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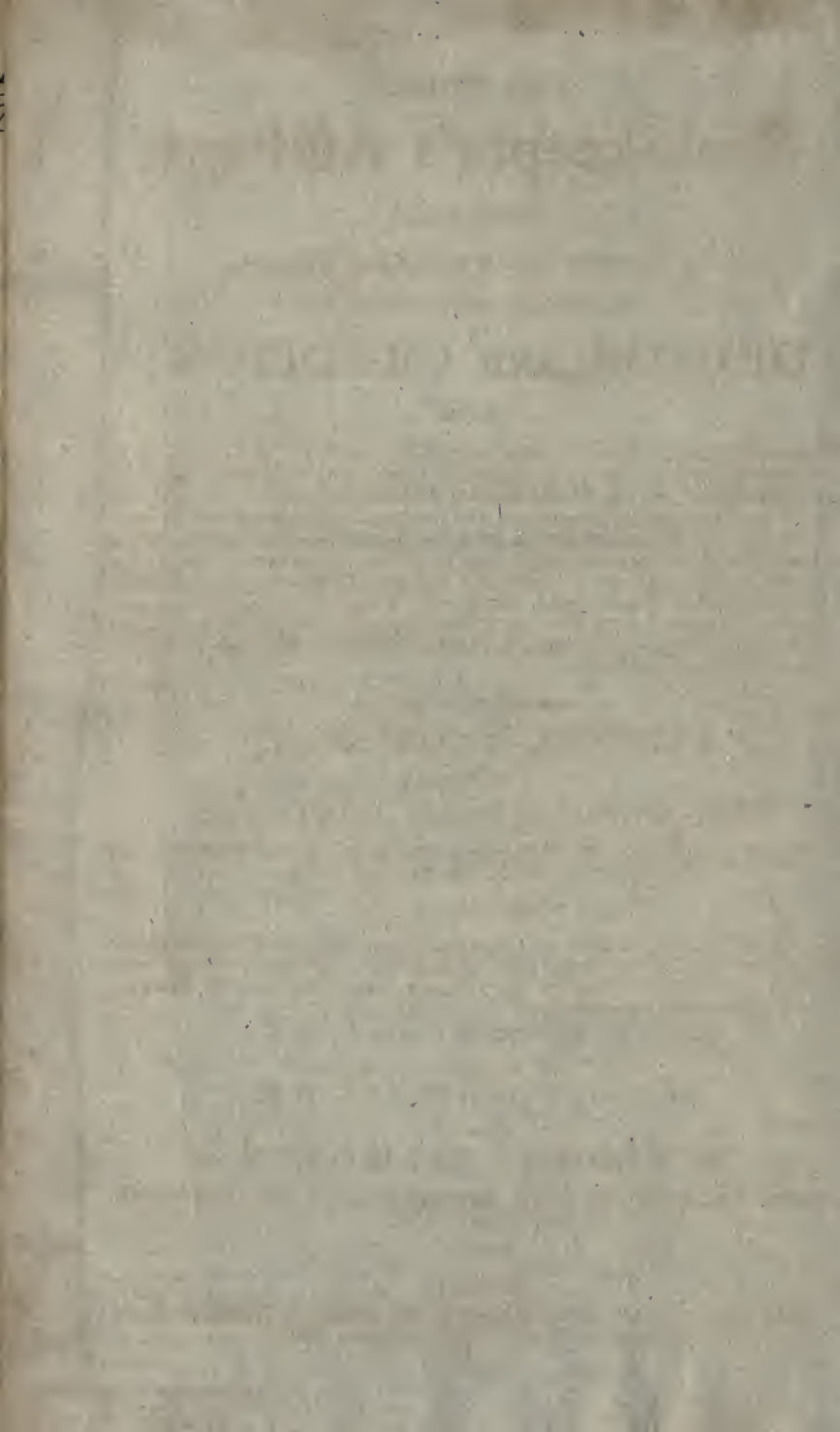
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*James Grant*  
THE YOUNG

# Book-keeper's Assistant:

SHOWING HIM,

In the most PLAIN and EASY Manner,

The ITALIAN WAY OF STATING

## DEBTOR AND CREDITOR;

WITH

Proper and instructive NOTES under every Entry made in the WASTE-BOOK, where necessary, by which the Method of Journalizing is rendered more easy and intelligible; and also the like Notes in the JOURNAL and LEDGER, inserted by way of Information how to post the JOURNAL, and correct the Errors in the LEDGER: Wherein there is a great Variety of Examples, not only in the common and ordinary Way of buying and selling, but in that of Trading beyond the Seas, both for a Merchant's Self and in Company. All which is contained in two Sets of Books, directing the Learner, not by Precept only, but by Example, how to draw out a new Inventory from the old Books, and insert it in the new ones; and the Trade continued as if it were in the real Shop or 'Compting-House.

TO WHICH IS ANNEXED,

### A SYNOPSIS, OR COMPENDIUM

OF THE

### Whole Art of stating DEBTOR and CREDITOR,

In all the Circumstances of BOOK-KEEPING, both in Proper Factorage, and Company Accounts, Domestic and Foreign.

THE WHOLE

Designed for the Use of Schools in *Great Britain and Ireland*, and in the *English Plantations and Colonies* abroad; for the Help and Assistance of Merchants in their several 'Compting-Houses; and for young Gentlemen at their first Entrance on their Mercantile Apprenticeships.

The like, for Benefit to the Scholar, and Ease to the Master, not extant.

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THE NINETEENTH EDITION.

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By THOMAS DILWORTH,

Author of the NEW GUIDE to the ENGLISH TONGUE, SCHOOLMASTER'S ASSISTANT, &c. &c.

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London:

Published and sold by all the BOOKSELLERS, and by T. WILSON and R. SPENCE, Printers, High-Overgate, York,

1806.

THE HISTORY OF THE

# CITY OF LONDON

THE HISTORY OF THE

**A** HISTORY OF THE

CITY OF LONDON

FROM THE

EARLIEST

PERIODS

TO THE

PRESENT

BY

J. G. BURTON

ESQ.

HF5631  
D5  
1806

TO THE WORTHY

MERCHANTS AND TRADESMEN  
OF THE  
CITY OF LONDON.

GENTLEMEN,

AS the major Part of your Children, among other Branches of Literature, are educated in the Principles of BOOK-KEEPING, (a Science which all Men ought to be acquainted with, but highly worth the Attention of every one concerned in Trade) permit me to put into your Hands the following Treatise; which, as it is calculated in the most plain, and therefore easy Manner, I flatter myself will not be unacceptable. Your approbation of the same will very much encourage,

GENTLEMEN,

Your most humble,

And obedient Servant,

THOMAS DILWORTH.

M283873



# P R E F A C E.

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**A**MONG the several Writers on the subject of Book-keeping, one would imagine that it was quite exhausted, and no more room left for any Thing else to be said; but as I write not so much for the Advancement of the Art itself (that being brought to a Degree of Perfection not easily to be amended) as for the Ease of the Teacher, and to save him both Trouble and Time, as well as for the greater Improvement of the Learner, I hope this Treatise will be the better accepted.

There is but one that I have seen, viz. *Mr. Webster*, who has gone before me in the Method I have chosen, and to him I must own myself indebted for the Plan: but as that Performance is by much too short, for that, and some other Reasons, it gave Occasion for the Appearance of the following Sheets.

I have in this Attempt of mine, very much enlarged on the Subject, and have taken in, if not all the common Cases, at least the major Part of them, together with many others that are more curious, yet not less useful; and have given such full explanations on each Entry in the Waste-Book, and in some places in the Journal and Ledger, that the Teacher has abundantly less trouble than formerly, in attending his Pupils; many Words saved; and, I think, but with Submission to better Judges, the whole made so clear and intelligible, that any Tutor may venture to teach by this Book with all the Pleasure he can desire.

The method of balancing the old Ledger, and drawing an Inventory from the same, in order to begin new Books, is not here taught by Precept, but by Example; and to make this appear the plainer to the Pupil, he is shewed how this must be done by doing it; the whole Trade, for two Months, being closed, and properly balanced, and an Inventory drawn from thence, and the Trading carried on for ten Months more, without any Interruption. He is also actually taught how to balance an Accompt full written, and to remove the same to another Folium, as in the Cash-Book, and likewise to correct an Error committed in the Ledger, by placing any Sum of Money, or Parcel of Goods, to a contrary Accompt; I say the Pupil is not told this barely by Precepts, but informed by Examples, he being obliged to do those Things himself; Errors being made on purpose to give him an Opportunity of properly correcting them. Yet, by the Way, I do not think every Error that may be committed by a good Book-keeper is to be corrected after this Manner: For though to correct a whole Entry in the Ledger, by erasing or obliterating it, is no way justifiable, yet a wrong figure may be, by a light Hand, and a good Pen-knife, so neatly altered, as that a good Eye can scarcely discern it.

The several Journal Entries relating to the receiving and paying of Money, though omitted by some Book-keepers, are yet used by others, and therefore I have placed them in the Journal as well as in the Cash-Book, judging it most convenient so to do for the Learner's Sake, that he may understand them the better.

Its bulk, I think, cannot reasonably be objected against, since a Repetition of Examples rather serve to give the Learner a good Idea of them and establish them in his Memory, than hinder his Progress; while single Ones are as soon forgot as learnt: and a continual Succession of new Passages is so far from helping the learner, that they only serve to thrust out one another. Yet if any Teacher should think the whole too large, as it stands divided into two Parts, he may use which he pleases, but for my own Part I shall use both.

If any Merchant should object against it, as not falling in with his particular Method, I would observe, that the present manner of treating the Subject was



## P R E F A C E,

chose before any other, as being the easiest and plainest for the Pupil. Shorter Ways, by experienced Book-keepers, may be used at pleasure; but to a Person who is to begin with the first Rudiments, and in whom the Foundation must be laid, before the Superstructure can be raised, every difficult Passage ought to be cleared up, and the whole suited to his Understanding.

It is very certain that the method of Book-keeping, by Double Entry, may be applied to every other particular Sort of Business, such as the Tradesman, Farmer, Army, Ship, &c. as well as the Merchant; yet because each Trade has always something peculiar to itself, it was thought more advisable to follow that of the Merchant, rather than any other, as being the most general; a good Understanding of which will enable any Tradesman, of what Denomination soever, to keep his Books, both according to Double Entry, and his particular Calling.

The letter J being put at the Beginning of every Entry in the Waste-Book, signifies that *that* Entry is Journalized.—The several Figures at the Beginning of each Journal Entry, signifies their being posted; the upper Figure denoting the Dr. Side, and the lower Figure the Cr. Side.—The Columns in the Ledger, next after the Day of the Month, both in the Dr. and Cr. Sides, show the particular Pages in the Journal where those Entries were taken from. And, in the same Columns, the Letter R signifies Rest or Remainder on the Balance of that particular Account where it is placed.—The Column on the Dr. Side next before the Money, shows the Page where that particular Entry stands on the Cr. Side, and the like Column on the Cr. Side, shows the Page where each particular Entry stands on the Dr. Side.

That a Treatise of this Kind is preferable to written Copies, is, I think, so clear, that it is beyond a Dispute, inasmuch as written Copies not only rob the Master of a great deal of his Time, but are liable to be defaced, that it is very hard for him to supply his Scholars with a sufficient number of them, especially in some of our Academies, where the Teaching runs pretty much this Way.

There is a small difference between the two Ledgers, with regard to the balancing them: The first being only for two Months, every Account is kept open till the final closing; whereas in the second, every Account is balanced as soon as it is made even, and Lines of Separation are drawn to make it appear so at first Sight, after which it begins again afresh, and so on.

To speak fully of all the Books that are used in an Accounting House, in such a system as this, would be altogether useless, and therefore needless; yet, that the Learner may have such an Idea of them, as is necessary here, I will give him a Definition of them all, which I presume will be a sufficient Introduction. And,

1. The Waste-Book, is that wherein is wrote whatever occurs in the Business of Merchandizing, whether buying, selling, exchanging, bargaining, shipping, &c. setting down first the day of the Month, and the year, and beneath that expressing all the Business done on that Day, together with the Mark, Weight, Measure, &c. of each Commodity bought, sold, received, delivered, or bargained for that Day; as also the Contract in buying and selling, be it for ready Money, Time, or Barter; drawing a Line between each particular Parcel for Distinction sake. It always begins with the Inventory of a Merchant's Effects and Debts, and contains a complete Record of every Transaction of his Affairs, with all the Circumstances, in a plain Narration of Matter of Fact; every Transaction following another in the Order of the Dates.

*Note,* Any one may write in this Book that is of ordinary Capacity, and therefore it ought to be always ready at Hand for this Purpose.

2. The Journal is, in effect, the same with the Waste-Book, it being a complete Transcript thereof, in the same Order of Time, but in a different Style, with a Line between each particular Parcel. And whereas the Waste-Book expresses every Transaction in a simple Narration of what is done, and accord-

# P R E F A C E.

ing to the Capacity of those who understand nothing at all of Book-keeping or Accompts, the Journal distinguishes the Debtors and Creditors as a Preparation for the Ledger. So that no one can post out of the Waste-Book into the Journal, but he who understands well the method of Book-keeping.

*Note.* To an experienced Book-keeper, a Journal without a Waste-Book, or a Waste-Book without a Journal is sufficient.

3. The Ledger is a large Volume, containing all the Transactions of a Man's Affairs, in such Order, as that those belonging to every different Subject lie together in one place; making so many distinct or several Accompts. In this Book all the Accompts dispersed in the Journal are drawn out and stated in Debtor and Creditor. To form each Accompt, two Pages are required, opposite to each other; that on the left Hand serving for Debtor, the other for Creditor; by which Means, at any Time, whenever the Merchant pleases, he may be satisfied how his Estate is in general; or how any particular Accompt of Men, Money, or Wares stand: And for the more readily turning to any particular Accompt, the Ledger has always an Alphabet prefixed to it.

*Note 1.* The Title of every Accompt ought to be entered in this Book, in a Text-Hand on the Dr. Side; and on the Cr. Side, in the same Text Hand, *per Contra Cr.*

2. Turn to the Alphabet, and under such Letter as the Title begins with, write down the same Title, with the Number of the Page or Folium where that Accompt is entered.

4. The Debt-Book; in which is entered the Day wherein all Sums become due, whether to be paid or received, by Bills of Exchange, Merchandizes, or otherwise, to the End, that by comparing Receipts and Payments, Provision may be made in Time for a Fund for Payment; by receiving Bills, &c. due, or taking other Precautions.

*Note.* Accompts in this Book, like the Ledger, must be on two opposite Pages: The Monies to be received to be placed on the Left Hand, and those to be paid, on the Right Hand.

5. The Cash-Book, in which is entered all the Sums received and paid daily: It is called the Cash-Book, because it contains, in Debtor and Creditor, all the Cash that comes in, and goes out of the Merchant's Stock; and usually, once in a Month, is transferred into the Ledger.

*Note.* By this Book, a Merchant may know, at any Time, what ready Money he has by him, without the trouble of telling it over.

6. The Invoice-Book; which contains an Accompt of all the Goods which a Merchant ships off, either for his own Accompt, or for others in Commission, according to the Bills of Lading, with the whole Charges, till on board.

*Note 1.* The Use of this Book is to save the Journal from Erasures, inevitable in taking Accompts or Invoices of the several Goods received, sent, or sold; where it is necessary to be very particular, and to render those Invoices easier to be found, than they can be in the Waste-book.

2. The Form of an Invoice of 100 qrs. of Wheat, as mentioned April 1, in the second Waste Book, will run thus, *viz.*

*March 8, 1805.*

Invoice of 100 qrs. of Wheat in Sacks, shipped on board the good Ship *Swan*, *William Lyon* Master, and consigned to *Jacob Van Hoove*, of *Amsterdam*, for the Account of *John Simmons*, of *London*, Merchant, marked and numbered as *per Margin*.

	100 qrs. of Wheat, at 12s. <i>per qr.</i>	60 0 0
	200 Sacks, at 1s. each	10 0 0
JVH	Meterage	2 0 0
JS	Porterage, at 1s. 6d. <i>per qr.</i>	7 10 0
No. 1 to 100.	Cartage	5 18 4
	Lighterage	3 0 0
	Freight, at 2s. <i>per qr.</i>	10 0 0

98 8 4

Commission on 98l. 8s. 4d. at 1 *per Cent.*     0 19 8

99 8 0

7. The Factorage-Book, which contains an Accompt of what a Merchant receives to sell in Commission for others, with all Charges, and of the Disposal thereof.

*Note 1.* This is only a Copy of the Employer's Accompt of Goods in the Ledger, in the Language of the Waste-Book, but must be numbered into Foliums like the Ledger.



## P R E F A C E.

2. The Form of a Factorage Account of the Receipt and Disposal of Paper, Holland, and Long Lawn, as mentioned June 2, 5, 8, and 12, will run thus, viz.

June 12, 1805.

Factory of 1000 Reams of fine Paper; 120 Pieces of Holland; and 100 Pieces of Long Lawn; received from on board the *Dolphin*, *Jacob Swaert*, Master, for Account of *Abraham Van Schooten*,

	Dr.
	l. s. d.
To Freight - - - - -	22 6 8
Custom on 1000 Rms. at 2s. 2d. 108 6 8	108 6 8
120 Ps. Holland, ea. 20 Ells, at 4d. 40 0 0	40 0 0
100 Ps. Long Lawn, at 2s. - 10 0 0	10 0 0
Lighterage - - - - -	3 0 0
Waterage - - - - -	4 12 6
Cartage - - - - -	3 17 4
Porterage - - - - -	3 14 4
Warehouse-Room - - - - -	1 0 0
	196 17 6
Commission on 910l. at 4 per Cent. 36 8 0	36 8 0
Neat proceed - - - - -	676 14 6
	910 0 0

	Per Contra		Cr.
	1805.		. . d.
June 5. By Sale of 1000 Rms. of Paper, at 6s. per Rm. }		300	0 0
8. By Sale of 120 Pieces of Holland, at 3l. per Piece. }		360	0 0
12. By Sale of 100 Pieces of Long Lawn, at 2l. 10s. per Piece. }		250	0 0
		910	0 0

6. The Acquittance or Receipt-Book, in which every one to whom Money is paid, must give his Receipt for the same, expressing for whose Use, or upon what Account the same is received.

9. The Book of Charges of Merchandize, wherein is entered the Charges of every Commodity bought, received, shipped, or sold, whether for Proper, Factorage, or Company Account.

10. The Book of House-Expenses; wherein is inserted whatever is daily expended in House-keeping, together with some other Articles not occurring in Trade, as may be seen in the Book of House-Expenses following.

*Note.* This Book is necessary for Merchants, Factors, and Tradesmen of all Kinds, to know their yearly Expenses.

11. The Letter Book contains the Copies of all such Letters as a Merchant sends, either Inland or Over-sea, especially such as relate to Trade.

*Note 1.* When an Answer is received, it will be convenient to express, at the End of the foregoing Letter, the Date of that which came for an Answer.

2. When Letters are received, they should be carefully folded up, and indorsed with the Person's Name it came from, the Place where it was dated, with the Date, the Time that you received it, and by what Conveyance it came.

3. When an Answer is returned to any Letter received, note upon the Letter the Time of answering it.

12. The Remembrancer or Note-Book, which, for the help of the Memory, contains such Business as the Merchant is to go about.

*Note.* This is a small Pocket-Book used by such Merchants or Tradesmen as have a Multitude of Business to go through, and when such Business is performed as is therein mentioned, it may be known by some private Mark thereon, or by Obliteration.

Among the forementioned Books, the Waste-Book, Journal, and Ledger are held to be essentially necessary; the rest are auxiliary, of which the Cash-Book, Book of House-Expenses, and of Charges of Merchandize, serve to ease the Ledger; the rest are kept, some by one Merchant or Trader, some by another, according to the Nature and Circumstance of his Way of Dealing in the World.

It is generally agreed on, that it was the *Italians*, particularly those of *Venice*, *Genoa*, and *Florence*, who first introduced the Method of keeping Books double, or in two parts; hence among us it is called the *Italian Method*.

And now having finished the Definitions and Detail of the Books used in the Accounting-House, I shall beg leave to make an Observation of another Kind.

## P R E F A C E.

Some (few) Instructors of Youth, propose to teach Book-keeping in six Weeks, some in a Month, and some in twenty-four Hours, and all of them in their own proposed Times, engage to make their Pupils complete Masters of the Art; But whatever their Pretensions may be, this Treatise (though inferior to none of them) has none such; nor can it be done in so short a Time, the Reasons being very obvious. For,

First, Whosoever learns Book-keeping, is to suppose himself not at School, but in the 'Compting House, where Examples in Arithmetic are proposed out of the ordinary School Way. Now, if every such Example be wrought (as it ought to be) and not taken upon Trust, this will oblige the Pupil to run over his Arithmetical Rules in his Mind, and there fasten them securely. This is a Work of Time.

Secondly, The Method of stating Debtor and Creditor consists wholly of Words: and has no Connection at all with the Arithmetical Part, being quite different from it, and consequently is a Work where sound Reason and Judgment are called in to assist: And here it is necessary for the Pupil so to understand this Part, as, upon Sight of the Waste-Book, to be able to journalize and post any Passage therein, which is also a Work of Time.

Thirdly, If to the two former be added the Time that must necessarily be taken up in Writing out a fair Waste-Book, Journal, and Ledger, I think it will very evidently appear, to any considerate Person, that all this cannot be done in six Weeks, much less in twenty-four Hours. Such hasty Performances in Book-keeping, or any other Branch of Literature, being more likely to produce a crazy and tottering Building, subject to fall at every blast, if not wholly undermine it, rather than make it firm and lasting. And,

In order to render the following Treatise still more useful, as well to Merchants themselves, in their 'Compting-Houses, as to Pupils during the Time of their instruction in this necessary Science, I have placed at the End, a Synopsis or Compendium of the whole Art of Book-keeping, in which is comprised particular Rules for stating Dr. and Cr. in all the Cases that can possibly happen in the whole Course of a Merchant's Dealing, whether by himself, or in Company, Foreign or Domestic: Nothing of this Kind, in so full a Manner being any where extant that I know of. Less than all this, in justice to the Subject I could not say; and more I think there is no Occasion for in this Place, since the many useful and instructive Notes, which are interspersed in almost every Page, sufficiently speak for themselves, and declare the Utility of the Work.

Upon the whole; as I am not willing to thrust it into the World without subjecting it to a very impartial Examination, I applied to my good and worthy Friend *Mr. William Mountain*, F. R. S. Teacher of the Mathematics at *Shad-Thames*, who being a very able Judge of the Subject, and whom I esteem *Instur omnium*, or, in other Words *Nulli secundus*, very readily granted my Request, and honoured me with his kind Remarks, for which I beg leave here to return him my hearty Thanks.

One Word more. As my *Schoolmaster's Assistant* is made use of in many Schools, and increases in its Sale; so I am not out of Hope that this also will meet with the like approbation; it being composed for the same Reasons which that was, viz. for the Ease of the Teacher, and the Benefit of the Learner. Also,

As some Errors crept in through Inadvertency, and escaped Correction in the former Editions, I have been at the Pains to go over the Whole again, in the minutest and most circumstantial Manner. However, if the kind Reader should meet with any Error in the following Work, as it is not impossible but he may, notwithstanding the greatest Care to the Contrary, he is desired to correct it with his Pen, and then all will be right.



## THE WASTE BOOK.

LONDON, *January 1, 1805*

An INVENTORY of my whole Estate, consisting of Money, Goods, and Debts, owing to and by me *John Simmons*, taken this Day; and is as follows, *viz.*

		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>J. Imprimis.</i>	I have in ready Money - -	8000	0	0
<i>J. I. C.</i>	<i>Item,</i> 19 Hhds. of Tobacco, qt. 63 C. 1 <i>qr.</i> 14 <i>lb.</i> at 4 <i>l.</i> 14 <i>s.</i> per C. }	297	17	3
<i>J.</i>	48 Bags of Pepper, qt. 1026 <i>lb.</i> at 16 <i>d.</i> per <i>lb.</i> - - - - - }	68	8	0
<i>J. I. L.</i>	16 Pipes of Canary, at 25 <i>l.</i> per Pipe - - - - - }	400	0	0
<i>J. S. C.</i>	30 Bags of Hops, qt. 109 C. 1 <i>qr.</i> 12 <i>lb.</i> at 2 <i>l.</i> per C. - - - }	218	14	3 $\frac{1}{2}$
<i>J. B. A.</i>	10 Hhds. of French Wine, at 27. per Hhd. - - - - - }	270	0	0
<i>J.</i>	20 Pieces of Holland, qt. 384 Ells, at 3 <i>s.</i> per Ell - - - - - }	57	12	0
<i>J.</i>	10 Pieces of Broad Cloth, qt. 180 Yds. at 10 <i>s.</i> per Yd. - - - }	90	0	0
<i>J.</i>	7 Pieces of Shalloon, qt. 100 Yds. at 2 <i>s.</i> 4 <i>d.</i> per Yd. - - - }	11	13	4
<i>J.</i>	5 Pieces of Drugget, qt. 60 Yds. at 3 <i>s.</i> 6 <i>d.</i> per Yd - - - }	10	10	0
<i>J.</i>	<i>Thomas Preston</i> , Esq. owes me on Demand - - - - - }	100	0	0
<i>J.</i>	<i>Sir Robert Johnson</i> owes me - - -	476	0	0
<i>J.</i>	<i>John Herbert</i> owes me - - - -	250	0	0
<i>J.</i>	<i>Capt. John Smith</i> owes me (to pay the 18th instant) - - - - }	580	0	0
		10380	14	10 $\frac{1}{2}$

I am indebted as follows,

<i>J.</i>	To <i>Capt. William Andrews</i> on Demand - - - - - }	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>J.</i>	To <i>Sir Humphrey Parsons</i> (to pay the 8th Instant) - - - - }	270	0	0
<i>J.</i>	To <i>William Baker</i> , Esq. (to pay the 17th Instant) - - - - }	150	0	0
<i>J.</i>	To <i>Mr. William Warner</i> - - - -	15	13	0

535 13

Note 1. The first Thing that a Merchant begins Trade with is his Stock: And the first thing that he opens his Books with is the Inventory of that Stock together with his ready Money and Debts owing to and by him.

London, *January 1, 1805.*

l. s. d.

2. This *Inventory* being first placed in the *Waste Book*, as above, you must next open the *Journal* with the same, and there first make *Sundry Accompts Dr. to Stock* for the whole Sum (except what you owe) because each Particular, there mentioned, is a Part of *Stock*, and then mention the Particulars, as they are in the *Journal*.

3. Then for the several Sums, which you owe, make *Stock Dr. to Sundry Accompts* for the whole Sum; and then name each Man and the respective Sum due to him. This is *Journalizing*.

2

7. Sold 8 Pieces of Holland, qt. 132 Ells, at 3s. 4d. per Ell, for ready Money - - - - -

22

*Note 1.* As the *Holland* is disposed of, and the Money received for it at the same Time; it is not necessary to know to whom it was sold, but make the *Money* received i. e. *Cash Dr. to the Holland* for the Value, and let the *Holland* be made Cr. by *Cash* for the Quantity sold and the said Value.

2. Whatever is made Dr. belongs both to the *Journal* and *Ledger*, but whatever is made Cr. both in this Place and hereafter, belongs to the *Ledger* only, because there the Entry is double.

3

J.B.A. Sold *Brandon George* 2 Hhds. of *French Wine*, at 28l. 10s. per Hhd. to pay in one Month - - - - -

57

*Note.* As the *Wine* is sold, but not paid for, it is natural, in this Case, to make *Brandon George Dr.* for the same, and let *French Wine* be made Cr. by *Brandon George* for the Quantity sold, and the Value thereof.

4

J.T.P. Bought of *Thomas Preston, Esq.* 5 Hhds, of *Oporto Wine*, at 7l. per Hhd. - - - - -

35

*Note 1.* As the *Wine* is bought, but not paid for, you necessarily become Dr. to *Thomas Preston* for the same: But as you are not to erect an *Accompt* of yourself, and because the *Wine* is now become a Part of your *Stock*; so you must make *Oporto Wine Dr. to Thomas Preston* for the Quantity bought and its Value; and *Thomas Preston Cr. by Oporto Wine* for the said Value.

2. As *Thomas Preston* stands indebted already to you in the Sum of 100l. it looks like a *Contradiction* to write yourself his *Debtor*, when the Goods you receive are not equal in Value to the Sum first due: But (in the language of the *Book-keeper*) this is not to be regarded, since the *Wine*, which you receive of him is only in Part of Payment, and therefore lessens the Debt by so much as it is worth.

5

7. Sold *Samuel Fairman* 1 Hhd. of *French Wine* for - - -

28

*Note.* Here 'tis plain that as you have sold the *French Wine* to *Samuel Fairman*, he must be your Dr. Hence if you make *Samuel Fairman Dr. to French Wine* for the Worth of it; and *French Wine Cr. by Samuel Fairman* for the Quantity as well as the Value, it will be right.

London, January 6, 1805.

l. s. d.

J.T.P. Sold *Elias Skinner* 3 Hhds. of *Oporto Wine*, at 9l. per Hhd. to pay the 12th Instant - - - - -

Note, This Entry is of the same Nature with the former, and therefore you must make *Elias Skinner*, Dr. to *Oporto Wine*, for the Value; and *Oporto Wine*, Cr. by *Elias Skinner* for both Quantity and Value.

27 — —

7

J. Received of *Sir Robert Johnson* in part - - - - -

Note 1. By the Inventory, it appears that *Sir Robert Johnson* owed you 476l. but as no Erasements are to be made in Mercantile Books; so you have no other Way of reducing the Debt, but that of making *Cash* Dr. to *Sir Robert Johnson* for the Sum received, and *Sir Robert Johnson* Cr. by *Cash* for the same Sum.

2. In all Receipts of Money you must be careful to mention whether they be in full or in Part.

100 — —

8

J. Paid *Sir Humphrey Parsons* in full - - - - -

Note 1. It appears in the Inventory that you stood indebted to *Sir Humphrey Parsons* in the Sum of 100l. and consequently in your Ledger, he is made Cr. by the said Sum: Therefore to prevent any Erasement or crossing out, you have no other Way of discharging the Debt in your Books, but by making *Sir Humphrey Parsons* Dr. to *Cash* for the Money paid him; and *Cash* Cr. by *Sir Humphrey Parsons* for the same Sum.

2. In all Payments of Money you must be careful to mention whether they be in Full or in Part.

100 — —

9

J. E. I. Bought of *Elias Ingram*, 7 Hhds. of *Lisbon Wine*, at 7l. per Hhd. - - - - -

49 — —

J. Sold do. *Ingram* 5 Pieces of Broad Cloth, qt. 96 Yards, at 10s. 2½d. per Yard, amounting to the same Sum.

Note, This way of disposing of Goods for Goods is properly called *Barter*; and when the Exchange happens to be single, that is, one particular Sort of Goods for another as above, and both amounting to the same Value, you need only make the Goods received Dr. to the Goods delivered, i. e. *Lisbon Wine* Dr. to *Broad Cloth* for the Quantity of Wine received, and its Value; and *Broad Cloth* Cr. by *Lisbon Wine* for the Quantity of Cloth delivered, and its Value.

49 — —

10

J. S. C. Sold *William Lowfield*, Esq. 10 Bags of Hops, qt. 3l C. 2 qrs. at 2l. 2s. per C. on Demand - - - - -

Note, As *William Lowfield* is the buying Man, he must be made Dr. to Hops for the Value of the Purchase; and as Hops are the Commodity by him purchased, they must be made Cr. by *William Lowfield*, for their Quantity and Value.

66 3 —

11

J. E. I. Sold *Sir Humphrey Parsons* 2 Hhds. of *Lisbon Wine*, at 8l. per Hhd. - - - - -

Note, Notwithstanding that you stand indebted in your Ledger, to *Sir Humphrey Parsons*, in the Sum of 100l. you must make him Dr. to *Lisbon Wine* for its Value, and *Lisbon*

16 — —



London, January 11, 1805.

Wine Cr. by Sir *Humphrey Parsons* for the said Quantity and Value, as if you had owed him nothing; and therefore as you stood indebted before in a larger Sum, this only helps to discharge the Debt.

12

7. Received of *Elias Skinner* in full - - - - -  
*Note*, As *Elias Skinner* stands indebted to you in the Sum of 27*l.* so now he must be discharged of that Debt; to do which you must make *Cash Dr.* to *Elias Skinner* for the Sum received, and *Elias Skinner Cr.* by *Cash* for the same Sum.

27 — —

13

7.E.I. Sold 3 Hhds of *Lisbon Wine*, at 8*l.* 10*s.* per Hhd for present Money - - - - -  
*Note*, This is of the same Nature, with that of the 2*d.* Instant, and therefore you are to make *Cash Dr.* to *Lisbon Wine* for the Value, and *Lisbon Wine Cr.* by *Cash* for the Quantity and its Value.

25 10 —

14

7.I.H. Bought of *John Harrison*, Esq. 20 Hhds. of *Tobacco*, qt. 74 C. 2 qrs. at 4*l.* per C. for present Money - -  
*Note* 1. The *Tobacco* being bought and the Money paid down, in this you must make the *Tobacco Dr.* to *Cash* for the Quantity bought, and its Value, and *Cash Cr.* by *Tobacco* for the said Value.  
2. It is to be observed that you had some *Tobacco* before, which was a Part of your *Stock*, and yet remains unsold; and therefore when the same Sort of Goods happens to be bought of several Persons, and at different Prices, it is convenient to have some distinguishing *Mark* to know them by, that when you come to balance the account of such Goods, you may the more easily inform yourself of the *Prime Cost* of what may be left unsold.

298 — —

15

7.I.H. Sold *Thomas Johnson*, 10 Hhds. of the }  
aforesaid *Tobacco*, qt. 37 C. 1 qr. } 171 19 3 $\frac{3}{4}$   
15*lb.* at 4*l.* 12*s.* per C. - - - - - }  
7.B.A. And 3 Hhds. of *French Wine* at 28*l.* }  
5*s.* per Hhd. - - - - - } 84 15 0

256 14 3 $\frac{3}{4}$

*Note*, This is much the same as if it had been but one Parcel, for either Way you must make *Thomas Johnson Dr.* but here he must be made *Dr.* to *Sundry Accounts* for the Value of the Whole; and each Parcel must be made *Cr.* by *Ditto Johnson* for its respective Quantity and Value.

16

7. Received of Sir *Robert Johnson* in part - - - - -  
*Note*, This Passage is exactly the same with that of the 7*th* Instant, and therefore needs no other Explication.

100 — —

17

7. Paid *William Baker*, Esq. in Full - - - - -  
*Note*, This also is the same with that of the 8*th* Instant.

150 — —



London, January 18, 1805.

J. Received of Capt. *John Smith* in full - - - - -  
*Note, Here Cash must be made Dr. to Capt. Smith for the Sum received; and Capt. Smith Cr. by Cash for the same Sum.*

l. s. d.  
 580 — —

19

J. Bought of *John Herbert*, 20 Pieces of Stuffs, qt. 240 Yards, at 20d per Yard - - - - -  
*Note, As John Herbert is the selling Man, you must make Stuffs Dr. to him for their Quantity and Value, and John Herbert, Cr. by Stuffs for the said Value.*

20 — —

20

J.I.H. Sold *John Hammond*, Esq. 10 Hhds of Tobacco, qt. 37 C. 0 qrs. 13lb. at 4l. 10s. per C. he to pay as follows, viz. l. s. d.  
 On February the 9th next - - - - - 67 0 5  
 In three Months - - - - - 100 0 0

167 — 5

*Note 1, This Case differs nothing from Goods sold upon Time, Jan. 3, in the stating of Dr. and Cr. for whether the Payment be one or many (if no Money be paid down) John Hammond must be made Dr. to Tobacco for the Value of the Quantity sold him; and Tobacco must be made Cr. by John Hammond for the Quantity sold and its Value; only in the Journal you must mention the several Times of Payment.*  
 2. By the Rule of Three the Money is a Farthing more, which is purposely omitted.

21

J. Sold Capt. *William Andrews*, 20 Pieces of Stuffs, qt. 240 Yards, at 2s. per Yard - - - - -

24 — —

*Note, As Capt. Andrews is the buying Man, he necessarily becomes Dr. to Stuffs for the Value: and as Stuffs are the Things sold, they as necessarily become Cr. by William Andrews for both Quantity and Value.*

22

J.I.C. Sold *Robert Moore* the following Goods, viz. l. s. d.  
 19 Hhds. of Tobacco, qt. 63 C. 1 qr } 301 0 7½  
 14lb. at 4l. 15s. per C. - - - - - }

J. 48 Bags of Pepper, qt. 1026 lb. at 17d. } 72 13 6  
 per lb. - - - - - }

J.S.C. 20 Bags of Hops, qt. 77 C. 3 qrs. } 159 12 1½  
 12lb. at 2l. 1s. per C. - - - - - }

533 6 3

J.R.M. Bought of do. *Moore* 20 Pipes of Canary, at 25l. per Pipe.

500 — —

*Note, This Sort of Barter, being partly simple, and partly compounded, i. e. several Sorts of Goods given for one Sort, and their Total Values being different, you must not (as at Jan. 9) make the Goods received Dr. to the Goods delivered; but you must*

1. Make *Robert Moore* Dr. to *Sundry Accounts* for the whole Value of the Goods delivered to him: and each sort of Goods must be made Cr. by *Robert Moore* for the Quantity delivered to him, and its respective Value. And
2. Make *Canary* Dr. to *Robert Moore* for the Quantity you received of him, and its value; and *Robert Moore* Cr. by *Canary* for the said Value.

London, January 23, 1805.

l. s. d.

J.R.M. Sold John Osborne, 20 Pipes of Canary, at 28l. per Pipe  
Received in Part - - - - - 290  
The rest upon Demand, viz. 270

560

Note, This Case will admit of two Ways of Journalizing it, viz.

1. Make John Osborne Dr. to Canary for the whole Value, and Canary Cr. by John Osborne for both Quantity and Value; then make Cash Dr. to John Osborne for the present Payment, and John Osborne Cr. by Cash for the same Sum.

Or,

2. Make Sundry Accounts Drs. to Canary, viz. Cash for the Money received, and John Osborne for what remains due; then make Canary Cr. by Sundry Accounts for both Quantity and Value; This latter being more Clerk-like than the former, I have accordingly made Choice of it.

24

J.I.L. Sold Richard Remnant 16 Pipes of Canary, at 27l. per Pipe, to pay in three Months - - - - -

432

Note, Here Richard Remnant must be made Dr. to Canary for its Value; and Canary Cr. by Richard Remnant for both Quantity and Value.

25

J. This Day Richard Remnant offered to pay me for the 16 Pipes of Canary sold to him Yesterday, if I would allow him 5 per Cent. Rebate for his early Payment, which I accordingly accepted of, and received in ready Money - - - - -

l. s. d.  
426 13 4

J. Allowed Rebate on 432l. for 3 Months at 5 per Cent. - - - - -

5 6 8

432

Note 1, Though Richard Remnant did not pay the full Debt, yet he must have the same Discharge as if he had; therefore Sundry Accounts must be made Drs. to Richard Remnant, viz. Cash for the early Payment, and Profit and Loss for the Rebate; and Richard Remnant Cr. by both.

2. If the Rebate had been agreed upon, and the Money paid to you by the buying Man, before he was made Dr. in your Books for the same, then there would be no need of any more than one Journal Entry; for in that Case you must value the Goods at no more than just what the buying Man paid for them upon Rebate, and enter them as is shown in the Example of Jan. 2.

