S.E. LEDGER

No. 1320

49

A
B
C
D

September - 1952

~~Payment on Loan — 50.00~~
~~Payment on Loan Ck. - 50.00~~

E
F
G
H

I

J

K

L

M
Mc
N
O
P

Q
R
S
T

U
V
W
Y
Z

650.00
175.00
475.00

Paid 475.00 1952

Borrowed ~~222.65~~
211.35

Meal 40.89
2-23-53 - 10.00
3-23-53 - 10.00
4-17-53 - 10.00

3 2
1.37
7.55
3.50
18.15
5.47
3.50
8.50
48.04

September - 1952

9-30 52	Payment on Loan		50.00	✓
" " "	Money Order	L2	.25	
" " "	✓ County Clerk and Recorder	L4	.50	
" " "	Envelopes		.25	
" " "	Stamps		.37	
			50.37	

October - 1952

10-26 52	Payment on Loan		50.00	✓
			50.00	

November - 1952

11-30-52	Payment on Loan		50.00	✓
12-10 52	✓ Rural Electric Co-op.		7.25	
	Money Order & Stamps		.20	
			57.55	

December - 1952

12-28 52	Payment on Loan		25.00	✓
1-4-53	✓ R. & A. —		3.50	
			28.50	

January - 1953

1-24-52	✓ McKees Printing		18.12	
1-26 "	Payment on Loan		50.00	✓
1-26-52	✓ R. & G.		3.50	
2-2-53	Express collect on 7 lies		1.97	
			73.62	

February - 1953

2-23 52	Payment on Loan		50.00	✓
" " "	✓ R. & G.		3.50	
			53.50	

March - 1953

3-20 52				
2-23 52	Payment on Loan		50.00	✓
" " "	✓ Bond for Liscence		5.00	
" " "	✓ R. & G.		3.50	✓
✓	✓ Postcards		1.00	
✓	" "		.50	
			60.50	

April - 1953
~~October~~ - 1952

4-17-53	Payment on Loan	50.00 ✓	
	R. E. G.	3.50 ✓	
	Post cards	.50 ✓	
	Deed	5.00 ✓	
	Luscence	5.50 ✓	
	Ledger.	3.75 ✓	
	Stamps	.37 ✓	
	Deed Recorded	1.25 ✓	
		68.37	
		Dr	Cr
	Freight bill comes		
May ✓	Trans. on Pur	17.00	
	cash (Paid by check or cash)		17.00
	Invoice comes in		
May ✓	Purchases	200.00	
	Accts Pay.		200.00
July ✓	Accts Pay (Paid Invoice)	200.00	
	Cash		200.00
	Sales -		

General Journal

1953				Dr.	Cr.
Apr.	17	Deed - Miscell. exp.	48	5 00	
		cash	1.		5 00
Feb.	2	Trans. on Purchases	2-D	1 97	
		cash	1		1 97
May	16	Petty cash	1-S.	10 00	
"	"	cash	1		10 00

25.00
10.00

General Journal

52

				Dr.	Cr.
Sept	9	cash	1	4000 00	
"	"	Note	2A		4000 00
"	"	cash	1	500 00	
		Prop.	1B		500 00
"	"	Misc. Inventory	3	2252 60	
		cash	1		2252 60
"	"	Store Equipment	4	2067 40	
		cash			2067 40
	9	Supplies	5	180 00	
		cash	1		180 00
9-30-52 - 4-7-53		~~Cash~~	7	~~3[illegible]~~	
		~~Prop.~~	1B		~~3[illegible]~~
		~~Note~~	2A	~~3[illegible]~~	
		~~Cash~~	1		~~3[illegible]~~
9-30-52 - 5-7-53		Cash	1	54.01	
		Prop.	1-B		54.01
		Freight	2D	1 97	
		Misc.	4E	5 00	
		Oper. Expense	5E.	28 35	
		Supplies	7E.	6 44	
		Taxes. License & bonds	8E.	12 25	
1953		cash	1		54.01
Jan	7	cash	1	18 15	
		Prop.	1B		18 15
"	"	Supplies	1D	18 15	
		Accts. payable	1-9		18.15
Jan	10	Accts payable	1-a	18 15	
		cash	1		18 15
Jan	26	cash	1	211 35	
		Notes payable	1-B		211 35
Jan	26	Purchases (Martinez Ilies)	1-D	222 65	
		Accts payable	1-A		222 65
		Accts. payable	1A	222 65	
		cash			211 35
		Disc. on Purchase			11 30

1953				Dr.	Cr.
Feb	4	Purchases Marshall wells Inv. #13959	1D	2 56	
		Freight	2D	41	
		Accts. payable	1A		2 97
Apr.	16	Purchases Fanning Inv. # 57535	1D	43 54	
		accts payable	1A		43 54
		Purchases Fanning #57511	1D	121 35	
		accts payable	1A		121 35
		Purchases #57512	1D	22 98	
		accts payable	1A		22 98
		Purchases #58002	1D	31 02	
		accts payable	1A		31 02
May	10	cash	1	17 50	
		Prop.	1B		17 50
		Travel Expense	10E	17 50	
		cash	1		17 50
	10	cash	1	1 87	
		Prop.	1B		1 87
		Store Supplies	8E	1 87	
		cash	1		1 87
May	16	cash (cash Register)	1	30 00	
		Prop.	1B		30 00
"	"	cash	1	13 60	
		Sales	1C		13 60
May	16	Petty cash	1-S	10 00	
		Prop.	1B		10 00
"	"	Maint. & Repair (freezer)	3E	3 50	
		cash	1		3 50
	17	cash	1	43 61	
		Sales	1C		43 61
	18	Office Supplies	1E	.30	
		cash	1		.30
	"	cash	1	8 40	
		Sales	1C		8 40
	19	cash	1	29 40	
		Sales	1C		29 40

