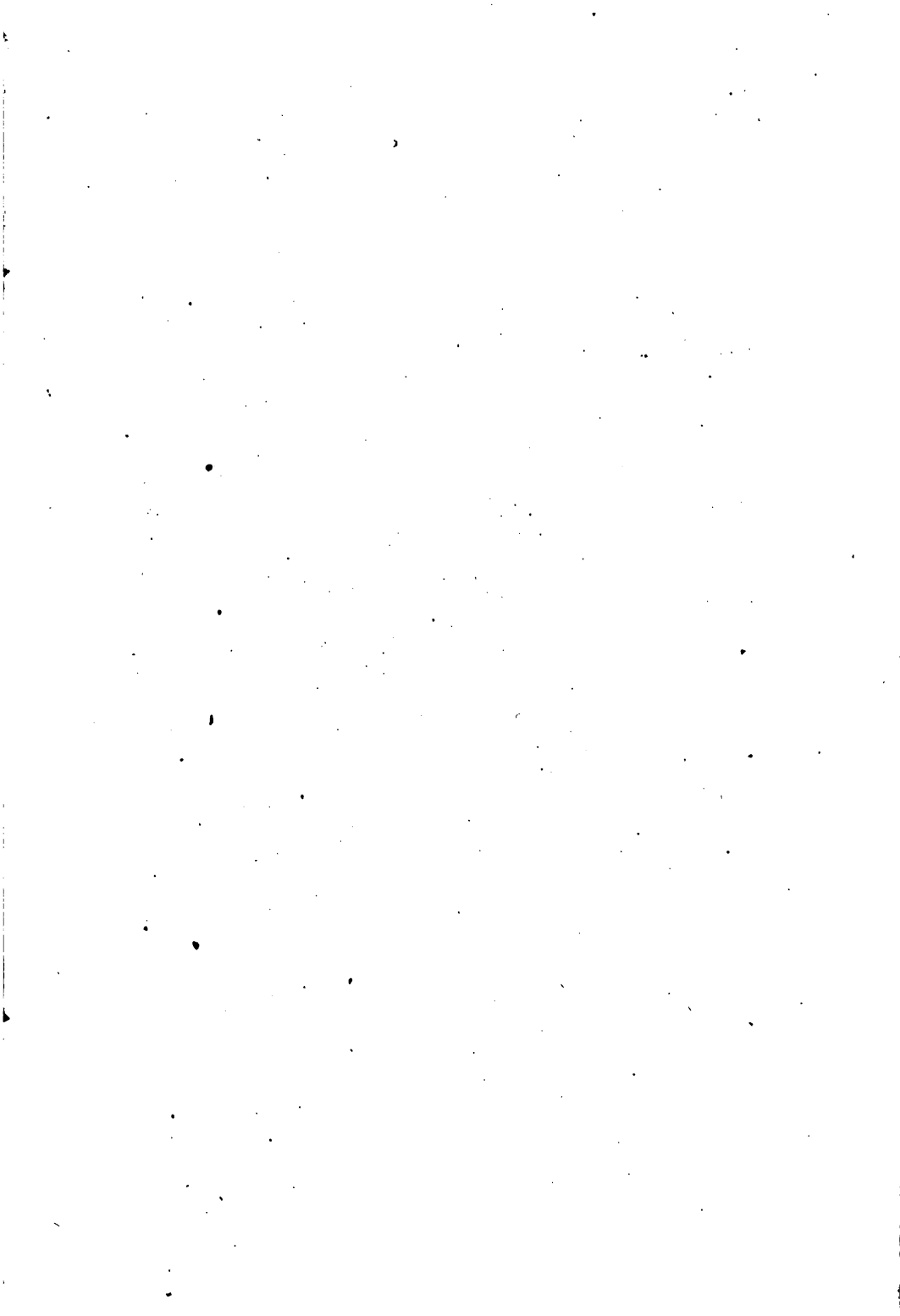
Boston, January 1, 1836.—Received of R. Parker, Fifty Dollars, in full for one quarter's Rent of House No. 158 Washington Street, ending this day.

50 Dollars.

B—— R——.