26

J. Sold William Lowfield, Esq. 7 Pieces of Shalloon, qt. 100 Yards, at 2s. 6d. per Yard - - - - -

12 10

Note, Here you must make William Lowfield Dr. to Shalloon for its Value, and Shalloon Cr. by William Lowfield for both Quantity and Value.

London, January 27, 1805.

l. s. d.

J. Bought of *Martin Unwin*, 1000 Reams of Paper, at 10. per Ream - - - - -

J. For which I am to pay as follows, viz. 100*l.* at 1 Month, 100*l.* at 2 Months, and 300*l.* at 3 Months after the Date hereof.

500 —

*Note*, This Case is just the Reverse of that of *John Hammond*, Jan 21, and differs nothing from Goods bought upon Time, in the stating of Dr. and Cr. as in the Case of *Thomas Preston*, Esq. Jan. 5, for whether the Payment be one or many, if no money be paid down, you, i. e. Paper, for you must be made Dr. to *Martin Unwin* for the Quantity bought of him, and the Value of it, and *Martin Unwin* must be made Cr. by Paper for the said Value; only in the Journal you must mention the several Times of Payment.

28

J. This Day I offered to pay *Martin Unwin* for the 1000 Reams of Paper bought of him Yesterday, if he would allow me 5 per Cent. Rebate for my early Payment, which he accordingly accepted of, and received of me in ready Money - - - - -

J. Allowed me Rebate on 500*l.* at 5 per Cent. - - - - -

	l.	s.	d.
allow me 5 per Cent. Rebate for my early Payment, which he accordingly accepted of, and received of me in ready Money - - - - -	495	1	1½
Allowed me Rebate on 500 <i>l.</i> at 5 per Cent. - - - - -	4	18	10½

500 —

*Note 1*, This Case is just the reverse of that in Jan. 25: And you must observe, that although you did not pay the full Debt, yet you must have the same Discharge as if you had; therefore *Martin Unwin* must be made Dr. to *Sundry Accounts*, viz. to Cash for your early Payment, and to Profit and Loss for the Rebate he allowed you; and each of them Cr. by *Martin Unwin* for their respective Sums.

2. If the Rebate had been agreed on, and the Money paid to the selling Man, before the Goods had been entered in your Books, then there would have been no need of any more than one Journal Entry; for in that Case you must value the Goods at no more than just what you paid for them upon Rebate, and enter them as is shown in the Example of Jan. 14.

29

J. Bought of *Robert Uxley*, 100 Pieces of *Norwich Crape*, qt. 1600 Yards, at 3*s.* 6*d.* per Yard - - - - -

J. Sold do. *Uxley*, 500 Reams of Paper, at 10*s.* 6*d.* per Ream - - - - -

280 —

262 10 —

*Note*, Though this is but a single Case in Barter, i. e. only one Sort of goods given for another, yet, because they are unequal in their Value, and the Crape which you bought being worth more than the Paper, which you sold, you must of course be indebted to *Uxley*; therefore (as Jan. 22, in the Case of *Robert Moore*) you must

1. Make *Norwich Crape* Dr. to *R. Uxley*, for the Quantity bought of him, and its Value; and *R. Uxley*, Cr. by *Norwich Crape* for the said Value.
2. Make *R. Uxley* Dr. to Paper for its Value, and Paper Cr. by *Robert Uxley* for the Quantity sold him, and the Value thereof.



London, January 30, 1805.

l. s. d.

J. Sold *William Warner* 40 Pieces of *Norwich Crape*,  
 qt. 640 Yards, at 4s. per Yard - - - - -  
 J. For which I have received present Money £28 0 0  
 J. And by Assignment on *William Lowfield*, Esq. 50 0 0  
 J. The rest to stand out three Months, viz. - - 50 0 0

128

*Note 1*, The *Norwich Crape* was sold to *William Warner* alone: but because *Thomas Lowfield* was indebted to *William Warner* in the sum of 50l. and that Sum is now assigned or made over to you, *Thomas Lowfield* therefore becomes Dr. to *Norwich Crape*, i. e. to you, as well as *William Warner*; and in order to journalize this Case truly, you must make *Sundry Accompts* Drs. to *Norwich Crape* for the whole Value, viz.

*Cash* for the money received;  
*William Lowfield*, Esq. for the Assignment on him; and  
*William Warner* for the remaining Sum due from him. Then make *Norwich Crape* Cr. by *Sundry Accompts* for the Quantity sold, add the Value thereof, and it will be right.

2. With regard to the Assignment on *William Lowfield*, Esq. which is a *Bill receivable*; some would erect an Account of *Bills receivable*, on account of such *Bills* as they may have occasion to receive, and it is not wrong so to do, when Circumstances direct that Way. However I have not done it, principally because the several *Bills receivable*, are for the most part from Persons, with whom the Merchant is supposed to correspond, for which Reason the Account of *Bills receivable* is useless.

31

J. Paid sundry Charges this Month, as per Book of  
 House Expenses - - - - -

37 13

*Note*, As a careful Merchant would be frugal in all his Expenses; so it is not amiss to keep a Book of his *Household Expenses* in particular, and once in the Month (or oftener if he thinks it proper) to transfer the same into the *Ledger*, by opening an Account of *House Expenses*, and making it Dr. to *Cash* for the Expenses of that Month; and *Cash* Cr. by *House Expenses* for the same Sum, balancing the same at last by *Profit and Loss*.

February 1

	Sold <i>Elias Skinner</i> , Esq. as follows,	l.	s.	d.
J. E. I.	2 Hhds. of <i>Lisbon</i> Wine, at 8l. per Hhd.	16	0	0
J. T. P.	2 Hhds. of <i>Oporto</i> Wine, at 9l. per Hhd.	18	0	0
J. B. A.	4 Hhds. of <i>French</i> Wine, at 30l. per Hhd.	120	0	0

154

For which I have received as follows, viz. l. s. d.  
 Present Money - - - - - 90 0 0  
 By Assignment on *Martin Unwin* - - - 20 0 0  
 The rest to stand out till the 18th instant 44 0 0

*Note*, This Case is a little complex, and cannot be stated like the last, because here are several Sorts of Goods sold, whereas in the last there was but one Sort sold: therefore that Dr. and Cr. may be truly stated, you must

1. Make *Elias Skinner* Dr. to *Sundry Accompts* viz. to *Lisbon*, *Oporto*, and *French* Wine, for the Value of the Whole; and let each Sort of Goods be made Cr. by *Elias Skinner* for the Quantity sold; and its respective Value.



London, February 1, 1805.

l. s. d.

2. As you have received some Money, and also an Assignment in Part of Payment, you must discharge so much of the Account as these come to; to do which, you must make *Sundry Accounts* Drs. to *Elias Skinner* viz. *Cash* for the Money which you have received, and *Martin Unwin* for *E. Skinner's* Assignment on him, payable to you; and then make *E. Skinner* Cr. by *Sundry Accounts*, for the Value of them both. Thus will *E. Skinner* stand discharged for so much as the *Cash* and Assignment come to.

2

Bought of *Isaac Reynolds*, as follows, viz.

f.	40 Pieces of Duroy, qt. 600 Yards, } at 6s. per Yard - - - - - }	l. s. d. 180 0 0	
	100 Pieces of Sagathee, qt. 1200 } Yards, at 2s. 6d. per Yard. - - - }	150 0 0	

330

For which I have paid as follows,

Present Money - - - - -	}	l. s. d. 100 0 0	
Given do. <i>Reynolds</i> , <i>E. Skinner's</i> Note on <i>Martin Unwin</i> - - - - -	}	20 0 0	
The rest to stand out 4 Months- - - -		210 0 0	

Note, This Case is just the reverse of the former, and to state it truly in your *Journal*, you must

1. Make *Sundry Accounts*, viz. *Duroy* and *Sagathee*, Drs. to *Isaac Reynolds* for the several Quantities and their respective Values; and *Isaac Reynolds* Cr. by *Sundry Accounts* for the whole Value.

2. As you have given both *Money* and a *Note* in Part of Payment, you must take Care to discharge so much of the Debt as the *Note* and *Money* come to; to do which you must make *Isaac Reynolds* Dr. to *Sundry Accounts*, viz. to *Cash* for the Money paid him, and to *Martin Unwin* for *Skinner's* Note on him, now payable to *Isaac Reynolds*; and *Cash* and *Martin Unwin* Crs. by *Isaac Reynolds* for the Money and Note paid to ditto *Reynolds*.

3

f. Received of *John James* for the Use of *Thomas Shaw*

Note, This Case is different from that in Jan. 8, because the Money which you received is not your own, but *Thomas Shaw's*, to whom you are accountable for the same; therefore you must make *Cash* Dr. not to the Person of whom you received it, but to *Thomas Shaw*, to whom it was before and is now due; and *Thomas Shaw* Cr. by *Cash* for the Sum so received.

100

4

f. Paid to *William Smith*, the Sum of 100*l.* which I Yesterday received for the Use of *Thomas Shaw*, by Order of do. *Shaw* - - - - -

Note, This is the *Converse* of the former Case, and differs from that in Jan. 9, because the Money which you paid was not your own; nor did *William Smith* receive the same as due from you, but from *Thomas Shaw*; therefore you must not make the Person to whom you paid the Money, but *Thomas Shaw* Dr. to *Cash* for the Sum paid; and *Cash* Cr. by *Thomas Shaw* for the same Sum.

100

London, February 5, 1805.

l. s. d.

J. Received of *Branden George* in full - - - - -  
Note, Here you must make *Cash* Dr. to *Erandon George* for the Sum received, and *Branden George* Cr. by *Cash* for the same Sum

57 — —

6

J. Received of *Thomas Preston*, Esq. in full - - - - -  
Note 1. Here you must make *Cash* Dr. and *Thomas Preston* Cr.  
2. Like *Cases* should always have like *Expressions*.

65 — —

7

J.T.P. Bought of *Thomas Preston*, Esq. 10 Hhds. of *Oporto* Wine, at 9l. per Hhd. to pay *May 14* next - - - - -  
Note, *Oporto* Wine must here be made Dr. to *Thomas Preston*, for the Quantity and its Value, and *Thomas Preston* Cr. by *Oporto* Wine for the said Value.

90 — —

8

J.T.L. Sold *Abraham Sims*, as follows, l. s. d.  
5 Pieces of *Drugget*, containing 60 }  
Yards, at 4s. 4d. per Yard - - - } 13 0 0  
5 Pieces of *Broad Cloth*, qt. 85 }  
Yards, at 11s. per Yard - - - - } 46 15 0  
12 Pieces of *Holland*, qt. 252 Ells, at }  
4s. per Ell - - - - - } 50 8 0

110 3 —

For which he paid me in full.

Note 1, There is not a great Deal of Difference between one Parcel of Goods sold for ready Money, and several Parcels: for *Cash* must be made Dr. to them all, each Parcel being made Cr. by *Cash* for itself; and therefore must be journalized after the following Manner, viz. *Cash* Dr. to *Sundry Accounts* for the whole Value received; and *Drugget*, *Broad Cloth*, and *Holland* Crs. by *Cash* for the several Quantities sold, and their Values respectively.

2. In the Account of *Broad Cloth*, the Learner should observe that he has sold one Yard more than he bought; it must therefore be understood that he gained that Yard by the Difference of Measurement.

9

J. Received of *John Hammond* in part - - - £67 0 0  
Abated - - - - 0 0 5

67 — 5

Note, By looking back to the 20th Day of the last Month, you will find that *John Hammond* was to pay 67l. 0s. 5d. and the Abatement of the *five-pence* being but a Trifle, the young Book-keeper may, perhaps, think it not worth taking Notice of: but as Exactness is always required (or your Books will not balance) so it must by no Means be omitted; and therefore to state the Case truly, you must make *Sundry Accounts* Drs. to *John Hammond* for the whole Payment that should be made, viz.

*Cash* for the Money you have received of him, and *Profit and Loss* for the Money abated him; Then make *John Hammond* Cr. by *Sundry Accounts* for both Money and Abatement.





London, February 13, 1805.

l. s. d.

J. Sold Robert Uxley, 10 Pieces of Serge, qt. 140 Yards,  
 at 15*s.* per Yard - - - - - 8 15 —  
*Note, Here you must make Robert Uxley Dr. to Serge for its Value, and Serge Cr. by R. Uxley for its Quantity and Value.*

14

Sold Samuel Grainger, as follows, viz. l. s. d.

J. 4 Pieces of Norwich Crape, qt. 64 } 12 16 0  
 Yards, at 4*s.* per Yard - - - - - }  
 J. 10 Pieces of Duroy, qt. 150 Yards, at } 48 15 0  
 6*s.* 6*d.* per Yard - - - - - }  
 J. 10 Pieces of Sagathee, qt. 120 Yards, } 17 0 0  
 at 2*s.* 10*d.* per Yard - - - - - }

78 11 —

Received present Money - - - - 28 11 0  
 The rest to pay March 1st next 50 0 0

*Note, This differs very little from only one Sort of Goods sold in like Manner; for either Way the buyer must be made Dr. but here the Buyer, i. e. Samuel Grainger must be made Dr. to Sundry Accounts for the whole Value of the Goods sold to him, and the several Sorts of Goods, viz. Norwich Crape, Duroy, and Sagathee, must be made Crs. by Samuel Grainger for their several Quantities sold to him, and their respective Values: Then Cash must be made Dr. to Samuel Grainger for the Money received, and Samuel Grainger Cr. by Cash for the same Sum.*

15

Bought of Robert Uxley, as follows, viz. l. s. d.

J.R.U. 10 Hhds. of French Wine, at 30*l.* per } 300 0 0  
 Hhd. - - - - - }  
 J.R.U. 10 Pipes of Canary, at 25*l.* per Pipe - 250 0 0  
 J.R.U. 10 Hhds. of Lisbon Wine, at 7*l.* per Hhd. 70 0 0

620 —

J. For which I paid present Money - - - - £100 0 0  
 J. 300 Reams of Paper, at 10*s.* 6*d.* per Ream 157 10 0  
 The rest payable, as per Note, in two } 362 10 0  
 Months - - - - - }

*Note, This Case appears something like that in the 11th Instant, but is confined to only one Way of stating Dr. and Cr. because here are several Sorts of Goods bought. And although here is Barter in this Case, as in that, yet the Goods not being Value for Value, you must make Sundry Accounts viz. French Wine, Canary and Lisbon Wine Drs. to R. Uxley, for the several Quantities bought, and their respective Values, and R. Uxley Cr. by Sundry Accounts for the whole Value: Then make R. Uxley Dr. to Sundry Accounts for the Value of what he has received, and Cash Cr. by R. Uxley, for the Sum paid him, and Paper Cr. by R. Uxley, for the Quantity sold and its Value.*

2. What was said of Bills receivable, p. 8, Jan. 30 may here be observed concerning Bills payable.

London, February 16, 1805.

l. s. d.

J. J. H. Bought of John Herbert, 20 Hhds. of Tobacco, qt. 76 C. 1 gr. 14lb. at 4l. 10s. per C. - - - - -

343 13 9

l. s. d.

Which I have received in Lieu of a Debt of 230 0 0

And returned the Overplus, which was - 113 13 9

Note, This Case may be journalized two Ways, viz.

1. Make Tobacco Dr. to John Herbert, for the Quantity bought and its Value, and John Herbert Cr. by Tobacco for the said Value; then make John Herbert Dr. to Cash for the Overplus paid him, and Cash Cr. by John Herbert for the said Overplus, Or,

2. Make Tobacco Dr. to Sundry Accounts, viz. to Cash and to John Herbert for the whole Sum that the Tobacco amounts to, and its Quantity; and John Herbert Cr. by Tobacco for so much as the Debt amounted to, and Cash Cr. by Tobacco for the Overplus paid to John Herbert. Either of these is right, but the ingenious Book-keeper will, I believe, prefer the latter, if he examines them carefully.

17

J. J. H. Sold Martin Unwin, 20 Hhds. of Tobacco, qt. 76 C. 1 gr. 14lb. at 5l. per C. - - - - -

381 17 6

Note, It is very plain that Martin Unwin (he being the buying Man) must be made Dr. to Tobacco for its Value, and that Tobacco must be made Cr. by Martin Unwin for both Quantity and Value.

18

J. Received of Elias Skinner in full - - - - -

14 - - -

Note, As you receive the Money, you must necessarily make Cash Dr. to Elias Skinner for the same, and Elias Skinner Cr. by Cash. for the like Sum.

19

Sold Isaac Reynolds, as follows, viz. l. s. d.

J.R.M. 14 Hhd. of Lisbon Wine, at 8l. per } 112 0 0

Hhd. - - - - -

J.R.U. 5 Pipes of Canary, at 28l. per Pipe - 140 0 0

252 - - -

The Balance of our Account to be paid in 6 Months.

Note, Whatever Dealings there may be between yourself and Isaac Reynolds, as often as he receives Goods he must be made Dr. for the same: And as here are several Sorts of Goods sold to him; so you must make him Dr. to Sundry Accounts for the whole Value, and each of them Cr. by Isaac Reynolds, for its respective Quantity and Value.

20

J. Paid William Baker, Esq. in full - - - - -

50 - - -

Note, As you have paid William Baker, he must be made Dr. to Cash, for that Sum, and Cash must be made Cr. by William Baker for the same Sum.

London, February 18, 1805.

		l.	s.	d.
	Bought of <i>Thomas Shaw</i> , as follows, viz.	l.	s.	d.
J.T.S.	44 Bags of Hops, wt. 132 C. 2 qrs.	185	10	0
	at 28s. per C. - - - - -			
J.T.S.	20 Pieces of Drugget, qt. 280 Yards,	46	13	4
	at 3s. 4d. per Yard - - - - -			
<hr/>				
	Sold to <i>Thomas Shaw</i> , as follows, viz.	l.	s.	d.
J.T.P.	10 Hhds. of <i>Oporto</i> Wine, at 11l. per	110	0	0
	Hhd. - - - - -			
J.R.M.	7 Hds. of <i>Lisbon</i> Wine, at 8l. per	56	0	0
	Hhd. - - - - -			
	And returned him the Overplus,	66	3	4
	which was - - - - -			
<hr/>				

232 3 4

232 3 4

*Note*, This is a *Case in Barter*, that is compound on both Sides ; wherein several Sorts of Goods are given in Exchange for several other Sorts, and the difference of their whole Values paid by you to *Thomas Shaw* ; and therefore to book all these Circumstances rightly, you must

1. Make *Sundry Accounts* Drs. to *Thomas Shaw* for what you bought of him, viz. *Hops* and *Drugget*, for their respective Quantities and Values ; and *Thomas Shaw* Cr. by *Sundry Accounts* for their whole Value.
2. Make *Thomas Shaw* Dr. to *Sundry Accounts* for what he has received ; and make *Oporto* Wine, *Lisbon* Wine, and *Cash* Crs. by *Thomas Shaw* for their respective Quantities and Values.

22

J. My good Friend *William Baker*, Esq. having Occasion for some Money, has desired me to lend him the Sum of 500l. upon Bond, for 6 Months, at 5 per Cent. which I have agreed to, and he has received the said Sum accordingly - - - - -

500

*Note*, Most Writers on this Subject make the Borrower Dr. to *Sundry Accounts*, that is to *Cash* for the Sum lent him, and to *Interest* Reckoning, or else to *Profit* and *Loss* for the Interest ; but as the borrower may pay the Principal either before or after the limited Time in the Bond : so the Interest cannot be known at first, and therefore it is best to omit it, and only make the Borrower Dr. to *Cash* for the Principal by him received, and *Cash* Cr. by the Borrower for the same Sum, letting the *Interest* alone till it shall be paid.

23

J. *John Osborne* being indebted to me in the Sum of 270l. has given me an Assignment on *James Jenkins*, for the same Sum, which I have this day received - - -

270

*Note*, As *John Osborne* stands indebted to you in your Ledger, in the above named Sum ; so he only must be cleared, though you have received the Money by *Jenkins* ; for by *Jenkins*'s paying you the Money by *Osborne*'s Order, it is that *Osborne* stands clear of the Debt, and therefore you must make *Cash* Dr. to *John Osborne* for the aforesaid Sum, and *John Osborne* Cr. by *Cash* for the same Sum ; *Jenkins* being out of the Question.



London, February 24, 1805.

l. s. d.

7. I am indebted to Capt. *William Andrews*, in the Sum of 24*l.* which he has called on me for; I have therefore given him an Assignment on Sir *Robert Johnson* for the like Sum, which he has this Day received - - - - -

246

*Note*, This Entry differs from that next before, in as much as you stand indebted to Capt. *William Andrews*, and at the same Time Sir *Robert Johnson* stands indebted to you in a greater Sum: Therefore as Sir *Robert Johnson* has answered the Assignment, you must make Capt. *William Andrews* Dr. to Sir *Robert Johnson* for the Sum mentioned in the Assignment, and Sir *Robert Johnson* Cr. by Capt. *William Andrews* for the same Sum.

- 25 -

7. I am indebted to *Robert Moore* 6*l.* 13*s.* 9*d.* he therefore has given *John Ash* a Draft on me for the like Sum, which I have this Day paid - - - - -

66 13 9

*Note*, This Case is just the Reverse of that of the 23*d* Instant, therefore when you paid *John Ash*, it was for *Robert Moore's* Use: Hence you have nothing more to do, but to make *Robert Moore* Dr. to Cash for the Money paid on the Draft, and Cash Cr. by *Robert Moore* for the like Sum.

- 26 -

7. *Samuel Grainger*, who stands indebted to me 50*l.* has compounded with his Creditors to pay them 2*s.* 6*d.* in the Pound; I have therefore received of him 6*l.* 5*s.* and given him a general Discharge - - - - -

6 5

*Note*, Notwithstanding that *Samuel Grainger* has paid you no more than 6*l.* 5*s.* yet you must give him credit for the whole 50*l.* and in order to do this you must -

1. Make *Sundry Accounts* Drs. to *Samuel Grainger* in the whole Sum, that is, Cash for the Money which you have received, and Profit and Loss for the Sum abated him: and then
2. Make *Samuel Grainger* Cr. by *Sundry Accounts* for the same Sum.

- 27 -

7. Sold 10 Pieces of *Duroy*, qt. 150 Yards, at 6*s.* 6*d.* per Yard, to *Robert Uxley* - - - - -

48 15

*Note*, As *Robert Uxley* has bought the *Duroy*, but not paid for it, he, in Course, must be your Dr. for the same; and therefore if you make *Robert Uxley* Dr. to *Duroy* for the Value of it, and *Duroy* Cr. by *Robert Uxley* for both the Quantity and Value, the Account will be rightly stated.

- 28 -

7. Paid sundry Charges this Month, as per. Book of House-Expenses - - - - -

70 12

*Note*, This Entry is exactly the same with that of Jan. 31 last, and therefore you are only to make *Household Expenses* Dr. to Cash for the Money expended this Month, and Cash Cr. by *Household Expenses* for the same Sum.

*The End of the first Waste Book.*

## The JOURNAL.

LONDON, January 1, 1805.

	l.	s.	d.	l.	s.	d.
Sundry Accompts, Drs. to Stock - -	10830	14	10 $\frac{1}{4}$			
1 Cash in ready Money - - - - -	8000	0	0			
1 Tobacco, for 19 Hhds. qt. 63 C. 1 qr. } 14lb. at 4l. 14s. per C. - - - - -	297	17	3			
1 Pepper, for 48 Bags, qt. 1026lb. at 16d. } per lb. - - - - -	68	8	0			
2 Canary, for 16 Pipes at 25l. per Pipe -	400	0	0			
2 Hops, for 30 Bags, qt. 109C. 1qr. } 12lb. at 2l. per C. - - - - -	218	14	3 $\frac{1}{4}$			
2 French Wine, for 10 Hhds. at 27l. per Hhd. - - - - -	270	0	0			
2 Holland, for 20 Pieces, qt. 384 Ells, at 3s. per Ell - - - - -	57	12	0			
2 Broad Cloth, for 10 Pieces, qt. 180 Yds. at 10s. per Yd. - - - - -	90	0	0			
3 Shalloon, for 7 Pieces, qt. 100 Yds. at 2s. 4d. per Yd. - - - - -	11	13	4			
3 Drugget, for 5 Pieces, qt. 60 Yds. at 3s. 6d. per Yd. - - - - -	10	10	0			
3 Thomas Preston, Esq. on Demand - - - -	100	0	0			
3 Sir Robert Johnson - - - - -	476	0	0			
3 John Herbert - - - - -	250	0	0			
4 Capt. John Smith (to pay the 18th Instant)	580	0	0			
1 Stock Dr. to Sundry Accompts - - - -	535	13	0	10830	14	10 $\frac{1}{4}$
4 To Capt. William Andrews on Demand	270	0	0			
4 To Sir Humphrey Parsons (to pay the 8th Instant) - - - - -	100	0	0			
4 To William Baker, Esq. (to pay the 17th Instant) - - - - -	150	0	0			
4 To William Warner - - - - -	15	13	0	535	13	—

Note, 1. The Inventory being journalized, as above, you must next turn to your Ledger, and therein erect an Account for each of these particulars in the following Manner:

(1.) You must begin with *Stock*, and in a good round Text Hand on the left Folium of the Book, write *Stock Dr.* and on the right Folium, in the same Hand, write *Per Contra Cr.*

(2.) Because Sundry Accompts are Drs. to *Stock*, you must in your Ledger make *Stock Cr.* by Sundry Accompts, expressing the whole Value.

(3.) Make every particular Part Dr. to *Stock*, for its Quantity (which mention in your inner Columns) and Value respectively.

London, *January* 1, 1805.

l. s. d.

(4.) Beginning these Particulars with *Cash*, you must, as in *Stock*, make *Cash Dr. per Contra Cr.* and then beneath in *Small Hand* on the Debtor Side, put the Year and Day of the Month, and the *Folium* of the *Journal*, and then write, *To Stock* in ready Money, expressing the Sum. The like do with *Tobacco, Pepper, &c.*

(5.) After this is done, you must next (because you stand indebted to several Persons) make *Stock Dr. to Sundry Ac. ompts* for the Sum of all your Debts.

(6.) Make each particular Man *Cr. by Stock* (on the Creditor Side) for the Sum which you owe him; observing also, the *Date* and *Folium*. This is potting.

2. The left Hand Page of the *Ledger* is always the Debtor Side, and the right Hand Page is always the Creditor Side.

3. No Merchant enters an Account of himself in the *Ledger*, because his own *Stock* stands for him.

2			
1	Cash Dr. to Holland - - - - -	£22 0 0	
2	For 8 Pieces, qt. 132 Ells, at 3s. 4d. per Ell, for ready Money		22
3			
5	Brandon George Dr. to French Wine - - - -	£57 0 0	
2	For 2 Hhds. at 28l. 10s. per Hhd. to pay in one Month--		57
4			
5	Oporto Wine Dr. to Thomas Preston, Esq. - -	£35 0 0	
3	For 5 Hhds. at 7l. per Hhd. - - - - -		35
5			
5	Samuel Fairman Dr. to French Wine - - - -	£28 0 0	
2	For 1 Hhd. at 28l. per Hhd. - - - - -		28
6			
5	Elias Skinner, Dr. to Oporto Wine - - - - -	£27 0 0	
5	For 3 Hhds. at 9l. per Hhd. to pay the 12th Instant - - -		27
7			
1	Cash Dr. to Sir Robert Johnson - - - - -	£100 0 0	
3	Received in part - - - - -		100
8			
4	Sir Humphrey Parsons Dr. to Cash - - - - -	£100 0 0	
1	Paid in full - - - - -		100
9			
6	Lisbon Wine Dr. to Broad Cloth - - - - -	£49 0 0	
2	For 7 Hhds. at 7l. per Hhd. bought of Elias Ingram; for which I sold him 5 Pieces of Broad Cloth, qt. 90 Yards, at 10s. 2½d. per Yard, amounting to the same Sum - - -		49
10			
6	William Lowfield, Esq. Dr. to Hops - - - - -	£65 3 0	
2	For 10 Bags, qt. 31 C. 2 qrs. at 2l. 2s. per C. - - - - -		66 3
11			
4	Sir Humphrey Parsons Dr. to Lisbon Wine - -	£16 0 0	
6	For 2 Hhds. at 8l. per Hhd. - - - - -		16
12			
1	Cash Dr. to Elias Skinner - - - - -	£27 0 0	
5	Received in full - - - - -		27



London, *January* 13, 1805.

		l.	s.	d.
1	Cash Dr. to <i>Lisbon</i> Wine - - - - -	£25	10	0
6	For 3 Hhds. at 8 <i>l.</i> 10 <i>s.</i> per Hhd. - - - - -		25	10
	14			
1	Tobacco Dr. to Cash - - - - -	£298	0	0
1	For 20 Hhds. qt. 74 C. 2 qrs. at 4 <i>l.</i> per C. - - - - -		298	
	15			
6	<i>Thomas Johnson</i> Dr. to Sundry Accompts - £256 14 3 $\frac{3}{4}$			
1	To Tobacco, for 10 Hhds. qt. 37 C. 1 qr. } 171 19 3 $\frac{3}{4}$			
	15 <i>lb.</i> at 4 <i>l.</i> 12 <i>s.</i> per C. - - - - -			
2	To <i>French</i> Wine for 3 Hhds. at 28 <i>l.</i> 5 <i>s.</i> per Hhd. 84 15 0			
	16		256	14 3 $\frac{3}{4}$
1	Cash Dr. to Sir <i>Robert Johnson</i> - - - - -	£100	0	0
3	Received in part - - - - -		100	
	17			
4	<i>William Baker</i> , Esq. Dr. to Cash - - - - -	£150	0	0
1	Paid in full - - - - -		150	
	18			
1	Cash Dr. to Capt. <i>John Smith</i> - - - - -	£580	0	0
4	Received in full - - - - -		580	
	19			
6	Stuffs Dr. to <i>John Herbert</i> - - - - -	£20	0	0
3	For 20 Pieces, qt. 240 Yards, at 20 <i>d.</i> per Yard - - - - -		20	
	20			
6	<i>John Hammond</i> , Esq. Dr. to Tobacco - - - £167 0 5			
1	For 10 Hhds. qt. 37 C. 0 qr. 13 <i>lb.</i> at 4 <i>l.</i> 10 <i>s.</i> per C. he to pay as follows, <i>viz.</i>			
	On <i>February</i> the 9th next - - - - -	£67	0	5
	In three Months - - - - -	100	0	0
	21		167	5
4	Capt. <i>William Andrews</i> Dr. to Stuffs - - - £24 0 0			
6	For 20 Pieces, qt. 240 Yards, at 2 <i>s.</i> per Yard - - - - -		24	
	22			
7	<i>Robert Moore</i> Dr. to Sundry Accompts - - - £533 6 3			
1	To Tobacco, for 19 Hhds. qt. 63 C. 1 qr. } 301 0 7 $\frac{1}{2}$			
	14 <i>lb.</i> at 4 <i>l.</i> 15 <i>s.</i> per C. - - - - -			
1	To Pepper, for 48 Bags, qt. 1026 <i>lb.</i> at 17 <i>d.</i> } 72 13 6			
	per <i>lb.</i> - - - - -			
2	To Hops, for 20 Bags, qt. 77 C. 3qrs. } 159 12 1 $\frac{1}{2}$			
	at 2 <i>l.</i> 1 <i>s.</i> per C. - - - - -			
	23		533	6 3
2	Canary, Dr. to <i>Robert Moore</i> - - - - -	£500	0	0
7	For 20 Pipes, at 25 <i>l.</i> per Pipe - - - - -		500	

London, January 23, 1805.

		l.	s.	d.
1	Sundry Accompts Drs. to Canary, for 20 Pipes, at 28 <i>l.</i> per Pipe, sold <i>John Osborne</i> }	560	0	0
7	Cash received in Part - - - - -	290	0	0
2	<i>John Osborne</i> for the Remainder - - - - -	270	0	0
	24			560
7	<i>Richard Remnant</i> Dr. to Canary - - - - -	£432	0	0
2	For 16 Pipes, at 27 <i>l.</i> per Pipe, to pay in 3 Months - - - - -			432
	25			
	Sundry Accompts Drs. to <i>Richard Remnant</i> £432 0 0			
1	<i>viz.</i> Cash received for early Payment - - - - -	426	13	4
9	Profit and Loss, for the Reba'e on } 5 6 8			
7	432 <i>l.</i> for 3 Months, at 5 per Cent - }			
	26			432
6	<i>William Lowfield</i> , Esq. Dr. to Shalloon - - - - -	£12	10	0
3	For 7 Pieces, qt. 100 Yards at 2 <i>s.</i> 6 <i>d.</i> per Yard - - - - -			12 10
	27			
7	Paper Dr. to <i>Martin Unwin</i> - - - - -	£500	0	0
7	For 1000 Reams, at 10 <i>s.</i> per Ream, for which I am to pay as follows,			
	Within 1 Month - - - - -	100	0	0
	2 Months - - - - -	100	0	0
	3 Months - - - - -	300	0	0
	28			500
7	<i>Martin Unwin</i> Dr. to Sundry Accompts - - - - -	£500	0	0
1	<i>viz.</i> To Cash - - - - -	£495	1	1½
9	To Profit and Loss, for the Rebate } 4 18 10½			
	on 500 <i>l.</i> at 5 per Cent. - - - - - }			
	29			500
8	<i>Norwich</i> Crape Dr. to <i>Robert Uxley</i> - - - - -	£280	0	0
8	For 100 Pieces, qt. 1600 Yards, at 3 <i>s.</i> 6 <i>d.</i> per Yard - - - - -			280
8	<i>Robert Uxley</i> Dr. to Paper - - - - -	262	10	0
7	For 500 Reams, at 10 <i>s.</i> 6 <i>d.</i> per Ream - - - - -			262 10
	30			
	Sundry Accompts Drs. to <i>Norwich</i> Crape, for 40 Pieces, qt. 64 Yards, at 4 <i>s.</i> per Yard }	128	0	0
1	<i>viz.</i> Cash received in Part - - - - -	£28	0	0
6	<i>William Lowfield</i> , Esq. for <i>William Warner's</i> Assignment on him - - }	50	0	0
4	<i>William Warner</i> for the Remainder, to stand 3 Months - - - - - }	50	0	0
8				128

London, January 31, 1805.

		l.	s.	d.
5	House Expenses Dr. to Cash - - - - -	£37	13	3
1	For Sundry Charges paid this Month, as per Book of House Expenses - - - - -		37	13 3
February 1				
5	Elias Skinner Dr. to Sundry Accompts £154 0 0			
6	viz. To Lisbon Wine, for 2 Hhds at 8l. per Hhd.	16	0	0
5	To Oporto Wine, for 2 Hhds. at 9l. per Hhd.	18	0	0
2	To French Wine, for 4 Hhds. at 30l. per Hhd.	120	0	0
			154	
	Sundry Accompts Drs. to Elias Skinner £110 0 0			
1	viz. Cash received in part - - - - -	90	0	0
7	Martin Unwin, for do. Skinner's } 20 0 0			
5	Assignment on him, payable to me }			
	2		110	
	Sundry Accompts Drs. to Isaac Reynold's £330 0 0			
8	viz. Duroy, for 40 Pieces, qt. 600 } 180 0 0			
	Yards, at 6s. per Yard - - - }			
8	Sagathée, for 100 Pieces, qt. 1200 } 150 0 0			
8	Yards, at 2s. 6d. per Yard - - }			
			330	
8	Isaac Reynolds Dr. to Sundry Accompts 120 0 0			
1	viz. To Cash paid him in part for the } 100 0 0			
	above mentioned Goods - - - }			
7	To Martin Unwin, for Skinner's } 20 0 0			
	Note on him, payable to Reynold's }			
	3		120	
1	Cash Dr. to Thomas Shaw - - - - - £100 0 0			
9	Received of John James for the Use of do. Shaw - - -		100	
	4			
9	Thomas Shaw Dr. to Cash - - - - - £100 0 0			
1	Paid to William Smith, by Order of do. Shaw - - -		100	
	5			
1	Cash Dr. to Brandon George - - - - - £57 0 0			
5	Received in full - - - - -		57	
	6			
1	Cash Dr. to Thomas Preston, Esq. - - - £65 0 0			
3	Received in full - - - - -		65	
	7			
5	Oporto Wine Dr. to Thomas Preston, Esq. £90 0 0			
3	For 10 Hhds. at 9l. per Hhd. to pay May 14 next - -		90	



London, February 8, 1805.

	l.	s.	d.
1 Cash Dr. to Sundry Accompts - - - - -	£110	3	0
3 viz. To Drugget, for 5 Pieces, qt. 60 Yards, } at 4s. 4d. per Yard - - - - - }	13	0	0
2 To Broad Cloth, for 5 Pieces, qt. 85 } Yards, at 11s. per Yard - - - - - }	46	15	0
2 To Holland, for 12 Pieces, qt. 252 } Ells, at 4s. per Ell - - - - - }	50	8	0
9	110	3	0
1 Sundry Accompts Drs. to <i>John Hammond, Esq.</i> £67 0 0	67	0	0
9 viz. Cash received in Part - - - - -	67	0	0
6 Profit and Loss abated him - - - - -	0	0	5
10	67	5	0
9 Serge Dr. to Sundry Accompts, for 100 } Pieces, qt. 1400 Yards, at 1s. per Yard }	70	0	0
1 viz. To Cash paid in part - - - - -	£20	0	0
4 To <i>William Baker, Esq.</i> for the rest, } to be paid the 20th Inst - - - - - }	50	0	0
11	70	0	0
6 <i>Lisbon</i> Wine Dr. to Sundry Accompts, for } 40 Hhds. at 7l. per Hhd. - - - - - }	280	0	0
7 viz. To Paper, for 200 Reams, at 11s. per } Ream - - - - - }	110	0	0
1 To Cash paid in Part - - - - -	70	0	0
7 To <i>Robert Moore</i> , for the rest to be paid } on Demand - - - - - }	100	0	0
12	280	0	0
5 <i>Branson George</i> Dr. to <i>Lisbon</i> Wine - - - - -	£32	0	0
6 For 4 Hhds. at 8l. per Hhd. - - - - -	32	0	0
13	32	0	0
8 <i>Robert Uxley</i> Dr. to Serge - - - - -	£8	15	0
9 For 10 Pieces, qt. 140 Yards, at 15d. per Yard - - - - -	8	15	0
14	8	15	0
10 <i>Samuel Grainger</i> Dr. to Sundry Accompts - -	£78	11	0
8 viz. To <i>Norwich</i> Crape, for 4 Pieces, qt. 64 } Yards, at 4s. per Yard - - - - - }	12	16	0
8 To <i>Duroy</i> , for 10 Pieces, qt. 150 } Yards, at 6s. 6d. per Yard - - - - - }	48	15	0
8 To <i>Sagathée</i> , for 10 Pieces, qt. 120 } Yards, at 2s. 10d. per Yard - - - - - }	17	0	0
78	78	11	0
1 Cash Dr. to <i>Samuel Grainger</i> - - - - -	28	11	0
10 Received in Part for the above Goods - - - - -	28	11	0

London, February 15, 1805.

		l.	s.	d.
	Sundry Accompts Drs. to Robert Uxley - -	£620	0	0
2	<i>viz.</i> French Wine, for 10 Hhds. at 30 <i>l.</i> per Hhd. - - - - -	} 300	0	0
2	Canary, for 10 Pipes, at 25 <i>l.</i> per Pipe -	250	0	0
6	Lisbon Wine, for 10 Hhds. at 7 <i>l.</i> per Hhd. - - - - -	} 70	0	0
8				
		620		
8	Robert Uxley Dr. to Sundry Accompts - -	£257	10	0
1	<i>viz.</i> To Cash paid him in part - - - - -	£100	0	0
7	To Paper, for 300 Reams, at 10 <i>s.</i> 6 <i>d.</i> per Ream - - - - -	} 157	10	0
	16	257	10	
1	Tobacco Dr. to Sundry Accompts, for 20 Hhds. qt. 76 C. 1 qr. 14 <i>lb.</i> at 4 <i>l.</i> 10 <i>s.</i> per C. - - - - -	} 343	13	9
1	<i>viz.</i> To Cash paid in Part - - - - -	113	13	9
3	To John Herbert, for the clearing of a Debt of - - - - -	} 230	0	0
	17	343	13	9
7	Martin Unswain Dr. to Tobacco - - - - -	£381	17	6
1	For 20 Hhds. qt. 76 C. 1 qr. 14 <i>lb.</i> at 5 <i>l.</i> per C. - - - -	381	17	6
	18			
1	Cash Dr. to Elias Skinner - - - - -	£44	0	0
5	Received in full - - - - -		44	
	19			
8	Isaac Reynolds Dr. to Sundry Accompts - -	£252	0	0
6	<i>viz.</i> To Lisbon Wine, for 14 Hhds. at 8 <i>l.</i> per Hhd. - - - - -	} 112	0	0
2	To Canary, for 5 Pipes, at 28 <i>l.</i> per Pipe - - - - -	} 140	0	0
		252		
	The Balance of our Accompts to be paid in 6 Months.			
	20			
4	William Baker, Esq. Dr. to Cash - - - - -	£50	0	0
1	Paid him in full - - - - -		50	

London, February 21, 1805.

		l.	s.	d.
	Sundry Accompts Drs. to <i>Thomas Shaw</i> - -	£232	3	4
2	<i>viz.</i> Hops for 44 Bags, wt. 132 C. 2 qrs. } 0 lb. at 28s, per C. - - - - - }	185	10	0
3	Drugget, for 20 Pieces, qt. 280 Yards, } at 3s. 4d. per Yard - - - - - }	46	13	4
		232	3	4
9	<i>Thomas Shaw</i> Dr. to Sundry Accompts - -	£232	3	4
5	<i>viz.</i> To <i>Oporto</i> Wine, for 10 Hhds. at 11l. } per Hhd. - - - - - }	110	0	0
6	To <i>Lisbon</i> Wine, for 7 Hhds. at 8l. per } Hhd. - - - - - }	56	0	0
1	To Cash for the Overplus paid him - -	66	3	4
		232	3	4
	<i>Note, In the Cash-Book there is an Error made by the placing of the above mentioned 66l. 3s. 4d. on the Dr. Side instead of the Cr. Side. And therefore, as no Erasurements are to be made in your Books of Accompts, this Error can be corrected no other Way than by making another Error of the same sum to balance it on the Cr. Side. This Error was made on Purpose to show the Learner how he must correct an Error made in the like Case.</i>			
	22			
4	<i>William Baker</i> , Esq. Dr. to Cash - - - - -	£500	0	0
1	For so much lent him upon Bond, for 6 Months, at 5 per Cent.	500		
	23			
1	Cash Dr. to <i>John Osborne</i> - - - - -	£270	0	0
7	Which Sum I have received this Day of <i>James Jenkins</i> , by an Assignment on do. <i>Jenkins</i> , by do. <i>Osborne</i> - - - -	270		
	24			
4	Capt. <i>William Andrews</i> Dr. to Sir <i>Robert Johnson</i> £246 0 0	246	0	0
3	For my Assignment on do. Sir <i>Robert</i> , payable to do. <i>Andrews</i>	246		
	25			
7	<i>Robert Moore</i> Dr. to Cash - - - - -	£66	13	9
1	For a Draft on me by do. <i>Moore</i> , payable to <i>John Ash</i> , or Order - - - - -	66	13	9
	26			
	Sundry Accompts Drs. to <i>Samuel Grainger</i> -	£50	0	0
1	<i>viz.</i> Cash received of do. <i>Grainger</i> - - - - -	6	5	0
9	Profit and Loss abated in Composition -	43	15	0
	27			
10		50		
8	<i>Robert Uxly</i> Dr. to <i>Duroy</i> - - - - -	£48	15	0
9	For 10 Pieces, qt. 150 Yards, at 6s. 6d. per Yard - - -	48	15	
	28			
3	House Expenses Dr. to Cash - - - - -	£70	12	11
1	For sundry Charges paid this Month, as per Book of House Expenses - - - - -	70	12	11

The End of the first Journal.