53

				Dr.	Cr.
May	20	cash	1	9 40	
		Sales	1c		9 40
	22	Purchases M.W. #18144	1D	13 98	
		Accts payable	1A		13 98
	"	Purchases M.W. #19693	1D	12 30	
		Freight	2D	86	
		Accts payable	1A		13 16
		Purchases M.W. #18930	1D	81 83	
		Accts payable	1A		81 83
		Purchases M.W. #18960	1D	125 52	
		Accts payable	1A		125 52
		Purchases M.W. #18924	1D	32 11	
		Accts payable	1A		32 11
		Purchases M.W.	1D	15 84	
		Accts payable	1A		15 84
May	22	Purchases (Pete)	1D	10 00	
		Accts payable	1A		10 00
		Accts payable ck#101 pete	1A	10 00	
		cash			10 00
May	22	cash	1	1 95	
		Sales	1c		1 95
	23	cash	1	18 05	
		Sales	1c		18 05
	24	cash	1	1 30	
		Sales	1c		1 30
	25	cash	1	55	
		Sales	1c		55
	26	Purchases Fanning #58763	1D	12 54	
		Freight	2D	33	
		Accts payable	1A		12 87
	26	Freight	2D	1 07	
		Operating Expense	5E	3 00	
		S. & O. Supplies	8E	2 10	
		Replenish petty cash cash	1		6 17
	26	Operating Expense R.E.A.	5E	5 00	
		cash	1		5 00

1953				Dr.	Cr.
May	26	cash	1	3 20	
		Sales	1C		3 20
	27	cash	1	5 50	
		Sales	1C		5 50
	28	Purchases Missoula Wholesale # 3655	1D	56 56	
		Accts payable	1A		56 56
	28	Purchases Treasure State	1D	36 45	
		Accts Payable	1A		36 45
	"	Purchases Raymonds	1D	63 20	
		Accts payable	1A		63 20
	"	Purchases M. W. #	1D	9 35	
		Freight	2D	38	
		Accts payable	1A		9 73
May	28	cash	1	10 50	
		Prop.	1B		10 50
		Travel Expense	10 8.	10 50	
		cash	1		10 50
	"	cash	1	26 77	
		Prop.	1B		26 77
		Supplies carpenter paper	1D	25 20	
		Freight	2D	1 57	
		Accts payable	1A		26 77
	"	Accts payable	1A	26 77	
		cash	1		26 77
	"	Freight (Dry ice)	2D	8 81	
		cash	1		8 81
	29	cash	1	21 72	
		Sales	1C		21 72
	30	cash	1	86 44	
		Sales	1C		86 44
	31	cash	1	59 05	
		Sales	1C		59 05
June	1	cash	1	41 45	
		Sales			41 45
	"	cash	1	10 90	
		comm. on Lescense	7.2		10 90

1953				Dr.	Cr.
June	2	Purchases Halter Hdw.	1D	43 86	
		Accts payable	1A		43 86
		Purchases (Pete's)	1D	30 00	
		Accts payable	1A		30 00
	"	Operating Expense (Fuel Oil)	5E	4 00	
		cash	1		4 00
	"	cash	1	34 70	
		Sales	1C		34 70
June	3	Advertising (signs)	1E	3 71	
		cash	1		3 71
	"	cash	1	19 92	
		Prog.	1B		19 92
		Travel Expense	10E	17 07	
		cash	1		17 07
	"	Office Supplies	8E	2 85	
		cash			2 85
June	3	Interest Expense cash (Note)	1	2 00 698 00	
		Note	2A		700 00
		Accts payable M.W.	1A	354.66	
		cash ck # 109	1		347.96
		Dis. on Purc.	F1		6 70
		Accts payable Tanning	1A	230 75	
		cash ck # 108	1		224.00
		Dis. on Purchase	F1		6 75
		Accts payable M. Wholesale	1A	56 56	
		cash ck # 111	1		51 90
		Dis. on Purchase	1A		4 66
		Accts. payable (Treasure	1A	36 45	
		cash ck # 112	1		36 45
		Accts payable Raymonds	1A	63 20	
		cash	1		63 20
		Accts payable Halter	1A	43 86	
		cash # 110	1		43 86
		Accts payable (Pete)	1A	30 00	
		cash # 105			30 00

1953			Dr		Cr.	
June 3	Salary	7E	40	00		
	cash # 106	1			40	00
"	cash	1	67	00		
	Sales	1C			67	00
" 4	cash	1	26	60		
	Sales	1C			26	60
5	Purchases Tanning	1D	74	72		
	Freight	2D		73		
	Accts payable	1A			75	45
June 5	Purchases (Martinez)	1D	15	75		
	Accts payable	1A			15	75
	Accts payable	1A	15	75		
	cash	1			15	43
	Disc. on Purchase	71				32
"	Purchases M. W. #22365	1D	8	84		
	Accts payable	1A			8	84
	Office Supplies (checks)	8E	4	17		
	cash	1			4	17
" "	Operating Expense R.E.A	5E	3	50		
	cash	1			3	50
" "	cash	1	19	83		
	Sales	1C			19	83
June 6	cash	1	59	00		
	Sales	1C			59	00
	Miscellaneous	4E	4	19		
	Office Supplies	8E	5	71		
	Replenish Petty Cash cash	1			9	80
June 7	cash	1	42	77		
	Sales	1C			42	77
8	cash	1	32	45		
	Sales	1C			32	45
8	Purchases (Columbia Star)	1D	26	13		
	Trans on Purchase	2D		72		
	Accts payable	1A			26	85