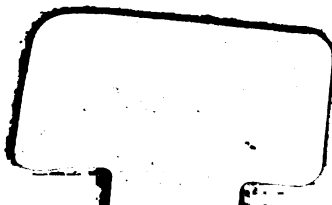




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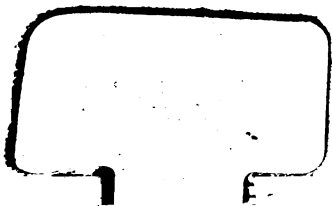


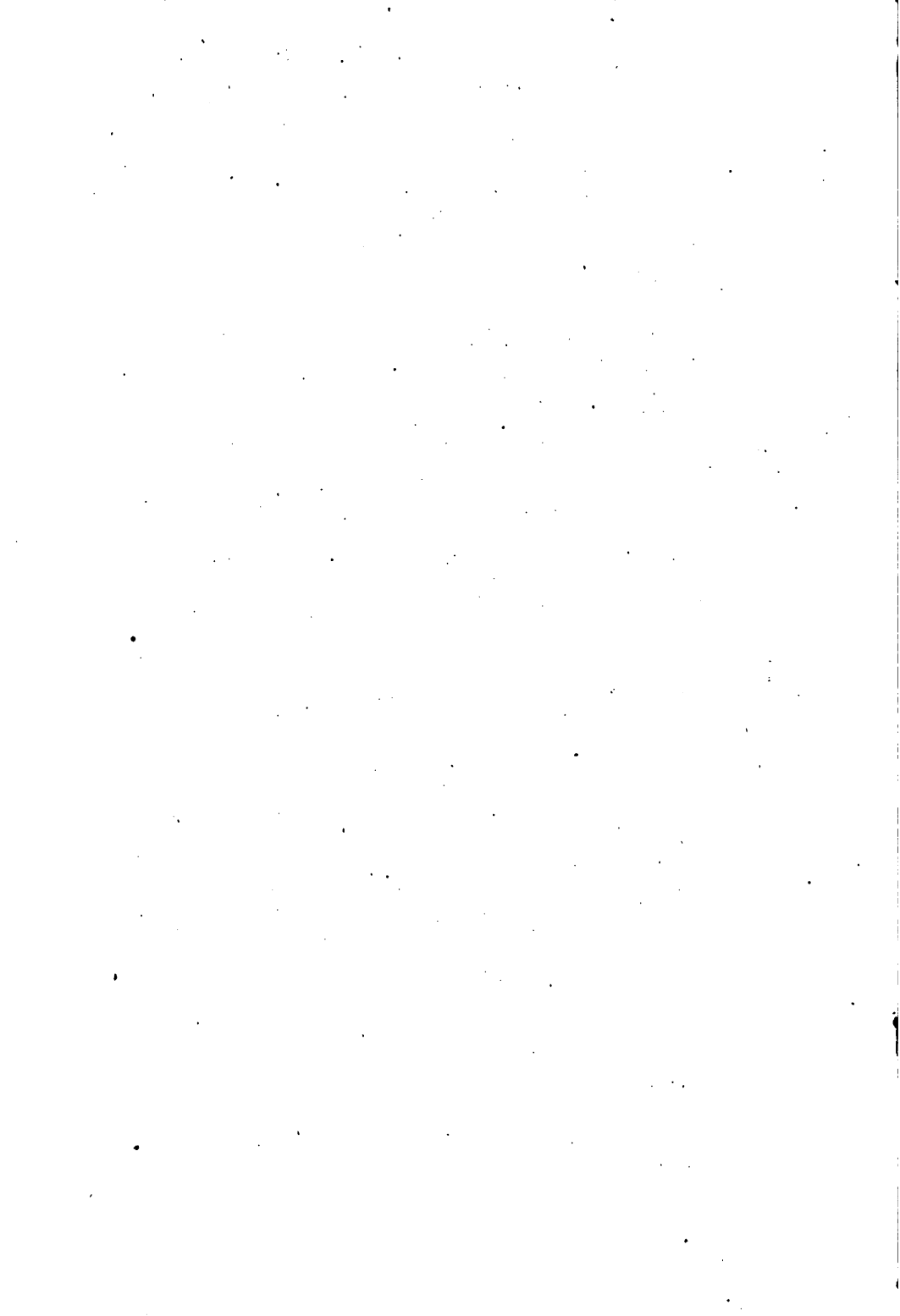