# The L E D G E R.

## The Alphabet to the LEDGER.

<p><b>A.</b> Andrews Capt. William 4</p>	<p><b>E.</b></p>	<p><b>I.</b> Johnson Sir Robert - - 3 Johnson Thomas - - - 6</p>
<p><b>B.</b> Broad Cloth - - - - 2 Baker William, Esq. - 4 Balance - - - - - 10</p>	<p><b>F.</b> French Wine - - - - 2 Fairman Samuel - - - 5</p>	<p><b>K.</b></p>
<p><b>C.</b> Cash - - - - - 1 Canary - - - - - 2 Cloth Broad - - - - 2 Crape Norwich - - - 8</p>	<p><b>G.</b> George Bronden - - - 5 Gainger Samuel - - - 10</p>	<p><b>L.</b> Lisbon Wine - - - - 2 Lowfield William, Esq. 6</p>
<p><b>D.</b> Drugget - - - - - 9 Duroy - - - - - 8</p>	<p><b>H.</b> Hops - - - - - 2 Holland - - - - - 2 Herbert John - - - - 3 House Expenses - - - 5 Hammond John, Esq. - 6</p>	<p><b>M.</b> Moore Robert - - - - 7</p>

# The L E D G E R.

## The Alphabet to the LEDGER.

<p>N.</p> <p><i>Norwich Crape</i> - - - 8</p>	<p>R.</p> <p><i>Remnant Richard</i> - - - 7</p> <p><i>Reynolds Isaac</i> - - - 8</p>	<p>W.</p> <p><i>Wine Canary</i> - - - - 2</p> <p><i>Wine French</i> - - - - 2</p> <p><i>Warner William</i> - - - 4</p> <p><i>Wine Oporto</i> - - - - 5</p> <p><i>Wine Lisbon</i> - - - - 6</p>
<p>O</p> <p><i>Oporto Wine</i> - - - - 5</p> <p><i>Osborne John</i> - - - - 7</p>	<p>S.</p> <p><i>Stock</i> - - - - - 1</p> <p><i>Shalloon</i> - - - - 3</p> <p><i>Smith Capt. John</i> - - 4</p> <p><i>Skinner Elias</i> - - - 5</p> <p><i>Stuffs</i> - - - - - 6</p> <p><i>Sagathee</i> - - - - - 8</p> <p><i>Shaw Thomas</i> - - - - 9</p> <p><i>Serge</i> - - - - - 9</p>	<p>X.</p>
<p>P.</p> <p><i>Pepper</i> - - - - - 1</p> <p><i>Preston Thomas, Esq.</i> - 3</p> <p><i>Parsons Sir Humphrey</i> - 4</p> <p><i>Paper</i> - - - - - 7</p> <p><i>Profit and Loss</i> - - - 9</p>	<p>T.</p> <p><i>Tobacco</i> - - - - - 1</p>	<p>Y.</p>
<p>Q</p>	<p>U.</p> <p><i>Unwin Martin</i> - - - - 7</p> <p><i>Uxley Robert</i> - - - - 8</p>	<p>Z.</p>

1805		Stock	Dr.		£.	s.	d.
Jan. 1	—	To Sundry Accompts - - - - -			535	13	—
Feb. 28	R	To Balance for the nett Proceeds of my whole Estate - - - - -	10		10513	5	4 $\frac{1}{4}$
		<p>Note 1. The first Line on this Side contains the whole of what you owed at your first setting out in Trade.</p> <p>2. The Balance contains the whole of your Estate, in Goods, Cash, and Debts, due to you at the closing of your Books.</p> <p>3. Every Entry in the Ledger must contain so much of the Transaction as may be wrote in one Line, and no more; though, for Necessity's Sake, two Lines are often used here.</p>					
		<hr/>					

1805		Cash	Dr.		£.	s.	d.
Jan. 1	1	To Stock - - - - -	1		8000	—	—
31	—	To Sundry Accompts, received this Month - - - - -			1599	3	4
Feb. 28	—	To Sundry Accompts, received this Month - - - - -			837	19	—
		<hr/>					
		10437 2 4					
		<hr/>					

1805		Tobacco	Dr.		Hhds.	C.	qr.	lb.	Mark.	£.	s.	d.
Jan. 1	1	To Stock, at 4l. 14s. per C. - - - - -	19	63	1	14	I	C	1	297	17	3
14	3	To Cash, at 4l. per C. - - - - -	20	74	2	0	I	H	1	298	—	—
Feb. 16	7	To Sundry Accompts, at 4l. 10s. per C. - - - - -	20	76	1	14	I	H	—	343	13	9
28	R	To Profit and Loss gained by this Account - - - - -							9	82	6	10 $\frac{1}{4}$
		<hr/>										
		59 214 1 0										
		<hr/>										
		1021 17 10 $\frac{1}{4}$										
		<hr/>										

Note, All Accounts of Goods are balanced either by Profit and Loss for the Gain or Loss on the Sale thereof; or by Balance for what remains unsold; or by both; in the present Case, the Tobacco is all sold, and therefore balanced only by Profit and Loss for the Gain, which is very easily obtained; for as the Dr. Side contains the prime Cost of the Goods, that is

1805		Pepper	Dr.		Bags.	lb.	£.	s.	d.
Jan. 1	1	To Stock, at 16d. per lb. - - - - -	48	1026	1		68	8	—
Feb. 28	R	To Profit and Loss gained by this Account - - - - -			9		4	5	6
		<hr/>							
		72 13 6							
		<hr/>							



1805		Per Contra	Cr.	l.	s.	d.
Jan. 1	I	By Sundry Accmpts	---	10830	14	10 $\frac{1}{2}$
Feb. 28	R	By Profit and Loss gained by two Months trading	---	218	3	6
				<hr/>	<hr/>	<hr/>
				11048	18	4 $\frac{3}{4}$

*Note, The first Line on this Side contains the Whole of your Estate, viz. Goods, Cash, and Debts Due to you at your first setting out in Trade.*

2. The Profit and Loss contains the whole of your Gain at the closing of your Books.

1805		Per Contra	Cr.	l.	s.	d.
Jan. 31	—	By Sundry Accmpts, paid this Month	---	1080	14	4 $\frac{1}{2}$
Feb. 28	—	By Sundry Accmpts, paid this Month	---	1257	3	9
	R	By Balance remaining in Hand, carried to the next Ledger	---	8099	4	2 $\frac{1}{2}$
				<hr/>	<hr/>	<hr/>
				10437	2	4

*Note, The Balance of this Account (if any) is always placed on the Cr. Side, and shows what Money is remaining in your Hands; and the Reason is very obvious, because no Man can pay more than he receives.*

1805		Per Contra	Hhds. C. qr. lb. Mark.				Cr.	l.	s.	d.	
Jan. 15	3	By Thomas Johnson, at 4l. 12s. per C. for	10	37	1	15	I H	6	171	19	3 $\frac{3}{4}$
20	3	By John Hammond, Esq. at 4l. 10s. per C. for	10	37	0	13	I H	6	167	—	5
22	3	By Robert Moore, at 4l. 15s. per C. for	19	63	1	14	I C	7	301	—	7 $\frac{1}{2}$
Feb. 17	7	By Martin Unwin, at 5l. per C. for	20	76	1	14	I H	7	381	17	6
			<hr/>	<hr/>	<hr/>	<hr/>		<hr/>	<hr/>	<hr/>	<hr/>
			59	214	1	0		1021	17	10 $\frac{1}{4}$	

what you gave for them, and the Cr. Side what they were sold for; so, if the Cr. Side be the greater, the Difference between them is the Gain; but if it should happen that the Dr. Side is greater (as it does sometimes, through Decay of Goods, or the Market Price falling) then the difference is the Loss; and will always fall on the Cr. Side.

1805		Per Contra	Cr.	l.	s.	d.
Jan. 22	3	By Robert Moore, at 17d. per lb. for	---	72	13	6

## Canary

Dr.

				Pipes	Mark	l.	s.	d.
1805								
Jan. 1	1	To Stock, at 25l. per Pipe-	----	16	I L	1	400	—
22	5	To Robert Moore, at 25l. per Pipe	----	20	R M	7	500	—
Feb. 15	7	To Robert Uxley, at 25l. per Pipe-	----	10	R U	8	250	—
28	R	To Profit & Loss, gained by this Account				9	107	—
				46			1257	—

Note, Here it appears that the Goods are not at all sold; and therefore before you can tell the Gain or Loss, you must first find the Value of the Goods that are unfold at prime Cost, and add to it the Value of the Goods

## Hops

Dr.

				Bags	C.	qr.	lb.	Mark	l.	s.	d.
1805											
Jan. 21	1	To Stock, at 2l. per C. for	30	109	1	12		S C	1	218	14 3 $\frac{1}{4}$
Feb. 22	8	To Thomas Shaw, at 1l. 8s per C. for	----	44	132	2	0		9	185	10
28	R	To Profit and Loss, gained by this Account	----						9	7	10 $\frac{1}{4}$
				74	241	3	12			411	5 1 $\frac{1}{2}$

Note, Hence appears the Usefulness of having Goods marked, when they have been purchased of several

## French Wine

Dr.

				Hhds	Mark	l.	s.	d.
1805								
Jan. 1	1	To Stock, at 27l. per Hhd. for	----	10	B A	1	270	—
Feb. 15	7	To Robert Uxley, at 30l. per Hhd. for	----	10	R U	8	300	—
28	R	To Profit & Loss, gained by this Account				9	19	15
				20			589	15

## Holland

Dr.

				Pcs.	Ells.	l.	s.	d.
1805								
Jan. 1	1	To Stock, at 3s. per Ell	----	20	384	1	57	12
Feb. 28	R	To Profit & Loss, gained by this Account				9	14	16
				20	384		72	8

## Broad Cloth

Dr.

				Pcs.	Yds.	l.	s.	d.
1805								
Jan. 1	1	To Stock, at 10s per Yard	----	10	180	1	90	—
Feb. 28	R	To Profit & Loss, gained by this Account				9	5	15
				10	180		95	15

		Per Contra		C <sup>r</sup> .		l. s. d.		
				Pipes.	Mark			
1805								
Jan. 23	4	By Sundry Accompts, at 28l. per Pipe, for	20	R	M	—	560	—
24	7	By Richard Remnant, at 27l. per Pipe, to pay in 3 Months - - - - -	16	I	L	7	432	—
Feb. 19	7	By Isaac Reynolds, at 28l. per Pipe, for	5	R	U	8	140	—
28	R	By Balance, remaining unfold, at 25l. per Pipe - - - - -	5	R	U	10	125	—
				46			1257	—
that have been fold (for the whole Quantity must stand on both Sides, be the Value less or more) then the Difference, as before, will be the Gain or Loss on the Sale of those Goods.								

		Per Contra		C <sup>r</sup> .		l. s. d.		
				Bags.	C.	qr.	lb.	Mark
1805								
Jan. 10	2	By William Lowfield, Esq. at 2l. 2s. per C. for - - -	10			31	2	0
								S C
	22	4	By Robert Moore, at 2l. 1s. per C. for - - - - -	20		77	3	12
								S C
Feb. 28	R	By Balance unfold, at 1l. 8s. per C. for - - - - -	44			132	2	0
								T S
Persons at different Times and Prices.				74		241	3	12
							411	5
								1½

		Per Contra		C <sup>r</sup> .		l. s. d.		
				Hhds.	Mark			
1805								
Jan. 3	2	By Brandon George, at 28l. 10s. per Hhd. for	2	B	A	5	57	—
	5	2	By Samuel Fairman, at 28l. per Hhd. for	1	B	A	5	28
	15	3	By Ths. Johnson, at 28l. 5s. per Hhd. for	3	B	A	6	84
Feb. 1	5	By Elias Skinner, at 30l. per Hhd. for	4	B	A	5	120	15
28	R	By Balance unfold, at 30l. per Hhd.	10	R	U	10	300	—
							589	15

		Per Contra		C <sup>r</sup> .		l. s. d.		
				Pcs.	Ells.			
1805								
Jan. 2	2	By Cash, at 3s. 4d. per Ell for - - - -	8		132	1	22	—
Feb. 8	6	By Cash, at 4s. per Ell, for - - - - -	12		252	1	50	8
							72	8

		Per Contra		C <sup>r</sup> .		l. s. d.		
				Pcs.	Yds.			
1805								
Jan. 1	2	By Lisbon Wine, at 10s. 2½d. per Yard	5		96	6	49	—
Feb. 28	6	By Cash, at 11s. per Yard - - - - -	5		85	1	46	15
Note, Here is a Yard gained by the Difference of Measurement.							95	15



1805		Shalloon		D <sup>r</sup> .					
				Pcs.	Yds.				
Jan. 1	1	To Stock, at 2s. 4d. per Yard for	- -	7	100	1	11	13	4
Feb. 28	R	To Profit & Loss, gained by this Account				9	-	16	8
							12	10	

1805		Drugget		D <sup>r</sup> .						
				Pcs.	Yds.	Mark.				
Jan. 1	1	To Stock, at 3s. 6d. per Yard, for		5	60	T L	1	10	10	—
Feb. 21	8	To Thomas Shaw, at 3s. 4d. per								
		Yard, for	- - - - -	20	280	T S	9	46	13	4
28	R	To Profit and Loss, gained by this					9	2	10	—
		Account	- - - - -							
							59	13	4	

1805		Thomas Preston, Esq.		D <sup>r</sup> .					
Jan. 1	1	To Stock	- - - - -			1	100	—	—
Feb. 28	R	To Balance due to him, to pay May 14 next	-			10	90	—	—
							190	—	—

Note 1. The Dr. Side of any Man's Account shows what he stands indebted to you; and the Cr. Side shows what you stand indebted to him; And when the Cr. Side exceeds the Dr. (as in this Case) the Balance of the Account must be placed on the Dr. Side, and

1805		Sir Robert Johnson		D <sup>r</sup> .					
Jan. 1	1	To Stock	- - - - -			1	476	—	—
Error	R	To Balance due to him	- - - - -			10	30	—	—
							506	—	—

Note 1. This Error was designedly made, to show the young Book-keeper how to correct it; which see on the Cr. Side.

1805		John Herbert		D <sup>r</sup> .					
Jan. 1	1	To Stock	- - - - -			1	250	—	—

1805		Per Contra		Cr.	l. s. d.			
				Pcs. Yds.				
Jan. 26	4	By William Loufield, Esq. at 2s. 6d. per Yard, for	-----	7   100	6	12	10	---

1805		Per Contra		Cr.	l. s. d.					
				Pcs. Yds. Mark.						
Feb. 8	6	By Cash, at 4s. 4d. per Yard, for	-----	5   60 T L	1	13	---	---		
28	8	By Balance, unfold, at 3s. 4d. per Yard, for	-----	20   280 T S	10	46	13	4		
				-----						
				25   340				59	13	4

1805		Per Contra		Cr.	l. s. d.		
Jan. 4	2	By Oporto Wine	-----	5	35	---	---
Feb. 6	5	By Cash, received in Full	-----	1	65	---	---
7	5	By Oporto Wine, to pay May 14 next	-----	5	90	---	---

Shows what you are really indebted to him.  
 2. The Price Per Hbd. Piece, Yard, Ell, &c. and the Quantity of any Sort of Goods, are never put under any Man's name in the Ledger.

1805		Per Contra		Cr.	l. s. d.		
Jan. 7	2	By Cash, received in Part	-----	1	100	---	---
16	3	By Cash, received in Part	-----	1	100	---	---
Feb. 24	8	By Capt. William Andrews, for my Draft on Sir Robert, payable to do. Andrews	-----	4	246	---	---
Hand	R	By Error on the Dr. Side	-----	---	30	---	---
28	R	By Balance due to me	-----	10	30	---	---

2. The last Line but one, having the Index to it, shows that it was inserted, in order to balance the Error committed on the Dr. Side of this Account.

1805		Per Contra		Cr.	l. s. d.				
Jan. 19	3	By Stuffs	-----	6	20	---	---		
Feb. 16	7	By Tobacco	-----	1	230	---	---		
							250	---	---

				Dr.			l. s. d.		
1805		Capt. John Smith							
Jan. 1	1	To Stock, to pay the 18th Inf.		1	580				
<hr/>									
1805		Capt. William Andrews							
Jan. 21	3	To Stuffs		6	24				
Feb. 24	8	To Sir Robert Johnson, for my Draft on him, payable to d <sup>o</sup> Andrews		3	246				
					270				
<hr/>									
1805		Sir Humphrey Parsons							
Jan. 8	2	To Cash, paid in full		1	100				
11	2	To Lisbon Wine		6	16				
					116				
<p><i>Note.</i> When the Dr. Side of any Man's Account exceeds the Cr. side, the Balance thereof must be placed on the Cr. side, and shows what he is indebted to you.</p>									
<hr/>									
1805		William Baker, Esq.							
Jan. 17	3	To Cash, paid in full		1	150				
Feb. 20	7	To Cash, paid in full		1	50				
22	8	To Cash, for 500l. lent him on bond, for 6 Months, at 5 per Cent.		1	500				
					700				
<hr/>									
1805		William Warner							
Jan. 30	4	To Norwich Crape, to pay in 3 Months		8	50				



		Per Contra	Cr.		l.	s.	d.
1805							
Jan. 18	3	By Cash received in full - - - - -		1	580		
<hr/>							
1805							
Jan. 1	1	By Stock - - - - -		1	270		
<hr/>							
1805							
Jan. 1	1	By Stock, to pay the 8th Infant - - - - -		1	100		
Feb. 28	R	By Balance due to me - - - - -		10	16		
					116		
<hr/>							
1805							
Jan. 1	1	By Stock, to pay the 17th Infant - - - - -		1	150		
Feb. 10	6	By Serge, to pay the 20th Infant - - - - -		9	50		
28	R	By Balance, due to me on Bond - - - - -		10	500		
					700		
<hr/>							
1805							
Jan. 1.	1	By Stock - - - - -		1	15	13	
Feb. 28.	R	By Balance, due to me, to be paid <i>April 30 next</i>		10	34	7	
					50		
<hr/>							
F							

				D <sup>r</sup> .			l.	s.	d.
1805		Brandon George							
Jan. 3	2	To French Wine, to pay in 1 Month - - -		2		57	—	—	
Feb. 12	6	To Lisbon Wine - - - - -		6		32	—	—	
							89	—	—
							—	—	—
		House-Expenses							
1805									
Jan. 31	5	To Cash for fundry Charges this Month - - -		1		37	13	3	
Feb. 28	8	To Cash for fundry Charges this Month - - -		1		70	12	11	
							108	6	2
							—	—	—
		Oporto Wine							
1805									
Jan. 4	2	To Thomas Preston, Esq. at 7l. per Hhd.   5 T P		3		35	—	—	
Feb. 7	5	To Thomas Preston, Esq. at 9l. per Hhd.   10 T P		3		90	—	—	
28	R	To Profit and Loss, gained by this Account		9		30	—	—	
							155	—	—
							—	—	—
		Samuel Fairman							
1805									
Jan. 5	2	To French Wine - - - - -		2		28	—	—	
							—	—	—
		Elias Skinner							
1805									
Jan. 6	2	To Oporto Wine, to pay the 12th Instant - - -		5		27	—	—	
Feb. 1	5	To fundry Account, - - - - -		—		154	—	—	
							181	—	—
							—	—	—

1805		Per Contra	Cr.			
Feb. 5	5	By Cash, received in Full - - - - -		1	57	—
28	R	By Balance due to me - - - - -		10	32	—

89

1805		Per Contra	Cr.			
Feb. 28	R	By Profit and Loss - - - - -		9	108	6

*Note, This Accompt must not be balanced by any thing else but Profit and Loss, because the several Things that are made Drs. to Cash, are of no estimation in the mercantile Way, but are an entire Loss.*

1805		Per Contra	Cr.			
Jan. 6	2	By Elias Skinner, at 9l. per Hhd. for -	Hhds. Mark	3	TP	5 27
Feb. 1	5	By Elias Skinner, at 9l. per Hhd. for -		2	TP	5 18
21	8	By Thomas Shaw, at 11l. per Hhd. for		10	TP	9 110

15

155

1805		Per Contra	Cr.			
Feb. 28	R	By Balance due to me - - - - -		10	28	—

1805		Per Contra,	Cr.			
Jan. 12	3	By Cash, received in full - - - - -		1	27	—
Feb. 1	5	By Sundry Accompts - - - - -		—	110	—
18	7	By Cash, received in full - - - - -		1	44	—

181



		Lisbon Wine		Dr.	l. s. d.		
				Hhds. Mark			
1805							
an. 9	2	To Broad Cloth, at 7l. per Hhd. for -	7	E I	2	49	—
11	6	To sundry Accompts, at 7l. per Hhd. for	40	R M	—	280	—
15	7	To Robert Uxley, at 7l. per Hhd. for -	10	R U	8	70	—
28	R	To Profit & Loss, gained by this Account			9	33	10
				57		432	10
		William Lowfield, Esq.		Dr.			
805							
an. 10	2	To Hops - - - - -			2	66	3
26	4	To Shallcon - - - - -			3	12	10
30	4	To Norwich Crape, for William Warner's Assignment on him - - - - -			8	50	—
						128	13
		Thomas Johnson		Dr.			
805							
an. 15	3	To sundry Accompts - - - - -				256	14 3 $\frac{3}{4}$
		Stuffs		Dr.			
805							
an. 19	3	To John Herbert at 20d. per Yard - -	20	240	3	20	—
b. 28	R	To Profit & Loss, gained by this Account			9	4	—
						24	—
		John Hammond, Esq.		Dr.			
805							
an. 28	3	To Tobacco, to pay at sundry Times - - - -			1	167	5



		Robert Moore		D <sup>r</sup> .		l.	s.	d.
1805								
Jan. 22	2	To fundry Accompts	-----			533	6	3
Feb. 25	8	To Cash for his Draft on me, paid to <i>John Ash</i>		1		66	13	9
						600		
<hr/>								
		John Osborne		D <sup>r</sup> .				
1805								
Jan. 23	4	To Canary	-----	2		270		
<hr/>								
		Richard Remnant		D <sup>r</sup> .				
1805								
Jan. 24	4	To Canary, to pay in 3 Months	-----	2		432		
<hr/>								
		Paper		D <sup>r</sup> .				
				Reams.				
1805								
Jan. 27	4	To <i>Martin Unwin</i> , at 10s. per Ream, to pay at fundry Times, for	-----	1000	7	500		
Feb. 28	R	To Profit & Loss, gained by this Account			9	30		
						1000		
						530		
<hr/>								
		Martin Unwin		D <sup>r</sup> .				
1805								
Jan. 23	4	To fundry Accompts	-----			500		
Feb. 1	5	To <i>Elias Skinner</i> , for do. <i>Skinner's</i> Assignment on <i>Unwin</i> , payable to me	-----		5	20		
	17	To Tobacco	-----	1		381	17	6
						901	17	6



		Per Contra	C <sup>r</sup> .		l.	s.	d.
1805							
Jan. 22	3	By Canary - - - - -		2	500	—	—
Feb. 11	6	By Lisbon Wine, on demand - - - - -		6	100	—	—
					600	—	—
<hr/>							
1805		Per Contra	C <sup>r</sup> .				
Feb. 23	8	By Cash, received in full, by an Assignment on James Jenkins - - - - -		1	270	—	—
<hr/>							
1805		Per Contra	C <sup>r</sup> .				
Jan. 25	4	By sundry Accompts - - - - -			432	—	—
<hr/>							
1805		Per Contra	C <sup>r</sup> .				
Jan. 20	4	By Robert Uxley, at 10s. 6d. per Ream, for	Reams	8	262	10	—
Feb. 11	6	By Lisbon Wine, at 11s. per Ream, for -		6	110	—	—
	15	By Robert Uxley, at 10s. 6d. per Ream, for		8	157	10	—
					1000	530	—
<hr/>							
1805		Per Contra	C <sup>r</sup> .				
Jan. 27	4	By Paper - - - - -		7	500	—	—
Feb. 2	5	By Isaac Reynolds, for E. Skinner's Note on d <sup>o</sup> Unwin, now given to I. Reynolds - - - - -		8	20	—	—
	28	R By Balance due to me - - - - -		10	381	17	6
					901	17	6

		Norwich Crape		D		l. s. d.		
				Pcs.	Yds			
1805								
Jan. 29	4	To Robert Uxley, at 3s. 6d. per Yard,						
		for - - - - -	100	1600	8	280	—	—
Jan. 28	R	To Profit and Loss, gained by this						
		Accompt - - - - -			9	17	12	—
						297	12	—
		Robert Uxley		Dr.				
1805								
Jan. 29	4	To Paper - - - - -			7	262	10	—
Feb. 13	6	To Serge - - - - -			9	8	15	—
15	7	To sundry Accompts - - - - -			—	257	10	—
27	8	To Duroy - - - - -			8	48	15	—
28	R	To Balance, due to him - - - - -			10	322	10	—
						900	—	—
		Isaac Reynolds		Dr.				
1805								
Feb. 2	5	To sundry Accompts - - - - -			—	120	—	—
19	7	To sundry Accompts - - - - -			—	252	—	—
						372	—	—
		Duroy		Dr.				
1805								
Feb. 2	5	To Isaac Reynolds, at 6s. per Yard, for	40	600	8	180	—	—
28	R	To Profit & Loss, gained by this Accompt			9	7	10	—
						187	10	—
		Sagathee		Dr.				
1805								
Feb. 2	4	To Isaac Reynolds, at 2s. 6d. per Yard,						
		for - - - - -	100	1200	8	150	—	—
28	R	To Profit and Loss gained by this						
		Accompt - - - - -			9	2	—	—
						152	—	—

1805		Per Contra		Cr.				
		Pcs.	Yds.			l.	s.	d.
Jan. 30	5	By sundry Accompts, at 4s. per Yard	40	640		128		
		for - - - - -						
Feb. 14	7	By Samuel Grainger, at 4s. per Yard	4	64	10	12	16	
		for - - - - -						
28	R	By Balance, unfold, at 3s. 6d. per Yard	56	896	10	156	16	
		for - - - - -						
			100	1600		297	12	

1805		Per Contra		Cr.				
Jan. 29	4	By Norwich Crape - - - - -			8	280		
Feb. 15	7	By sundry Accompts - - - - -				620		
						900		

1805		Per Contra		Cr.				
Feb. 2	5	By sundry Accompts - - - - -				330		
28	R	By Balance, due to me - - - - -			10	42		
						372		

1805		Per Contra		Cr.				
		Pcs.	Yds.			l.	s.	d.
Feb. 14	6	By Samuel Grainger, at 6s. 6d. per Yard	10	150	10	48	15	
27	8	By Robert Uxley, at 6s. 6d. per Yard	10	150	8	48	15	
28	R	By Balance, unfold, at 6s. per Yard	20	300	10	90		
			40	600		187	10	

1805		Per Contra		Cr.				
		Pcs.	Yds.			l.	s.	d.
Feb. 14	6	By Samuel Grainger, at 2s. 10d. per Yard	10	120	10	17		
28	R	By Balance, unfold, at 2s. 6d. per Yard	90	1080	10	135		
			100	1200		152		



		Thomas Shaw		Dr.	l.	s.	d.																											
1805																																		
Feb. 4	5	To Cash, paid William Smith, by order of d <sup>o</sup> Shaw	-	-	100	-	-																											
	21	To sundry Accounts	-	-	232	3	4																											
					332	3	4																											
		Serge		Dr.																														
1805				Pcs. Yds.																														
Feb. 10	6	To sundry Accounts, at 1s. per Yard	100	1400	70	-	-																											
	28	R To Profit and Loss, gained by this Account	-	-	1	15	-																											
					71	15	-																											
		Profit and Loss		Dr.																														
1805																																		
Jan. 25	4	To Richard Remnant, lost by the Rebate of 432l. for 3 Months, at 5 per Cent.	-	-	7	5	6 8																											
Feb. 9	6	To John Hammond, Esq. lost by an Abatement	-	-	6	-	5																											
	26	8 To Samuel Grainger, abated in Composition	-	-	10	43	15																											
	28	R To House Expenses	-	-	5	108	6 2																											
	-	R To Stock gained by 2 Months trading	-	-	1	218	3 6																											
<p><i>Note, This Account is always made Dr. to Stock for the Balance thereof, if there be a Gain in the Trade, and Cr. by Stock if there be a Loss. And the Reason is obvious enough: For if there be a Gain, it is evident that the Goods were sold for more than they were bought for, and therefore Stock must be Cr. by Profit and Loss for the same; the contrary, if there be a Loss, which seldom happens to a careful Trader.</i></p> <p>Admit, therefore, a Man's whole Stock to consist of but one Sort of Goods; hence, as that is his Stock, the Prime Cost thereof, and the Gain must go together to balance the Cr. Side, which will consist of what was sold at an advantageous Price: For the Difference between the Prices of Goods bought, and sold out advantageously, must be the Profit arising from the Sale of those Goods; and as that must be placed on the Cr. Side of Stock, so Profit and Loss must be Dr. to Stock for the same Balance of Gain, and not to any thing else.</p> <p>For Example.</p> <p>1. Suppose the Merchant's whole Stock should consist of Pepper, which is worth 68l. 8s. Page 1, then it must be</p> <table border="0"> <tr> <td>Pepper</td> <td>Dr.</td> <td>Stock</td> <td>Cr.</td> </tr> <tr> <td>To Stock - -</td> <td>68l. 8s.</td> <td>By Pepper - -</td> <td>68l. 8s.</td> </tr> </table> <p>2. Suppose the Pepper to be all sold upon Trust to Robert Moore for 72l. 13s. 6d. then is</p> <table border="0"> <tr> <td>Robert Moore</td> <td>Dr.</td> <td>Pepper</td> <td>Cr.</td> </tr> <tr> <td>To Pepper 72l. 13s. 6d.</td> <td></td> <td>By Robert Moore 72l. 13s. 6d.</td> <td></td> </tr> </table> <p>3. To balance this Account; as there is a Gain upon the Sale of the said Pepper; so for that Gain you must make</p> <table border="0"> <tr> <td>Pepper</td> <td>Dr.</td> <td>Profit and Loss</td> <td>Cr.</td> </tr> <tr> <td>To Profit and Loss 4l. 5s. 6d.</td> <td></td> <td>By Pepper - 4l. 5s. 6d.</td> <td></td> </tr> </table>					Pepper	Dr.	Stock	Cr.	To Stock - -	68l. 8s.	By Pepper - -	68l. 8s.	Robert Moore	Dr.	Pepper	Cr.	To Pepper 72l. 13s. 6d.		By Robert Moore 72l. 13s. 6d.		Pepper	Dr.	Profit and Loss	Cr.	To Profit and Loss 4l. 5s. 6d.		By Pepper - 4l. 5s. 6d.					375	11	9
Pepper	Dr.	Stock	Cr.																															
To Stock - -	68l. 8s.	By Pepper - -	68l. 8s.																															
Robert Moore	Dr.	Pepper	Cr.																															
To Pepper 72l. 13s. 6d.		By Robert Moore 72l. 13s. 6d.																																
Pepper	Dr.	Profit and Loss	Cr.																															
To Profit and Loss 4l. 5s. 6d.		By Pepper - 4l. 5s. 6d.																																

1805		Per Contra	Cr.	L.	s.	d.
Jan. 3	5	By Cash, received of <i>John James</i> , for <i>Shaw's</i> Use	1	100	—	—
21	8	By sundry <i>Accompts</i> - - - -	—	232	3	4
				332	3	4
1805		Per Contra	Cr.			
Feb. 13	6	By <i>Robert Uxley</i> , at 15d. per Yard	Pcs. Vds. 8	8	15	—
	R	By Balance unfold, at 1s. per Yard	10	63	—	—
				71	15	—
1805		Per Contra	Cr.			
Jan. 28	4	By <i>Martin Unwin</i> , gained by the Rebate of 500l. at 5 per Cent.	7	4	18	10 <sup>1</sup> / <sub>2</sub>
Feb. 28	R	By Tobacco - - - - -	1	82	6	10 <sup>1</sup> / <sub>2</sub>
	R	By Pepper - - - - -	1	5	6	—
	R	By Canary - - - - -	2	107	—	—
	R	By Hops - - - - -	2	7	—	10 <sup>1</sup> / <sub>2</sub>
	R	By French Wine - - - - -	2	19	15	—
	R	By Holland - - - - -	2	14	16	—
	R	By Broad Cloth - - - - -	2	5	15	—
	R	By Shalloon - - - - -	3	—	16	8
	R	By Drugget - - - - -	3	2	10	—
	R	By <i>Oporto</i> Wine - - - - -	5	30	—	—
	R	By <i>Lisbon</i> Wine - - - - -	6	33	10	—
	R	By Stuffs - - - - -	6	4	—	—
	R	By Paper - - - - -	7	30	—	—
	R	By <i>Norwich</i> Crape - - - - -	8	17	12	—
	R	By <i>Duroy</i> - - - - -	8	7	10	—
	R	By <i>Sagathee</i> - - - - -	8	2	—	—
	R	By Serge - - - - -	9	1	15	—
4. To balance the <i>Accompt</i> of Profit and Loss, you must make				375	11	9
		Profit and Loss	Dr.   Stock	Cr.		
		To Stock - 4l. 5s. 6d.	By Profit and Loss 4l. 5s. 6d.			
		5. Then because <i>Robert Moore</i> has not paid for the <i>Pepper</i> , to balance his <i>Accompt</i> , you must make				
		Balance	Dr.   <i>Robert Moore</i>	Cr.		
		To <i>Robert Moore</i> 72l. 13s. 6d.	By Balance 72l. 13s. 6d.			
		Lastly, To Balance the whole <i>Accompt</i> , you must make				
		Stock	Dr.   Balance	Cr.		
		To Balance 72l. 13s. 6d.	By Stock - 72l. 13s. 6d.			
Hence, it appears, by taking a Survey of these <i>Statings</i> , that <i>Stock</i> stands Cr. both by <i>Pepper</i> for the prime Cost, and by <i>Profit</i> and <i>Loss</i> for the <i>Gain</i> thereon; and that <i>Stock</i> is Dr. to <i>Balance</i> for the whole Value of the said <i>Pepper</i> sold to <i>Advantage</i> , which is equal to the <i>Prime Cost</i> and <i>Profit</i> taken together.						

1805		Samuel Grainger		Dr.	L.	s.	d.
Feb. 14	6	To sundry Accountts	- - -	-	78	11	-
<hr/>							
1805		Balance		Dr.			
Feb. 28	R	To Cash remaining in Hand, carried to the next Ledger	-	Mark	1	8099	4 2½
-	R	To Canary, unfold, 5 Pipes, at 25l. per Pipe	-	R U	2	125	-
-	R	To Hops, unfold, 44 Bags, wt. 132 C. 2 qrs. at 28s. per C.	-	T S	2	185	10 -
-	R	To French Wine, unfold, 10 Hhds. at 30l. per Hhd.	-	R U	2	300	-
-	R	To Drugget, unfold, 20 Pieces, qt. 280 Yards, at 3s. 4d. per Yard	-	T S	3	46	13 4
-	R	To Sir Robert Johnson, due to me	-	-	3	30	-
-	R	To Sir Humphrey Parsons, due to me	-	-	4	16	-
-	R	To William Baker, Esq. due to me on Bond	-	-	4	500	-
-	R	To William Warner, due to me, to be paid April 30th next	-	-	4	34	7 -
-	R	To Brandon George, due to me	-	-	5	32	-
-	R	To Samuel Fairman, due to me	-	-	5	28	-
-	R	To Lisbon Wine, unfold, 25 Hhds. at 7l. per Hhd.	-	{ R M 15 } { R U 10 }	6	175	-
-	R	To William Lowfield, Esq. due to me	-	-	6	128	13 -
-	R	To Thomas Johnson, due to me	-	-	6	256	14 3¼
-	R	To John Hammond, Esq. due to me, to be paid April 20th next	-	-	6	100	-
-	R	To Martin Unwin, due to me	-	-	7	381	17 6
-	R	To Norwich Crape, unfold, 56 Pcs. qt. 896 Yards, at 3s. 6d. per Yard	-	R U	8	156	16 -
-	R	To Isaac Reynolds, due to me	-	-	8	42	-
-	R	To Duroy, unfold, 20 Pieces, qt. 300 Yards, at 6s. per Yard	-	I R	8	90	-
-	R	To Sagathee, unfold, 90 Pieces, qt. 1080 Yards, at 2s. 6d. per Yard	-	I R	8	135	-
-	R	To Serge, unfold, 90 Pieces, qt. 1260 Yards, at 1s. per Yard	-	W B	9	63	-

Note 1. Every Article under the Head of Balance, on the Dr. Side, is derived or brought from the Cr. Side of that particular Account, which is made Cr. by Balance.