53

				Dr.	Cr.
June	9	cash	1	38 90	
		Sales	1C		38 90
	10	Freight (Dry ice) ck # 117	2D	8 81	
		cash	1		8 81
	11	Purchases (Marshall Wells 23445	1D	7 20	
		Tran. on Purchase	2D	47	
		accts payable	1A		7 67
June	10	Freigh (Dry ice)	2D	8 81	
		cash	1		8 81
		cash	1	31 70	
		Sales	1C		31 70
	11	cash	1	52 34	
		Sales	1C		52 34
	12	cash	1	51 00	
		Sales	1C		51 00
	12	Freight (Dry ice carton)	2D	2 06	
		cash	1		2 06
	13	Purchases carton # 1153 Dry ice	1D	16 77	
		accts payable			16 77
	13	Purchases Lanning # 59689	1D	8 25	
		Tran. on Purchase	2D	23	
		Accts payable	1A		8 48
	13	Purchases Lanning # 59626	1D	14 90	
		Tran. on Purch.	2D	28	
		Accts payable	1A		15 18
	13	Purchases Standard Service # 80037	1D	10 58	
		T. on P.	2D	44	
		Accts payable	1A		11 02
	13	Purchase Billing Dry good # 5323	1D	17 20	
		T. on P.	2D	70	
		accts payable	1A		17 90
	13	Purchases (Hansen Dry Ice	1D	13 09	
		Accts payable	1A		13 09
		Accts payable	1A	13 09	
		cash	1		13 09

			Dr	Cr
June 13	Cash	1	66 58	
	Sales	1C		66 58
June 14	Accts payable ck # 120 carbon lost	1A	16 77	
	Cash	1		16 77
14	Rent ck # 121	6B	150 00	
	Cash	1		150 00
14	Salary ck # 122	7B	125 00	
	Cash	1		125 00
14	Taxes ck # 123	9B	36 90	
	Cash	1		36 90
14	Cash	1	41 55	
	Sales	1C		41 55
June 15	Miscellaneous	4B	4 37	
	Office Supplies	8B	3 16	
	replenish petty cash Cash	1		9 53
June 15	Cash	1	97 50	
	Sales	1C		97 50
June 16	Cash	1	78 00	
	Sales	1C		78 00
June 16	Purchases (Petes	1D	56 00	
	Accts payable	1A		56 00
	Accts payable	1A	56 00	
	Cash ck # 125	1		56 00
June 16	Purchases (Petes	1D	14 00	
	Accts payable	1A		14 00
June 17	Freight	2D	21 14	
	Cash ck # 126	1		21 14
June 17	Cash	1	48 50	
	Sales	1C		48 50
June 18	Cash	1	35 —	
	Sales	1C		35 —
June 18	Purchases (Treasure State 04881	1D	14 52	
	Trans. on Purchase	2D	18	
	Accts payable	1A		14 70
18	Purchases (Canning 59995)	1D	19 20	
	Trans. on Purchase	2D	44	

53			Dr	Cr.
June 18	Accts payable	1A		19 64
June 19	Cash	1	56 —	
	Sales	1C		56 —
June 20	Cash	1	48 90	
	Sales	1C		48 90
June 21	Trans. on Purchase	2D	2 15	
	cash	1		2 15
" "	Purchases (M.W.) 25060	1D	83 01	
	Accts payable	1A		83 01
"	Purchases Columbia Hat	1D	7 75	
	Trans. on Purchase	2D	34	
	Accts payable	1A		8 09
June 21	Cash	1	110 10	
	Sales	1C		110 10
June 22	Cash	1	84 20	
	Sales	1C		84 20
June 22	Purchases Petes	1D	32 00	
	Accts payable	1A		32 00
"	Purchases M.W.	1D	22 04	
	Accts payable	1A		22 04
	Purchases M.W.	1D	29 95	
	Accts payable	1A		29 95
June 23	Cash	1	48 69	
	Sales	1C		48 69
June 24	Cash	1	71 —	
	Sales	1C		71 —
June 25	Cash	1	65 —	
	Sales	1C		65 —
June 26	Salary	7S	25 00	
	cash	1		25 00
	Trans. on Purchase	2D	8 81	
	cash	1		8 81
	Purchases Kand-see	1D	1 40	
	Accts payable	1A		1 40
	Accts payable	1A	1 40	
	cash	1		1 40

			Dr	Cr.
June 26	Purchases # 60260 (Tanning	1D	56 40	
	Trans. on Purchase	2D	56	
	Accts payable	1A		56 96
	Purchases (Tanning 60238	1D	5 40	
	Trans. on Purchase	2D	18	
	Accts payable	1A		5 58
	Purchases (Standard	1D	3 80	
	Trans. on Purchase	2D	30	
	Accts payable	1A		4 10
	Accts. Payable (Standard)	1A	3 12	
	Purchases	1D		3 12
June 26	Cash	1	72 95	
	Sales	1C		72 95
June 27	Cash	1	82 40	
	Sales	1C		82 40
June 28	Cash	1	66 94	
	Sales	1C		66 94
June 29	Cash	1	82 30	
	Sales	1C		82 30
June 30	Cash	1	67 66	
	Sales	1C		67 66
July 1	Purchases (Pelz	1D	20 00	
	Accts payable	1A		20 00
	Purchases Columbia Hat	1D	.29	
	Accts payable	1A		.29
	Purchase Tanning	1D	29 28	
	Accts payable	1A		29 28
	Trans. on Purchase	2D	2 06	
	cash	1		2 06
	Purchase (Pelz	1D	16 00	
	Accts payable	1A		16 00
	Purchases Tanning	1D	17 07	
	Trans. on Purchase	2D	28	
	Accts payable	1A		17 35
July 1	cash	1	93 00	
	Sales	1C		93 00