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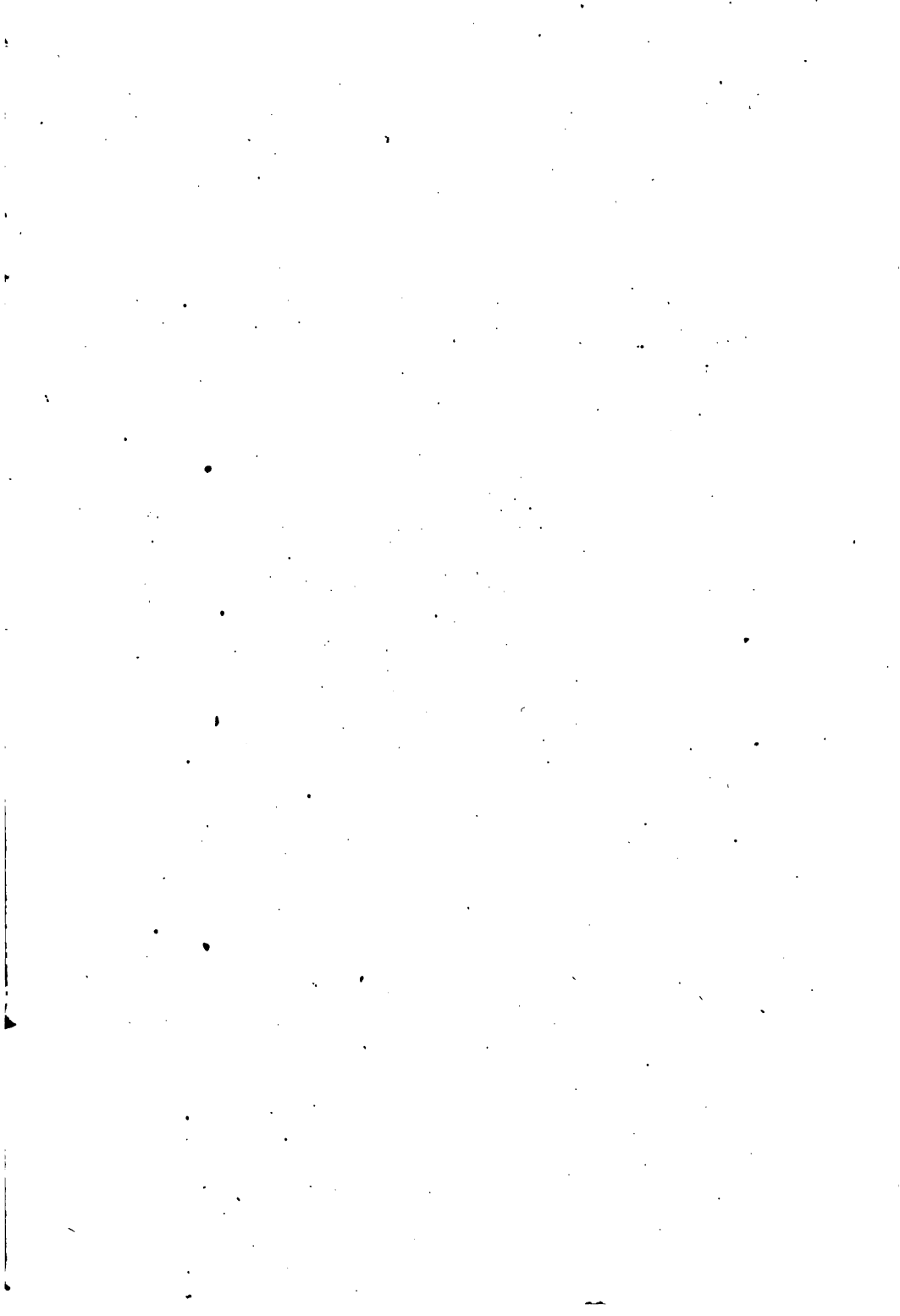
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