2. These Articles taken together, make up the whole of your present Estate in Money, Goods, and Debts due to you; and in your next Books, that is, in your Journal and Ledger, they must each of them be made Dr. to Stock, because each Particular is a Part thereof.

10925 15 4½



1805		Per Contra		Cr.	l.	s.	d.
Feb. 14	6	By Cash, received in Part	- - - -	1	28	11	—
26	8	By Sundry Accompts	- - - -	—	50	—	—
					78	11	—
1805		Per Contra		Cr.			
Feb. 20	R	By Thomas Preston, Esq. due to him, to be paid May 14 next	- - - -	3	90	—	—
—	R	By Robert Uxly, due to him	- - - -	8	322	10	—
—	R	By Stock, for the nett Proceed of my whole Estate	- - - -	1	105	13	5 $\frac{4}{4}$
					109	25	15 $\frac{4}{4}$

*Note 1.* Every *Article* under the Head of *Balance* on the *Cr.* Side (the last only excepted) is derived or brought from the *Dr.* Side of that particular *Account* which is *Dr.* to *Balance*.

2. These *Articles* taken together make up the whole of what you owe or stand indebted to others: And as your *Stock* is obliged to make good those *Debts*; so, in your next *Journal* and *Ledger*, your *Stock* must be made *Dr.* to every one of them, they being so many *Crs.* to whom you are obliged.

3. The last *Article* only, where *Balance* is made *Cr.* by *Stock*, shows the nett *Produce* of your whole *Estate*, and what you are really worth, when all your *Debts* are paid.

4. This *Balance* is always placed on the *Cr.* Side (except your *Debts* should exceed) and in your next Books *Stock* must be credited with the same, for the whole *Quantity* and *Value*, because each Particular *Dr.* to *Stock* for its respective *Quantity* and *Value*.

*Lastly*, If what you owe should at any Time exceed your *Cash*, *Goods* unfold, and *Debts* due to you, it will then look very bad; and the *Balance*, which then must be placed on the *Dr.* Side, shows that you are so much worse than Nothing; which Sum, if it should be pretty large, will oblige you to call your *Creditors* to a *Composition*, in order to enable you to carry on *Business* again.

D<sup>r</sup>.

## The TRIAL BALANCE.

C<sup>r</sup>.

<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
535	13	—	Stock - - - - -	1	10830	14 10 $\frac{1}{2}$
10437	2	4	Cash - - - - -	1	2337	18 1 $\frac{1}{2}$
939	11	—	Tobacco - - - - -	1	1021	17 10 $\frac{1}{4}$
68	8	—	Pepper - - - - -	1	72	13 6
1150	—	—	Canary - - - - -	2	1132	—
404	4	3 $\frac{1}{4}$	Hops - - - - -	2	225	15 1 $\frac{1}{2}$
570	—	—	French Wine - - - - -	2	289	15 —
57	12	—	Holland - - - - -	2	72	8 —
90	—	—	Broad Cloth - - - - -	2	95	15 —
11	13	4	Shalloon - - - - -	3	12	10 —
57	3	4	Drugget - - - - -	3	13	—
100	—	—	Thomas Preston, Esq. - - - - -	3	190	—
476	—	—	Sir Robert Johnson - - - - -	3	446	—
250	—	—	John Herbert - - - - -	3	250	—
580	—	—	Captain John Smith - - - - -	4	580	—
270	—	—	Captain William Andrews - - - - -	4	270	—
116	—	—	Sir Humphrey Parsons - - - - -	4	100	—
700	—	—	William Baker, Esq. - - - - -	4	200	—
50	—	—	William Warner - - - - -	4	15	13 —
89	—	—	Brandon George - - - - -	5	57	—
108	6	2	House-Expenses - - - - -	5	—	—
125	—	—	Oporto Wine - - - - -	5	155	—
28	—	—	Samuel Fairman - - - - -	5	—	—
181	—	—	Elias Skinner - - - - -	5	181	—
399	—	—	Lisbon Wine - - - - -	6	257	10 —
128	13	—	William Lowfield, Esq. - - - - -	6	—	—
256	14	3 $\frac{3}{4}$	Thomas Johnson - - - - -	6	—	—
20	—	—	Stuffs - - - - -	6	24	—
167	5	—	John Hammond, Esq. - - - - -	6	67	5 —
600	—	—	Robert Moore - - - - -	7	600	—
270	—	—	John Osborne - - - - -	7	270	—
432	—	—	Richard Remnant - - - - -	7	432	—
500	—	—	Paper - - - - -	7	530	—
901	17	6	Martin Unwin - - - - -	7	520	—
280	—	—	Norwich Crape - - - - -	8	140	16 —
577	10	—	Robert Uxley - - - - -	8	900	—
372	—	—	Isaac Reynolds - - - - -	8	330	—
180	—	—	Duroy - - - - -	8	97	10 —
150	—	—	Sagatchee - - - - -	8	17	—
332	3	4	Thomas Shaw - - - - -	9	332	3 4
70	—	—	Serge - - - - -	9	8	15 —
49	2	1	Profit and Loss - - - - -	9	4	18 10 $\frac{1}{2}$
78	11	—	Samuel Grainger - - - - -	10	78	11 —
23159	5	1	<i>End of the first Ledger.</i>		23159	5 1

THE

CASH-BOOK.



1805		Cash	Dr.	l.	s.	d.
Jan.	1	1	To Stock - - - - -	1	8000	—
	2	2	To Holland, received in full - - -	2	22	—
	7	2	To Sir Robert Johnson, received in Part - -	3	100	—
	12	2	To Elias Skinner, received in full - -	5	27	—
	13	3	To Lisbon Wine, received in full - -	6	25	10
	15	3	To Sir Robert Johnson, received in Part - -	3	100	—
	18	3	To Capt. John Smith, received in full - -	4	580	—
	23	4	To Canary, received in Part - - -	1	290	—
	25	4	To Richard Remnant, received in full for his early Payment - - - - -	7	426	13 4
	30	4	To Norwich Crape, received in Part of William Warner - - - - -	8	28	—
					9599	3 4

1805		Cash	Dr.	l.	s.	d.
Feb.	1	5	To Balance brought from the last Month -	—	8518	8 11½
		5	To Elias Skinner, received in full - -	5	90	—
	3	5	To Thomas Shaw, received of John James, for Shaw's Use - - - - -	9	100	—
	5	5	To Brandon George, received in full - - -	5	57	—
	6	5	To Thomas Preston, Esq. received in full - -	3	65	—
	8	6	To Sundry Accompts, received in full - -	—	110	3
	9	6	To John Hammond, Esq. received in Part - -	6	67	—
	14	6	To Samuel Grainger, received in Part - -	10	28	11
	18	7	To Elias Skinner, received in full - - -	5	44	—
Err.	21	8	To Thomas Shaw, received in full - - -	9	66	3 4
	23	8	To John Osborne, received in full of James Jenkins - -	7	270	—
	26	8	To Samuel Grainger, received in full of a Composition - - - - -	10	6	5
					9422	11 3½

Note 1. The last Line but three, marked with *Error* in the Margin, was done on Purpose to show the Learner how to Balance it in the like Case; which see on the *Cr.* Side.

2. The *Error* must not be added with the rest of the Money, when it is carried to the Ledger, because it was never received.

The End of the

1805		Per Contra	C <sup>r</sup> .	l.	s.	d.
Jan.	8	2	By Si <sup>r</sup> <i>Humphrey Parsons</i> , paid in full - - -	4	100	—
	14	3	By Tobacco, paid in full - - - - -	1	298	—
	17	3	By <i>William Baker</i> , Esq. paid in full - - -	4	150	—
	28	4	By <i>Martin Unwin</i> , paid in full - - - - -	7	495	1 1½
	31	5	By House-Expenses, for sundry Charges this Month - - - - -	5	37	13 3
—	R		By Balance, remaining in Hand, carried to the next Month - - - - -	—	8518	8 11½
					9599	3 4

1805		Per Contra	C <sup>r</sup> .	l.	s.	d.
Feb.	2	5	By <i>Isaac Reynolds</i> , paid in part - - - - -	8	100	—
	4	5	By <i>Thomas Shaw</i> , paid <i>William Smith</i> , by Order: of d <sup>o</sup> <i>Shaw</i> - - - - -	9	100	—
	10	6	By <i>Serge</i> , paid in Part - - - - -	9	20	—
	11	6	By <i>Lisbon Wine</i> , paid in Part - - - - -	6	70	—
	15	7	By <i>Robert Uxley</i> , paid in Part - - - - -	8	100	—
	16	7	By Tobacco, paid in Part - - - - -	1	113	13 9
	20	7	By <i>William Baker</i> , Esq. paid in Full - - - - -	4	50	—
	21	8	By Error on the Dr. Side - - - - -	—	66	3 4
		8	By <i>Thomas Shaw</i> , paid in full - - - - -	9	66	3 4
	22	8	By <i>William Baker</i> , Esq. lent him on Bond for 6 Months, at 5 per Cent. - - - - -	4	500	—
	25	8	By <i>Robert Moore</i> , for his Draft on me, payable to <i>John Ash</i> , or Order - - - - -	7	66	13 9
	28	8	By House-Expenses, for sundry Charges this Month - - - - -	5	70	12 11
—	R		By Balance, remaining in Hand, carried to the next Month - - - - -	10	8099	4 2½
					9422	11 3½

Note, The last line but nine, having the *Index* prefixed to it in the Margin, shows that it was inserted to balance the Error committed on the Dr. Side of this Account.

2. The Error must not be added with the rest of the Money, when it is carried to the *Ledger*, because it was never paid.

*First Cash Book.*

## BOOK of HOUSE-EXPENSES.

		House-Expenses Dr. to Cash.						
		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
1805								
Jan.	1	Paid for 3 Rabbits	0	2	6			
	2	a Load of Hay	1	16	0			
	3	a <i>Cheshire</i> Cheese, wt. 57 lb. at 4 <i>d.</i> per lb.	0	19	6			
	4	a Firkin of Butter, wt. 56 lb. at 8 <i>d.</i> per lb.	1	17	4			
	5	a Load of Straw	1	7	0			
	6	the Baker's Bill	0	17	0			
	7	a Suit of Apparel	8	0	0			
	8	6 Mahogany Chairs	6	0	0	14	18	10
	9	the Coachman's Bill	0	17	7			
	10	the Butcher's Bill	0	19	7			
	11	2 lb. of Sausages	0	1	0			
	12	Turnips and Potatoes	0	0	9			
	13	Endive and Celery	0	0	4			
	14	$\frac{1}{4}$ lb. Flour of Mustard	0	0	6			
	15	the Brewer's Bill	0	10	0			
	16	the Smith's Bill	0	19	8	8	9	9
	17	3 Quarters of Oats, at 15 <i>s.</i> per Quarter	2	5	0			
	18	1 Quarter's Wages for the Cook	2	0	0			
	19	a Goose	0	3	6			
	20	a Set of China Ware	3	0	0			
	21	a Gros of the best Corks	0	5	0			
	22	a Turkey	0	5	0			
	23	2 Fowls	0	3	6			
	24	1 Quarter's Salary to the Coachman	2	10	0	9	1	8
	25	1 <i>Gloucestershire</i> Cheese, wt. 21 lb. at 3 <i>d.</i> per lb.	0	5	3			
	26	the Baker's Bill	0	19	6			
	27	2 Hair Brooms	0	2	0			
	28	3 Hearth Brushes	0	1	0			
	29	a Gammon of Bacon	0	4	6			
	30	2 Quarts of Pease	0	0	5			
	31	the Butcher's Bill	1	0	4	5	3	0
						37	13	3



1805		House-Expenses Dr <sup>o</sup> to Cash.			l.	s.	d.	l.	s.	d.
Feb.	1	Paid for a Load of Sand - - -	0	6	0					
	2	the House-maid, a Quarter's Wages	1	5	0					
	3	the Brewer for a Barrel of Beer	0	10	0					
	4	for Potatoes - - - - -	0	0	3					
	5	the Smith, for mending the Poker, Tongs, and Fire-shovel - -	0	2	6					
	6	for mending the Jacks and Spits	0	2	6					
	7	the Carpenter, for mending the Shelves in the Kitchen - -	0	7	6					
	8	the Butcher's Bill - - - - -	1	19	2			2	13	9
	9	the Baker's Bill - - - - -	0	19	10					
	10	for 6 Chaldron of Coals - - -	9	0	0					
	11	the Mason for mending the Kitchen Floor - - - - -	0	12	6					
	12	the Footman 1 Quarter's Wages	2	0	0					
	13	the Cook's Bill for Greens, &c.	0	7	8					
	14	the Chambermaid, a Quarter's Wages - - - - -	1	10	0			16	9	2
	15	for a new Stove in the Parlour	4	0	0					
	16	ditto - - - - Dining Room	6	0	0					
	17	the Back maker for some brewing Vessels - - - - -	7	8	0					
	18	the Cooper for 6 new Barrels -	2	7	6					
	19	the Coppersmith for 2 new Coppers	9	14	6					
	20	the Bricklayer for fitting the said Coppers - - - - -	5	3	6					
	21	the Smith for Iron Work to the same	3	17	0			38	10	6
	22	for a Mill to grind the Malt -	1	16	0					
	23	for a Quarter of Malt, and 10lb of Hops - - - - -	3	4	0					
	24	for a load of Hay - - - - -	1	16	0					
	25	ditto - of Straw - - - - -	0	18	0					
	26	the Baker's Bill - - - - -	1	12	0					
	27	the Butcher's Bill - - - - -	2	16	6					
	28	for 1 Dozen of Candles - - -	0	7	0			12	9	6
								70	2	11

*The End of the First Book of House-  
Expenses.*

## The WASTE-BOOK.

LONDON, *March 1, 1805.*

An INVENTORY of my whole Estate, con-		l.	s.	d.
sisting of Money, Goods, and Debts,				
owing to and by me <i>John Simmons,</i>				
taken this Day; and is as follows, viz.				
		l.	s.	d.
J.	<i>Imprimis,</i> I have in ready Money -	8099	4	2½
J. R U	Item, 5 Pipes of Canary, at 25 <i>l</i> per Pipe	125	0	0
J. T. S	44 Bag of Hops, wt. 132 C. } 2 qrs. at 28 <i>s.</i> per C.	185	10	0
J. R U	10 Hhds. of French Wine, at } 30 <i>l.</i> per Hhd.	300	0	0
J. T S	20 Pieces of Drugget, q <sup>r</sup> . 280 } Yards, at 3 <i>s.</i> 4 <i>d.</i> per Yd.	46	13	4
J. RM15 } RU10 }	25 Hhd. of Lisbon Wine, at 7 <i>l.</i> } per Hhd.	175	0	0
J. R U	56 Pieces of Norwich Crape, q <sup>r</sup> . } 896 Yds. at 3 <i>s.</i> 6 <i>d.</i> per Yd.	156	16	0
J. I R	20 Pieces of Droy, q <sup>r</sup> . 300 } Yds. at 6 <i>s.</i> per Yard	90	0	0
J. I R	90 Pieces of Ragathee, q <sup>r</sup> . 1080 } Yards, at 2 <i>s.</i> 6 <i>d.</i> per Yd.	135	0	0
J. W B	90 Pieces of Serge, q <sup>t</sup> . 1260 } Yds. at 1 <i>s.</i> per Yard	63	0	0
J.	Sir Robert Johnson owes me	30	0	0
J.	Sir Humphrey Larsons -	16	0	0
J.	William Baker, Esq on Bond	500	0	0
J.	William Warner, to be paid } April 30 next -	34	7	0
J.	Brandon George - -	32	0	0
J.	Samuel Fairman - -	28	0	0
J.	William Lowfield, Esq. - -	128	13	0
J.	Thomas Johnson - -	256	14	3¼
J.	John Hammond, Esq. to be paid } April 20 next -	100	0	0
J.	Martin Urwin - -	381	17	6
J.	Isaac Reynolds - -	42	0	0
		<hr/>		
		10925	15	4¼
I am indebted as follows:				
J.	To Thomas Preston, Esq. to pay } May 14 next -	90	0	0
J.	To Robert Uxley - -	322	10	0
		<hr/>		
		412	10	-

London, March 2, 1805.

l. s. d.

<p>7. Sir Robert Johnson has paid me in full -</p> <p><i>Note,</i> This being a very plain Case, the Learner I presume, by this Time, can tell that <i>Cash</i> must be made Dr. to Sir Robert Johnson for the Sum received, and Sir Robert Johnson Cr. by <i>Cash</i> for the same Sum; and, therefore, for the future, in all such single Cases of paying and receiving Money, and of buying and selling Wares, either upon trust or present payment, I shall omit any further Instructions concerning them, imagining what has been already said to be sufficient.</p>	30
4	
<p>7. Bought of James Allen, at Garraway's Coffee-House, the good Ship <i>James</i>, Burthen 300 Tons, or thereabout, for 1500<i>l.</i></p> <p>Paid 5 per Cent. down - 75 0 0</p> <p>And the rest in 5 Days - 1425 0 0</p>	1500
<p>I have also ordered her to be repaired and fitted out with all speed, for a Privateer against the <i>French</i>.</p> <p><i>Note,</i> This may be journalized two Ways, v. z.</p> <p>1. Make Ship <i>James</i> Dr. to James Allen for the whole Sum. Next make James Allen Dr. to <i>Cash</i> for the Sum paid him, and <i>Cash</i> Cr. by James Allen for the same Sum. Or,</p> <p>2. Ship <i>James</i> Dr. to Sundry <i>Accompts</i> for the whole Value; then make <i>Cash</i> Cr. by Ship <i>James</i> for the Money paid down, and James Allen Cr. by the said Ship for what remains due. I have made choice of this latter Way.</p>	
6	
<p>7. Sold to John Herbert <math>\frac{1}{6}</math> Part of the abovesaid Ship <i>James</i>, and received present Money.</p> <p><i>Note,</i> The Part of the Ship <i>James</i>, in this Case, is to be esteemed as Goods, and then it will be easy to conceive, that <i>Cash</i> must be Dr. to Ship <i>James</i> for the Sum received, and Ship <i>James</i> Cr. by <i>Cash</i> for the same Sum.</p>	125
8	
<p>7. Sold to Capt. John Smith <math>\frac{1}{6}</math> Part of the Ship <i>James</i>, and received present Money -</p> <p>I have also agreed to his going Master of the said Ship.</p>	125
9	
<p>7. Paid James Allen in full for the Ship <i>James</i> -</p>	1425
10	
<p>7. Sold to William Baker, Esq. <math>\frac{1}{6}</math> Part of the abovesaid Ship, for which he is to pay in 7 Days -</p>	125



London, March 12, 1805.

l. s. d.

J. By an unlucky Accident last Night, 3 Ir n Hoops broke off from one of the Hhds. of Lisbon Wine, in Consequence of which, one of the Staves gave Way, & hereby about 6 Gallons only were saved, which I ordered to be bottled off; the rest was entirely lost.

The Prime Cost of the said Hhd. was - - -

7 - - -

Note, Notwithstanding that some of the Wine was saved, yet as it was not intended for sale, the whole Hogthead must go to the Account of Profit and Loss, which must be made Dr. to Lisbon Wine for the Prime Cost of the said Hogthead, and Lisbon Wine must be made Cr. by Profit and Loss for the said Hogthead and its value as aforesaid.

14

J. Sold to Robert Uxley  $\frac{1}{16}$  Part of the Ship James for

125 - - -

17

J. William Baker, Esq. has paid me for his  $\frac{1}{16}$  Part of the Ship James - - - - -

125 - - -

20

J. Sold a Pipe of Canary to William Dello, for which he paid me in full - - - - -

30 - - -

21

J. Sold to Sir Robert Johnson 20 Pieces of Drugget, qt. 280 Yards, at 3s. 6d per Yard - - - - -

49 - - -

23

J. Paid Thomas Preston, Esq. in Part - - - - - l. s. d.  
Abated me for my early Payment } 89 7 0 $\frac{3}{4}$   
at 5 per Cent. - - - - - } 0 12 11 $\frac{1}{4}$

90 - - -

Note, This Case is the same with that of Jan. 28, which see.

25

J. Sold to Sir Robert Johnson  $\frac{1}{16}$  Part of the Ship James, for which he has paid me in full £125 0 0  
He has also paid me in full for a Debt 49 0 0

174 - - -

Note, The Cash here received is on a double Account, viz. 125l. for the Ship James, and 49l. more for a Debt formerly due, and therefore you must, in this Case, make Cash Dr. to Sundry Accounts for the whole Sum, and then you must make Ship James Cr. by Cash for the 125l. paid you on her Account, and Sir Robert Johnson Cr. by Cash for the rest.

26

J. Paid Thomas Young, Joiner, for Work done in the Ship James - - - - -

20 17 - - -

Note, In this Case you are not to make Thomas Young, but Ship James Dr. to Cash for the Joiner's Work, and Cash Cr. by Ship James for the same, it being another Expense on the said Ship.

London, *March 27, 1805.*

l. s. d.

J.	Paid <i>Thomas Pierce</i> , Rigger, for rigging the Ship <i>James</i>	27	14	6
	— 29 —			
J.	Paid <i>Dryden Smith</i> , Builder, for his repairing the Ship <i>James</i>	40	8	—
	— 30 —			
J.	Paid <i>Nathaniel Westall</i> , Painter, for Painting the Ship <i>James</i>	7	4	6
	— 31 —			
J.	Paid sundry Charges this Month, as per Book of House-Expenses	33	4	6
	— April 1. —			
J.	<i>Richard Lamb</i> , of <i>Harwich</i> , sends me Word that he has bought for my Account, pursuant to an Order sent him the 4th of last Month, 100 Quarters of Wheat, and shipped it on board the good Ship <i>Swan</i> , <i>William Lyon</i> , Master, and consigned it to <i>Jacob Van Hoope</i> , of <i>Amsterdam</i> , to sell for my Account. That he also has paid sundry Charges on shipping it, as per Invoice, all which, with his Commission at 1 per Cent. comes to	99	8	—
	<i>Note</i> , In this Case there is no Occasion to descend to Particulars, but make Voyage to <i>Amsterdam</i> , consigned to <i>Jacob Van Hoope</i> , Dr. to <i>Richard Lamb</i> , of <i>Harwich</i> , for the whole Cost of the said <i>Wheat</i> , and <i>Richard Lamb</i> Cr. by Voyage to <i>Amsterdam</i> , for the same Sum.			
	— 2 —			
J.	<i>Richard Lamb</i> , of <i>Harwich</i> , has drawn a Bill on me for 99l. 8s. payable to <i>William Angel</i> , or Order, the 30th Instant, which Bill I have this Day Accepted, and becomes due <i>May 3</i> next, including the three Days of Grace	99	8	—
	<i>Note</i> , This is only transferring the Account from <i>Lamb</i> to <i>Angel</i> , and by your acceptance of the Note <i>Lamb</i> is paid; therefore make <i>Lamb</i> Dr. to <i>Angel</i> , and <i>Angel</i> Cr. by <i>Lamb</i> , both for the Value of the said Note. Or the whole Entry might be omitted till the Day of Payment, and then make <i>Lamb</i> Dr. to <i>Cash</i> , and <i>Cash</i> Cr. by <i>Lamb</i> ; though I have used the former.			
	— 3 —			
J.	Paid the Blockmaker's Bill, for the Ship <i>James</i>	19	17	6
	— 5 —			
J.	Sold 10 Bags of Hops, weighing together 30 C. 1 qr. at 33s. per C. to <i>Robert Uxley</i>	49	18	3
	— 7 —			
J.	Paid the Ship-Chandler's Bill, for several Guns, small Arms, Powder, Shot, and other Stores, for the Ship <i>James</i>	700	13	—

London, April 10, 1805.

	l.	s.	d.
J. Sold to <i>William Evans</i> $\frac{1}{16}$ Part of the Ship <i>James</i> , and received present Money - - - -	125		
12			
J. Sold to <i>James Jackson</i> $\frac{1}{16}$ Part of the Ship <i>James</i> , and received present Money - - - -	125		
14			
J. Sold to <i>Thomas Jones</i> $\frac{1}{16}$ Part of the Ship <i>James</i> , and received present Money - - - -	125		
20			
J. <i>John Hammond</i> has paid me in full - - - -	100		
24			
J. Bought of <i>James Gray</i> 100 Bags of Pep- } l. s. d. per, containing 3252lb. at 10d per } 135 10 0 lb. and paid present Money - - - -			
J. Which Pepper I have shipped on Board the good Ship <i>Mary</i> , <i>Jane Hilder</i> , Master, and consigned the same to <i>Jacob</i> <i>Van Hooove</i> , of <i>Amsterdam</i> , to sell for my Accompt.			
J. Paid Charges on shipping the said } Pepper, as per Book of Charges of } 4 17 10 Merchandize - - - - -			
	140	7	10
<i>Note</i> , As the Pepper is consigned to <i>J. V. Hooove</i> to sell for your Accompt. you must make Voyage to <i>Amsterdam</i> , consigned to <i>J. Van Hooove</i> Dr. to Cash for the whole Expense, and Cash Cr. by Voyage to <i>Amsterdam</i> , &c. for the same Sum.			
25			
J. <i>John Adams</i> has insured my aforesaid Adventure of Pepper, at the Rate of 5 per Cent. which I have paid him - - - - -	7		4 $\frac{1}{2}$
<i>Note</i> , This being an additional Charge on the above Voyage, you must make the said Voyage Dr. to Cash for the Money laid out, and Cash Cr. by the same Voyage for the same Sum.			
27			
J. Paid <i>John Jones</i> , Butcher, his Bill, on the Ship <i>James</i>	109	10	6
30			
J. <i>William Warner</i> has paid me in full - - - -	34	7	
J. Paid sundry Charges this Month, as per Book of House-Expenses - - - - -	39	16	10
May 1			
J. Paid <i>James Thatcher</i> , Baker, his Bill on the Ship <i>James</i> - - - - -	86	18	6
2			
J. Paid <i>John Preswick</i> , Rope-Maker, his Bill on the Ship <i>James</i> - - - - -	46	17	



London, May 3, 1805.

l. s. d.

J. Paid Richard Lamb's Draft on me to William Angel; which became due this Day, including the 3 Days of Grace - - - - -

99 8 —

Note, By looking back to April 2, the time that you accepted the Bill, there was a direction to make R. Lamb Dr. to William Angel, which discharged the Account of Lamb; and now, as you have paid the same, whether to W. Angel himself, or any other Person that may have received it of him, it matters not: so you may make William Angel Dr. to Cash for the Money paid, and Cash Cr. by William Angel for the same Sum.

6

J. Paid John Pepwell, Anchorsmith, his Bill on the Ship James - - - - -

73 11 6

7

J. This day the several Proprietors of the Ship James gave me a Meeting, and paid me their several and respective Parts of the foregoing Bills, except Robert Uxley, viz.

John Herbert - - - - £70 17 0  
John Smith - - - - - 70 17 0  
William Baker, Esq. - - - 70 17 0  
[Not Paid] Robert Uxley - - - - 70 17 0  
Sir Robert Johnson - - - 70 17 0  
William Evans - - - - - 70 17 0  
James Jackson - - - - - 70 17 0  
Thomas Jones - - - - - 70 17 0

566 16 —

Note 1. As these several Payments were made upon the Account of the Ship James; so Cash must be made Dr. to the said Ship for the same, and Ship James Cr. by Cash for the like Sum.

2. Robert Uxley, being one of the Proprietors, has not paid his Part, nor is there any Occasion for it, because you stand largely indebted to him already, and therefore you must make R. Uxley Dr. to Ship James for his Part, and Ship James Cr. Or, you may make Sundry Accounts Drs. to Ship James, viz. Cash for the Sum received, and R. Uxley for his Part, and Ship James Cr. by Sundry Accounts for the whole Sum. I have followed this last Method.

10

J. Paid Robert Uxley, in Full - - - - -

76 14 9

12

J. Received Advice from Jacob Van Hecve, that the Ship Mary, in which I had 100 Bags of Pepper, was unhappily lost on the Coast of Holland, and no Part of her Cargo saved. The value was - - -

140 7 10

Note, By looking back to April 25, you will find that the said Pepper was insured by John Adams, who now becomes your Dr. for the same, by Virtue of that Insurance; therefore you must make John Adams Dr. to Voyage to Amsterdam, for the said Sum, and Voyage to Amsterdam Cr. by John Adams for the same Sum.

London, May 14, 1805.

l. s. d.

J. *Jacob Van Hoove of Amsterdam*, writes to me in his Letter of the 16th Instant, that he had disposed of my 100 Quarters of Wheat, consigned to him at 16 *Guilders*, 12 *Stivers*, per Quarter, amounting in the whole to 1660 *Guilders*: That he had also paid for Custom, and other necessary Charges, which, with his Commission, came to 48 *Guilders*, 17 *Stivers*, to be deducted. And that the nett Proceed was 1611 *Guilders*, 3 *Stivers*, which, at 3s. 4d. per £. Sterling, amounts to - - - - -

161 2 3½

*Note* 1, A *Stiver* is 2d. *Flem.* and a *Guilder* is 40d. See *Schoolm. Aff.* p. 82. 3s. 4d. : 1l. :: 1611G. 3 St. : 1611. 2s. 3½d.

2. As the above *Wheat* was consigned to *Jacob Van Hoove*, for your own Account, so he becomes your Dr. whenever he disposes of it, and therefore you must make *Jacob Van Hoove's* Account Current Dr. to Voyage to *Amsterdam* for the nett Proceed of the same; and Voyage to *Amsterdam* Cr. by *Jacob Van Hoove*, for the same Sum.

3. The Cr. Side, exceeding the Dr. that Difference will be the Gain by this Voyage.

17

J. Sold 1 Pipe of Canary to *William Coles*, and received of him for the same - - - - -

30

20

J. Ship *James* having been out upon a Cruise, has taken a *French* Merchant Ship richly laden, homeward bound, which was ransomed for 40000*l.* Half of which, viz. 20000*l.* belongs to the Master and Men, and the other Half to the Owners; my Half of which I have received, and deposited in the Bank of *England*, and comes to - - - - -

10000

*Note*, As the money which you have received was upon the Account of Ship *James*; so Cash must be made Dr to the said Ship, for the sum received, and Ship *James* Cr. by Cash for the same Sum.

22

J. This day had 10000*l.* Bank Annuity, bearing Interest at 3*l.* per Cent. transferred to me at 94*l.* per Cent.

l. s. d.

Bank Annuity 9400 0 0

Brokage - - - 12 10 0

9412 10

The rest of the Money I have taken home.

*Note*, In this Case you must make *Bank Annuity* Dr. to Cash for the whole sum expended, and *Cash* Cr. by *Bank Annuity* for the same Sum. The remaining Part being taken Home, there need nothing be said about it, because it was understood to be in your Possession before. Or, you may make *Sundry Accounts* Drs. to *Cash*, viz.

*Bank Annuity* for the Sum paid for the *Stock* bought, and *Profit* and *Loss* for the *Brokage*; then make *Cash* Cr. by *Sundry Accounts* for the whole Expense. Either Way will be right, though I have used the former.

London, May 25, 1805.

l. s. d.

J. My present Dwelling-House being out of Repair, I have, by Order of *Thomas Preston*, Esq. (my Landlord) employed *James Hart*, Joiner, and have paid him in full - - - - - 17 9 6

Note, As you are not to be at the Charge of repairing your House yourself; so you must make your Landlord Dr. to Cash for the Money you have laid out on it, and Cash Cr. by your Landlord for the same Sum.

23

J. I have insured to *James Allen*, 200l. on the *Golden Fleece*, *John Abney*, Master, bound to *Jamaica*, at 4l. per Cent. Premium - - - - - 8 - - -

Note, As you are the Underwriter in this Policy of Insurance, for the Sum of 200l. at 4l. per Cent. the said *James Allen* becomes your Dr. for that Sum, he not having paid the Money down: Hence if *James Allen* be made Dr. to Insurance Account for the aforesaid Premium, and Insurance Account Cr. by *James Allen* for the same Sum, the Account will be rightly stated.

31

J. Paid Sundry Charges this Month, as per Book of House-Expenses - - - - - 43 11 2

June 2

J. Received from on Board the *Dolphin*, *Jacob Stewart*, Master, the following Goods, viz.

- 1000 Reams of fine Paper,
- 120 Pieces of Holland Cloth, and
- 100 Pieces of Long Lawn,

J. Which were consigned to me from *Abraham Van Schooten*, Merchant at *Roan*, to sell for his Account, for which I am to have 2 per Cent. for Sale, and 2 per Cent. for Employment, and am to make returns in *Norwich* Crape, *Duroy*, and Broad Cloth, as per Advice. Paid Freight, Custom, and other incident Charges on Receipt of the same - - - 196 17 6

Note, As you have received the Goods for the Account of *Van Schooten*, and not for yourself, and having the Security in your own Hands for the Money that you have laid out for him; so you must make Goods for the Account of *Abraham Van Schooten* Dr. to Cash for the Charges, and Cash Cr. by the said Goods for the said Sum.

5

J. Sold to *James Eaton* the 1000 Reams of Paper, for the Account of *Abraham Van Schooten*, at 6s. per Ream, for which he has paid me in full - - - 300 - - -

Note, As *James Eaton* has paid for the Paper, so you must make Cash Dr. to Goods for the Account of *Abraham Van Schooten* for the Quantity of Paper and its Value, and Goods for the Account of *Abraham Van Schooten*, Cr. by Cash for the same.



London, June 8, 1805.

	l.	s.	d.
<p>7. Sold to Sir Robert Johnson, 120 Pieces of Holland, for the Account of Abraham Van Schooten, at 3l. per Piece, for which he is to pay in 10 Days - - - -</p> <p>Note, As Sir Robert has not paid for the Holland, you must make him Dr. to Goods for the Account of Abraham Van Schooten for the Value of the Holland, and Goods for the Account of A. Van Schooten, Cr. by Sir Robert for both Quantity and Value.</p>	360		
12			
<p>7. Sold to the above Sir Robert Johnson 100 Pieces of Long Lawn, for the Account of Abraham Van Schooten, at 2l. 10s. per Piece - - - - -</p> <p>Received present Money - - - £100 0 0</p> <p>The Rest in 12 Days - - - - - 150 0 0</p> <p>Note 1. This may be journalized two Ways, as at Jan. 23, but take this Method viz. make Sundry Accounts Dr. to Goods for the Account of Abraham Van Schooten for the Value of the Long Lawn, viz.</p> <p>Cash for the Money received, and Sir Robert Johnson for the Rest.</p> <p>Then make Goods for the Account of A. Van Schooten, Cr. by Sundry Accounts for both Quantity and Value.</p> <p>2. The Goods being all sold, you may close the Account by making the said Goods Dr. to Sundry Accounts, viz. to Profit and Loss for the Advantage you received by your Commission, and to Abraham Van Schooten's Account Current for the nett Produce; then make each of them Cr. by Goods for the Account of Abraham Van Schooten for their respective Values, and it is done.</p>	250		
16			
7. Samuel Fairman has paid me in full - - - - -	28		
18			
7. Sir Robert Johnson has paid me in Part - - - - -	360		
19			
7. Sold to Samuel Fairman 10 Hhds. of Lisbon Wine, at 10l. per Hhd. - - - - -	100		
23			
7. William Lowfield, Esq. has paid me in full - - - -	128	13	
24			
7. Sir Robert Johnson has paid me in full - - - - -	150	13	
25			
7. Due to me Half a Year's Dividend on 10000l. Bank Annuity - - - - -	150		

London, June 27, 1805.

l. s. d.

J. Sold to James Hicks 10 Hhds. of Lisbon Wine, at 10l. 10s. per Hhd. and received present Money - - -

105 - -

28

Shipped on board the Goodwill, William Higgins, Master

l. s. d.

My own.	56 Pieces of Norwich Crape, qt. } 896 Yards, at 4s. per Yard }	179	4	0
		20 Pieces of Duroy, qt. 300 Yds. } at 6s. 6d. per Yard - - - - }	97	10
	22 Pieces of Broad Cloth, at 18l. } per Piece (paid for) - - - - }		396	0
		Charges thereon, as per Invoice	10	7
	My Commission on 683l. 1s. 6d. } at 2 per Cent. - - - - - }	13	13	3

696 14 9

All which go consigned to Abraham Van Schooten, Merchant at Roan, for his own Account and Risk.

Note 1. As the foregoing Goods are consigned to Van Schooten for his own Account, and not for yours, so whether they ever come to his Hands or not, you must make Van Schooten's Account Current Dr. to Sundry Accounts for the whole Charge, viz.

- To Norwich Crape for its Quantity and Value.
- To Duroy for the same;
- To Cash for the Broad Cloth, because you have bought it, and paid for it, but not entered it in your Books, and also for the Charges on shipping; and
- To Profit and Loss for your Commission.

☞ The Commission comes to but 13l. 13s. 2d. 3 qrs. though put down 13l. 13s. 5d. which thing is often done, not by mistake, but for the Purpose.

2. Then make each of them Cr. by Van Schooten's Account Current for its respective Quantity and Value, and the whole will be right.

3. The Difference between the Dr. and Cr. Sides in Van Schooten's Account Current will show what he owes you, or you owe him, which must be brought to Account the next Time you are employed by him; or it may be done by Draft.

30

J. Paid sundry Charges this Month, as per Book of House Expenses - - - - -

40 8 10

London, July 4, 1805.

		l.	s.	d.
J.	Shipped on Board the <i>Goldfinch</i> , <i>Wm. Davis</i> , Master,			
		l.	s.	d.
Cafe JJ	1 Cafe, containing 100 Silver Watches, } at 3 <i>l.</i> each, bought of <i>Wm. Warner</i>	300	0	0
Bale JJ	1 Bale of Scarlet Cloth, containing } 20 Pieces, at 20 <i>l.</i> per Piece, bought of <i>William Lowfield</i> , Esq. - - - - }	400	0	0
Hhds.	30 Hhds. of Tobacco, containing 170 } C. weight, bought of <i>Thomas John-</i>	733	16	8
1 to 30 each JJ	<i>son</i> , at 4 <i>l.</i> 6 <i>s.</i> 4 <i>d.</i> per C. - - - - }			
	Paid Custom, Freight, and other } Charges on shipping the same - }	29	13	0
		1463	9	8
	The Drawback on the said Tobacco, at 2 <i>l.</i> 11 <i>s.</i> 4 <i>d.</i> per C. amounts to - - - - -	436	6	8

All which are consigned to *Jaques Folliffe*, Merchant, at *Copenhagen*, to sell for the joint Account of *Samuel Smith* and myself, each half, and are numbered and marked as *per Margin*.