			Dr.	Cr.
July 2	Miscellaneous	4E	2 28	
	Trans. on Purchase	2D	1 07	
	Office Supplies	8E	5 56	
	replenish petty cash Cash	1		8 91
July 2	Cash	1	17 30	
	Comm. on Luscense	72		17 30
	Purchases (Petes)	1D	7 20	
	Accts payable	1A		7 20
	Purchases (Tanning)	1D	65 11	
	Trans. on Purchase	2D	40	
	Accts payable	1A		65 51
	Accts payable	1A	96	
	credit memo #6633 Purchase	1D		96
July 2	Cash	1	73 95	
	Sales	1C		73 95
July 3	Accts payable (Pete)	1A	62 00	
	Cash	1		62 00
July 3	Cash	1	112 50	
	Sales	1C		112 50
July 3	Miscellaneous	4E	4 15	
	cash	1		4 15
July 4	~~(Standard~~		~~27 31~~	
	~~Accts payable)~~			~~27 31~~
July 4	Cash	1	226 31	
	Sales	1C		226 31
July 5	Cash	1	115 75	
	Sales	1C		115 75
July 6	Cash	1	132 90	
	Sales	1C		132 90
July 7	Purchases (Norm Barker)	1D	28 44	
	Accts payable	1A		28 44
	Accts payable	1A	28 44	
	cash	1		28 44
	Purchases (Petes)	1D	12 00	
	Accts payable	1A		12 00

			Dr.	Cr.
july 7	Trans. on Purchase	2D	22 91	
	cash	1		22 91
july 7	Miscellaneous (phone calls)	4E	5 26	
	Office Supplies	8E	3 84	
	Trans. on Purchase	2D	77	
	(reg. petty cash) cash	1		9 87
july 7	Accts payable (M.W.)	1A	151 51	
	cash ck # 148	1		144.94
	Disc. on Purch.	71		6 57
	Accts payable (Standard)	1A	12 00	
	cash ck # 147	1		12 00
	Accts payable (columbia	1A	34 94	
	cash ck # 146	1		34 24
	Disc. on Purch.	71		.70
	Accts payable (Treasure)	1A	14 70	
	cash ck # 145	1		14 70
	Accts payable (Tanning)	1A	198 64	
	cash ck # 144	1		194.67
	Disc. on Purchase	17.		3.97
	Accts payable (Billing Dry)	1A	17 90	
	cash	1		17 90
	Prop —	1B	211 35	
	cash ck # 149	1		211 35
	Note M.S. Bank	—	300 00	
	cash ck # 150	1		300 00
	Operating Expense R. & A.	5E	25 04	
	cash	1		25 04
	Operating Expense (Fuel	5E	4 00	
	cash ck # 152	1		4 00
July 7	Cash	1	101 35	
	Sales	1C		101 35
july 8	Salary (Beulah)	7E	40 00	
	cash	1		40 00
	Refund	2C	1 50	
	cash	1		1 50

			Dr.	Cr.
July 8	Cash	1	129 60	
	Sales	1C		129 60
July 9	Purchases (Tanning)	1D	9 72	
	Trans. on Purchase	2D	33	
	Accts. payable	1A		10 05
	Purchases (Tanning)	1D	60 66	
	Accts payable	1A		60 66
	Purchases (Tanning)	1D	7 20	
	Trans. on Purchase	2D	23	
	Accts Payable	1A		7 43
	Trans. on Purchase	2D	8 81	
	cash	1		8 81
July 9	Operating Expense (oil	5E	2 00	
	cash	1		2 00
	Trans. on Purchase	2D	22 35	
	cash	1		22 35
	Purchas (Tanning)	1D	30 24	
	Trans. on Purchase	2D	97	
	accts payable	1A		31 21
	Purchases (Calby Dairy)	1D	89 90	
	Accts payable	1A		89 90
	Accts payable	1A	89 90	
	cash	1		89 90
July 9	Cash	1	103 55	
	Sales	1C		103 55
10	Trans. on Purchas (Sec)	2D	21 14	
	cash	1		21 14
	Tran. on Purchase (Sec	2D	2 06	
	cash	1		2 06
July ~~10~~ 10	Cash	1	120 60	
	Sales	1C		120 60
July 11	Cash	1	145 50	
	Sales	1C		145 50
July 12	Salary	7E	10 00	
	cash	1		10 00

			Dr.		Cr.	
July 12	Cash	1	101	25		
	Sales	1C			101	25
July 13	Purchases (Martinez)	1D	219	35		
	Accts payable	1A			219	35
	Accts payable	1A	219	35		
	cash CK # 161	1			219	35
	Purchases (Fanning)	1D	17	10		
	Trans. on Purchase	2D		30		
	Accts. payable	1A			17	40
	Purchases (Missoula)	1D	13	08		
	Accts payable	1A			13	08
	Purchases (Pete)	1D	10	00		
	Accts payable	1A			10	00
	Accts payable (Pete)	1A	3	20		
	Purchases	1D			3	20
July 13	Cash	1	153	48		
	Sales	1C			153	48
July 14	Salary (Bud)	7E	150	00		
	cash	1			150	00
	Salary (Mom)	7E	100	00		
	cash	1			100	00
July 14	Cash	1	79	40		
	Sales	1C			79	40
July 15	Rent	6E	150	00		
	cash	1			150	00
	Note		404	20		
	cash	1			404	20
	Purchases (Fanning	1D	20	74		
	Accts. payable	1A			20	74
	Purchases (Norm Barker sec)	1D	26	64		
	Accts Payable	1A			26	64
	Accts payable	1A	26	64		
	cash	1			26	64
	Purchases (Nash, Finch	1D	1	08		
	Accts payable	1A			1	08