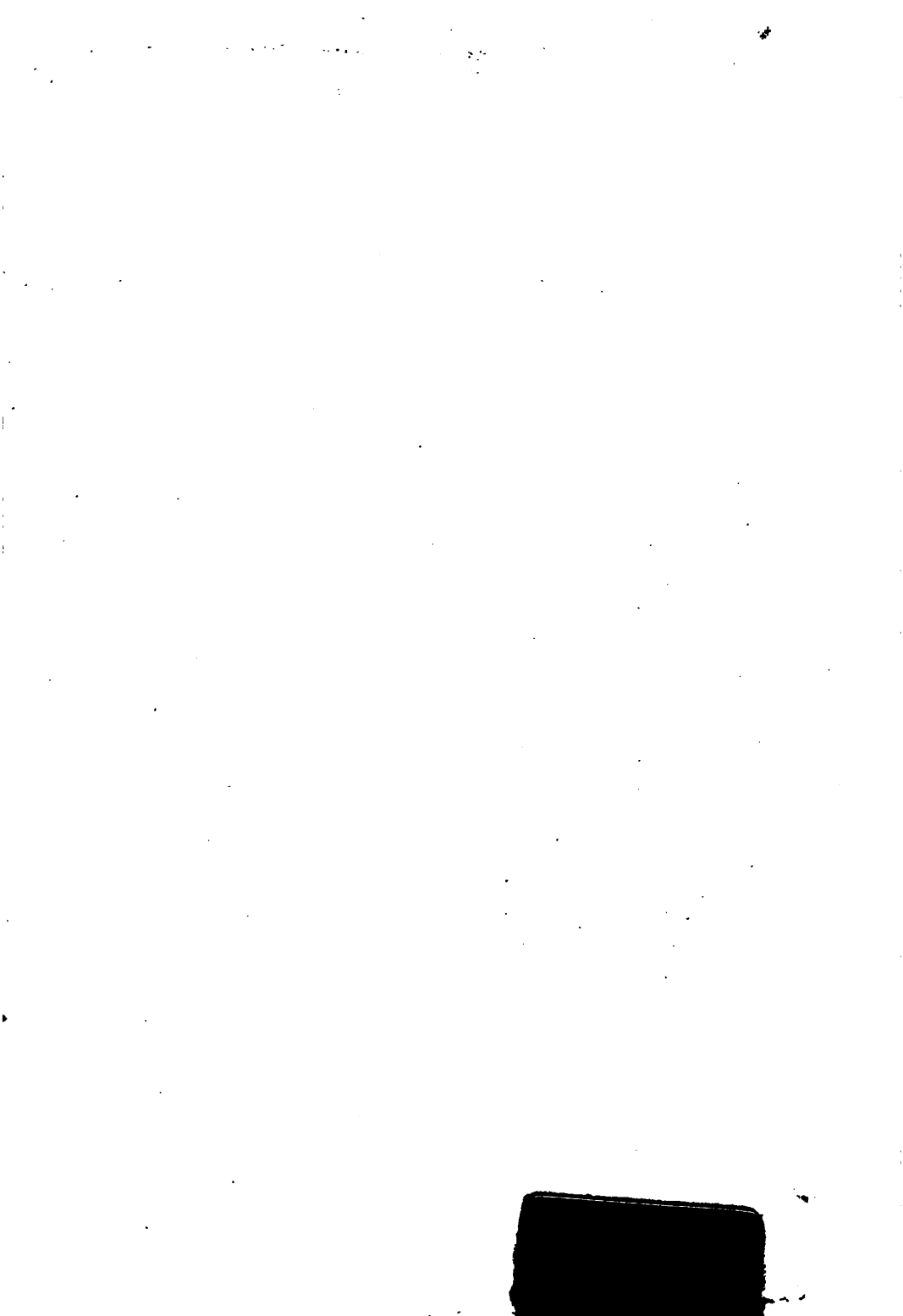
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BOSTON, JANUARY, 1833.

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