Note 1. In order to Journalize this Account rightly, you must make *Voyage to Copenhagen* in Comp. between *Samuel Smith*, and Self, each Half, consigned to *Jaques Folliffe* Dr. to *Sundry Accounts*, viz.

To *William Warner*, for the Watches, and the Value ;  
To *William Lowfield*, Esq. for the Scarlet Cloth, and its Value ;

To *Thomas Johnson* for the Tobacco and its Value ; and  
To *Cash* for the Charges.

2. Then each of them must be made Cr. by the said *Voyage* for the Goods, and their Values respectively.
3. As you are concerned in Partnership, your Partner's *Account Current* must be made Dr. to his *Account in Company* for his half of the said Goods and Charges.
4. For the Drawback on the Tobacco, you must make the *Commissioners of the Customs* Dr. to the said *Voyage in Company* for the Value of the Drawback, because the Tobacco is to be exported.
5. As you are supposed to be the principal Actor in this Case, you must also make your Partner's *Account in Company* Dr. to his *Account Current* for his half Part of the Drawback now, or let it alone till the *Commissioners* pay you : however I have done it now.
6. The young *Book-keeper*, perhaps, may be at a Loss for the Meaning of the Word *Drawback*, therefore I give him this short Explanation.

When Goods are imported, they pay a Duty to the King ; and when those Goods, or any Part of them, are exported again, the *Commissioners of the Customs* pay back again so much of the Money they had received, as is in Proportion to the Quantity of Goods exported ; and the Money so repaid is called the *Drawback*.



London, July 9, 1803.

l. s. d.

J. Ship *James*, after a smart Engagement with a *French Merchantman*, took her, but afterwards she was ransomed for 50000*l.* the Half Part coming to the Owners is 25000*l.* my Half whereof as being Half owner, (which I have received) comes to

12500 — —

Note, This must be journalized exactly as p. 7, May 20.

12

J. This Day had 12000*l.* *Old South Sea Annuity* transferred to me at 91½ per Cent.

Old South Sea Annuity - 10980 0 0  
Paid Brokage - - - - - 13 14 6

10993 14 6

Note, Here you must make *Old South Sea Annuity Dr. to Cash* for the Money that you have laid out; and *Cash Cr. by Old South Sea Annuity* for the same Sum. Vide May 22, p. 7.

14

J. I have insured 200*l.* on the *Scarlet Cloth* that *Sir Humphrey Parsons* has shipped on board the *Falcon*, from *London* to *Smyrna*, at 1 per Cent. to be paid upon the News of her safe Arrival there - - - -

16 — —

Note As you have not received the *Premium*, therefore you must make *Sir Humphrey Dr. to Insurance* for it, and *Insurance Cr. by Sir Humphrey* for the same Sum.

17

J. Bought of *John Marsb*, of *Manchester*, 5628*lb.* of superfine Thread, at 1*s.* 10½*d.* per *lb.* - - - - -  
To pay at three two Months as follows, as per 3 Bills delivered, viz.

4185 16 6

The first of 2185*l.* 16*s.* 6*d.* to pay 17 *Septem'ler* next;  
The second of 1000*l.* to pay 17 *November* next; and  
The third of 1000*l.* to pay 17 *January* next.

Which Thread is for the *Accompt of James Severn* and Self, each Half, myself having the Disposal of the same.

Note 1. As the *Thread* is in *Comp.* you must make *Tread in Comp.* between *James Severn* and Self, each Half, *Dr. to John Marsb*, for the Quantity and its Value; then make *John Marsb Cr. by Tread in Comp. &c.* for the same Sum.

2. Because you have a *Partner*, you must make his *Accompt Current Dr. to his Accompt in Comp.* for his Half of the said *Thread*; and your *Partner's Accompt in Comp. Cr. by his Accompt Current* for the same Sum.

20

J. *Jaques Jolliffe*, of *Copenhagen*, writes me Word in his Letter of the 12th Instant, that he had received the Goods consigned to him, for the joint *Accompt of Samuel Smith* and Self; and the *Commissioners of the Customs* being made *Dr. to that Voyage* for a *Drawback* on 30 *Hhds.* of *Tobacco*, Part of the Goods consigned to the said *Jaques Jolliffe*, I have received the said *Drawback*, which is - - - - -

436 6 8

London, July 20, 1805.

l. s. d.

Note 1. In this Case you are only to clear the Commissioners, and therefore you must make Cash Dr. to them for the Money received, and Commissioners of the Customs Cr. by Cash for the same Sum.

2. This Transaction, to some, may seem a little too hasty; but as some Persons are more successful in Trade than others, the whole of this Voyage, in all its following Circumstances, may be looked upon as happy in its quick Return.

23

J. Paid sundry Charges in bringing the Thread in Comp. between James Severn and Self into my Warehouse.

17 14 6

Note 1. This being an additional Charge on the said Thread, you must make that Dr. to Cash for the Money paid, and Cash Cr. by the said Thread for the same Sum.

2. Then, because your Partner is concerned in the said Charges by you paid, you must make his Account Current Dr. to his Account in Comp. for his Half; and your Partner's Account in Comp. Cr. by his Account Current for the same Sum

24

J. This Day John Adams came to pay me his Insurance on my 100 Bags of Pepper lost, which was done as follows, viz.

	l.	s.	d.
Drawback on 140l. 7s. 10d. at 8 per Cent. -----	11	4	7
Received in Cash -----	129	3	3

140 7 10

Note 1. On the payment of Insurance, it is customary for the paying Man to receive a Drawback of 6, 7, or more per Cent. Hence Profit and Loss, and Cash must be made Dis. to Adams for their respective Sums, and Adams Cr. by Sundry Accounts for the whole Sum.

2. The drawback is 11l. 4s. 7½d. but the ½d. is purposely omitted.

26

J. Received of Sir Humphrey Parsons in Part -----

16 -----

28

J. Sold Timothy Hart and Comp. 1000. b. of Thread, in Comp. between James Severn and Self, at 18s. per lb. For which they are to pay in 3 two Months, that is to say, on September 28, November 28, and January 28, at 300l. each Payment, as per 3 Notes received.

900 -----

Note 1. It is evident enough that T. Hart and Comp. must be made Dr. to Thread in Comp. between James Severn and Self for the Value; and that the said Thread must be made Cr. by T. Hart and Comp. for both Quantity and Value.

2. As you have a Partner, you must also make his Account in Comp. Dr. to his Account Current for his Half of the said Thread sold as above, viz. 450l. and then make your Partner's Account Current Cr. by his Account in Comp. for the said Sum.

☞ I find a Difference of Opinions with regard to the making a Partner's Account in Comp. Dr. to his Account Current for Goods sold but not paid for: Some choosing to do it as soon as the Goods are sold, though upon Credit, while others omit

London, July 28, 1805.

l. s. d.

the Entry till the Money is paid. But I really think that the former Way is the more eligible ; because when the Goods are all Sold, and the Accompt closed, each Partner's *Accompt Current* shows what is due to him, and, consequently, what that Partner, who keeps the *Accompt*, has to pay him.

31

J. Paid sundry Charges this Month, as per Book of House Expenses - - - - -

21 18

August 3

J. Sold to *Abraham Sanders* 1000*lb.* of Thread in Comp. between *James Severn* and Self, at 18*s.* per *lb.* for which I received present Money - - - - -

900

Note, This Entry differs so very little from that of the 23th ult. in the manner of journalizing, that it can scarcely be called a Difference, only making *Cash Dr.* to *Tbread in Comp.* instead of the Person ; the other Part of making your Partner's *Accompt in Comp. Dr.* for his Half is the same as in that.

6

J. Paid sundry Charges in refitting the Ship *James*, as per Bills - - - - -

207 5

Note, 1. As the Money was paid on the *Accompt* of Ship *James*, she must be made *Dr.* to *Cash* for the same, and *Cash Cr.* by the said Ship for the like Sum.

2. Make each Partner *Dr.* to the said Ship for his 1-16th part of the said Charges, viz. 12*l.* 19*s.* 0½*d.* and Ship *James Cr.* by *Sundry Accompts* for their several Sums taken together, viz. 103*l.* 12*s.* 6*d.*

8

J. *Jacques Jolliffe*, of *Copenhagen*, by his Letter of the 2d Instant, writes me word, that he has had the good Fortune to dispose of all the Effects consigned to him for the joint *Accompt* of *Samuel Smith* and Self, soon after he received them ; the nett Proceed whereof, deducting all Charges and his Commission thereon, as per his *Accompt* of Sale, amounts to 10040 Rix Dollars, Exchange at 5*s.* per Dollar - - - - -

2510

Note 1. *Jacques Jolliffe* having disposed of all the Effects, you must now clear *Voyage to Copenhagen*, by making *Jolliffe's Accompt Current Dr.* to the *Voyage* for the nett Produce of the same ; and the said *Voyage Cr.* by *J. Jolliffe's Accompt Current* for the same Sum.

2. Your Partner's *Accompt in Comp.* must be made *Dr.* to his *Accompt Current*, and his *Accompt Current Cr.* by his *Accompt in Comp.* for his Half of the said nett Produce.

12

J. *Johannes Scheelbasse* having Occasion to go to *Copenhagen*, has desired me to draw a Bill on *Jacques Jolliffe* for the aforesaid 10040 Rix Dollars, payable to the said *Scheelbasse*, which I have accordingly done, he paying me 5*s.* 0½*d.* per Dollar, which comes to - -

2520 9 2

K



London, August 12, 1805.

l. s. d.

Note 1. This is called buying a Bill, and is much safer to travel with than so much money.

2. As you have received the money, and as it concerns, in this Case, *Jacques Jolliffe* more than *Johannes Schaelbasse*, you must make *Cash Dr. to Sundry Accounts* for the whole Sum, viz.

To *Jacques Jolliffe's Account Current* for the Money due from him to you. viz. 2510l.

To *Profit and Loss* for your Half of the Gain on the said *Del lars*, viz. 5l. 4s. 7d. and to *Samuel Smith's Account Current* for his Half, this being an additional Gain on the said *Voyage*, then make each of them *Cr. by Cash* for their resp. Five Sums.

Thus will the Balance of your Partner's *Account in Comp.* show what he has gained by Trade; and likewise the *Balance* of his *Account Current* show what you are to pay him.

3. The Balance of your Partner's *Account in Comp.* must be carried to *Voyage to Copenhagen* by making it *Cr. by Voyage to Copenhagen* for his half Share of the Gain thereof, and *Voyage to Copenhagen Dr. to Partner's Account in Comp.* for the same Gain.

4. The *Balance* of the said *Voyage* will be your own clear Gain, which will also be the same with your Partner's; and therefore you must make *Voyage to Copenhagen Dr. to Profit and Loss Cr. by Voyage to Copenhagen* for the same Sum: thus will this *Account* be closed.

14

J. Upon examining the List at *Lloyd's Coffee-House*, I found the good Ship *Falcon* was lost on the Rocks of *Scilly*, and very little of her Cargo saved, but none of the *Scarlet Cloth* on which I had insured to *Sir Humphrey Parsons* - - - - -

200

Note As you have not yet paid the Money, you must make *Insurance Dr. to Sir Humphrey Parsons* for the Sum insured, and *Sir Humphrey Parsons Cr. by Insurance* for the same Sum.

15

J. My Brother-in-law, *Christopher Verax*, being dead, there is due to me from his Executor, *Mr. William Warner*.

1000

Note, Your Brother-in-Law, *Verax*, being dead, you have now a Claim for the above-mentioned Sum, by Virtue of his last Will, which you could not have while he was living. Hence as *William Warner* is his Executor, he becomes your *Dr.* of Course, and accordingly must be made so in your Books, and *Profit and Loss* must be made *Cr. by William Warner* for the same Sum.

17

J. *William Simpson, Cooper*, has by my Order }  
bottled off 1 Hhd. of *French Wine*, Value } 30 0 0  
1 D<sup>o</sup> *Lisbon Wine* - - - - - } 7 0 0  
for the Use of the Family

37

Note, As the *French* and *Lisbon Wines* were bottled off for the Use of the House, and not to be sold, you must here make *House-Expenses* or *Profit and Loss Dr. to Sundry Accounts* for the two Hhds. thus set aside out of Trade at their prime Cost; then make each of them *Cr. by House-Expenses* or by *Profit and Loss* for their Quantities and Values respectively. I have used *House-Expenses*.

London, August 20, 1805.

l. r. d.

7. This Day received the unfortunate News, that Ship *James* was taken by a *French* Privateer of superior Force, and carried into *Brest*.

*Note*, This Passage being a Matter of Information, more than any thing else, and as the said Ship has already made a sufficient Gain, no journalizing need be made, but the whole Account of the said Ship may be balanced, and thereby the clear Gain may be known.

22

7. *William Baker*, Esq. has paid me Half a Year's Interest, which is due this Day on the 500*l.* lent him Feb. 22 last - - - - -

12 10 —

*Note*, In this Case you are to make *Cash* Dr. to *Profit and Loss*, or to *Interest Account*, (I have made it to *Profit and Loss*) and not to the Man that you received it of, for the Sum so received, and *Profit and Loss* Cr. by *Cash* for the same Sum.

23

7. This Day the several Proprietors of the Ship *James* met, and paid me their several Parts of the Charges by me paid the 6th Instant, belonging to the said Ship, viz.

	l.	s.	d.
<i>John Herbert</i> - - - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
<i>John Smith</i> - - - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
<i>William Baker</i> , Esq. - - - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
<i>Robert Uxley</i> - - - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
<i>Sir Robert Johnson</i> - - - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
<i>William Evans</i> - - - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
<i>James Jackson</i> - - - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
<i>Thomas Jones</i> - - - - -	12	19	0 <sup>3</sup> / <sub>4</sub>

103 12 6

*Note*, In this Case you are only to make *Cash* Dr. to *Sundry Accounts* for the Money received, and each Man Cr. by *Cash* for his respective Sum by him paid.

26

7. The three Bills given by me to *John Marsh*, of *Manchester*, for Thread in Comp. between *James* *Severn* and myself, were this Day brought to me for Acceptance by the following Persons, which I have accordingly accepted, viz.

*Thomas Preston* for 2185*l.* 16*s.* 6*d.* payable 17 *Sept.* next.  
*Sir R. Johnson* for 1000 0 0 d° 17 *Nov.* next.  
*Robert Uxley* for 1000 0 0 d° 17 *Jan.* next.

4185 16 6

*Note*, This is no more than transferring the Account from *Marsb* to the several Possessors of these Bills; and by your acceptance of them *Marsb* is paid, and therefore must be discharged; and consequently you must make *John Marsh* Dr. to *Sundry Accounts* for the whole Sum due from you, and each Man Cr. by the Sum of that particular Bill which is in his Possession.

London, August 28, 1805.

	l.	s.	d.
7. Bought of <i>Andrew Collins</i> , the Ship <i>Hopewell</i> , Burthen 300 Tons, <i>John Hill</i> Master, for which I have paid down - - - - -	1200		
-----31-----			

7. Paid sundry Charges this Month, as per Book of House-Expenses - - - - -	21	17	6
-----September 3-----			

7. Sent to Mr. <i>William Warner</i> , Executor to the last Will and Testament of my late Brother-in-law, <i>Christopher Verax</i> , 1 Hhd. of <i>French Wine</i> , as a Present; the prime Cost whereof is - - - - -	30		
<i>Note</i> , The Wine thus given, must be here looked on as lost, because not sold, nor any Value received thereon; therefore you must make <i>Profit and Loss</i> Dr. to <i>French Wine</i> for the Value of the said Hhd. and <i>French Wine</i> Cr. by <i>Profit and Loss</i> for the same Sum.			
-----5-----			

7. Paid Sir <i>Humphrey Parsons</i> the Balance of our Account, which was - - - - -	184		
<i>viz.</i> In Cash - - - - -	172	0	0
Drawback on 200l. at 6 per Cent. 12 0 0	12	0	0
	184		

*Note*, It is customary, on the Payment of *Insurance*, to have a *Drawback* of 4, 5, 6, or more per Cent. and as Sir *Humphrey* has not paid the Premium of 16l. there remains on the Balance of the Account but 184l. to be paid by you; but as you demand a *Drawback* of 6 per Cent. you are to pay him in reality no more than 172l. Hence, to state the Account right, you must make Sir *Humphrey* Dr. to *Sundry Accounts* for the 184l. then make *Cash* Cr. by Sir *Humphrey* for the Sum paid him, and *Profit and Loss* Cr. for the *Drawback*.

	l.	s.	d.
7. Sold the Ship <i>Hopewell</i> to <i>Abraham Sanders</i> , and received of him two Bank Notes for - - - - -	1500	0	0
One Warrant to be paid by the Treasurer of the <i>South Sea Company</i> , for	100	0	0
	1600		

*Note*, In this Case the *Bank Notes* and the *Warrant* may be esteemed as *Cash*, and as such made Dr. to the said *Ship*, and the said *Ship* Cr. by *Cash*, both of them for the Value of the said *Notes* and *Warrant*.



London, September 9, 1805.

l. s. d.

7. Received Advices from *Timothy Sutton*, of *Barbadoes*, that he hath, according to my Order, shipped on board the *Whale*, *John Miller* Master, 45 Chests of Sugar, qt. nett 223 C, 2 qrs. 7 lb. Avoirdupoise, at 15s. Sterling per C. including the Charges of shipping. Which Sugar, although consigned to me, is for the Accompt of *John Parrot*, *George Hale*, and self, each  $\frac{1}{3}$ , my two Partners having agreed to allow me 2 per Cent. on their own Parts for Warehouse-Room, and my Care of the Sale thereof

167 13 5 $\frac{1}{2}$

Note 1. After *Sutton* had received your Order, and taken Care to ship the Sugar, it was then no longer his, but yours; and you are obliged to stand the Chance of the Seas, and become Dr. to him, whether it ever comes to your Hands or not. Hence,

2. You must make Voyage from *Barbadoes* Dr. to *Timothy Sutton*, for the whole Charge of the Sugar, and *Timothy Sutton* Cr. by Voyage from *Barbadoes* for the same Sum.

3. As you have Partners, you must make each Man's Accompt Current Dr. to his Accompt in Comp. for the Third of the said Charge, and each Man's Accompt in Comp. Cr. by his Accompt Current for the like Sum.

11

7. Received from *Nataniel Keeble* of *Hull*,  
 150 Pieces of *Yorkshire* Cloth, which he bought for my Accompt, pursuant to my Order of the 25th ult. at 7l. 10s. per Piece - - - - - }  
 Paid Charges on bringing the same into my Warehouse - - - - - } 27 4 6

l. s. d.  
1125 0 0

1152 4 6

7. Received also from d<sup>o</sup> *Keeble*, 50 Pieces of the same Cloth, which he desires me to dispose of for his Accompt.

7. Paid Charges on bringing the same into my Warehouse

11 4 8

Note 1. The 150 Pieces of *Yorkshire* Cloth, are for your own Accompt, and therefore you must make *Yorkshire* Cloth, Dr. to *Sundry* Accompts, viz.

To *Nataniel Keeble* for the quantity you have received of him, and its Value; and

To Cash for the Charges by you paid in bringing the same Home:

Then make each of them Cr. by *Yorkshire* Cloth for their respective Sums.

2. The other 50 Pieces are for the Accompt of ditto *Keeble*, and therefore as you have the Cloth in your own Hands, you need only make *Yorkshire* Cloth for the Accompt of *Nataniel Keeble* of *Hull* Dr. to Cash for the Charges that you have been at in bringing it to your Warehouse, naming the Quantity; and Cash Cr. by ditto Cloth, &c. for the same Expence.

London, September 15, 1805.

l. s. d.

J. Received the 45 Chests of Sugar from on board the *Whale*, consigned to me by *Timothy Sutton* of *Barbadoes* - - - - -

167 13 5 1/4

Paid Custom thereon, at 4s. 9 <sup>00</sup> / <sub>100</sub> d. per } C. on 223 C. 2 qrs. 7 lb. - - - - - }	l. s. d.
Freight, at 4s. per Chest. - - - - -	9 0 0
Ligherage - - - - -	1 7 3
Cartage - - - - -	2 10 7

66 16 6 1/4

C. D. C. qrs. lb. l. s. d.

Note 1, 1 : 57.9 :: 223 2 7 : 53 18 8 1/3

2. As you have received the *Sugar*, you must first make *Sugar in Comp.* with *John Parrot*, *George Hale*, and *Self*, each one Third Dr. to *Sundry Accounts* for the whole Charge, viz. to *Voyage from Barbadoes* for the Quantity and its Value, and to *Cash* for the Charges in bringing the same home; and then make each of them Cr. by *Sugar in Comp.* &c. for its respective Value!

3. Your Partners also must each of them have his *Account Current* made Dr. to his *Account in Comp.* for his Third of the said Charges, and his *Account in Comp.* Cr. by his *Account Current* for the same.—The like for the first Value was done before.

—20—

J. Paid *Thomas Preston*, Esq. my Note given to *John Marsh* of *Manchester*, and by him assigned to d<sup>o</sup> *Preston*

Paid - - - - -	l. s. d.
Abated me - - - - -	2185 16 0
	0 0 6

2185 16 6

Note, In this Case you must make *T. Preston* Dr. to *Sundry Accounts*, viz. To *Cash* for the Money paid, and to *Profit and Loss* for the Gain made by the Abatement of the 6d. then make each of them Cr. by their respective Sums.

—22—

J. Sold to *James Jackson*, the 45 Chests of Sugar in Comp. with *John Parrot*, *George Hale*, and *Self*, containing nett 223 C. 2 qrs. 7 lb. at 4l. per C. together with my own 8 Hhds. of *French Wine*, at 35l. per Hhd.

Sugar in Comp. - - - - -	l. s. d.
French Wine of my own - - - - -	894 5 0
	280 0 0

1174 5

For all which I have received

In Cash - - - - -	200 0 0
By a Draft on <i>William Harman</i> - - - - -	400 0 0
The Rest to stand out 6 Months - - - - -	574 5 0

1174 5

Note 1. That this *Account* maybe journalized, and then posted aight, you are to consider that although *Jackson* has bought the *Sugar in Comp.* and your own *French Wine*, and paid for

London, September 22, 1805.

l. s. d.

them in Part, yet you must first make him Dr. for the Whole; and then make him Cr. by what part he has paid, in the following Manner, viz. James Jackson Dr. to Sundry Accompts for the whole Value of the Goods bought, that is to Sugar in Comp. for the whole Value thereof, and also to French Wine (for your own proper Account) for its Value; then make each of them Cr. by James Jackson for its respective Quantity and Value.

2. Because Jackson has paid Part in Cash, and a Draft on Harman, they, i. e. Cash and Harman, or Sundry Accompts, must be made Dr. to James Jackson for their respective Sums, and Jackson Cr. by Sundry Accompts for the whole that he has paid.

3. The Sugar in Comp. being disposed of, you must next make each Partner's Account in Comp. Dr. to his Account Current for his third Share of the Sugar sold as aforesaid, and each Partner's Account Current Cr. by his Account in Comp. for the same Sum.

4. Because you are to be allowed 2 per Cent. on the Sale, &c. of the said Sugar by way of Commission, it will be necessary to observe, that the whole was sold for 894l. 5s. which Sum at 2 per Cent. amounts to 17l. 17s. 8½d. One Third of which comes to 5l. 19s. 2¾d. for each Partner to pay: And in this Case you must make each Partner's Account Current Dr. to Profit and Loss in the Sum of 5l. 19s. 2¾d. for his Third on the Sale, &c. as aforesaid, and Profit and Loss Cr. by each Partner's Account for the same Sum.

Thus will the Balance of each Partner's Account in Comp. show what he has gained by Trade, and likewise the Balance of his Account Current show what you are to pay him.

24

J. Sold to William Evans 1000lb. of Thread in Comp. between James Severn and Self, at 18s. per lb. - - - - -

900

l. s. d.

Received in Cash - - - - - 200 0 0

a Draft on Thomas Jones for 300 0 0

The rest in 6 Months - - - - - 400 0 0

900

Note 1. Here you must make Sundry Accompts Drs. to Thread in Comp. for the whole Value, viz. Cash for the Money that you have received;

Thomas Jones for the Draft on him; and William Evans for the Remainder.

Then make Thread in Comp. Cr. by Sundry Accompts for the whole Quantity sold, and its Value.

2. Make your Partner's Account in Comp. Dr. to his Account Current for his half Part of the said Thread, and your Partner's Account Current Cr. by his Account in Comp. for the same Value.

27

J. Sold to Thomas Jones 50 Pieces of my own Yorkshire Cloth, at 8l. 10s. per Piece - - - - -

425

29

J. Due to me Half a Year's Dividend on 12000l. Stock Old South Sea Annuity - - - - -

180



London, September 30, 1805.

	l.	s.	d.
7. Paid fundry Charges this Month, as <i>per</i> Book of House-Expenses - - - - -	22	12	—
- October 1. - - - - -			
7. Received of <i>Timothy Hart</i> and Comp. - - - - -	300	—	—
3			
7. Sold to <i>Adam Hewitt</i> 50 Pieces of my own <i>Yorkshire</i> Cloth, at 8 <i>l.</i> 10 <i>s.</i> <i>per</i> Piece for present Money - -	425	—	—
6			
7. Received of <i>Mr. William Warner</i> , the Legacy due to me by the last Will of my late Brother, <i>Christopher Verax</i> - - - - -	1000	—	—
At which time I also paid him my Debt of - - - -	300	—	—
10			
7. Received Half a Year's Interest on my 12000 <i>l.</i> Old <i>South Sea</i> Annuity, due at <i>Michaelmas</i> last - - - -	180	—	—
14			
7. Received Half a Year's Interest on my 10000 <i>l.</i> <i>Bank</i> Annuity, due at <i>Midsummer</i> last - - - - -	150	—	—
18			
7. Received of <i>William Harman</i> , by Virtue of a Draft on him by <i>James Jackson</i> - - - - -	400	—	—
22			
7. Received of <i>Thomas Jones</i> , by Virtue of a Draft on him by <i>William Evans</i> - - - - -	300	—	—
24			
7. Sold 1 Pipe of Canary to <i>John Hammond</i> , Esq. for - - - - -	30	—	—
26			
7. Received of <i>Martin Unwin</i> in Part - - - - -	100	—	—
28			
7. Shipped on Board the <i>Whale</i> , <i>John Miller</i> , Master,			
l. s. d.			
30 Bags of Hops, qt. 90 C. 1 <i>qr.</i> at } 28 <i>s.</i> <i>per</i> C. - - - - -	126	7	0
20 Pieces of Sagathee, qt. 240 Yds. } at 2 <i>s.</i> 6 <i>d.</i> <i>per</i> Yard - - - - -	30	0	0
20 Pieces of Serge, qt. 280 Yards, } at 1 <i>s.</i> <i>per</i> Yard - - - - -	14	0	0
Paid Charges on shipping the same - - - - -	19	17	6
	190	4	6
All which go consigned to <i>Timothy Sutton</i> , Merchant at <i>Barbadoes</i> , for my own Accompt and Risk.			

Note 1. In this Case the young Book-keeper might ask, Why Commission is not charged here, as well as at *June 28*? To which I answer, that as the Goods are to be disposed of for

London, October 28, 1805.

your own Accompt, and not for *Sutton's*, it would be absurd for you to charge Commission on your own Goods, which are to be sold for your own Use: And therefore when *Sutton* has disposed of the Goods, he must charge Commission according for what he can sell them.

2. As the Goods are consigned to *Sutton* for your own Accompt, *Sutton* is not to run the risk of the Seas; and therefore if the Ship should be lost, you must stand to the Loss, and not *Sutton*.
3. You must make *Voyage* to *Barbadoes* Dr. to *Sundry* *Accompts* for the whole Charge, and each of them Cr. by the said *Voyage* for its respective Value, submitting the rest to the Chance of the Market, which, if Goods of this Nature should happen to be plenty, will occasion the Price to run low; but if scarce, will enhance the Price in Proportion.
4. The Goods thus sent, must be charged at the Prime Cost, because it is only removing them from one Place to another.

29

J. *Branson George* has insured the aforementioned Goods, consigned to *Timothy Sutton*, at 6 per Cent. for which I am to be credited - - - - -

11 8 3

*Note*, This Case being a further Expense on the just mentioned *Voyage*, you must make that Dr. to *Brandon George* for the Sum insured, and *Brandon George* Cr. by the said *Voyage* for the same Sum.

30

J. Sold to <i>Brandon George</i>	l. s. d.	
1 Pipe of Canary - - - - -	30 0 0	
1 Hhd of <i>Lisbon</i> Wine - - - - -	10 0 0	

40

31

J. Paid sundry Charges this Month, as per Book of House-Expenses - - - - -

26 13 8

November 1

J. Paid *William Lowfield*, Esq. in full - - - - -

400

4

J. Received of *Samuel Fairman* in full - - - - -

100

7

J. Paid *Thomas Johnson* in Part - - - - -

100

10

J. Sold <i>John Adams</i>	l. s. d.	
1 Bag of Hops, wt. 3 C. at 30s. per C. - - - - -	5 8 0	
1 Pipe of Canary - - - - -	33 0 0	
for which I have received in full - - - - -		

38 8

London, November 15, 1805.

J. Received a Bill of Exchange from *Jacob Van Hoove* of *Amsterdam*, of 1611 *Guil. 3 Sti.* drawn upon *Jacques Van Broek*, for the Value received there by *d<sup>o</sup> Van Hoove*, Exchange at *33s. 4d Flem per l. Ster.* payable at 10 Days after Sight, which *Van Broek* has accepted

l.	s.	d.
161	2	3½

*Note 1.* The last Account that you received from *Van Hoove* was on *May 10* last, which is a long Time, to the present Day. It may therefore be supposed, that in all this Time there was no such thing as bringing him to Account; and that Letters were wrote, and Persons employed to accommodate the affair, which at last was obtained by receiving a Bill of Exchange as above.

*2.* This is the Reverse of *Aug. 26.* though it is transferring the Account from one Man to another as that is, and therefore you must make *Van Broek Dr.* to *Van Hoove* for Value of the Bill, and *Van Hoove Cr.* by *Van Broek* for the same Sum.

18

J. Sold to *William Baker*, Esq. *l. s. d.*  
 20 Pieces of *Sagathee*, qt. 240 Yards, }  
 at *3s. per Yard* - - - - - } 36 0 0  
 20 Pieces of *Serge*, qt. 280 Yards, at }  
*14d. per Yard* - - - - - } 16 6 8

52	6	8
----	---	---

for which I have received in Part - - - 16 6 8

*Note.* As *Baker* has paid for the *Serge*, you must make *Cash Dr.* to it for the worth of it, and *Serge Cr.* by *Cash* for the same Sum. And as the *Sagathee* is not paid for, make *Baker Dr.* to it for its Value, and *Sagathee Cr.* by *Baker* for the like Sum.

20

J. Paid *Sir Robert Johnson* one of the Promissory Notes given me to *John Marsb* of *Manchester*, which was due this Day, including the three days of Grace

1000		
------	--	--

24

J. *Thomas Johnson* having freighted the *John and Hannah*, *James Tickner*, Master, for a Voyage to *Spain*, I have underwrote his Policy for 300*l.* at 6 per Cent. giving him Credit for the same, viz. - - -

18		
----	--	--

*Note.* Here you must make *Thomas Johnson Dr.* to *Insurance* for the Sum credited, and *Insurance Cr.* by *Thomas Johnson* for the same Sum.

27

J. Received of *Martin Unwin* in Part - - - - -

100		
-----	--	--

28

J. Received of *Jacques Van Broek* in full - - - - -

161	2	3½
-----	---	----

30

J. Paid sundry Charges this Month, as per Book of House-Expenses - - - - -

27	13	6
----	----	---



London, December 1, 1805.

J. Received of *Timothy Hart* and Comp. in Part - - - 300 - - -

3

J. This Day I was informed at *Lloyd's*, that the *John* and *Hannah* was unfortunately lost in the *Downs*, by a severe Gale of Wind. I had insured on her Freight Note, In this Case you must make Insurance Dr. to *Thomas Johnson* for the Sum; by you insured, and *Thomas Johnson* Cr. by Insurance for the like Sum.

6

J. Received of *John Hammond*, Esq. in full - - - - - 30 - - -

9

	l.	s.	d.
J. <i>William Baker</i> , Esq. has taken up his Bond and paid me - - - - -	500	0	0
He has also paid me the Interest of it, which from <i>Aug. 22</i> , being 3 M. 17 D. at 5 per Cent. is - - - - -	7	8	4
	507	8	4

Note 1, Though you receive all the Money of *William Baker*, yet you must make *Cash* Dr. to *Sundry Accounts* for the whole Sum, and then make *William Baker* Cr. by *Cash* for the 500*l.* and *Profit and Loss* Cr. by the same for the Interest.

2. The Interest for 3 Months is 6*l.* 5*s.* and the Interest for 17 Days is 1*l.* 3*s.* 3*d.* 1*qr.* making 7*l.* 8*s.* 3*d.* 1*qr.* which here is purposely augmented to 4*d.*

10

J. This Day *Thomas Johnson* came to demand my Insurance on a Voyage to *Spain*, the Ship being lost in the *Downs*. The Sum insured was - - - - - 300 - - -

	l.	s.	d.
Paid in Cash - - - - -	276	0	0
Drawback on 300 <i>l.</i> at 8 per Cent. - - - - -	24	0	0
	300	0	0

Note, The Ship being lost, you necessarily become Dr. to *Thomas Johnson* for the Sum insured, as aforementioned; and now that you have paid that Insurance, including the Drawback, *Thomas Johnson* becomes Dr. to *Sundry Accounts* for the whole Sum, and *Cash* Cr. by ditto *Johnson* for the Sum paid him, and *Profit and Loss* Cr. for the Drawback. See *Sept. 5*, p. 17.

12

	l.	s.	d.
J. Sold to <i>John Hammond</i> , Esq. my 50 Pcs. of <i>Yorkshire</i> Cloth, at 8 <i>l.</i> 10 <i>s.</i> per Piece - - - - -	425	0	0
Also 50 Pieces for the Account of <i>Nathaniel Keeble</i> , of <i>Hull</i> , at the same Rate - - - - -	425	0	0
	850	-	-

Note 1. In this Case *Hammond* must be made Dr. to *Sundry Accounts* for the whole Sum, then make each of them Cr. by ditto *Hammond* for their respective Values.

London, December 12, 1803.

l. s. d.

2. *Keeble's* Cloth being all sold, you have acted by Commission (which suppose at 2 per Cent. on the above Sum) and therefore must charge that to him: Hence, to close the Account, you must make the said Cloth Dr. to *Sundry Accounts*, viz. to *Profit and Loss* for the said Commission, and to ditto *Keeble's Account Current* for the nett Proceed; then make each of them Cr. by the said *Clorb* for their respective Sums, and the Account will be closed.

13

7. My Landlord *Thomas Preston*, Esq. has paid me for the Repairs done to my present Dwelling-house, by *James Hart*, Joiner - - - - -

17 9 6

14

7. Received Advice from *Joram Conderil* of *Cadiz*, that he hath shipped for my Account and Risk, in the *Pigeon*, *William Pigeon*, Master,

50 Chests of Lemons } at 8 Rials per Chest, includ-  
50 d° of *China* Oranges } ing all Charges,  
50 d° of *Seville* d°

Which amounts to 1200 Rials, Exchange at 4s. 6d. per Piece of Eight, and is Sterling - - - - -

33 15

Note 1. Eight Rials make a Piece of Eight.

2. See the first and second Notes on *Sept. 9*, p. 18, for the rest, that Entry being of the same Nature with this, setting aside the Partnership.

17

7. I have this Day accepted a Draft on me by *Nathaniel Keeble* of *Hull*, payable to *Timothy Hart* and *Comp.* at 20 Days after Sight, for - - - - -

1125

But they having Occasion for present Money, have agreed to allow me Rebate for the said 20 Days, and no more, after the Rate of 8 per Cent. on the said Sum.

l. s. d.

I have therefore paid them - - - - - 1120 2 0

Abated me on prompt Payment - - - - - 4 18 0

1125

Note 1. The Sum of 1125l. being transferred from *Keeble* to *Hart* and *Comp.* your Acceptance of the same pays *Keeble*. and makes you accountable to *Hart* and *Comp.* for the same: therefore you must first make *Nathaniel Keeble* Dr. to *Timothy Hart* and *Comp.* for the same Sum, and *Timothy Hart* and *Comp.* Crs. by ditto *Keeble* for the like Sum.

Then, as you have paid *Hart* and *Comp.* you must make him Dr. to *Sundry Accounts* for the whole, and *Cost* and *Profit* and *Loss* Crs. by ditto *Hart* for their Sums respectively.

2. The whole might be journalized somewhat shorter, by having Regard only to *Keeble*, the other being paid in trust for him; but as the former Method is more agreeable to the Nature of the Transaction, I have accordingly made Choice of it.

London, December 18, 1805.

J. Received the 150 Chests of Oranges and Lemons, from on board the *Pigeon, William Pigeon*, Master, consigned to me by *Joram Conderill*, of *Cadiz*.

	l.	s.	d.
Paid Custom thereon - - - - -	12	6	6
Freight at 3s. per Chest - - - - -	22	10	0
Waterage - - - - -	1	10	0

36 6 6

Note, As you have now received the Goods, you must make *Oranges and Lemons* Dr. to *Sundry Accounts* for the whole Charge, viz. to *Voyage* from *Cadiz* for the Prime Cost thereof, and to *Cash* for the after Charges in bringing the same Home; then make each of them Cr. by *Oranges and Lemons* for its respective Value.

20

J. Received of *Martin Unwin* in Part - - - - -

100

22

J. *Joram Conderill*, of *Cadiz*, hath drawn upon me for the Fruit received of him payable to *John Hammond*, Esq. or Order, at Sight, 1200 Rials, Exchange at 4s. 6d. per Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Account, as per Agreement between d<sup>o</sup> *Hammond* and myself - - - - -

35 15

Note 1. Nothing more need be done than to make *Joram Conderill* Dr. to *John Hammond* for the Value of the Bill, and *Hammond* Cr. by *Conderill* for the same Sum.

2. Eight Rials are=1 Piece of Eight. Vide *Seb. Aff.* p. 77.

24

J. Received of *Isaac Reynolds* in full - - - - -

42

25

J. Due to me Half a Year's Dividend on 10000*l.* Bank Annuity - - - - -

150

26

J. Sold to *Isaac Reynolds* 50 Chests of Lemons, at 17s. per Chest - - - - -

42 10

27

J. Received of *James Allen* in full - - - - -

8

28

J. Sold to *James Allen* 1000*lb.* of Thread in Cont. between *James Severn* and Self, at 18s. per *lb.* for which he has given me a Draft on Mess. *Snell and Harlay*, Bankers, which I have received - - - - -

900

Note, This is nearly the same with *July 28*, p. 13; only make *Cash* Dr. for the *Person*, which see.

29

J. Sold to *Sir Humphrey Parsons* 1000*lb.* of Thread in Comp. as above, at 18s. per *lb.* to pay in 6 Months

900



London, December 30, 1805.

l. s. d.

J. Sold to *William Baker*, Esq. the remaining 62*lb.* of *Tbread in Comp.* as above, at 17*s.* per *lb.* - - - - -  
 For which he has given me my Note to *Marsh*, payable *January 20* next, including the three Days of Grace, and transferred to *Robert Uxley*, I having paid him the rest; *Baker* at the same time allowing me for my prompt payment for 23 Days 8 per Cent.