			Dr.	Cr.
July 15	Trans. on Purchase	2D	.52	
	cash	1		.52
July 15	Cash	1	71 79	
	Sales	1C		71 79
July 16	Cash	1	114 15	
	Sales	1C		114 15
July 17	Fixtures	4	14 13	
	cash	1		14 13
17	Miscellaneous	48.	5 08	
	Office Supplies	88	5 50	
	cash	1		10 58
17	Supplies (Natl Sales)	1D	22 93	
	Accts payable	1A		22 93
	Accts. payable	1A	22 93	
	cash	1		22 93
17	Cash	1	159 20	
	Sales	1C		159 20
18	Cash	1	49 30	
	Sales	1C		49 30
19	Purchases (M.W.)	1D	24 46	
	Accts payable	1A		24 46
	Purchases (Whitney)	1D	35 28	
	Tran. on Purchase	2D	1 06	
	Accts. payable	1A		36 34
	Purchases (M.W.)	1D	13 00	
	Accts payable	1A		13 00
	Purchases (Valley)	1D	14 76	
	Accts. payable	1A		14 76
	Purchases (Fanning)	1D	82 10	
	Accts payable	1A		82 10
	Purchases (Whitney)	1D	9 70	
	Trans. on Purchase	2D	65	
	Accts. payable	1A		10 35
	Trans. on Purchase	2D	2 06	
	Cash	1		2 06

				Dr.	Cr.
July	19	Purchases (Pete)	1D	12 00	
		Accts. Payable	1A		12 00
		Purchases (Columbia)	1D	3 25	
		Trans. on Purchase	2D	29	
		Accts. payable	1A		3 54
		Purchases (Pflueger)	1D	.15	
		Accts payable	1A		.15
		Trans. on Purchase (Ray)	2D	11 95	
		cash	1		11 95
		Purchases	1D	4 00	
		Accts. payable	1A		4 00
		Accts payable	1	4 00	
		cash	1		4 00
		Trans. on Purchase	1D	10 58	
		cash	1		10 58
July	19	Accts payable (Pete)	1A	58 00	
		cash	1		58 00
		Accts payable (Standard)	1A	8 92	
		cash	1		8 92
	19	Cash	1	110 35	
		Sales	1C		110 35
		Refund	2C	15 00	
		cash	1		15 00
	20	cash	1	82 36	
		Sales	1C		82 36
	21	Cash	1	82 25	
		Sales	1C		82 25
	22	Cash	1	117 05	
		Sales	1C		117 05
July	23	Purchases (Salmon)	1D	11 70	
		Accts Payable	1A		11 70
		Purchases (Doc Olsen)	1D	5 29	
		Accts payable	1A		5 29
		Accts payable	1A	5 29	
		cash	1		5 29

			Dr.	Cr.
July 23	Purchases (Standard)	1D	11 72	
	Trans. on Purchase	2D	34	
	Accts payable	1A		12 06
	Purchases (M.W.)	1D	24 97	
	Trans. on Purchases	2D	95	
	Accts payable	1A		25 92
	Purchases (Norm Barker)	1D	26 10	
	Accts payable	1A		26 10
	Accts. payable	1A	26 10	
	Cash	1		26 10
	Accts payable (credit M.W.)	1A	7 07	
	Purchases	1D		7 07
	Accts payable (credit M.W.)	1A	10 50	
	Purchases	1D		10 50
	Purchases (Peter)	1D	18 00	
	Accts. payable	1A		18 00
	Trans. on Purchase	1D	18 76	
	Cash	1		18 76
	Trans. on Purchase (see)	1D	13 40	
	Cash	1		13 40
	Trans. on Purchase (see)	1D	19 34	
	Cash	1		19 34
23	Cash	1	97 85	
	Sales	1C		97 85
24	Cash	1	182 95	
	Sales	1C		182 95
25	Trans. on Purchase	2D	92	
	Office Supplies	5D	3 15	
	Miscellaneous	4D	5 93	
	Cash	1		10 00
25	Cash	1	124 10	
	Sales	1C		124 10
26	Cash	1	124 35	
	Sales	1C		124 35
27	Cash	1	93 63	
	Sales	1C		93 63

			Dr.	Cr.
July 26	Trans. on Purchase	2D	21 14	
	cash #180	1		21 14
26	Misc. (subscription)	4E	6 00	
	cash	1		6 00
	Accts payable (N.T.)	1A	108	
	cash - 183	1		108
	Trans. on Purchase	1D	206	
	cash # 184	1		206
	Purchases (Peter)	1D	6 00	
	Accts. payable	1A		6 00
	Purchases (Whitney)	1D	12 70	
	Trans. on Purchase	2D	63	
	Accts payable	1A		13 33
	Purchases (Tonnuny)	1D	34 98	
	Trans. on Purchase	2D	40	
	Accts payable	1A		35 38
	Purchases (Standard)	1D	12 00	
	Trans on Purchase	2D	34	
	Accts. payable	1A		12 34
	Purchases (Standard)	1D	5 40	
	Trans. on Purchase	2D	27	
	Accts payable	1A		5 67
July 28	Cash	1	45 52	
	Sales	1C		45 52
27	Accts payable (credit M.A.)	1C	7 92	
	Purchases	1D		7 92
29	Salary	7E	150 00	
	cash	1		150 00
	Salary (mon)	7E	100 00	
	cash	1		100 00
29	Cash	1	52 58	
	Sales	1C		52 58
30	Cash	1	75 —	
	Sales	1C		75 —

				Dr.	Cr.
July	31	Purchases (Reed)	1D	6 02	
		Accts. payable	1A		6 02
C.O.D. from Reed		Accts payable	1A	6 02	
		cash	1		6 02
	31	Cash	1	75 25	
		Sales	1C		75 25
Aug	1	Trans. on Purchase	2D	21 14	
		cash # 189	1		21 14
		Trans. on Purchase	2D	12 33	
		cash # 188	1		12 33
		Trans. on Purchase	2D	2 06	
		cash # 187	1		2 06
		Purchases (Pete)	1D	16 00	
		Accts payable	1A		16 00
		Purchases (Fanning)	1D	38 78	
		Trans. on Purchase	2D	72	
		Accts payable	1A		39 50
Aug	1	Cash	1	68 53	
		Sales	1C		68 53
	2	Cash	1	98 45	
		Sales	1C		98 45
Aug	3	Operating Expense Pl.	5E	33 17	
		cash # 191	1		33 17
		Accts payable (Fanning)	1A	358 80	
		cash # 192	1		351 62
		Disc. on Purchas	F-1		7 18
		Accts payable (Pete)	1A	52 00	
		cash ch # 193	1		52 00
		Accts payable (Holter	1A	14 76	
		cash ch # 194	1		14 76
		Accts payable (columbia)	1A	3 83	
		cash ch # 195	1		3 83
		Accts payable Standard	1A	30 49	
		cash 196	1		29 88
		Disc. on Purchas	F-1		61

				Dr.	Cr.
Aug	3	Accts payable Whitney	1A	60.02	
		cash JR# 197	1		58 82
		Disc. on Purchase	71		1 20
		cash	1	25 60	
		comm. on Disc.	72		25 60
	3	Cash	1	84 35	
		Sales	1C		84 35
	4	Cash	1	103 —	
		Sales	1C		103 —
	5	Cash	1	127 15	
		Sales	1C		127 15
Aug	6	Trans on Purchase	2D	2 06	
		Cash	1		2 06
	"	Tran. on Purchase	2D	14 96	
		cash	1		14 96
		Purchases (Tanning)	1D	6 36	
		Tran. on Purchase	2D	37	
		Accts payable	1A		6 73
		Purchases (Columbia)	1D	6 50	
		Tran on P.	2D	34	
		Accts. payable	1A		6 84
		Purchase (Pete	1D	16 00	
		Accts payable	1A		16 00
		Purchases Pete	1D	12 00	
		Accts payable	1A		12 00
		Purchases (Solingen)	1D	11 70	
		Accts payable	1A		11 70
		Purchases (Whitney)	1D	60 03	
		Trans. on Purchase	2D	1 30	
		Accts. payable	1A		61 33
		Accts payable M.W.	1A	47 88	
		cash	1		47 88
		Accts payable M. Drug	1A	13 08	
		Cash	1		13 08
		Salary (Pete)	78	35 00	
		cash	1		35 00

				Dr.	Cr.
Aug	6	Cash	1	83 75	
		Sales	1C		83 75
Aug	7	Purchases (Dryce	1D	169 65	
		Accts payable	1A		169 65
		Accts payable	1A	169 65	
		Cash	1		169 65
	7	Cash	1	66 55	
		Sales	1C		66 55
Aug	8	Purchases (Pete)	1	10 00	
		Accts. payable	1A		10 00
		Purchases (Tanning)	1D	10 80	
		Trans. on Purchase	2D	34	
		Accts. payable	1A		11 14
		Trans. on Purchase	2D	21 14	
		Cash	1		21 14
		[illegible]	1D	6 50	
		[illegible]	2D	34	
		[illegible]	1A		6 84
		[illegible]	1D	118 05	
		[illegible]	1A		118 05
		[illegible]	1D	16 78	
		[illegible]	2D	113	
		[illegible]	1A		17 91
		[illegible]	1D	3 60	
		[illegible]	2D	11	
		[illegible]	1A		3 71
		[illegible]	1D	15 84	
		[illegible]	2D	39	
		[illegible]	1A		16 23
	8	Cash	1	65 35	
		Sales	1C		65 35
	9	Cash	1	88 43	
		Sales	1C		88 43
	10	Cash	1	55 75	
		Sales	1C		55 75

*MODEL WDN

It washes or rinses, drains, damp-dries, and itself off . . . *automatically!*

Super-Agitator cleaning action! ps dirty washwater from strain- ble Metexaloy Wondertub is so r 5 full years! No wringers or ls no special plumbing, no high ting down.

he magic way it works!

DIX HOME APPLIANCES

ER OF WORKLESS WASHDAY

facturing Corp., Cincinnati 25, Ohio

121

				Dr.	Cr.
Aug	6	Cash	1	83 75	
		Sales	1C		83 75
Aug	7	Purchases (Dwyce	1D	169 65	
		Accts payable	1A		169 65
		Accts payable	1A	169 65	
		Cash	1		169 65
	7	Cash	1	66 55	
		Sales	1C		66 55
Aug	8	Purchases (Pete)	1	10 00	
		Accts. payable	1A		10 00
		Purchases (Tanning)	1D	10 80	
		Trans. on Purchase	2D	34	
		Accts. payable	1A		11.14
		Trans. on Purchase	2D	21 14	
		Cash	1		21 14
		Purchases (~~Tanning~~ calumbia)	1D	6 50	
		Tran on Purchase	2D	34	
		Accts payable	1A		6 84
		Purchases (Martinez)	1D	118 05	
		Accts payable	1A		118.05
		Purchases (M.W.)	1D	16 78	
		Trans. on Purchase	2D	113	
		Accts payable	1A		17 91
		Purchases (Yakima)	1D	3 60	
		Trans. on Purchase	2D	11	
		Accts. payable	1A		3 71
		Purchases (Whitney)	1D	15 84	
		Trans. on Purchase	2D	39	
		Accts payable	1A		16 23
	8	Cash	1	65 35	
		Sales	1C		65 35
	9	Cash	1	88 43	
		Sales	1C		88 43
	10	Cash	1	55 75	
		Sales	1C		55 75

*MODEL WDN

It washes or rinses, drains, damp-dries, and shuts itself off . . . *automatically!*

- Does a full-sized 8-lb. wash, with new Super-Agitator cleaning action!
- Floataway-Flushaway draining keeps dirty washwater from straining back through clothes. New flexible Metexaloy Wondertub is so durable, it's guaranteed in writing for 5 full years! No wringers or spinners—it's safe! Portable . . . needs no special plumbing, no high water pressure, no wash tubs, no bolting down.
- Let your Bendix Dealer show you the magic way it works!