533 16

Promissory Note - - - - -	1000	0	0
<i>Tbread in Comp.</i> - - - - -	533	16	0

Due <i>January 20</i> next - - - - -	466	4	0
Allowed for prompt Payment for } 23 Days - - - - -	2	6	8

Returned to d <sup>o</sup> <i>Baker</i> - - - - -	463	17	4
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Note. To journalize this Passage aight, and in the plainest Manner, you must

1. Make *William Baker* Dr. to *Tbread in Comp.* for the Value thereof; and *Tbread in Comp.* Cr. by *William Baker* for both Quantity and Value.
2. Because *Baker* has paid for it by returning you one of your own Notes, by which *Uxley* was Cr. therefore *Uxley* by that Means is paid, and you must make it Dr. to *William Baker*, for the Value of that Note, and *Baker* Cr. by *Uxley* for the same.
3. Because you have returned *Baker* the Overplus, partly by *Cash*, and partly by his Abatement on prompt Payment, therefore *Baker* must be made Dr. to *Sundry Account*s, viz. to *Cash* for the Money which he has received of you, and to *Profit and Loss* for his Abatement; then make each of them Cr. by ditto *Baker* for their respective Sums.

This might be done in a shorter Manner, by making *Uxley* Dr. to *Sundry Account*s for the Value of the Bill, viz.

	l.	s.	d.
To <i>Tbread in Comp.</i> - - - - -	533	16	0
To <i>Cash</i> paid <i>William Baker</i> - - - - -	463	17	4
To <i>Profit and Loss</i> gained by prompt Payment	2	6	8
	1000	0	0

The Teacher may use either way, though I have followed the former, as being most expressive of the whole Transaction.

4. Make your Partner's *Account in Comp.* Dr. to his *Account Current* for his Half, and your Partner's *Account Current* Cr. by his *Account in Comp.* for the same.
5. The *Tbread* being all sold, you may close the *Account* by the Directions given at Aug. 12, p. 15.

J. Paid sundry Charges this Month, as per Book of House-Expenses - - - - -

22 8 4

The End of the Second Waste Book.

## The JOURNAL.

LONDON, *March 1, 1805.*

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Sundry Accompts Drs to Stock - - - - -	10925	15	4 $\frac{1}{4}$			
<i>viz.</i>						
1 Cash in ready Money - - - - -	8099	4	2 $\frac{1}{2}$			
1 Canary, for 5 Pipes, at 25 <i>l.</i> per Pipe - - -	125	0	0			
1 Hops, for 44 Bags, wt. 132 C. 2 <i>q</i> <i>s.</i> at 28 <i>s.</i> } per C. - - - - -	185	10	0			
2 French Wine, for 10 Hhds. at 30 <i>l.</i> pe. Hhd. } 2 Drugget, for 20 Pieces, qt. 280 Yards, at } 3 <i>s.</i> 4 <i>d.</i> per Yard - - - - -	300	0	0	46	13	4
2 Lisbon Wine, for 25 Hhds. at 7 <i>l.</i> per Hhd. } 2 Norwich Crape, for 56 Pieces, qt. 896 Yds. } at 3 <i>s.</i> 6 <i>d.</i> per Yard - - - - -	175	0	0	156	16	0
2 Duroy, for 20 Pieces, qt. 300 Yards, at 6 <i>s.</i> } per Yard - - - - -	90	0	0			
3 Sagathee, for 90 Pieces, qt. 1080 Yards, } at 2 <i>s.</i> 6 <i>d.</i> per Yard - - - - -	135	0	0			
3 Serge, for 90 Pieces, qt. 1260 Yards, at } 1 <i>s.</i> per Yard - - - - -	63	0	0			
3 Sir Robert Johnson - - - - -	30	0	0			
3 Sir Humphre. Parsons - - - - -	16	0	0			
4 William Baker, Esq. on Bond - - - - -	500	0	0			
4 William Warner, to be paid April 30 next -	34	7	0			
4 Brandon George - - - - -	32	0	0			
4 Samuel Fairman - - - - -	28	0	0			
4 William Lowfield, Esq. - - - - -	128	13	0			
5 Thomas Johnson - - - - -	256	14	3 $\frac{3}{4}$			
5 John Hammond, Esq. to be paid April 20 next	100	0	0			
5 Martin Unwin - - - - -	381	17	6			
5 Isaac Reynolds - - - - -	42	0	0			
1 Stock Cr. to Sundry Accompts - - - - -	412	10	0	10925	15	4 $\frac{1}{4}$
<i>viz.</i>						
1 To Thomas Preston, Esq. to pay May 14 next	90	0	0			
5 To Robert Uxley - - - - -	322	10	0			
6				412	10	—
2						
1 Cash Dr. to Sir Robert Johnson - - - - -	£30	0	0			
3 Received in Full - - - - -				30	—	—
4						
6 Ship James Dr. to Sundry Accompts - -	£1500	0	0			
1 <i>viz.</i> To Cash paid down at 5 per Cent. - - -	75	0	0			
6 To James Allen, to pay in 5 Days -	1425	0	0	1500	—	—

London, March 6, 1805.

		l.	s.	d.
1	Cash Dr. to Ship <i>James</i> - - - - -	£125	0	0
6	Received of <i>John Herbert</i> for $\frac{1}{16}$ Part of the said Ship -	125	—	—
	8			
1	Cash Dr. to Ship <i>James</i> - - - - -	£125	0	0
6	Received of Capt. <i>John Smith</i> for $\frac{1}{16}$ Part of the said Ship	125	—	—
	9			
6	<i>James Allen</i> Dr. to Cash - - - - -	£1425	0	0
1	Paid him in full for Ship <i>James</i> - - - - -	1425	—	—
	10			
4	<i>William Baker, Esq.</i> Dr. to Ship <i>James</i> -	£125	0	0
6	For $\frac{1}{16}$ Part sold him, for which he is to pay in 7 Days	125	—	—
	12			
7	Profit and Loss Dr. to <i>Lisbon Wine</i> - - - -	£7	0	0
2	For 1 Hhd. lost (except 6 Gallons) by 3 Iron Hoops breaking off - - - - -	7	—	—
	14			
6	<i>Robert Uxley</i> Dr. to Ship <i>James</i> - - - -	£125	0	0
6	For $\frac{1}{16}$ Part sold him - - - - -	125	—	—
	17			
1	Cash Dr. to <i>William Baker, Esq.</i> - - - -	£125	0	0
4	Received his $\frac{1}{16}$ Part of Ship <i>James</i> - - - - -	125	—	—
	20			
1	Cash Dr. to Canary - - - - -	£30	0	0
1	For 1 Pipe sold <i>William Dello</i> , for which he paid me in full	30	—	—
	21			
3	<i>Sir Robert Johnson</i> Dr. to <i>Drugget</i> - - - -	£49	0	0
2	For 20 Pieces, qt. 280 Yards, at 3s. 6d. per Yard - -	49	—	—
	23			
5	<i>Thomas Preston, Esq.</i> Dr. to Sundry Acompts	£90	0	0
1	viz. To Cash paid him in Part - - - - -	89	7	0 $\frac{3}{4}$
7	To Profit and Loss abated me for my } early Payment - - - - -	0	12	11 $\frac{1}{4}$
		90	—	—
	25			
1	Cash Dr. to Sundry Acompts - - - - -	£174	0	0
6	viz. To Ship <i>James</i> , received of <i>Sir Robert Johnson</i> for $\frac{1}{16}$ - - - - -	125	0	0
3	To <i>Sir Robert Johnson</i> , received in full	49	0	0
		174	—	—
	26			
6	Ship <i>James</i> Dr. to Cash - - - - -	£20	17	0
1	Paid <i>Thomas Young</i> in full for Joiners' Work done in the said Ship - - - - -	20	17	—
	27			
6	Ship <i>James</i> Dr. to Cash - - - - -	£27	14	6
1	Paid <i>Thomas Pierce</i> in full for Rigging Work done in the said Ship - - - - -	27	14	6
	28			
6	Ship <i>James</i> Dr. to Cash - - - - -	£40	8	0
1	Paid <i>Dryden Smith</i> , in full for repairs done in the said Ship	40	8	—



London, March 30, 1805.

		l.	s.	d.
6	Ship <i>James</i> Dr. to Cash - - -	£7	4	6
1	Paid <i>Nathaniel Westall</i> in Full for Painting the said Ship		7	4 6
	31			
7	House Expenses Dr. to Cash - - -	£33	4	6
1	Paid fundry Charges this Month, as <i>per</i> Book of House- Expenses - - - - -		33	4 6
	April 1			
8	Voyage to Amsterdam, consigned to <i>Jacob Van Hooze</i> , Dr. to <i>Richard Lamb</i> , of <i>Harwich</i> - - -	£99	8	0
8	For 100 Qrs. of Wheat, shipped on board the good Ship <i>Swan</i> , <i>William Lyon</i> Master, consigned to <i>Jacob Van</i> <i>Hooze</i> , of <i>Amsterdam</i> , to sell for my Accompt, which with his Commission at 1 <i>per Cent.</i> and other Charges, come to		99	8 —
	2			
8	<i>Richard Lamb</i> , of <i>Harwich</i> , Dr. to <i>William Angel</i> £99 8 0			
8	For his Draft on me, payable to <i>d<sup>o</sup> Angel</i> , or Order, the 30th Instant, which will become due <i>May 3</i> next, in- cluding the 3 Days of Grace - - - - -		99	8 —
	3			
6	Ship <i>James</i> Dr. to Cash - - - - -	£19	17	6
1	Paid the Blockmaker's Bill in Full - - - - -		19	17 6
	5			
6	<i>Robert Uxley</i> Dr. to Hops - - - - -	£49	18	3
1	For 10 Bags, weighing together 30 C. 1 qr. at 33s. <i>per</i> C.		49	18 3
	7			
6	Ship <i>James</i> Dr. to Cash - - - - -	£700	13	0
1	Paid the Ship-Chandler's Bill for Guns, Small Arms, Powder, Shot, and other Stores for the said Ship -		700	13 —
	10			
1	Cash Dr. to Ship <i>James</i> - - - - -	£125	0	0
6	For $\frac{1}{16}$ Part of the said Ship sold to <i>William Evans</i> -		125	— —
	12			
1	Cash Dr. to Ship <i>James</i> - - - - -	£125	0	0
6	For $\frac{1}{16}$ Part of the said Ship sold to <i>James Jackson</i> -		125	— —
	14			
1	Cash Dr. to Ship <i>James</i> - - - - -	£125	0	0
6	For $\frac{1}{16}$ Part of the said Ship sold to <i>Thomas Jones</i> -		125	— —
	20			
1	Cash Dr. to <i>John Hammond</i> , Esq. - - - - -	£100	0	0
5	Received in Full - - - - -		100	— —

London, April 24, 1805.

l. s. d.

6	Voyage to <i>Amsterdam</i> , consigned to <i>Jacob Van Hoove</i> ,			
1	Dr. to Cash - - - -	£ 140	7	10
	For 100 Bags of Pepper, qt. 3252 lb. at } 10d. per lb. bought of <i>James Gray</i> , for } which I paid present Money } 135 10 0			
	Which Pepper I have shipped on board the good Ship <i>Mary</i> , <i>James Hilder</i> Master, and consigned the same to <i>Jacob Van Hoove</i> , of <i>Amsterdam</i> , to sell for my Accompt.			
	Paid Charges on shipping the same, as per } Book of Charges of Merchandize } 4 17 10			
			140	7 10
	-----25-----			
8	Voyage to <i>Amsterdam</i> , consigned to <i>Jacob Van Hoove</i> ,			
	Dr. to Cash - - - -	£ 7	0	4 $\frac{1}{2}$
1	For Insurance Money paid to <i>John Adams</i> , for his insuring the aforesaid sum on my Adventure, at 5 per Cent.		7	4 $\frac{1}{2}$
	-----27-----			
6	Ship <i>James</i> Dr. to Cash - - - -	£ 109	10	6
1	Paid <i>John Jones</i> in Full for Beef and Pork - - - -		109	10 6
	-----30-----			
1	Cash Dr. to <i>William Warner</i> - - - -	£ 34	7	0
4	Received in Full - - - -		34	7
	-----			
7	House-Expenses Dr. to Cash - - - -	£ 39	16	10
1	Paid sundry Charges this Month, as per Book of House- Expenses - - - -		39	16 10
	-----May 1-----			
6	Ship <i>James</i> Dr. to Cash - - - -	£ 86	18	6
1	Paid <i>James Thatcher</i> in Full for Bread, Flour and Peas - - - -		86	18 6
	-----2-----			
6	Ship <i>James</i> Dr. to Cash - - - -	£ 46	17	0
1	Paid <i>John Prestwick</i> in Full for Cordage, &c. - - - -		46	17
	-----3-----			
8	<i>William Angel</i> Dr. to Cash - - - -	£ 99	8	0
1	Paid <i>Richard Lamb's</i> Draft on me to <i>William Angel</i> - - - -		99	8
	-----6-----			
6	Ship <i>James</i> Dr. to Cash - - - -	£ 73	11	6
1	Paid <i>John Peprwell</i> in Full for Smith's Work - - - -		73	11 6

London, May 7, 1805.

		l.	s.	d.
	Sundry Accompts Drs. to Ship <i>James</i> -	£566	16	0
1	<i>viz.</i> Cash for the following Sums paid by			
	<i>John Herbert</i> - - - - -	70	17	0
	<i>John Smith</i> - - - - -	70	17	0
	<i>William Baker, Esq.</i> - - - - -	70	17	0
	<i>Sir Robert Johnson,</i> - - - - -	70	17	0
	<i>William Evans</i> - - - - -	70	17	0
	<i>James Jackson,</i> - - - - -	70	17	0
	<i>Thomas Jones</i> - - - - -	70	17	0
		495	19	0
6	<i>Robert Uxley</i> for his Part unpaid - - -	70	17	0
6				
		566	16	—
	10			
6	<i>Robert Uxley</i> Dr. to Cash - - - - -	£76	14	9
1	Paid him in full - - - - -			
		76	14	9
	12			
8	<i>John Adams</i> Dr to Voyage to <i>Amsterdam</i> £140 7 10			
8	Being so much insured on 100 Bags of Pepper, consigned to <i>Jacob Van Hoove</i> , of <i>Amsterdam</i> - - - - -			
		140	7	10
	14			
8	<i>Jacob Van Hoove's</i> Account Current Dr. to Voyage to <i>Amsterdam</i> - - - - -	£161	2	3½
8	For 100 Quarters of Wheat consigned to him, which he has sold at 16 <i>Guil.</i> 12 <i>Stiv.</i> per Quarter, amounting to 1660 <i>Guilders</i> deducting for his Commission, Custom, and other necessary Charges, 48 <i>Guil.</i> 17 <i>Stiv.</i> the nett Proceed of which amounts to 1611 <i>Guil.</i> 3 <i>Stiv.</i> which at 33s. 4d. <i>Flem.</i> per £. Sterl. comes to - - -			
		161	2	3½
	17			
1	Cash Dr. to Canary - - - - -	£30	0	0
1	For 1 Pipe sold to <i>William Coles</i> - - - - -			
		30	—	—
	20			
1	Cash Dr to Ship <i>James</i> - - - - -	£10000	0	0
6	For my Half of 20000 <i>l.</i> belonging to the Owners of the said Ship; the whole Prizes taken by the said Ship being ransomed for 40000 <i>l.</i> one Half of which belongs to the Master and Men, the other Half is due to the Owners; my Half of which is - - - - -			
		10000	—	—
	22			
9	Bank Annuity Dr. to Cash - - - - -	£9412	10	0
1	For 10000 <i>l.</i> Bank Annuity, at 3 per Cent. Interest, transferred to me at 94 <i>l.</i> per Cent.			
	Bank Annuity - - - - -	9400	0	0
	Brokage - - - - -	12	10	0
		9412	10	—
	25			
5	<i>Thomas Preston, Esq.</i> Dr. to Cash - - - - -	£17	9	6
1	For Repairs done to my Dwelling-House, by Order of my Landlord, <i>Thomas Preston, Esq.</i> by <i>James Hart</i> , Joiner, for which I have paid him in full - - - - -			
		17	9	6



London, May 28, 1805.

		l.	s.	d.
6	James Allen Dr. to Insurance - - -	£8	0	0
9	For my insuring 200l. in the <i>Golden Fleece</i> , <i>John Abney</i> Master, bound to <i>Jamaica</i> , at 4 per Cent. Premium -		8	—
	31			
7	House-Expenses Dr to Cash - - -	£43	11	2
1	Paid sundry Charges this Month, as per Book of House- Expenses - - - - -		43	11 2
	June 2			
9	Goods for the Accompt of <i>Abraham Van Schooten</i> Dr. to Cash - - - - -	£196	17	6
2	Paid Freight, Custom, and other incident Charges on the Receipt of 1000 Reams of fine Paper, 120 Pieces of Holland Cloth, and 100 Pieces of Long Lawn, Which were consigned to me from <i>Abraham Van Schooten</i> , Merchant at <i>Roan.</i> to sell for his Accompt, for which I am to have 2 per Cent. for Sale, and 2 per Cent. for Em- ployment, and am to make Returns in <i>Norwich</i> Crape, <i>Duroy</i> , and Broad Cloth - - - - -		196	17 6
	5			
2	Cash Dr. to Goods for the Accompt of <i>Abraham Van Schooten</i> £300 0 0			
9	For 1000 Reams of Paper, at 6s. per Ream, sold to <i>James</i> <i>Eaton</i> , for which I have received - - - - -		300	—
	8			
3	<i>Sir Robert Johnson</i> Dr. to Goods for the Accompt of <i>Abra-</i> <i>ham Van Schooten</i> - - - - -	£360	0	0
9	For 120 Pieces of Holland, at 3l. per Piece, for which he is to pay in 10 Days - - - - -		360	—
	12			
	Sundry Accompts Drs. to Goods for the Acoempt of <i>Abraham Van Schooten</i> - - - - -	£250	0	0
2	viz Cash received in Part for 100 Pieces of Long Lawn - - - - -	100	0	0
3	<i>Sir Robert Johnson</i> (to be paid in 12 Days) 150 0 0		250	—
	9			
9	Goods for the Accompt of <i>Abraham Van Schooten</i> , Dr. to sundry Accompts for the Close - - -	£713	2	6
7	viz. To Profit and Loss for my Commission } on 910l. at 4 per Cent. - - - } 36 8 0			
9	To <i>Abraham Van Schooten's</i> Accompt } Current for the nett Produce - - - } 676 14 6			
	713 2 6			

London, June 16, 1805.

			l.	s.	d.
2	Cash Dr. to <i>Samuel Fairman</i>	- - -	£28	0	0
4	Received in Full	- - -			
		18			
2	Cash Dr. to <i>Sir Robert Johnson,</i>	- - -	£360	0	0
3	Received in Part	- - -			
		19			
4	<i>Samuel Fairman</i> Dr. to <i>Lisbon</i> Wine	- - -	£100	0	0
2	For 10 Hhds. at 10l. per Hhd.	- - -			
		23			
2	Cash Dr. to <i>William Lowfield, Esq.</i>	- - -	£128	13	0
4	Received in Full	- - -			
		24			
2	Cash Dr. to <i>Sir Robert Johnson</i>	- - -	£150	0	0
3	Received of him in Full	- - -			
		26			
9	Bank Annuity Dr. to Profit and Loss	- - -	£150	0	0
7	For Half a Year's Dividend due on 10000l.	- - -			
		27			
2	Cash Dr. to <i>Lisbon</i> Wine	- - -	£105	0	0
2	For 10 Hhds. sold to <i>James Hicks,</i> at 10l. 10s. per Hhd. for present Money	- - -			
		28			
9	<i>Abraham Van Schooten</i> his Account Current Dr. to sundry Accounts	- - -	£696	14	9
2	viz. To <i>Norwich</i> Crape, for 56 Pieces, qt. } 896 Yards, at 4s. per Yard	- - -	179	4	0
2	To <i>Duroy,</i> for 20 Pieces, qt. 300 } Yards, at 6s. 6d. per Yard	- - -	97	10	0
2	{ To Cash, for 22 Pieces of Broad Cloth } at 18l. per Piece	- - -	396	0	0
7	{ To d° for Charges on the Whole } To Profit and Loss for my Commission, on 683l. 1s. 6d. at 2 per Cent.	- - -	10	7	6
			13	13	3
			696	14	9
		30			
7	House-Expenses Dr. to Cash	- - -	£40	8	10
2	Paid sundry Charges this Month, as per Book of House- Expenses	- - -			
			40	8	10

London, July 4, 1805.

		l.	s.	d.
10	Voyage to <i>Copenhagen</i> in Comp. between <i>Samuel Smith</i> and self, each Half, consigned to <i>Jaques Jolliffe</i> , Dr. to 10 sundry Accompts - - - - £1463 9 8			
4	<i>viz.</i> To <i>William Warner</i> , for 1 Case, contain- } ing 100 Silver Watches, at 3 <i>l.</i> each } 300 0 0			
4	To <i>William Lowfield</i> , Esq. for 1 Bale of } Scarlet Cloth, containing 20 Pieces, } 400 0 0 at 20 <i>l.</i> per Piece - - - - }			
5	To <i>Thomas Johnson</i> , for 30 Hhds. of } Tobacco, containing 170 <i>C.</i> Weight, } 733 16 8 at 4 <i>l.</i> 6 <i>s.</i> 4 <i>d.</i> per <i>C.</i> - - - }			
2	To Cash, paid Custom, Freight, and } other Charges on shipping the same } 29 13 0			
		1463	9	8
10	<i>Samuel Smith's</i> Accompt Current Dr. to his Accompt in Comp. - - - - - £731 14 10			
10	For his Half of the abovesaid Goods - - - - -	731	14	10
10	Commissioners of the Customs Dr. to Voyage to <i>Copenhagen</i> 10 in Comp. between <i>Samuel Smith</i> and Self, each Half £436 6 8			
	For the Drawback on the abovesaid 170 <i>C.</i> wt. of Tobacco	436	6	8
10	<i>Samuel Smith's</i> Accompt in Comp. Dr. to his Accompt Current - - - - - £218 3 4			
10	For his Half of the Drawback abovementioned due to him	218	3	4
	9			
2	Cash Dr. to Ship <i>James</i> - - - - - £12500 0 0			
6	For my Half Part of 25000 <i>l.</i> belonging to the Owners of the said Ship, the whole Prize taken by the said Ship from the <i>French</i> , being ransomed for 50000 <i>l.</i> one Half of which belongs to the Master and Men, and the other Half is due to the Owners; my Half of which is	12500		
	12			
10	Old <i>South Sea</i> Annuity Dr. to Cash - - - - - £10993 14 6			
2	For 12000 <i>l.</i> at 91½ per Cent. transferred to me <i>viz.</i> Old <i>South Sea</i> Annuity - - - - - £10980 0 0 Brokage - - - - - 13 14 6			
		10993	14	6
	14			
3	Sir <i>Humphrey Parsons</i> Dr. to Insurance - - - - - £16 0 0			
9	For my insuring 200 <i>l.</i> on the Scarlet Cloth that Sir <i>Humphrey</i> has shipped on board the <i>Falcon</i> , from <i>London</i> to <i>Smyrna</i> , at 8 <i>l.</i> per Cent. to be paid upon News of her safe Arrival there - - - - -			
		16		



London, July 17, 1805.

		l.	s.	d.
11	Thread in Comp. between <i>James Severn</i> and Self, each			
11	Half, Dr. to <i>John Marsh</i> , of <i>Manchester</i> , for 5628 lb. at			
	14s. 10½d. per lb. - - - - -	4185	16	6
	The whole to be paid at three two Months, as per three			
	Bills delivered, viz.			
	The 1st of 2185l. 16s. 6d. to pay 17 Sept. next.			
	2d of 1000 0 0 d <sup>o</sup> 17 Nov. next.			
	3d of 1000 0 0 d <sup>o</sup> 17 Jan. next.			
	Myself to have the disposal of the whole.			
11	<i>James Severn's</i> Account Current, Dr. to his Account in			
—	Comp. - - - - - £2092 18 3			
11	For his Half of the above said Thread - - - - -	2092	18	3
	20			
2	Cash Dr. to the Honourable Commissioners of the Cus-			
—	toms - - - - - £436 6 8			
10	Received in Full - - - - -	436	6	8
	23			
11	Thread in Comp. between <i>James Severn</i> and Self, each			
—	Half, Dr. to Cash - - - - - £17 14 6			
2	For sundry Charges paid in bringing the same into my			
—	Warehouse - - - - -	17	14	6
11	<i>James Severn's</i> Account Current Dr. to his Account in			
—	Comp. - - - - - £8 17 3			
11	For his Half of the Charges above-mentioned - - - - -	8	17	3
	24			
7	Sundry Accounts Drs. to <i>John Adams</i> - £140 7 10			
2	viz. Profit and Loss for a Drawback on } 11 4 7			
—	140l. 7s. 10d. at 8 per Cent. - }			
8	Cash received in Full - - - - - 129 3 3			
	26			
2	Cash Dr. to <i>Sir Humphrey Parsons</i> - £16 0 0			
3	Received in Part - - - - -	16		
	28			
12	<i>Timothy Hart</i> and Comp. Dr. to Thread in Comp. between			
—	<i>James Severn</i> and Self - - - - - £900 0 0			
11	For 1000l. at 18s. per lb. to pay in three two Months;			
—	viz. On September 28, November 28, and January 28, at			
	300l. each Payment, as per three Notes received	900		
11	<i>James Severn's</i> Account in Comp. Dr. to his Account			
—	Current - - - - - £450 0 0			
11	For his Half of the above said Thread - - - - -	450		
	31			
7	House-Expenses Dr. to Cash - - - - - £21 18 0			
2	For sundry Charges paid this Month - - - - -	21	18	

London, August 3, 1805.

		l.	s.	d.
2	Cash Dr. to Thread in Comp. between <i>James Severn</i> and Self	£900	0	0
11	For 1000lb. at 18s. per lb. sold <i>Abraham Saunders</i> for present Money		900	
11	<i>James Severn's</i> Account in Comp. Dr. to his Account Current	£450	0	0
11	For his Half of the above said Thread		450	
6				
6	Ship <i>James</i> Dr. to Cash	£207	5	0
2	Paid sundry Charges in refitting her, as per Bills		207	5
	Sundry Accounts Dr. to Ship <i>James</i>	£103	12	6
12	<i>viz.</i> <i>John Herbert</i>	12	19	0 <sup>3</sup> / <sub>4</sub>
12	<i>John Smith</i>	12	19	0 <sup>3</sup> / <sub>4</sub>
4	<i>William Baker, Esq.</i>	12	19	0 <sup>3</sup> / <sub>4</sub>
6	<i>Robert Uxley</i>	12	19	0 <sup>3</sup> / <sub>4</sub>
3	<i>Sir Robert Johnson</i>	12	19	0 <sup>3</sup> / <sub>4</sub>
12	<i>William Evans</i>	12	19	0 <sup>3</sup> / <sub>4</sub>
12	<i>James Jackson</i>	12	19	0 <sup>3</sup> / <sub>4</sub>
13	<i>Thomas Jones</i>	12	19	0 <sup>3</sup> / <sub>4</sub>
6			103	12 6
8				
13	<i>Jacques Jolliffe's</i> Account Current Dr. to Voyage to <i>Copenhagen</i>	£2510	0	0
10	He having disposed of all the Effects consigned to him for the joint Account of <i>Samuel Smith</i> and Self, the neat produce of which, as per his Account, amounts to 10040 Rix-Dollars, which, at 5s. per Dollar, comes to		2510	
10	<i>Samuel Smith's</i> Account in Comp. Dr. to his Account Current	£1255	0	0
10	For his Half of the above said Effects sold as above		1255	
12				
2	Cash Dr. to sundry Accounts	£2520	9	2
13	<i>viz.</i> To <i>Jacques Jolliffe's</i> Account Current, received of <i>Johannes Scheelhafe</i>	2510	0	0
7	To Profit and Loss for my Half of the Gain on the said Dollars	5	4	7
10	To <i>Samuel Smith's</i> Account Current, for his Half of the said Gain	5	4	7
			2520	9 2
14				
9	Insurance Dr. to <i>Sir Humphrey Parsons</i>	£200	0	0
3	Occasioned by the Ship <i>Falcon</i> being lost on the Rocks of <i>Scilly</i> , wherein very little of her cargo was saved, but none of the Scarlet Cloth, on which I had insured to <i>Sir Humphrey</i>		200	
15				
4	<i>William Warner</i> , Executor of the last Will of my late Brother in Law <i>Christopher Verax</i> , Dr to Profit and Loss	£1000	0	0
7	Being so much left me by my said late Brother, as a Legacy in his said last Will		1000	

London, August 17, 1805.

		l.	s.	d.
7	House-Expenses Dr. to sundry Accompts	£37	0	0
2	<i>viz.</i> To French Wine, for 1 Hhd. - -	30	0	0
2	To Lisbon Wine, for 1 Hhd. - -	7	0	0
	Both of which were bottled off, by my Order, for the Use of the Family - - - - -			
		37		
	-----22-----			
2	Cash Dr. to Profit and Loss - - -	£12	10	0
7	For Half a Year's Interest on 500 <i>l.</i> paid me by <i>William Baker, Esq.</i> - - - - -			
		12	10	
	-----23-----			
2	Cash Dr. to sundry Accompts - - -	£103	12	6
12	<i>viz.</i> To <i>John Herbert</i> - - -	£12	19	0 <sup>3</sup> / <sub>4</sub>
12	— <i>John Smith</i> - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
4	— <i>William Baker, Esq.</i> - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
6	— <i>Robert Uxley</i> - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
3	— <i>Sir Robert Johnson</i> - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
12	— <i>William Evans</i> - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
12	— <i>James Jackson</i> - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
13	— <i>Thomas Jones</i> - - -	12	19	0 <sup>3</sup> / <sub>4</sub>
	They, as Proprietors of the Ship <i>James</i> , (lately taken by the <i>French</i> ) having paid me their several Parts of the Charges by me paid the 6th instant, belonging to the said Ship - - - - -			
		103	12	6
	-----26-----			
11	<i>John Marsb</i> Dr. to Sundry Accompts	£4185	16	6
5	<i>viz.</i> To <i>Thomas Preston</i> , for - - -	2185	16	6
3	— <i>Sir Robert Johnson</i> , for - - -	1000	0	0
6	— <i>Robert Uxley</i> , for - - -	1000	0	0
	Occasioned by the three Bills given by me to d <sup>o</sup> <i>Marsb</i> , and by him given to the above Gentlemen, which were by them brought to me for Acceptance, and I have accordingly accepted them - - - - -			
		4185	16	6
	-----28-----			
13	Ship <i>Hopenwell</i> Dr. to Cash - - -	£1200	0	0
2	Which said Ship I bought of <i>Andrew Collins</i> , and paid him - - - - -			
		1200		
	-----31-----			
7	House-Expenses Dr. to Cash - - -	£21	17	6
2	Paid sundry Charges this Month, as <i>per</i> Book of House- Expenses - - - - -			
		21	17	6



London, September 3, 1805.

		l.	s.	d.
7	Profit and Loss Dr. to <i>French Wine</i> -	£30	0	0
2	For 1 Hhd. given as a present to <i>William Warner</i> , Executor to the last Will and Testament of my late Brother <i>Christopher Verax</i> -			
			30	
			5	
3	<i>Sir Humphrey Parjans</i> Dr. to sundry Accompts	£184	0	0
2	<i>viz.</i> To Cash paid him -	172	0	0
7	To Profit and Loss for the Drawback } on 200l. at 6 per Cent. -	12	0	0
			184	
			7	
2	Cash Dr. to Ship <i>Hopewell</i> -	£1600	0	0
13	Which said Ship I sold to <i>Abraham Saunders</i> , for which I have received of him			
	2 Bank Notes for -	£1500	0	0
	1 Warrant to be paid by the Treasurer } of the <i>South Sea Company</i> , for -	100	0	0
			1600	
			9	
13	Voyage from <i>Barbadoes</i> in Comp. with <i>John Parrot</i> , <i>George Hale</i> and self, each $\frac{1}{3}$ , Dr. to <i>Timothy Sutton</i> , £167-13 5 $\frac{1}{4}$			
13	For 45 Chests. of Sugar, qt. neat 223 C. 2qrs. 7lb. Avoirdupois, at 15s. Sterling, per C. shipped on board the <i>Whale</i> , <i>John Miller</i> , Master, and is consigned to me by said <i>Sutton</i> , my said Partners having agreed to allow me 2 per Cent. for Warehouse Room, and my Care in the Sale thereof -			
			167	13 5 $\frac{1}{4}$
14	<i>John Parrot's</i> Account Current Dr. to his Account in Comp. -	£55	17	9 $\frac{3}{4}$
14	For his $\frac{1}{3}$ of the above-mentioned Sugar -		55	17 9 $\frac{3}{4}$
14	<i>George Hale's</i> Account Current Dr. to his Account in Comp. -	£55	17	9 $\frac{3}{4}$
14	For his $\frac{1}{3}$ of the above-mentioned Sugar -		55	17 9 $\frac{3}{4}$
			11	
15	<i>Yorkshire Cloth</i> Dr. to Sundry Accompts	£1152	4	6
15	<i>viz.</i> To <i>Nathaniel Keeble</i> , for 150 Pieces, } at 7l. 10s. per Piece -	1125	0	0
2	To Cash, for bringing the same into my Warehouse -	27	4	6
			1152	4 6
15	<i>Yorkshire Cloth</i> , for the Account of <i>Nathaniel Keeble</i> , Dr. to Cash -	£11	4	8
2	For charges paid on bringing his 50Pcs. into my Warehouse -		11	4 8

London, September 15, 1805.

		l.	s.	d.
15	Sugar in Comp. with <i>John Parrot, George Hale,</i> and Self, each $\frac{1}{3}$ Dr. to sundry Accounts -	£234	9	11 $\frac{1}{2}$
13	<i>viz.</i> To Voyage from <i>Barbadoes</i> for 45 } Chests, qt. 223G. 2qrs. 7lb. Avoi- } dupois, at 15s. Sterling per C. }	167	13	5 $\frac{1}{4}$
	T. Cash paid { Custom thereon, at 4s. } 53 18 8 $\frac{1}{4}$ { 9d. $\frac{9\%}{100}$ per C. } 2                { Freight, at 4s. per Chest 9 0 0 { Lighterage - - - 1 7 3 { Cartage - - - 2 10 7			
		66	16	6 $\frac{1}{4}$
14	<i>John Parrot's</i> Account Current Dr. to his Account in Comp. - - - - -	£22	5	6
14	For his $\frac{1}{3}$ of the above-said After-Charges - - -		22	5 6
14	<i>George Hale's</i> Account Current Dr. to his Account in Comp. - - - - -	£22	5	6
14	For his $\frac{1}{3}$ of the aforesaid After-Charges - - -		22	5 6
		20		
5	<i>Thomas Preston, Esq.</i> Dr. to sundry Accounts	£2185	16	6
2	<i>viz.</i> To Cash paid him - - - - -	2185	16	0
7	To Profit and Loss abated me - - - - -		0	0 6
			2185	16 6
		22		
12	<i>James Jackson,</i> Dr. to sundry Accounts	£1174	5	0
15	<i>viz.</i> To Sugar in Comp. for 45 Chests	894	5	0
2	To <i>French Wine,</i> for 8 Hhds. at 35l. per Hhd. - - - - - }	280	0	0
			1174	5
2	Sundry Accounts Drs. to <i>James Jackson</i>	£600	0	0
15	<i>viz.</i> Cash received of him - - - - -	200	0	0
12	<i>William Harman,</i> for a Draft on him } by d <sup>o</sup> <i>Jackson</i> - - - - - }	400	0	0
			600	
	The rest to stand out 6 Months.			
11	<i>John Parrot's</i> Account in Comp. Dr. to his Account Current - - - - -	£298	1	8
14	For his $\frac{1}{3}$ of Sugar in Comp. sold to <i>James Jackson</i>		298	1 8
14	<i>George Hale's</i> Account in Comp. Dr. to his Account Current - - - - -	£298	1	8
14	For his $\frac{1}{3}$ of Sugar in Comp. sold to d <sup>o</sup> <i>Jackson</i> -		298	1 8

London, September 24, 1805.

		l.	s.	d.
2	Sundry Account Dr. to Thread in Comp. sold to <i>William Evans</i> , at 18s. per lb.	£900	0	0
13	<i>viz.</i> Cash received of d <sup>o</sup> <i>Evans</i>	200	0	0
12	<i>Thomas Jones</i> , for a Draft on him received of d <sup>o</sup> <i>Evans</i>	300	0	0
11	<i>William Evans</i> , payable in 6 Months	400	0	0
		900		
11	<i>James Severn's</i> Account in Comp. Dr. to his Account Current	£450	0	0
11	For his $\frac{1}{2}$ Part of the Thread fold as above			
		450		
13	<i>Thomas Jones</i> , Dr. to <i>Yorkshire</i> Cloth	£425	0	0
15	For 50 Pieces, at 8l. 10s. per Piece			
		425		
10	Old <i>South Sea</i> Annuity Dr. to Profit and Loss	£180	0	0
7	For Half a Year's Dividend on 12000l.			
		180		
7	House-Expenses Dr. to Cash	£22	12	6
2	Paid sundry Charges this Month, as per Book of House-Expenses			
		22	12	6
	October 1			
3	Cash Dr. to <i>Timothy Hart</i> and Comp.	£300	0	0
12	Received in Part			
		300		
3	Cash Dr. to <i>Yorkshire</i> Cloth	£425	0	0
15	For 50 Pieces, at 8l. 10s. per Piece			
		425		
3	Cash Dr. to <i>William Warner</i>	£1000	0	0
4	Received of him in full for a Legacy left me by my Brother <i>Christopher Verax</i>			
		1000		
4	<i>William Warner</i> Dr. to Cash	£300	0	0
3	Paid him in full			
		300		
3	Cash Dr. to Old <i>South Sea</i> Annuity	£180	0	0
10	Received Half a Year's Dividend on 12000l. due at <i>Michaelmas</i> last			
		180		
3	Cash Dr. to Bank Annuity	£150	0	0
9	Received Half a Year's Dividend on 10000l. due at <i>Midsummer</i> last			
		150		
3	Cash Dr. to <i>William Harman</i>	£400	0	0
15	Received of him in full			
		400		
3	Cash Dr. to <i>Thomas Jones</i>	£300	0	0
13	Received of him			
		300		
5	<i>John Hammond</i> , Esq. Dr. to Canary	£30	0	0
1	For 1 Pipe fold him			
		30		



London, October 26, 1805.

			l.	s.	d.
3	Cash Dr. to <i>Martin Unwin</i>	- - -	£100	0	0
6	Received of him in Part	- - -	-	-	-
			100		
		28			
16	Voyage to <i>Barbadoes</i> Dr. to sundry Accompts	£190	4	6	
1	<i>viz.</i> To Hops, for 30 Bags, qt. 90 C. 1 gr.	}	126	7	0
	at 28s. per C.				
3	To Sagathee, for 20 Pieces, qt. 240	}	30	0	0
	Yards, at 2s. 6d. per Yard				
3	To Serge, for 20 Pieces, qt. 280 Yds.	}	14	0	0
	at 1s. per Yard				
3	To Cash for the Charges paid on shipping the same	}	19	17	6
			190	4	6
	All which are shipped on Board the <i>Whale</i> , <i>John Miller</i> , Master, and go consigned to <i>Timothy Sutton</i> , Merchant, at <i>Barbadoes</i> , for my own Accompt and Risk.				
		29			
16	Voyage to <i>Barbadoes</i> Dr. to <i>Brandon George</i>	£11	8	3	
4	He having insured my whole Adventure on that Voyage, at 6 per Cent.	- - -	-	-	-
			11	8	3
		30			
4	<i>Brandon George</i> Dr. to sundry Accompts	£40	0	0	
1	<i>viz.</i> To Canary for 1 Pipe	}	£30	0	0
2	To <i>Lisbon</i> Wine, for 1 Hhd.				
			40		
		31			
7	House-Expenses Dr. to Cash	- - -	£26	13	8
3	Paid sundry Charges this Month, as per Book of House-Expenses	- - -	-	-	-
			26	13	8
		November 1			
4	<i>William Lowfield</i> , Esq. Dr. to Cash	- - -	£400	0	0
3	Paid him in full	- - -	-	-	-
		4	400		
3	Cash Dr. to <i>Samuel Fairman</i>	- - -	£100	0	0
4	Received in full	- - -	-	-	-
		7	100		
5	<i>Thomas Johnson</i> Dr. to Cash	- - -	£100	0	0
3	Paid him in part	- - -	-	-	-
			100		

London, November 10, 1805.