BENDIX

HOME APPLIANCES

PIONEER OF WORKLESS WASHDAY

BENDIX HOME APPLIANCES, AVCO Manufacturing Corp., Cincinnati 25, Ohio

FAMILY CIRCLE, Dept. BE
Box 1379, Grand Central Station
New York 17, New York

Please allow three weeks for delivery

Please send me, postpaid, ... copies of "Family Circle's Guide to Trout Flies and How To Tie Them," for which I enclose $2 per copy. (For $3 per copy we offer a gift edition of the same book. It has a heavy board cover and is in a blue slip case. To order, write number of copies wanted here: .....)

Please send me, postpaid, unfolded in a tube, the number of enlargements I have indicated below, at $1 each, or three (in any combination) for $2.

..... copies of "Dry Flies, Bucktails, and Streamers"
..... copies of "Wet Flies and Nymphs"
..... copies of "Fly-tying Materials"

I enclose $..... (No stamps, please.)

If I am not fully satisfied, I may return the prints within 10 days, and you will refund double my money, plus postage.

Please send me, express collect ..... set(s) of the enlargements framed in simulated bamboo (described at the right) at $15 per set. (The framed enlargements are packaged only in sets of three—one of each print.)

NAME.....(Please print)

ADDRESS.....

CITY.....ZONE.....STATE.....

				Dr		Cr	
	11	Cash	1	47	50		
		Sales	1C			47	50
	12	Cash 74.45	1	74	45		
		Sales	1C			74	45
Aug	13	Miscellaneous (call)	4E	1	19		
		Office Supplies	8E	8	81		
		replenishing petty cash Cash	1			10	00
	13	Accts payable (Martinez)	1A	118	05		
		Cash	1			118	05
	13	Cash	1	64	40		
		Sales	1C			64	40
	14	Trans on Purchase	2D	12	33		
		Cash	1			12	33
	14	Cash	1	92	—		
		Sales	1C			92	—
Aug	15	Operating Expense	5E	200	00		
		Cash	1			200	00
		Salary	7E	150	00		
		Cash	1			150	00
	15	Purchases (Whitney)	1D	4	74		
		Trans on Purchase	2D		39		
		Accts payable	1A			5	13
	15	Purchases (M.W.	1D	7	20		
		Trans. on Purchase	2D		13		
		Accts payable	1A			7	33
	15	Purchase (Pete)	1D	14	00		
		Accts payable	1A			14	00
	15	Trans. on Purchase	2D	3	49		
		Cash	1			3	49
	15	Purchase (Billings)	1D	38	10		
		Trans. on Purchase	2D	2	34		
		Accts payable	1A			40	44
	15	Purchase (Fanning)	1D	25	92		
		Trans. on Purchase	2D		33		
		Accts payable	1A			26	25

				Dr.	Cr.
Aug	15	Purchase (Standard)	1D	1778	
		Trans. on Purchase	2D	58	
		Accts payable	1A		1836
	15	Cash	1	5270	
		Sales	1C		5270
	16	Cash	1	4845	
		Sales	1C		4845
	17	Cash	1	14335	
		Sales	1C		14335
	18	Cash	1	7980	
		Sales	1C		7980
	19	Cash	1	12050	
		Sales	1C		12050
Aug	20	Purchases (Pete)	1D	800	
		Accts payable	1A		800
		Purchases (Pete)	1D	10 00	
		Accts payable	1A		10 00
		Purchases (Tanning)	1D	1974	
		Accts payable	1A		1974
		Purchases (Tanning)	1D	3209	
		Accts payable	1A		3209
		Purchases	1D	1375	
		Accts payable	1A		1375
		Accts payable	1A	1375	
		cash	1		1375
		Trans. on Purchase	2D	329	
		cash	1		329
		Trans. on Purchase	2D	1439	
		cash	1		1439
	20	Cash	1	77 —	
		Sales	1C		77 —
	21	Trans. on Purchase	2D	1053	
		cash	1		1053
	21	Cash	1	133 —	
		Sales	1C		133 —
	22	Cash	1	122	
		Sales	1C		122 —

				Dr		Cr	
	23	Cash	1	32	35		
		Sales	1C			32	35
	24	Cash	1	92	50		
		Sales	1C			92	50
Aug	25	Trans. on Purchase	2D	2	37		
		cash	1			2	37
		Purchases (Tanning)	1D	28	62		
		Trans. on Purchase	2D		35		
		Accts. payable	1A			28	97
		Purchases (Whitney)	1D	11	20		
		Trans. on Purchase	2D		44		
		Accts payable	1A			11	64
		Accts payable	1A	52	00		
		cash	1			52	00
		Purchases (Al)	1D	120	00		
		Accts payable	1A			120	00
		Accts payable	1A	120	00		
		cash	1			120	00
		Purchases (Tanning	1D	11	15		
		Trans. on Purchase	2D		33		
		Accts. payable	1A			11	48
		Purchase (Pete)	1D	16	00		
		Accts payable	1A			16	00
		Accts payable Pete	1A	2	40		
		Purchase	1D			2	40
	25	Cash	1	62	—		
		Sales	1C			62	—
	26	Cash	1	41	40		
		Sales	1C			41	40
	27	Cash	1	91	—		
		Sales	1C			91	—
Aug	28	cash	1	58	10		
		Sales	1C			58	10
Aug	28	Trans. on Purchase	2D	13	21		
		cash	1			13	21
		Purchase (Pete	1D	10	00		
		accts payable	1A			10	00

				Dr	Cr
Aug	28	Purchase (M.W.)	1D	923	
		Accts payable	1A		923
		Purchase (Tanning)	1D	2744	
		Trans. on Purchase	2D	35	
		Accts payable	1A		2779
Aug	29	cash	1	3920	
		Sales	1C		3920
	29	Purchase (Tanning)	1D	552	
		Trans. on Purchase	2D	33	
		Accts payable	1A		585
		Purchase (Pots)	1D	920	
		Accts payable	1A		920
Aug	29	Accts payable Solmogen	1A	1170	
		cash # 222	1		1147
		Disc. on Purch	71		23
		Accts payable (Yakima)	1A	371	
		cash # 223	1		371
Aug	30	cash	1	6330	
		Sales	1C		6330
Aug	31	cash	1	4735	
		Sales	1C		4735
Sept	1	cash	1	2570	
		Comm. on License	72		2570
	1	Salary	76	150 00	
		cash	1		150 00
	1	~~Accts payable (Solmogen)~~		~~1170~~	
		~~cash # 222~~			~~1147~~
		~~Disc. on Purchase~~			~~23~~
	1	~~Accts payable (Yakima)~~		~~371~~	
		~~cash # 223~~			~~371~~
Sept	1	Trans. on Purchase	2D	180	
		cash	1		180
Sept	1	cash	1	4575	
		Sales	1C		4575
Sept	2	cash	1	3440	
		Sales	1C		3440

				Dr	Cr
Sept	3	Purchase (Tanning)	18	6 83	
		Trans on Purchase	28	30	
		Accts payable	1A		7 13
	3	Purchases (Peters)	1D	800	
		Accts payable	1A		8 00
		Accts payable (Columbia Credit)	1A	650	
		Purchases	1D		6 50
		Trans. on Purchases	2D	969	
		cash	1		969
		Accts payable (credit memo M.W.)	1A	167	
		Purchases	1D		1 67
		Purchases (martinez)	1D	115 97	
		Accts payable	1A		115 97
		Accts payable	1A	115 97	
		cash # 229	1		115 97
Sept	3	Accts payable - (standard)	1A	18 36	
		cash # 230	1		18 00
		Disc. on purchase	71		36
Sept	3	Accts payable (Billing)	1A	40 44	
		cash # 231	1		40 04
		Disc. on Purchase	71		40
		Operating expense (wilson)	58	5 00	
		cash # 232	1		5 00
		Operating expense R.&A	58	33 77	
		cash # 233	1		33 77
Sept	3	Accts payable - (Tanning)	1A	21 97	
		cash ck # 234	1		21 63
		Disc. on Purchase	71		4 34
		Accts payable (M.W.)	1A	32 80	
		cash	1		32 32
		Disc. on Purchase	71		48
Sept	3	cash	1	67 10	
		Sales	1C		67 10
		Accts payable (Pete)	1A	50 80	
		Cash ck # 236	1		50 80

Sept 6 - cash 52.00 1
Sales - 52.00 1C

4	Cash	1	47	10		
	Sales	1C			47	10
5	Cash	1	71	—		
	Sales	1C			71	—
7	Office Supplies	8E	9	12		
	Miscellaneous	4E		88		
	replenish petty cash cash	1			10	00
Sept 7	Travel Expense	10E	20	00		
	cash	1			20	00
	Trans on Purchase	2D	6	46		
	cash	1			6	46
	Accts payable (Whitney)	1A	94	33		
	cash #240	1			92	44
	Disc. on Purchase	71			1	89
	Accts payable (Fanning)	1A	2	00		
	cash #241	1			2	00
Sept 7	cash	1	33	25		
	Sales	1C			33	25
Sept 8	cash	1	46	05		
	Sales	1C			46	05
9	cash	1	48	45		
	Sales	1C			48	45
Sept 10	Petes Products (~~Accts~~ Payable	1A	8	00		
	cash	1			8	00
Sept 10	cash	1	15	30		
	Sales	1C			15	30
Sept 10	Purchases (Dry Ice	1D	164	20		
	accts. payable	1A			164	20
	Accts payable	1A	164	20		
	cash #243	1			164	20
	Purchases (Dry Ice	1D	19	98		
	Accts payable	1A			19	98
	Accts payable	1A	19	98		
	cash ck#242	1			19	98
Sept	cash	1	3	50		
	Sales	1C			3	50

				Dr.	Cr.
Sept	12	cash	1	7 35	
		Sales	1C		7 35
Sept	28	Bank chgs.	2E	1 78	
		cash	1		1 78
	28	Prop.	1B	25.00	
	28	Merchandise Inventory	3		25.00
		Prop (withdrawal)	3	160.00	
		cash	1		160.00
Oct	5	Accts payable	1A	7 18	
		cash ck#	1		7 18
		Operating Expense (R&E)	5E	30.90	
		Oct-Nov. Dec. cash ck#	1		30 90
Oct	5	Salary	7E	100 00	
	5	cash	1		100 00
Oct	14	Purchases	1D	12 66	
		Accts payable	1A		12 66
		Accts payable (Hies)	1A	12 66	
		cash ck# 249	1		12 66
		Purchases (C.O²)	1D	27 89	
		Accts payable	1A		27 89
		Accts payable	1A	27 89	
		cash #250	1		27 89
Nov	24	Advertising	1E	5 45	
		cash #251	1		5 45
Dec.	14	Office Supplies	8E	3.90	
		Miscellaneous	4E	3.80	
		Maintaince	3E	1.00	
		cash	1		8.70
	14	Bud Lilly capital		290 00	
		cash	1		290 00
~~Dec.~~	~~31~~	~~Taxes License & Bonds~~		~~5 50~~	
		~~cash~~			~~5 50~~

18.00
8.50
9.50

12.00
13.50
4.50

3000,000 450.00

1250

car payments - $1800.00 wert - $150.00

Oct - 51	50.00
Aug - 52	50.00
May - 51	50.00
Jan - 51	50.00
Mar. 51	50.00
Mar - 51	50.00
June 51	50.00
July 51	50.00
Feb 52	75.00
Sept 52	50.00
Oct - 52	50.00
Dec - 52	25.00
Nov 52	50.00
Jan - 53	50.00
Mar. 52	50.00
Feb. 53	50.00
April - 53	50.00
April 1954	200.00

May 16