		£	s.	d.
3	Cash Dr. to sundry Accompts - - -	£38	8	0
1	<i>viz.</i> To Hops, for 1 Bag. wt. 3 C. at 36s. } per C. - - - - - }	5	8	0
1	To Canary, for 1 Pipe - - -	33	0	0
			38	8
			15	
16	<i>Jaques Van Broek, Dr. to Jacob Van Hoove</i> £161 2 3½	£161	2	3½
8	For a Bill of Exchange drawn by d <sup>o</sup> <i>Van Hoove</i> on d <sup>o</sup> <i>Van Broek</i> , for 1611 <i>Guil. 3 Stiv.</i> Exchange at 33s. 4d. <i>Flemish per £ Sterling</i> , payable at 10 days after Sight, which d <sup>o</sup> <i>Van Broek</i> has accepted - - -			
			161	2 3½
			18	
3	Cash Dr. to Serge - - - - -	£16	6	8
3	For 20 Pieces, qt. 28 Yards, at 14d. per Yard, sold to <i>William Baker, Esq.</i> - - -			
4	<i>William Baker, Esq. Dr. to Sagathee</i> - - -	£36	0	0
3	For 20 Pieces, qt. 210 Yards, at 3s. per Yard - - -			
			36	
			20	
3	<i>Sir Robert Johnson Dr. to Cash</i> - - -	£1000	0	0
3	Paid him one of the Notes given by me to <i>John Marsb</i> - - -			
			1000	
			24	
5	<i>Thomas Johnson Dr. to Insurance</i> - - -	£18	0	0
9	For my underwriting his Policy for 300l. at 6 per Cent. on a Freight for a Voyage to <i>Spain</i> in the <i>John and Hannab</i> , <i>James Tickner, Master</i> - - -			
			18	
			27	
5	Cash Dr. to <i>Martin Unwin</i> - - -	£100	0	0
5	Received of him in Part - - -			
			100	
			28	
3	Cash Dr. to <i>Jaques Van Broek</i> - - -	£161	2	3½
16	Received in full - - - - -			
			161	2 3½
			30	
7	House-Expenses Dr. to Cash - - -	£27	13	6
3	Paid sundry Charges this Month, as per Book of House-Expenses - - -			
			27	13 6
			December 1	
3	Cash Dr. to <i>Timothy Hart and Comp.</i> - - -	£300	0	0
12	Received in Part - - - - -			
			300	
			3	
9	Insurance Dr. to <i>Thomas Johnson</i> - - -	£300	0	0
5	For my Insuring 300l. on a Freight in the <i>John and Hannab</i> , bound to <i>Spain</i> ; that Ship being lost in the <i>Downs</i> - - -			
			300	
			6	
3	Cash Dr. to <i>John Hammond, Esq.</i> - - -	£30	0	0
5	Received in Full - - - - -			
			30	

London, December 9, 1805.

		l.	s.	d.
3	Cash Dr. to Sundry Accompts -	£507	8	4
4	<i>viz.</i> To William Baker, Esq. for the Principal received - - -	} 500	0	0
7	To Profit and Loss for the Interest - -	7	8	4
	-----10-----			
5	Thomas Johnson Dr. to sundry Accompts	£300	0	0
7	<i>viz.</i> To Profit and Loss for a Drawback on 300 <i>l.</i> , at 8 per Cent. - - -	} 24	0	0
3	Cash paid him - - - -	276	0	0
	-----12-----			
5	John Hammond, Esq. Dr. to Sundry Accompts	£850	0	0
15	<i>viz.</i> To Yorksbire Cloth, for 50 Pieces, at 8 <i>l.</i> 10 <i>s.</i> per Piece - - -	} 425	0	0
15	<i>viz.</i> To Yorksbire Cloth, for the Account of Nathaniel Keeble, of Hull, for 50 Pieces, at 8 <i>l.</i> 10 <i>s.</i> per Piece - -	} 425	0	0
	-----15-----			
15	Yorksbire Cloth for the Account of Nathaniel Keeble, Dr. to sundry Accompts for the Cloth	£413	15	4
7	<i>viz.</i> To Profit and Loss for my Commission at 2 per Cent. on 425 <i>l.</i> for the Sale thereof - - - -	} 8	10	0
15	To d <sup>o</sup> Keeble's Account Current for the neat Proceed - - -	} 405	5	4
	-----13-----			
3	Cash Dr. to Thomas Preston, Esq. -	£17	9	6
5	For the Repairs done to my present Dwelling-House		17	9
	-----14-----			
16	Voyage from Cadix Dr. to Joram Conderill	£33	15	0
16	For 50 Chests of Lemons 50 d <sup>o</sup> of China Oranges } at 8 Rials per Chest, including all Charges, 50 d <sup>o</sup> of Seville d <sup>o</sup> }			
	Which were shipped on board the Pigeon, William Pigeon, Master, for my Account and Risk, amounting in the Whole to 1200 Rials, Exchange at 4 <i>s.</i> 6 <i>d.</i> per Piece of Eight, which is Sterling - - - -		33	15



London, December 17, 1805.

		l.	s.	d.
15	Nathaniel Keeble, of Hull, Dr. to Timothy Hart and Comp.			
		£1125	0	0
12	For his Draft on me, payable to d <sup>o</sup> Hart and Comp. at 20 days after Sight, for			
			1125	
12	Timothy Hart and Comp. Drs. to sundry Accompts	£1125	0	0
3	viz. To Cash paid him	1120	2	0
7	To Profit and Loss gained by Prompt Payment	4	18	0
			1125	
	18			
16	Oranges and Lemons Dr. to sundry Accompts	£70	1	6
16	viz. Voyage from Cadix, for			
	50 Chests of Lemons	}	At 8 Rials per Chest,	
	50 d <sup>o</sup> China Oranges			
	50 d <sup>o</sup> Sewille d <sup>o</sup>			
	Exchange at 4s. 6d. per Piece of Eight, amounting to Sterling	33	15	0
3	To Cash, paid Custom, Freight, and Waterage	36	6	6
			70	1 6
	20			
3	Cash Dr. to Martin Urwin	£100	0	0
5	Received in Part			
			100	
	22			
16	Joram Conderill, of Cadix, Dr. to John Hammond, Esq.			
		£33	15	0
5	For Conderill's Draft on me, payable to d <sup>o</sup> Hammond, or Order, for 1200 Rials, Exchange at 4s. 6d. per Piece of Eight, which I have accepted, but not paid, because the same is to be placed to Accompt, as per Agreement			
			33	15
	24			
3	Cash Dr. to Isaac Reynolds	£42	0	0
5	Received in Full			
			42	
	25			
9	Bank Annuity Dr. to Profit and Loss	£150	0	0
7	For Half a Year's Dividend due on 10000 <i>l.</i>			
			150	
	26			
5	Isaac Reynolds Dr. to Oranges and Lemons	£42	10	0
16	For 50 Chests of Lemons, at 17s. per Chest			
			42	10

London, December 27, 1805.

		l.	s.	d.
3	Cash Dr. to <i>James Allen</i>	£8	0	0
6	Received in Full			8
	28			
3	Cash Dr. to Thread in Comp. between <i>James Severn</i> and Self	£900	0	0
11	For 1000 <i>lb.</i> sold to <i>James Allen</i> , at 18 <i>s.</i> per <i>lb.</i>			900
11	<i>James Severn's</i> Account in Comp. Dr. to his Account Current	£450	0	0
11	For his Half of the above Thread			450
	29			
3	<i>Sir Humphrey Parsons</i> Dr. to Thread in Comp. between <i>James Severn</i> and Self	£900	0	0
11	For 100 <i>lb.</i> at 18 <i>s.</i> per <i>lb.</i> to pay in 6 Months			900
11	<i>James Severn's</i> Account in Comp. Dr. to his Account Current	£450	0	0
11	For his Half of the above Thread			450
	30			
4	<i>William Baker</i> , Esq. Dr. to Thread in Comp. between <i>James Severn</i> and Self	£533	16	0
11	For 628 <i>lb.</i> at 17 <i>s.</i> per <i>lb.</i>			533 16
6	<i>Robert Uxley</i> Dr. to <i>William Baker</i> , Esq.	£1000	0	0
4	For my Note given to <i>Uxley</i> , and by him to d <sup>o</sup> <i>Baker</i> , pay- able <i>January</i> 20 next, including the three Days of Grace			1000
4	<i>William Baker</i> , Esq. Dr. to sundry Accounts	£466	4	0
3	<i>viz.</i> To Cash paid him	463	17	4
7	To Profit and Loss gained by prompt Payment	2	6	8
	466 4			
11	<i>James Severn's</i> Account in Comp. Dr. to his Account Current	£266	13	0
11	For his Half of the above said Thread			266 13
	31			
7	House-Expenses Dr. to Cash	£22	8	4
3	Paid sundry Charges this Month, as per Book of House- Expenses			22 8 4

The End of the Second Journal.

# The LEDGER.

## The Alphabet to the LEDGER.

A.		E.		I.	
<i>Allen James</i> - - -	6	<i>Evans William</i> -	12	<i>Johnson Sir Robert</i> -	3
<i>Angel William</i> - - -	8			<i>Johnson Thomas</i> -	5
<i>Adams John</i> - - -	8			<i>James Ship</i> -	6
<i>Annuity Bank</i> - - -	9			<i>Insurance</i> - - -	9
<i>Annuity Old South Sea</i>	10			<i>Jackson James</i> -	12
				<i>Jones Thomas</i> -	13
				<i>Jolliffe's Jacques Ac-</i>	} 13
				<i>compt Current</i>	
B.		F.		K.	
<i>Baker William, Esq.</i> -	4	<i>French Wine</i> -	2	<i>Keeble Nat. of Hull</i>	15
<i>Bank Annuity</i> - - -	9	<i>Fairman Samuel</i> -	4		
<i>Barbadoes Voyage from</i>	13				
<i>Barbadoes Voyage to</i>	16				
<i>Balance</i> - - -	17				
C.		G.		L.	
<i>Cash</i> - - -	1	<i>George Brandon</i> -	4	<i>Lisbon Wine</i> -	2
<i>Canary</i> - - -	1	<i>Goods for the Ac-</i>	} 9	<i>Lowfield William, Esq.</i>	4
<i>Crape Norwich</i> - - -	2	<i>compt of Abra-</i>		<i>Loss and Profit</i> -	7
<i>Commissioners of</i>	} 10	<i>bain Van Schooten</i>		<i>Lamb Richard, of</i>	} 8
<i>the Customs</i>				<i>Harwich</i> -	
<i>Cloth Yorkshire</i> -	15			<i>Lemons and Oranges</i>	16
<i>Cloth Yorkshire, for</i>	} 15				
<i>the Accompt of</i>					
<i>Nat. Keeble</i>					
<i>Cadiz Voyage from</i>	16				
<i>Conderil Joram</i> -	16				
D.		H.		M.	
<i>Drugget</i> - - -	2	<i>Hops</i> - - -	1	<i>Marsh John</i> -	11
<i>Duroy</i> - - -	2	<i>Hammond John, Esq.</i>	5		
		<i>House-Expenses</i> -	7		
		<i>Hart Tim. and Comp.</i>	12		
		<i>Herbert John</i> -	12		
		<i>Hopewell Ship</i> -	13		
		<i>Hale's George Ac-</i>	} 14		
		<i>compt Current</i>			
		<i>D<sup>o</sup> in Comp.</i> -	14		
		<i>Harman William</i> -	15		



# The LEDGER.

## The Alphabet to the LEDGER.

N.	R.	W.
Norwich Crape - 2	Reynolds Isaac - - 5	Wine Canary - 1 Wine French - 2 Wine Lisbon - - 2 William Warner - 4
-----		
O	S	X
Old South Sea Annuity 10 Oranges and Lemons 16	Stock - - 1 Sagathee - - 3 Serge - - 3 Ship James - 6 Smith's Samuel Ac- } compt Current } 10 D° in Comp. - 10 South Sea Annuity old 10 Severn's James Ac- } compt Current } 11 D° in Comp. - 12 Smith John - 12 Ship Hopewell - 13 Suten Tim. at Barbadoes 13 Sugar in Comp. - 15	
-----		
P.	T.	Y.
Parsons Sir Humphrey 3 Preston Thomas, Esq. 5 Profit and Loss - 7 Parrot's John Ac } compt Current } 14 D° in Comp. - - 14	Thread in Comp. 11	Yorkshire Cloth - 15 Yorkshire Cloth for } the Account of } 15 Nat. Keeble - }
-----		
Q.	V.	Z.
	Unwin Martin - - 5 Uxley Robert - 6 Voyage to Amsterdam 8 Van Hoo've's Jacob } Accompt Current } 8 Van Schooten's Abra. } Accompt Current } 9 Voyage to Copenhagen 10 Voyage from Barbadoes 13 Voyage to Barbadoes 16 Van Broek Jacques - 16 Voyage from Cadix 16	

		D <sup>r</sup> .	L.	s.	d.
1805		<b>Stock</b>			
Mar. 1	1	To fundry Accompts - - - - -	412	10	—
		To Balance for my nett Estate - - -	17 34658	11	10 <sup>1</sup> / <sub>4</sub>
			35071	1	10 <sup>1</sup> / <sub>4</sub>
<hr/>					
1805		<b>Cash</b>			
Mar. 1	1	To Stock - - - - -	1 8099	4	2 <sup>1</sup> / <sub>2</sub>
	31	To fundry Accompts received this Month	609	—	—
April 30	—	To ditto - - - ditto - - -	509	7	—
May 31	—	To ditto - - - ditto - - -	10525	19	—
June 30	—	To ditto - - - ditto - - -	1171	13	—
July 31	—	To ditto - - - ditto - - -	13081	9	11
Aug. 31	—	To ditto - - - ditto - - -	3535	11	8
Sept. 30	—	To ditto - - - ditto - - -	2000	—	—
Oct. 31	—	To ditto - - - ditto - - -	2855	—	—
Nov. 30	—	To ditto - - - ditto - - -	415	16	11 <sup>1</sup> / <sub>2</sub>
Dec. 31	—	To ditto - - - ditto - - -	1904	17	10
			44708	19	7
<hr/>					
1805		<b>Canary</b>			
Mar. 1	1	To Stock, at 25l. per Pipe, for - - -	5	7	125
Nov. 10	R	To Profit and Loss gained by this Accompt	28	—	—
			153	—	—
<hr/>					
1805		<b>Hops</b>			
Mar. 1	1	To Stock, at 28s. per C. for	44	132	2 0
Dec. 31	R	To Profit and Loss, gained by this Accompt - - -	7	8	15 3
			194	5	3

1805		Per Contra		C <sup>r</sup> .	l.	s.	d.
Mar. 1	4	By sundry Accompts	-	-	10925	15	4 $\frac{1}{4}$
		By Profit and Loss gained by 10 Months trading	7	24145	6	6	
					<u>35071</u>	<u>1</u>	<u>10<math>\frac{1}{4}</math></u>

1805		Per Contra		C <sup>r</sup> .	l.	s.	d.
Mar. 31	-	By sundry Accompts paid away this Month	-	-	1718	15	6 $\frac{3}{4}$
Apr. 30	-	By ditto	-	-	1017	6	$\frac{1}{2}$
May 31	-	By ditto	-	-	9857	-	5
June 30	-	By ditto	-	-	643	13	10
July 31	-	By ditto	-	-	11063	-	-
Aug. 31	-	By ditto	-	-	1429	2	6
Sept. 30	-	By ditto	-	-	2485	14	2 $\frac{1}{4}$
Oct. 31	-	By ditto	-	-	346	11	2
Nov. 30	-	By ditto	-	-	1527	13	6
Dec. 31	-	By ditto	-	-	1918	14	2
	R	By Balance, remaining in Hand, carried to the next Books	17	12701	8	2 $\frac{1}{2}$	
					<u>44708</u>	<u>19</u>	<u>7</u>

1805		Per Contra		C <sup>r</sup> .	Pipes.	l.	s.	d.
Mar. 20	2	By Cash, fold William Dello	-	-	1	1	30	-
May 17	5	By Cash, fold William Coles	-	-	1	1	30	-
Oct. 24	14	By John Hammond, Esq. for	-	-	1	5	30	-
	30	By Brandon George, for	-	-	1	4	30	-
Nov. 10	16	By Cash, for	-	-	1	3	33	-
					<u>5</u>		<u>153</u>	-

1805		Per Contra		C <sup>r</sup> .	Bags	C.	qr.	lb.	l.	s.	d.
Apr. 5	3	By Robert Uxley at 33s. per C. for	10	30	1	0	0	6	49	18	8
Oct. 28	15	By Voyage to Barbadoes, at 28s. per C. for	30	90	1	0	0	16	126	7	-
Nov. 10	16	By Cash, at 36s. per C. for	1	3	0	0	0	3	5	8	-
Dec. 31	R	By Balance, remaining unfold, at 28s. per C. for	3	9	0	0	0	17	12	12	-
					<u>44</u>	<u>132</u>	<u>2</u>	<u>0</u>	<u>194</u>	<u>5</u>	<u>3</u>



		French Wine		Dr.	l.	s.	d.
				Hhds.			
1805							
Mar. 1	—	To Stock, at 30 <i>l.</i> per Hhd. for	-	10	1	300	—
Sept. 22	R	To Profit and Loss, gained by this Account			7	40	—
						340	—
<hr/>							
		Drugget		Dr.			
				Pcs. Yds.			
1805							
Mar. 1	1	To Stock, at 3 <i>s.</i> 4 <i>d.</i> per Yard, for	-	20   280	1	46	13 4
	21	To Profit and Loss gained by this Account			7	2	6 8
<i>Note, The Drugget being all sold, there is no Necessity of staying till the general Balance shall be made, but this or any other particular Account of Goods</i>						49	—
<hr/>							
		Lisbon Wine		Dr.			
				Hhds.			
1805							
Mar. 1	1	To Stock, at 7 <i>l.</i> per Hhd. for	-	25	1	175	—
	R	To Profit and Loss, gained by this Account			7	68	—
						243	—
<hr/>							
		Norwich Crape		Dr.			
				Pcs. Yds.			
1805							
Mar. 1	1	To Stock, at 3 <i>s.</i> 6 <i>d.</i> per Yard, for	-	56   896	1	156	16 —
June 28	R	To Profit and Loss gained by this Account			7	22	8 —
						179	4 —
<hr/>							
		Duroy		Dr.			
				Pcs. Yds.			
1805							
Mar. 1	1	To Stock, at 6 <i>s.</i> per Yard, for	-	20   300	1	90	—
June 28	R	To Profit and Loss, gained by this Account			7	7	10 —
						97	10 —

1805		Per Contra	C <sup>r</sup> .		l.	s.	d.
			Hhds.				
Aug. 17	11	By House-Expenses, bottled off	1	7	30	—	—
Sept. 3	12	By Profit and Loss, given to <i>Wm. Warner</i>	1	7	30	—	—
	22	13 By <i>James Jackson</i> , at 35 <i>l.</i> per Hhd. for	8	12	280	—	—
			10		340	—	—

1805		Per Contra	C <sup>r</sup> .		l.	s.	d.
			Pcs. Yds				
Mar. 21	2	By Sir <i>R. Johnson</i> , at 3 <i>s.</i> 6 <i>d.</i> per Yard, for	20	280	3	49	—
<p>may be balanced at any Time after they are all disposed of.</p>							

1805		Per Contra	C <sup>r</sup> .		l.	s.	d.
			Hhds.				
Mar. 12	2	By Profit and Loss, lost by the bursting of	1	7	7	—	—
June 19	7	By <i>Samuel Fairman</i> , at 10 <i>l.</i> per Hhd. for	10	4	100	—	—
	27	7 By Cash, at 10 <i>l.</i> 10 <i>s.</i> per Hhd. for	10	2	105	—	—
Aug. 11	11	By House-Expenses, bottled off	1	1	7	—	—
Oct. 30	15	By <i>Brandon George</i> , for	1	4	10	—	—
	R	By Balance unfold, at 7 <i>l.</i> per Hhd. for	2	17	14	—	—
			25		243	—	—

1805		Per Contra	C <sup>r</sup> .		l.	s.	d.
			Pcs. Yds.				
June 28	7	By <i>Abraham Van Schooten's</i> Account: Current, at 4 <i>s.</i> per Yard, for	56	896	9	179	4

1805		Per Contra	C <sup>r</sup> .		l.	s.	d.
			Pcs. Yds.				
June 20	7	By <i>Abraham Van Schooten's</i> Account: Current, at 6 <i>s.</i> 6 <i>d.</i> per Yard, for	20	300	9	97	10

		Sagathee		Dr.	l. s. d.			
				Pcs. Yds.				
1805								
Mar. 1	3	To Stock, at 2s. 6d. per Yard, for		90	1080	1	135	—
	R	To Profit and Loss, gained by this						
		Accompt				7	6	—
							141	—

		Serge		Dr.	l. s. d.			
				Pcs. Yds.				
1805								
Mar. 1	1	To Stock, at 1s. per Yard, for		90	1260	1	63	—
	R	To Profit and Loss gained by this						
		Accompt				7	2 6 8	
							65 6 8	

		Sir Robert Johnson		Dr.	l. s. d.			
1805								
Mar. 1	1	To Stock				1	30	—
	21	To Drugget				2	49	—
June 8	6	To Goods for the Accompt of Abraham Van Schooten, for 120 Pieces of Holland				9	360	—
	12	To d <sup>o</sup> in Part, for 100 Pieces of Long Lawn				9	150	—
Aug. 6	10	To Ship James				6	12 19	$\frac{3}{4}$
Nov. 20	16	To Cash paid him in full				3	1000	—

		Sir Humphrey Parsons		Dr.	l. s. d.			
1805								
Mar. 1	1	To Stock				1	16	—
July 14	8	To Insurance, for my insuring 200l. on his Scarlet Cloth				9	16	—
Sept. 5	12	To sundry Accompts, paid him in full				2	184	—
							216	—
Dec. 29	19	To Thread in Comp. between J. Severn and Self, to pay in 6 Months				11	900	—



1805		Per Contra		C <sup>r</sup> .		l. s. d.			
		Pcs.	Yds.						
Oct. 28	15	By Voyage to Barbadoes, at 2s. 6d. per Yard, for - - - - -		20	240	16	30	—	—
Nov. 18	16	By William Baker, Esq. at 3s. per Yard, for - - - - -		20	240	4	30	—	—
	R	By Balance unfold, at 2s. 6d. per Yard		50	600	17	75	—	—
				90	1080		141	—	—

1805		Per Contra		C <sup>r</sup> .		l. s. d.			
		Pcs.	Yds.						
Oct. 28	15	By Voyage to Barbadoes, at 1s. per Yard, for - - - - -		20	280	16	14	—	—
Nov. 18	16	By Cash, at 14d. per Yard, for - - -		20	280	3	16	0	8
	R	By Balance, unfold, at 1s. per Yard, for		50	700	17	35	—	—
				90	1260		65	6	8

1805		Per Contra		C <sup>r</sup> .		l. s. d.			
Mar. 2	1	By Cash, received in Full - - - - -				1	30	—	—
	25	By ditto, received in Full - - - - -				1	49	—	—
June 18	7	By ditto, received in Part - - - - -				2	360	—	—
	24	By ditto, received in Full - - - - -				2	150	—	—
Aug. 3	11	By ditto, received in Full - - - - -				2	12	19	3
	26	By John Marsh, for a Bill payable by me to d <sup>o</sup> Johnson, November 17 next - - - - -				11	1000	—	—

1805		Per Contra		C <sup>r</sup> .		l. s. d.			
July 26	9	By Cash, received in Part - - - - -				2	16	—	—
Aug. 14	10	By Insurance, for his Scarlet Cloth, lost in the Falcon - - - - -				9	200	—	—
							216	—	—
	R	By Balance, due to me, to pay June 29 next				17	900	—	—

		Dr.		l.	s.	d.
1805		William Baker, Esq.				
Mar. 1	1	To Stock - - - - -		1	500	—
	10	To Ship <i>James</i> , for $\frac{1}{8}$ Part, to pay in 7 Days		6	125	—
Aug. 6	10	To ditto - - - - -		6	12	19 $\frac{3}{4}$
Nov. 18	16	To Sagathee - - - - -		3	36	—
Dec. 30	19	To Thread in Comp. between <i>James Severn</i> and Self - - - - -		11	533	16
	19	To Sundry Accompts - - - - -		—	466	4
					1673	19 $\frac{3}{4}$
<hr/>						
		William Warner		Dr.		
1805						
Mar. 1	1	To Stock, to pay <i>April 30</i> next - - - - -		1	34	7
Aug. 15	10	To Profit and Loss, for a Legacy left me by my brother, <i>C. Verax</i> - - - - -		7	1000	—
Oct. 6	14	To Cash, paid him in full - - - - -		3	300	—
					1300	—
<hr/>						
		Brandon George		Dr.		
1805						
Mar. 1	1	To Stock - - - - -		1	32	—
Oct. 30	15	To Sundry Accompts - - - - -		—	40	—
					72	—
<hr/>						
		Samuel Fairman		Dr.		
1805						
Mar. 1	1	To Stock - - - - -		1	28	—
June 19	9	To <i>Lisbon</i> Wine - - - - -		2	100	—
<hr/>						
		William Lowfield, Esq.		Dr.		
1805						
Mar. 1	1	To Stock - - - - -		1	128	13
Nov. 1	15	To Cash, paid in full - - - - -		3	400	—

1805		Per Contra	C <sup>r</sup> .	l.	s.	d.
Mar. 17	2	By Cash, received in Part - - - - -	1	125	—	—
Aug. 23	11	By ditto, received his Part of the last Charges on the Ship <i>James</i> - - - - -	2	12	19	$\frac{3}{4}$
Dec. 9	17	By ditto, received the Principal, which he borrowed - - - - -	3	500	—	—
30	19	By <i>Robert Uxley</i> , for my Note, given to <i>Uxley</i> , and by him to <i>Baker</i> - - - - -	6	1000	—	—
—	R	By Balance due to me - - - - -	17	36	—	—
				1673	19	$\frac{3}{4}$
<hr/>						
1805		Per Contra	C <sup>r</sup> .	l.	s.	d.
Apr. 30	4	By Cash, received in Full - - - - -	1	34	7	—
July 4	8	By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and Self - - - - -	10	300	—	—
Oct. 6	14	By Cash, received my Legacy in Full - - - - -	3	1000	—	—
				1300	—	—
<hr/>						
1805		Per Contra	C <sup>r</sup> .	l.	s.	d.
Oct. 29	15	By Voyage to <i>Barbadoes</i> , for Insuranc at 6 per Cent. - - - - -	16	11	8	3
	R	By Balance, due to me - - - - -	17	60	11	9
				72	—	—
<hr/>						
1805		Per Contra	C <sup>r</sup> .	l.	s.	d.
June 16	7	By Cash, received in Full - - - - -	2	23	—	—
Nov. 4	20	By ditto, ditto - - - - -	3	100	—	—
<hr/>						
1805		Per Contra	C <sup>r</sup> .	l.	s.	d.
June 23	7	By Cash, received in Full - - - - -	2	12	13	—
July 4	9	By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and Self - - - - -	10	400	—	—



1805		Thomas Johnson	Dr.	l.	s.	d.
Mar.	1	To Stock	1	256	14	3 $\frac{3}{4}$
Nov.	7 15	To Cash, paid in Part	3	100		
	24 16	To Insurance, for my insuring 300l. at 6 per Cent.	9	18		
Dec.	10 17	To fundry Accompts, paid my Insurance on a freight lost		300		
		To Balance due to him	17	359	2	4 $\frac{1}{4}$
				1033	16	8

1805		John Hammond, Esq.	Dr.	l.	s.	d.
Mar.	1 1	To Stock, to pay April 20 next	1	100		
Oct.	24 14	To Canary	1	30		
Dec.	12 17	To fundry Accompts		850		

1805		Martin Unwin	Dr.	l.	s.	d.
Mar.	1 1	To Stock	1	381	17	6

1805		Isaac Reynolds	Dr.	l.	s.	d.
Mar.	1 1	To Stock	1	42		
Dec.	26 18	To Oranges and Lemons	16	42	10	

1805		Thomas Preston, Esq.	Dr.	l.	s.	d.
Mar.	23 2	To fundry Accompts		90		
May	25 5	To Cash paid James Hart for repairing my Dwelling-House	1	17	9	6
Sept.	20 13	To fundry Accompts		2185	16	6
				2203	6	

		Per Contra	C <sup>r</sup> .	l.	s.	d.
1805						
July 4	8	By Voyage to <i>Copenhagen</i> in Comp. between <i>S. Smith</i> and Self - - - - -	10	733	16	8
Dec. 3	16	By Insurance, on a Freight, in the <i>John</i> and <i>Hannah</i> , lost - - - - -	9	300		
				1033	16	8
<hr/>						
1805						
Apr. 20	3	By Cash, received in Full - - - - -	1	100		
Dec. 6	16	By ditto, ditto - - - - -	3	30		
Dec. 22	18	By <i>Joram Conderill</i> of <i>Cadiz</i> , for d <sup>o</sup> <i>Conderill's</i> Draft on me, payable to d <sup>o</sup> <i>Hammond</i> - - -	16	33	15	
	R.	By Balance, due to me - - - - -	17	816	5	
				850		
<hr/>						
1805						
Oct. 26	15	By Cash, received in Part - - - - -	3	100		
Nov. 27	16	By ditto, ditto - - - - -	3	100		
Dec. 20	18	By ditto, ditto - - - - -	3	100		
	R.	By Balance, due to me - - - - -	17	81	17	6
				381	17	6
<hr/>						
1805						
Dec. 24	18	By Cash, received in Full - - - - -	3	42		
	R.	By Balance, due to me - - - - -	17	42	10	
<hr/>						
1805						
Mar. 1	1	By Stock to be paid <i>May 14</i> next - - - - -	1	90		
Aug. 26	11	By <i>John Marsh</i> , for a Bill payable by me to d <sup>o</sup> <i>Preston</i> , <i>September 17</i> next - - - - -	11	2185	16	6
Dec. 13	17	By Cash received for the Repairs of my present Dwelling-House - - - - -	3	17	9	6
				2203	6	

1805		Robert Uxley	D <sup>r</sup>	l.	s.	d.
Mar. 14	2	To Ship <i>James</i> $\frac{1}{6}$ Part - - - - -		6	125	—
April 5	3	To Hops - - - - -		1	49	18 3
May 7	5	To Ship <i>James</i> , for his $\frac{1}{6}$ Part of Disbursements on the said Ship - - - - -		6	70	17 —
10	5	To Cash, paid in Full - - - - -		1	76	14 9
					322	10 —
Aug. 6	10	To Ship <i>James</i> - - - - -		6	12	19 $\frac{3}{4}$
Dec. 30	19	To <i>William Baker</i> , Esq. for my Note given to <i>Uxley</i> , and by him to <i>Baker</i> - - - - -		4	1000	— —
1805		Ship <i>James</i>	D <sup>r</sup>			
Mar. 4	1	To sundry Accompts - - - - -		—	1500	— —
26	2	To Cash paid <i>T. Young</i> , for Joiner's Work in Full		1	20	17 —
27	2	To ditto, paid <i>Tho. Pierce</i> for Rigging ditto		1	27	14 6
28	2	To ditto, paid <i>Dryden Smith</i> for Repairs ditto		1	40	8 —
30	3	To ditto, paid <i>Nat. Westfall</i> for Painting ditto		1	7	4 6
Apr. 3	3	To ditto, paid the Blockmaker's Bill ditto		1	19	7 6
7	3	To ditto, paid the Ship-Chandler's Bill ditto		1	700	18 —
27	4	To ditto, paid <i>John Jones</i> for Beef and Pork ditto		1	109	10 6
May 1	4	To ditto, paid <i>James Thatcher</i> for Bread, Flour, and Pease - - - - -		1	86	18 6
2	4	To ditto, paid <i>J. Prestwick</i> for Cordage, &c. ditto		1	46	17 —
6	4	To ditto, paid <i>John Pepwell</i> for Smith's Work ditto		1	73	11 6
Aug. 6	10	To ditto, paid sundry Charges in refitting her ditto		2	207	5 —
20	R	To Profit and Loss, gained by the said Ship		7	21329	1 6
					24169	8 6
1805		James Allen	D <sup>r</sup>			
Mar. 9	2	To Cash paid in Full - - - - -		1	1425	— —
May 28	6	To Insurance on 200l. in the <i>Golden Fleece</i> , at 4 per Cent. - - - - -		9	8	— —



1805		Per Contra	Cr.	l.	s.	d.
Mar. 1	1	By Stock - - - - -		2	322	10
Aug. 23	11	By Cash, received in Full - - - - -		2	12	19 $\frac{3}{4}$
26	11	By <i>John Marsh</i> , for a Bill by me payable to d <sup>o</sup> <i>Uxley, January 17 next</i> - - - - -		11	1000	
<hr/>						
1805		Per Contra	Cr.			
Mar. 6	1	By Cash received of <i>J. Herbert</i> for $\frac{1}{6}$ part in Full		1	125	
8	2	By ditto, received of <i>Capt. J. Smith</i> $\frac{1}{6}$ Part ditto		1	125	
10	2	By <i>William Baker, Esq.</i> for ditto		4	125	
14	2	By <i>Robert Uxley</i> for ditto		6	125	
25	2	By Cash, rec <sup>d</sup> . of <i>Sir R. Johnson</i> for ditto		1	125	
Apr. 10	3	By ditto, rec <sup>d</sup> . of <i>William Evans</i> for ditto		1	125	
12	3	By ditto, rec <sup>d</sup> . of <i>James Jackson</i> for ditto		1	125	
14	3	By ditto, rec <sup>d</sup> . of <i>Thomas Jones</i> for ditto		1	125	
May 7	5	By sundry Accompts - - - - -			566	
20	5	By Cash for my $\frac{1}{2}$ Part of a French Prize rec. in full		1	10000	
July 9	8	By ditto for my ditto of a 2d ditto ditto		2	12500	
Aug. 6	10	By sundry Accompts - - - - -			103	8 6
<hr/>					24169	8 6
<hr/>						
1805		Per Contra	Cr.			
Mar. 4	6	By Ship <i>James</i> - - - - -		6	1425	
Dec. 27	9	By Cash received in full - - - - -		3	8	

1805		Profit and Loss	Dr.	l.	s.	d.
Mar. 12	2	To Lisbon Wine, for 1 Hhd. except 6 Gallons, lost		2	7	—
July 24	9	To John Adams, for a Drawback on 140l. 7s. 10d. at 8 per Cent.		8	11	4 7
Sept. 3	12	To French Wine, for 1 Hhd. given to William Warner		2	30	—
	R.	To House-Expenses		7	337	4 10
	R.	To Bank Annuity, lost on the Abatement of its Price, with the Brokage		9	75	—
	R.	To Insurance		9	458	—
	R.	To Old S. S. Annuity, lost by the Abatement of its Price, with the Brokage		10	43	14 6
	R.	To Stock, gained by 10 Months trading		1	24145	6 6

Note, This extraordinary Gain, made in so short a Time, may, perhaps, amaze some Readers: But if they consider that 21329l. 11s. 6d. of that Money arose by the success of the Ship *James*, the remaining Part of the Gain will appear to be no more than what many Merchants make in the like Time.

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1805		House-Expenses	Dr.	l.	s.	d.
Mar. 31	3	To Cash, paid sundry Charges this Month		1	33	4 6
Apr. 30	4	To ditto - ditto		1	39	16 10
May 31	6	To ditto - ditto		1	43	11 2
June 30	7	To ditto - ditto		2	40	8 10
July 31	9	To ditto - ditto		2	21	18 —
Aug. 17	11	To sundry Accountts			37	—
	31	To Cash, paid sundry Charges this Month		2	21	17 6
Sept. 30	14	To ditto - ditto		2	22	12 6
Oct. 31	15	To ditto - ditto		3	26	13 8
Nov. 30	16	To ditto - ditto		3	27	13 6
Dec. 31	19	To ditto - ditto		3	22	8 4

337 4 10

1805		Per Contra	C <sup>r</sup> .	l.	s.	d.
Mar. 21	R	By Drugget	- - - - -	2	2	6 8
23	2	By T. Preston, Esq. abated for my early Payment of 90l.	- - - - -	5	—	12 11 <sup>1</sup> / <sub>4</sub>
May 14	R	By Voyage to Amst. configned to J. Van Hoorve	- - - - -	8	54	13 11
June 12	6	By Goods for the Accompt of Abr. Van Schooten	- - - - -	9	36	8 —
24	7	By Bank Ann. for $\frac{1}{2}$ Year's Divid. on 10000l.	- - - - -	9	150	— —
28	7	By Abr. Van Schooten's Acc. Curr. for Commission	- - - - -	9	13	13 3
—	R	By Duroy	- - - - -	2	7	10 —
—	R	By Norwich Crape	- - - - -	2	22	8 —
Aug. 12	K	By Voyage to Copen. for my $\frac{1}{2}$ of the Gain thereof	- - - - -	10	741	8 6
—	10	By Cash, gained by Johannes Scheelbaf	- - - - -	2	5	4 7
15	10	By William Warner, for a Legacy left me by my Brother Verax	- - - - -	4	1000	— —
20	R	By Ship James	- - - - -	6	21329	11 6
22	11	By Cash rec <sup>d</sup> . of W. Baker, Esq. $\frac{1}{2}$ Yr's. Int. on 500l.	- - - - -	2	12	10 —
Sept. 5	12	By Sir H. Parsons, for a Drawback on 200l. at 6 per Ct.	- - - - -	3	12	— —
7	R	By Ship Hoperwell, gained on the Sale thereof	- - - - -	13	400	— —
20	13	By Thomas Preston, abated on my Payment of 2185l. 16s. 6d.	- - - - -	5	—	— 6
22	R	By French Wine	- - - - -	2	40	— —
—	R	By John Parrot's Accompt Current	- - - - -	14	5	19 2 <sup>3</sup> / <sub>4</sub>
—	R	By George Hale's Accompt Current	- - - - -	14	5	19 2 <sup>3</sup> / <sub>4</sub>
—	R	By Sugar in Co. for my $\frac{1}{3}$ Part gained	- - - - -	15	219	18 4 <sup>1</sup> / <sub>4</sub>
29	14	By Old S. S. Ann. for $\frac{1}{2}$ a Year's Div. on 1200l.	- - - - -	10	180	— —
Nov. 10	R	By Canary	- - - - -	1	28	— —
Dec. 9	17	By Cash rec <sup>d</sup> . of W. Baker, Esq. the Int. of 500l.	- - - - -	3	7	8 4
10	17	By T. Johnson for a Drawback on 300l. at 8 per Ct.	- - - - -	5	24	— —
12	R	By Yorkshire Cloth	- - - - -	15	122	15 6
—	17	By ditto. for the Accompt of Nat. Keeble	- - - - -	15	8	10 —
17	18	By Tim. Hart and Co. gained by prompt Payment	- - - - -	12	4	18 —
25	18	By Bank Ann. for $\frac{1}{2}$ a Year's Div. on 10000l.	- - - - -	9	150	— —
30	19	By Wm. Baker, Esq. gained by Prompt Payment	- - - - -	4	2	6 8
—	R	By Thread in Co. between James Severn and Self	- - - - -	11	415	2 6
—	R	By Hops	- - - - -	1	8	15 3
—	R	By Lisbon Wine	- - - - -	2	68	— —
—	R	By Sagathee	- - - - -	3	6	— —
—	R	By Serge	- - - - -	3	2	6 8
—	R	By Oranges and Lemons	- - - - -	16	19	2 10
					25107	10 5
1805		Per Contra	C <sup>r</sup> .			
R		By Profit and Loss	- - - - -	7	337	4 10



		Voyage to Amsterdam, configned to Jacob Van Hoove Dr.		l.	s.	d.
1805						
April 1	3	To Richard Lamb, of Harwich, for 100 qrs. of Wheat	8	99	8	—
24	4	To Cash, for 100 Bags of Pepper, with Charges	1	140	7	10
25	4	To Ditto, paid John Adams, for insuring the aforesaid Pepper	8	7	—	4½
May 14	R	To Profit and Loss, gained by the said Voyage	7	54	13	11
				301	10	1½
<hr/>						
		Richard Lamb, of Harwich Dr.				
1805						
April 2	3	To William Angel, for a Draft on me, payable to ditto Angel, or Order, May 3 next	8	199	8	—
<hr/>						
		William Angel Dr.				
1805						
May 3	4	To Cash, paid in full	1	99	8	—
<hr/>						
		John Adams Dr.				
1805						
May 12	6	To Voyage to Amsterdam, configned to J. Van Hoove, for 100 Bags of Pepper lost	8	140	7	10
<hr/>						
		Jacob Van Hoove's Acc <sup>t</sup> . Curr <sup>t</sup> . Dr.				
1805						
Mar. 14	5	To Voyage to Amsterdam, Exch. at 33s. Ad. Flemish, per £ Sterling, for	3	161	2	3½
				Guil. St.		

		Per Contra	Cr.	l.	s.	d.
1805						
May 12	5	By <i>John Adams</i> , for 100 Bags of Pepper, by him insured and lost		8	140	7 10
14	5	By <i>Jacob Van Hooze's</i> Account Current, on the Sale of 100 qrs. of Wheat		8	161	2 3½
					301	10 1½
<hr/>						
1805						
April 1	3	By Voyage to <i>Amsterdam</i> , consigned to <i>Jacob Van Hooze</i>		8	199	8 —
<hr/>						
1805						
April 2	3	By <i>Richard Lamb</i> , of <i>Harwich</i> , for a Draft on me payable to ditto <i>Angel</i> , or Order, May 3 next		8	99	8 —
<hr/>						
1805						
July 24	9	By sundry Accounts			140	7 10
<hr/>						
1805						
Nov. 15	16	By <i>Jaques Van Broek</i> , Exch. at 33s. 4d. Flemish per £ Sterling	Gu.   St. 1611   3	16	161	2 3½

		Bank Annuity	Dr.				l.	s.	d.
1805			L.						
May 22	5	To Cash, at 94l. per Cent. and Brokage on	10000	1	9412	10	—	—	
June 24	7	To Profit and Loss, for $\frac{1}{2}$ a Year's Div.		7	150	—	—	—	
Dec. 25	18	To Ditto - - for ditto - -		7	150	—	—	—	
							9712	10	—
<hr/>									
1805		Insurance	Dr.						
Aug. 14	10	To Sir Humphrey Parsons, for his Scarlet Cloth lost in the <i>Falcon</i> - - - - -		3	200	—	—	—	
Dec. 3	16	To Thomas Johnson, for a Freight in the <i>John</i> and <i>Hannab</i> , lost - - - - -		5	300	—	—	—	
							500	—	—
<p><i>Note</i>, When you insure on other Men's Goods, and receive the <i>Premium</i>, or give Credit for it, you must make <i>Cash</i>, or the <i>Person</i> indebted, Dr. to <i>Insurance</i>, and <i>Insurance</i> Cr. by <i>Cash</i>, or the <i>Person</i> indebted; but when others insure on your Goods, and you pay</p>									
<hr/>									
		Goods for the Account of Abraham Van Schooten	Dr.						
				Rms. Paper.	Ps. Holl.	Ps. Lawn.	L.		
1805									
June 2	6	To Cash, paid Freight, Custom and other Charges on -	1000	120	100	2	196	17	6
	12	To sundry Accounts for the Close - - - - -					713	2	6
							910	—	—
<hr/>									
1805		A. Van Schooten's Acc <sup>t</sup> . Cur <sup>t</sup> .	Dr.						
June 28	7	To sundry Accounts - - - - -					696	14	9
<p><i>Note</i>, The Balance of this Account may seem somewhat odd to the young Book-keeper, and he, perhaps, may wonder how the Merchant must come by his Money, when <i>A. Van Schooten</i> lives so far off, and the Balance so small; but it is to be observed in this Case, that <i>Van Schooten</i> is the Employer, and therefore as the Merchant at <i>London</i> sells Goods for</p>									



		Per Contra	Cr.	l.	s.	d.
1805			l.			
Oct. 14	R	By Cash, received $\frac{1}{2}$ Year's Dividend		3	150	—
Dec. 31	R	By Balance, at $93\frac{3}{8}$ per Cent. -	10000	17	9337	10
	R	By d <sup>o</sup> for $\frac{1}{2}$ a Year's Dividend, due thereon -		17	150	—
	R	By Profit and Loss, lost by the Abatement of its Price, and the Brokage		7	75	—
					9712	10

		Per Contra	Cr.	l.	s.	d.
1805						
May 28	6	By James Allen, on 200l. at 4 per Cent. in the Golden Fleece -		6	8	—
July 14	7	By Sir Humphrey Parsons, on 200l. at 8 per Cent. on Scarlet Cloth -		3	16	—
Nov. 24	16	By Thomas Johnson, on 300l. at 6 per Cent. on the John and Hannab -		5	18	—
		By Profit and Loss, lost by this Account -		7	453	—
					500	—
<p>the Premium, then you must be governed by the Circumstances, and make such Person or Thing Dr. to Cash, as the Nature of the Affair requires. See Voyage to Amsterdam, Fol. 2.</p>						

		Per Contra	Cr.	Rms. Paper.	Ps. Holl.	Ps. L. Lawn.	l.	s.	d.
1805									
June 5	6	By Cash, at 6s. per Ream, for 1000		2	300	—			
	8	By Sir Robert Johnson, at 3l. per Piece, for - - - - - 120		3	360	—			
	12	By sundry Accountts, at 2l. 10s. per Piece, for - - - - - 100			250	—			
					910	—			

		Per Contra	Cr.	l.	s.	d.
1805						
June 12	6	By Goods for the Account of A. Van Schooten, for the net Produce - - - - -		9	676	14 6
	R	By Balance due to me - - - - -		17	20	— 3
					696	14 9
<p>him, and makes returns to him by Commission : So whatever is defective or redundant at one Time, will easily be brought to Account by the Sale of the next Quantity of Goods received from, or Returns made to the said Van Schooten ; and so on from Time to Time, as Occasion shall happen.</p>						

		Voyage to Copenhagen, in Co. between Sam. Smith and Self, each Half		D <sup>r</sup> .		l.	s.	d.
1805								
July 4	8	To sundry Accompts	-	-	-	1463	9	8
Aug. 12	-	To Samuel Smith's Accompt in Comp. for his Half of the Gain thereof	-	-	10	741	8	6
12	R	To Profit and Loss, for my Half of the Gain thereof	-	-	7	741	8	6
						<hr/>		
						2946	6	8
						<hr/>		
1805		Sam. Smith's Accompt Current		D <sup>r</sup> .				
July 4	8	To his Accompt in Comp. for his Half of the Voyage to Copenhagen	-	-	10	731	14	10
Aug. 12	R	To Balance due to him	-	-	-	746	13	1
						<hr/>		
						1478	7	11
						<hr/>		
1805		Sam. Smith's Accompt in Co.		D <sup>r</sup> .				
July 4	8	To his Accompt Current, for his Half of the Drawback on 30 Hhds. of Tobacco	-	-	10	218	3	4
Aug. 8	13	To ditto, for his Half of the Goods sold at Copenhagen	-	-	10	1255	-	-
						<hr/>		
						1473	3	4
						<hr/>		
1805		Hon. Commiff <sup>rs</sup> . of the Customs		D <sup>r</sup> .				
July 4	8	To Voyage to Copenhagen in Comp. between S. Smith and Self	-	-	10	436	6	8
						<hr/>		
						<hr/>		
1805		Old South-Sea Annuity		D <sup>r</sup> .				
July 12	8	To Cash, at 91 $\frac{1}{2}$ per Cent. transferred to me	12000	2	10993	14	6	
Sept. 29	14	To Profit and Loss, for Half a Year's Dividend	-	-	7	180	-	-
						<hr/>		
						11173	14	6
						<hr/>		

				l.	s.	d.
1805		Per Contra	Cr.			
July 4	8	By Commissioners of the Customs, for a Drawback on Tobacco exported - -		10	436	6 8
Aug. 8	10	By <i>Jacques Jolliffe's</i> Account Current - -		13	2510	— —
					2946	6 8
<hr/>						
1805		Per Contra	Cr.			
July 4	8	By his Account in Comp. for his Half of the Drawback on 30 Hhds. of Tobacco - -		10	218	3 4
Aug. 8	10	By ditto, for his Half of the Goods sold at <i>Copenhagen</i> - - - - -		10	1255	— —
	12	By Cash, for his Half of the Gain on the Exchange of 10040 Rix Dollars - - -		2	5	4 7
					1478	7 11
<hr/>						
1805		Per Contra	Cr.			
July 4	8	By his Account Current, for his Half of the Voyage to <i>Copenhagen</i> - - - - -		10	731	14 10
Aug. 12	R	By Voyage to <i>Copenhagen</i> , for his Share of the Gain thereof - - - - -		10	741	8 6
					1473	3 4
<hr/>						
1805		Per Contra	Cr.			
July 20	9	By Cash, received in Full - - - - -		2	436	6 8
<hr/>						
1805		Per Contra	Cr.			
Oct. 31	14	By Cash, received Half a Year's Dividend due last <i>Michaelmas</i> - - -	l.	3	180	— —
Dec. 31	R	By Balance, at 91½ per Cent. - - -	12000	17	10950	— —
	R	By Profit and Loss, lost by the Abatement of its Price, and the Brokage - -		7	43	14 6
					11173	14 6



		Thread in Co. between J. Severn and Self, each Half		D <sup>r</sup>	l.	s.	d.
1805				lb.			
July 1	9	To <i>John Marsh</i> , at <i>14s. 10½d. per lb.</i> for	5628	11	4185	16	6
23	9	To Cash, paid Charges on bringing the said Thread home		2	17	14	6
Dec. 30	R	To <i>James Severn's</i> Accompt in Comp. for his Share of the Gain		11	415	2	6
—	R	To Profit and Loss for my Share of ditto		7	415	2	6
					5033	16	—
<hr/>							
1805		<i>John Marsh</i> , of Manchester		D <sup>r</sup>			
Aug. 26	11	To sundry Accompts			4185	16	6
<hr/>							
1805		<i>James Severn's</i> Accompt Curr <sup>t</sup> .		D <sup>r</sup>			
July 17	9	To his Accompt in Comp. for his half of Thread bought of <i>J. Marsh</i>		11	2092	18	3
23	9	To ditto, for his Half of Charges on the said Thread		11	8	17	3
	R	To Balance due to him		17	415	2	6
					2516	18	—
<p><i>Note</i>, Observe the <i>Index</i> under <i>Note 2</i>, <i>July 28</i>, p. 13, in the <i>Waste Book</i>, concerning any Partner's Ac- compt Current giving Credit for his Part of Goods sold, but not paid for.</p>							
<hr/>							
1805		<i>James Severn's</i> Accompt in Co.		D <sup>r</sup>			
July 28	14	To his Accompt Current, for his Half of Thread sold <i>T. Hart</i> and Comp.		11	450	—	—
Aug. 3	14	To ditto, for ditto, sold for ready Money		11	450	—	—
Sept. 24	14	To ditto, for ditto — <i>William Evans</i>		11	450	—	—
Dec. 28	19	To ditto, for ditto — <i>James Allen</i>		11	450	—	—
29	19	To ditto, for ditto — <i>Sir H. Parsons</i>		11	450	—	—
30	19	To ditto, for ditto — <i>William Baker, Esq.</i>		11	266	18	—
					2516	18	—

		Per Contra	C <sup>r</sup> .	l.	s.	d.
1805			£			
July 28	9	By <i>Tim. Hart</i> and Comp. at 18s. per lb. for	1000	12	900	—
Aug. 3	10	By Cash, sold <i>A. Sanders</i> , at 18s. ——— for	1000	2	900	—
Sept. 24	14	By Sundry Accompts, - at 18s. ——— for	1000	—	900	—
Dec. 28	19	By Cash, - - - - - at 18s. ——— for	1000	3	900	—
	29	By <i>Sir Humphrey Parsons</i> , at 18s. ——— for	1000	3	900	—
	30	By <i>William Baker</i> , Esq. at 17s. ——— for	628	4	533	16
			5628		5033	16
1805		Per Contra	C <sup>r</sup> .			
July 17	9	By Thread in Comp. between <i>James Severn</i> and Self, each Half - - - - -		11	4185	16 6
1805		Per Contra	C <sup>r</sup> .			
July 28	9	By his Accompt in Comp. for his Half of Thread sold <i>T. Hart</i> and Comp. - - - - -		11	450	—
Aug. 3	10	By ditto, for ditto, sold for ready Money -		11	450	—
Sept. 24	14	By ditto, for ditto, sold <i>William Evans</i> - - -		11	450	—
Dec. 28	19	By ditto, for ditto, sold <i>James Allen</i> - - -		11	450	—
	29	By ditto, for ditto, sold <i>Sir H. Parsons</i> - - -		11	450	—
	30	By ditto, for ditto, sold <i>William Baker</i> , Esq.		11	266	18
					2516	18
1805		Per Contra	C <sup>r</sup> .			
July 17	9	By Accompt Current, for his Half of Thread bought of <i>John Marlb</i> - - - - -		11	2092	18 3
	23	By ditto, for his Half of Charges on the said Thread - - - - -		11	8	17 3
Dec. 30	R	By Thread in Comp. for his Share of the Gain thereof. - - - - -		11	415	2 6
					2516	18

		D <sup>rs.</sup>		l.	s.	d.
1805		Timothy Hart and Comp.				
July 28	9	To Thread in Comp. between <i>J. Severn</i> and Self - - - - -		11	900	—
Dec. 17	18	To sundry Accompts - - - - -			1125	—
					2025	—
<hr/>						
1805		John Herbert	D <sup>r.</sup>			
Aug. 6	10	To Ship <i>James</i> - - - - -		6	12	19 — $\frac{3}{4}$
<hr/>						
1805		John Smith	D <sup>r.</sup>			
Aug. 6	10	To Ship <i>James</i> - - - - -		6	12	19 — $\frac{3}{4}$
<hr/>						
1805		William Evans	D <sup>r.</sup>			
Aug. 6	14	To Ship <i>James</i> - - - - -		6	12	19 — $\frac{3}{4}$
Sept. 24	10	To Thread in Comp. payable in 6 Months -		11	400	—
<hr/>						
1805		James Jackson	D <sup>r.</sup>			
Aug. 6	12	To Ship <i>James</i> - - - - -		6	12	19 — $\frac{3}{4}$
Sept. 22	13	To sundry Accompts - - - - -			1174	5 —



		Per Contra	C <sup>r</sup> .	l.	s.	d.
1805						
Oct. 1	14	By Cash received in Part - - - - -		3	300	—
Dec. 1	16	By ditto, ditto - - - - -		3	300	—
	17	18 By Nathaniel Keeble of Hull, for Keeble's Draft on me, payab'e to d <sup>o</sup> Hart and Compo. - -		15	1125	—
	R	By Balance, due to me - - - - -		17	300	—
					2025	—
<hr/>						
1805		Per Contra	C <sup>r</sup> .			
Aug. 23	11	By Cash, received in Full - - - - -		2	12	19 — $\frac{3}{4}$
<hr/>						
1805		Per Contra	C <sup>r</sup> .			
Aug. 23	11	By Cash, received in Full - - - - -		2	12	19 — $\frac{3}{4}$
<hr/>						
1805		Per Contra	C <sup>r</sup> .			
Aug. 23	11	By Cash, received in Full - - - - -		2	12	19 — $\frac{3}{4}$
	R	By Balance, due to me <i>March 24</i> next - - -		17	400	—
<hr/>						
1805		Per Contra	C <sup>r</sup> .			
Aug. 23	11	By Cash, received in Full - - - - -		2	12	19 — $\frac{3}{4}$
Sept. 23	13	By fundry Accompts - - - - -		—	600	—
	R	By Balance due to me - - - - -		17	574	5 —
					1174	5 —
						—

				D <sup>r</sup> .		
			l.	s.	d.	
1805		Thomas Jones				
Aug. 6	10	To Ship <i>James</i> - - - - -	6	12	19	$\frac{3}{4}$
Sept. 24	14	To Thread in Comp. for a Draft on him, received of <i>William Evans</i> - - - - -	11	300		
27	14	To <i>Yorkshire Cloth</i> - - - - -	15	425		
				725		
<hr/>						
1805		Jaques Jolliffe's Acc <sup>t</sup> Curr <sup>t</sup>				
Aug. 8	10	To Voyage to <i>Copenhagen</i> - - - - -	10	2510		
<hr/>						
1805		Ship Hopewell,				
Aug. 28	11	To Cash, paid in Full to <i>Andrew Collins</i> - -	2	1200		
Sept. 7	R	To Profit and Loss gained by the said Ship -	7	400		
				1600		
<hr/>						
Voyage from Barbadoes, in Comp. with J. Parrot, George Hale, and and Self, each One Third D <sup>r</sup> .						
1805						
Sept. 9	12	To <i>Timothy Sutton</i> , for 45 Chests of Sugar -	13	167	13	$5\frac{1}{4}$
<hr/>						
1805		Tim. Sutton at Barbadoes				
Sept. 9	R	To Balance, due to him - - - - -	17	167	15	$5\frac{1}{4}$

		Per Contra	Cr.	l.	s.	d.
1805						
Aug. 23	17	By Cash, received in Full - - - - -	2	12	19	$\frac{3}{4}$
Oct. 22	14	By Cash, received in Part - - - - -	3	300	—	—
	R	By Balance, due to me - - - - -	17	425	—	—
				725	—	—
<hr/>						
1805		Per Contra	Cr.			
Aug. 12	10	By Cash, received of <i>Johannes Scheelbasc</i> - -	2	2510	—	—
<hr/>						
1805		Per Contra	Cr.			
Sept. 7	13	By Cash, received of <i>Abraham Sanders</i> , in Full	2	1600	—	—
<hr/>						
1805		Per Contra	Cr.			
Sept. 15	13	By Sugar, in Comp. with <i>Parrot, Hale</i> , and Self, for 45 Chests - - - - -	15	167	13	$5\frac{1}{4}$
<hr/>						
1805		Per Contra	Cr.			
Sept. 9	12	By Voyage from <i>Barbadoes</i> , in Comp. with <i>Parrot, Hale</i> , and Self, for 45 Chests of Sugar	13	167	13	$5\frac{1}{4}$



				l.		s.		d.	
1805		John Parrot's Acc <sup>t</sup> Curr <sup>t</sup> D <sup>r</sup> .							
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from Barbadoes - - - - -		14	55	17	9	3	
	15	13 To ditto, for his $\frac{1}{3}$ of After-charges on the abovefaid Sugar - - - - -		14	22	5	6		
	22	R To Profit and Loss, for his $\frac{1}{3}$ of the Sale of Sugar in Comp. at 2 per Cent. - - - - -		7	5	19	2	$\frac{1}{4}$	
	—	R To Balance due to him - - - - -		17	213	19	1	$\frac{1}{2}$	
					298	1	8		
<hr/>									
1805		John Parrot's Acc <sup>t</sup> in Co. D <sup>r</sup> .							
Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - -		14	298	1	8		
<hr/>									
1805		George Hale's Acc <sup>t</sup> Curr <sup>t</sup> D <sup>r</sup> .							
Sept. 9	12	To his Accompt in Comp. for his $\frac{1}{3}$ of Sugar from Barbadoes - - - - -		14	55	17	9	$\frac{3}{4}$	
	15	13 To ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar - - - - -		14	22	5	6		
	22	R To Profit and Loss, for his $\frac{1}{3}$ on the Sale of ditto Sugar, at 2 per Cent. - - - - -		7	5	19	2	$\frac{1}{2}$	
	—	R To Balance due to him - - - - -		17	213	19	1	$\frac{1}{4}$	
					298	1	8		
<hr/>									
1805		George Hale's Acc <sup>t</sup> in Co. D <sup>r</sup> .							
Sept. 22	13	To his Accompt Current, for his $\frac{1}{3}$ of Sugar in Comp. sold - - - - -		14	298	1	8		

		Per Contra	Cr.			
				l.	s.	d.
1805						
pt. 22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. fold - - - - -		14	298	1 8
<hr/>						
1805		Per Contra	Cr.			
pt. 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from Barbadoes - - - - -		14	55	17 9 $\frac{1}{4}$
	15	13 By ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar - - - - -		14	22	5 6 $\frac{1}{2}$
	22	R By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof		15	219	18 4 $\frac{1}{4}$
					<hr/>	<hr/>
					298	1 8
<hr/>						
1805		Per Contra	Cr.			
Sept. 22	13	By his Accompt in Comp. for his $\frac{1}{3}$ of Sugar in Comp. fold - - - - -		14	298	1 8
<hr/>						
1805		Per Contra	Cr.			
Sept. 9	12	By his Accompt Current, for his $\frac{1}{3}$ of Sugar from Barbadoes - - - - -		14	55	17 9 $\frac{1}{4}$
	15	13 By ditto, for his $\frac{1}{3}$ of After-charges on ditto Sugar - - - - -		14	22	5 6
	22	R By Sugar in Comp. for his $\frac{1}{3}$ of the Gain thereof - - - - -		15	219	18 4 $\frac{1}{4}$
					<hr/>	<hr/>
					298	1 8

		Yorkshire Cloth	D <sup>r</sup> .		l.	s.	d.
1805			Pcs.				
Sept. 11	12	To fundry Accompts, at 7l. 10s. per Piece for - - - - -	150	—	1152	4	0
Dec. 12	R	To Profit and Lofs, gained by this Account - - - - -		7	122	15	0
					<hr/>		
					1275		
					<hr/>		
1805		Nathaniel Keeble, of Hull	D <sup>r</sup> .				
Dec. 17	18	To Timothy Hart and Comp. for Keeble's Draft on me, payable to d <sup>o</sup> Hart and Comp. - -		12	1125		
	R	To Balance, due to him - - - - -		17	405	5	4
					<hr/>		
					1530	5	4
					<hr/>		
		Yorkshire Cloth for the Acc <sup>t</sup> of N. Keeble	D <sup>r</sup> .				
1805			Pcs.				
Sept. 11	12	To Cash, paid Charges in bringing home	50	2	11	4	8
Dec. 12	17	To fundry Accompts, for the Cloie -		—	413	15	4
					<hr/>		
					425		
					<hr/>		
		Sugar in Co. with Parrot, Hale, and Self, each One Third	D <sup>r</sup> .				
1805			Ch. C. qr. lb.				
Sept. 15	13	To fundry Accompts, at 15s Sterling per C. with Charges for	45 223 2 7	—	234	9	11 1/2
	22	R To ditto for two Partners Shares of the Gain - - - - -		—	439	16	8 1/2
	—	R To Profit and Lofs, for my 1/3 of the Gain - - - - -		7	219	18	4 1/2
					<hr/>		
					894	5	— 1/2
					<hr/>		
1805		William Harman	D <sup>r</sup> .				
Sept. 22	13	To James Jackson, for a draft on d <sup>o</sup> Harman, by d <sup>o</sup> Jackson - - - - -		12	400		
					<hr/>		



1805		Per Contra	C <sup>r</sup> .		l.	s.	d.
			Pcs.				
Sept. 27	14	By <i>Thomas Jones</i> , at 8l. 10s. per Piece, for	50	13	425	—	—
Oct. 3	14	By Cash, at 8l. 10s. per Piece, for	50	3	425	—	—
Dec. 12	17	By <i>J. Hammond</i> , Esq. at 8l. 10s. per Piece, for	50	5	425	—	—
			150		1275	—	—

1805		Per Contra	C <sup>r</sup> .		l.	s.	d.
Sept. 11	12	By <i>Yorkshire Cloth</i> , for 150 Pieces	-	15	1125	—	—
Dec. 12	12	By ditto for his own Account for the nett Proceed	-	15	405	5	4
					1530	5	4

1805		Per Contra	C <sup>r</sup> .		l.	s.	d.
Dec. 12	17	By <i>John Hammond</i> , Esq. at 8l. 10s. per Piece for	50	5	425	—	—

1805		Per Contra	C <sup>r</sup> .		l.	s.	d.
			Ch. C. qrs. lb.				
Sept. 22	13	By <i>James Jackson</i> , at 4l. per C. for	45   223   2   7	12	894	3	—
	R	By Balance, for the Defect	-	17	—	—	$\frac{1}{4}$
<p><i>Note 1.</i> The great Gain made by this Sugar may be supposed to arise from some Accident that enhanced the Price of Sugars in general.</p> <p><i>2.</i> The Defect of <math>\frac{1}{4}</math> arises from the Gain, the exact <math>\frac{1}{3}</math> of which is not reducible to Money.</p>					894	5	$\frac{1}{4}$

1805		Per Contra	C <sup>r</sup> .		l.	s.	d.
Oct. 18	14	By Cash, received in Full	-	3	400	—	—

S.

					D <sup>r</sup> .			l.	s.	d.
1805		Voyage to Barbadoes								
Oct. 28	15	To sundry Accompts - - - - -						190	4	6
29	15	To Brandon George, for Insurance, at 6 per Cent.			4			11	8	3
<p>Note, At page 13, Timothy Sutton at Barbadoes, stands Dr. to Balance in the Sum of 167l. 13s. 5½d. i. e. the Merchant stands indebted to him so much, and therefore the young Book-keeper may imagine, that as the Goods in the above Voyage are consigned to him, the Debt is now paid: But it is to be observed, that the said Goods, though consigned to Sutton, are not for his own Accompt and Risk, but for the Accompt and Risk of the Merchant that sent</p>								201	12	9
<hr/>										
1805		Jaques Van Broek			D <sup>r</sup> .					
Nov. 15	16	To Jacob Van Hoove, Exch. at 33s. 4d. per £.								
		Sterling, for 1611 Guil. 3 Stiv. - - -			8			161	2	3½
<hr/>										
1805		Voyage from Cadiz			D <sup>r</sup> .					
Nov. 15	17	To Joram Conderill, Exchange at 4s. 6d.			Rials.					
		per Piece of Eight, for - - - - -			1200	16		33	15	—
<hr/>										
1805		Joram Conderil, of Cadiz			D <sup>r</sup> .					
Dec. 22	18	To John Hammond, Esq. for d <sup>o</sup> Conderil's Draft,								
		payable to d <sup>o</sup> Hammond - - - - -			5			33	15	—
<hr/>										
1805		Oranges and Lemons			D <sup>r</sup> .					
Dec. 18	18	To sundry Accompts	Chests of Ch. Or.	Chests of Sev. Or.	Chests of Lemons.					
			50	50	50	—	70	1	6	
		To Profit & Loss gained by this Accompt -				19	19	2	10	
								89	4	4

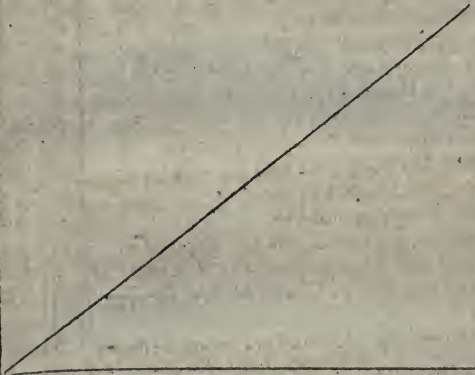
		Per Contra	Cr.			
				l.	s.	d.
1805	R	By Balance, not disposed of	- - -	17	201	12 9
<p>them; and in this Case, <i>Sutton</i>, when he receives the Goods, is only to sell them to the best Advantage that he can, and repay himself: And when he sends an Account of Sale, it is then, and not till then, that you must place that to his Account, and make him Dr. for the Overplus, or Cr. by so much as that Sale falls short of what you owed him before.</p>						
<hr/>						
1805		Per Contra	Cr.			
Nov. 28	16	By Cash, received in Full	- - - - -	3	161	2 3½
<hr/>						
		Per Contra	Cr.			
1805			Rials.			
Dec. 18	18	By Oranges and Lemons, for 150 Chests	1200	16	33	15 —
<hr/>						
		Per Contra	Cr.			
1805						
Dec. 14	17	By Voyage from <i>Cadix</i> , for 150 Chests of Oranges and Lemons	- - - - -	16	33	15 —
<hr/>						
		Per Contra	Cr.			
1805						
Dec. 26	18	By <i>Isaac Reynolds</i> , at 17s. per Chest, for	Chests of Ch. Or. —	5	42	10 —
		By Balance, unfold,	Chests of Sev. Or. 50	17	46	14 4
			Chests of Lemons. —		89	4 4



1805	Balance	D <sup>r</sup>	l.	s.	d.
June 28	R To Abraham Van Schooten's Account Current	9	20	—	3
Sept. 22	R To sugar in Comp. for a Defect - - -	5	—	—	$\frac{1}{4}$
	R To Error on the Cr. Side - - - - -	17	13031	8	$2\frac{1}{2}$
	R To Cash remaining in Hand, carried to the next Books - - - - -	1	12701	8	$2\frac{1}{2}$
	R To Hops unfold, at 28s. per C. 3 Bags, wt. 9 C.	1	12	12	—
	R To Lisbon Wine, unfold, at 7l. per Hhd. 2 Hhds.	2	14	—	—
	R To Sagathee, unfold, at 2s. 6d. per Yard, 50 Pieces, qt. 600 Yards - - - - -	3	75	—	—
	R To Serge, unfold, at 1s. per Yard, 50 Pieces, qt. 700 Yards - - - - -	3	35	—	—
	R To Sir Humphrey Parsons, due to me June 29 next	3	900	—	—
	R To William Baker, Esq. due to me - - -	4	36	—	—
	R To Brandon George, due to me - - -	4	60	11	9
	R To John Hammond, Esq. due to me - - -	5	816	5	—
	R To Martin Unwin, due to me - - -	5	81	17	6
	R To Isaac Reynolds, due to me - - -	5	42	10	—
	R To Bank Annuity, at $93\frac{3}{8}$ per Cent. 1000l.	9	9337	10	—
	R To ditto, for Half a Year's Interest due thereon	9	150	—	—
	R To Old S. S. Annuity, at $91\frac{1}{2}$ per Cent. 1000l.	10	10950	—	—
	R To Timothy Hart and Comp. due to me -	12	300	—	—
	R To William Evans, due to me - - -	12	400	—	—
	R To James Jackson, due to me - - -	12	574	5	—
	R To Thomas Jones, due to me - - -	13	425	—	—
	R To Voyage to Barbadoes, not yet disposed of	16	201	12	9
	R To Oranges and Lemons, unfold, 50 Chests of Ch. Oranges, and 50 Chests of Sev. Oranges	16	46	14	4
			50211	15	$\frac{1}{4}$
	Note, The third line from the Top, having the Index prefixed to it in the Margin, shows that it was inserted to balance the Error committed on the Cr. Side of the Account.				

1805	Per Contra	Cr.	l.	s.	
Aug. 12	R By Samuel Smith's Accompt Current, due to him	10	746	13	1
Sept. 22	R By John Parrot's Accompt Current, due to him	14	213	19	1 $\frac{1}{2}$
—	R By George Hale's Accompt Current, due to him	14	213	19	1 $\frac{1}{2}$
Error	R By Cash, remaining in Hand, carried to the next Books - - - - -	1	13031	8	2 $\frac{1}{2}$
	R By Thomas Johnson, due to him - - - - -	5	359	2	4 $\frac{1}{4}$
	R By James Severn's Accompt Current, due to him	11	415	2	6
	R By Timothy Sutton, at Barbadoes, due to him	13	167	13	5 $\frac{1}{4}$
	R By Nathaniel Keeble, of Hull, due to him - -	15	405	5	4
	R By Stock, for my nett Estate - - - - -	1	34658	11	10 $\frac{1}{4}$

Note, The fourth Line from the Top, marked with Error in the Margin, was done on Purpose to show the Learner how to balance it ; which see on the Dr. Side.



50211 15 —  $\frac{1}{4}$

Dr.

## The TRIAL BALANCE.

Cr.

Dr.				Cr.		
l.	s.	d.	P.	l.	s.	d.
412	10	—	1	10925	15	4 $\frac{1}{4}$
44708	19	7	1	32007	11	4 $\frac{1}{2}$
153	—	—	1	153	—	—
185	10	—	1	181	13	3
34	—	—	2	340	—	—
49	—	—	2	49	—	—
175	—	—	2	229	—	—
179	4	—	2	179	4	—
97	10	—	2	97	10	—
135	—	—	3	66	—	—
63	—	—	3	30	6	8
1601	19	$\frac{3}{4}$	3	1601	19	$\frac{3}{4}$
1116	—	—	3	216	—	—
1673	19	$\frac{3}{4}$	4	1637	19	$\frac{3}{4}$
1334	7	—	4	1334	7	—
72	—	—	4	11	8	3
128	—	—	4	128	—	—
528	13	—	4	528	13	—
674	14	3 $\frac{1}{4}$	5	1033	16	8
980	—	—	5	163	15	—
581	17	6	5	300	—	—
84	10	—	5	42	—	—
2293	6	—	5	2293	6	—
1335	9	$\frac{3}{4}$	6	1335	9	$\frac{3}{4}$
24170	8	6	6	24170	8	6
1433	—	—	6	1433	—	—
48	4	7	7	25003	5	8
337	4	10	7	—	—	—
301	10	1 $\frac{1}{2}$	8	301	10	1 $\frac{1}{2}$
99	8	—	8	99	8	—
99	8	—	8	99	8	—
140	7	10	8	140	7	10
161	2	3 $\frac{1}{2}$	8	161	2	3 $\frac{1}{2}$
9712	10	—	9	150	—	—
500	—	—	9	42	—	—
910	—	—	9	910	—	—
46616	12	9		107396	4	2

The End of the



D<sup>r</sup>. The TRIAL BALANCE continued.

C<sup>r</sup>.

<i>l.</i>	<i>s.</i>	<i>d.</i>		P	<i>l.</i>	<i>s.</i>	<i>d.</i>
96616	12	9	- - - - Brought over - - - -	—	107396	4	0
696	14	9	<i>Abraham Van Schooten's</i> Accompt Current	9	696	14	9
2916	6	8	Voyage to <i>Copenhagen</i> in Co. bet. S.S. & Sell	10	2916	6	8
1478	7	11	<i>Samuel Smith's</i> Accompt Current - - - -	10	1478	7	11
1473	3	4	Ditto, in Comp. - - - -	10	1473	3	4
436	6	8	Hon. Commissioners of the Customs	10	436	6	8
11173	14	6	Old South-Sea Annuity - - - -	10	180	—	—
5033	16	—	Thread in Co. - - - -	11	5033	16	—
4185	16	6	<i>John Marsh</i> - - - -	11	4185	16	6
2101	15	6	<i>James Sewern's</i> Accompt Current - - - -	11	2516	18	—
2516	18	—	Ditto, in Comp. - - - -	11	2516	18	—
2025	—	—	<i>Timothy Hart and Co.</i> - - - -	12	1725	—	—
12	19	$\frac{3}{4}$	<i>John Herbert</i> - - - -	12	12	19	$\frac{3}{4}$
12	19	$\frac{3}{4}$	<i>John Smith</i> - - - -	12	12	19	$\frac{3}{4}$
412	19	$\frac{3}{4}$	<i>William Evans</i> - - - -	12	12	19	$\frac{3}{4}$
1187	4	$\frac{3}{4}$	<i>James Jackson</i> - - - -	12	312	19	$\frac{3}{4}$
737	19	$\frac{3}{4}$	<i>Thomas Jones</i> - - - -	13	612	19	$\frac{3}{4}$
2510	—	—	<i>Jacques Jolliffe's</i> Accompt Current - - - -	13	2510	—	—
1600	—	—	Ship <i>Hope well</i> - - - -	13	1600	—	—
167	13	$5\frac{1}{4}$	Voyage from <i>Barbadoes</i> - - - -	13	167	13	$5\frac{1}{4}$
—	—	—	<i>Timothy Sutton</i> , of <i>Barbadoes</i> - - - -	13	167	13	$5\frac{1}{4}$
298	1	8	<i>John Parrot's</i> Accompt Current - - - -	14	298	1	8
298	1	8	Ditto, in Comp. - - - -	14	298	1	8
298	1	8	<i>George Hale's</i> Accompt Current - - - -	14	298	1	8
298	1	8	Ditto, in Comp. - - - -	14	298	1	8
1275	—	—	<i>Yorkshire Cloth</i> - - - -	15	1275	—	—
1125	—	—	<i>Nathaniel Keeble</i> , of <i>Hull</i> - - - -	15	1530	5	4
425	—	—	<i>Yorkshire Cloth</i> for the Accompt of <i>N. Keeble</i>	15	425	—	—
894	5	$\frac{1}{4}$	Sugar in Comp. - - - -	15	894	5	$\frac{1}{4}$
400	—	—	<i>William Harman</i> - - - -	15	400	—	—
201	12	9	Voyage to <i>Barbadoes</i> - - - -	16	—	—	—
161	2	$3\frac{1}{2}$	<i>Jacques Van Broek</i> - - - -	16	161	2	$3\frac{1}{2}$
33	15	—	Voyage from <i>Cadix</i> - - - -	16	33	15	—
33	15	—	<i>Joram Conderil</i> - - - -	16	33	15	—
70	1	6	Oranges and Lemons - - - -	16	42	10	—
20	—	$3\frac{1}{4}$	Balance - - - -	17	1174	11	4
143158	4	10			143158	4	10

second Ledger.

# The CASH-BOOK.

1805	Cash	Dr.	l.	s.	d.
Mar. 1	1	To Stock brought from the last Month -	1	8099	4 2 $\frac{1}{2}$
2	1	To Sir <i>Robert Johnson</i> , received in Full -	3	30	—
6	2	To Ship <i>James</i> , received in full of <i>John Herbert</i> for $\frac{1}{16}$ - - - - -	6	125	—
8	2	To Ship <i>James</i> , received of Capt. <i>John Smith</i> in Full for $\frac{1}{16}$ - - - - -	6	125	—
17	2	To <i>William Baker</i> , Esq. received in Part -	4	125	—
20	2	To Canary, for 1 Pipe, sold to <i>William Dello</i>	1	30	—
25	2	To sundry Accompts - - - - -	—	174	—
			—	8708	4 2 $\frac{1}{2}$
<hr/>					
1805	Cash	Dr.	l.	s.	d.
April 1	—	To Balance brought from the last Month -	—	6989	8 7 $\frac{3}{4}$
10	3	To Ship <i>James</i> , received of <i>Wilham Evans</i> , in Full for $\frac{1}{16}$ - - - - -	6	125	—
12	3	To Ship <i>James</i> , received of <i>James Jackson</i> , in Full for $\frac{1}{16}$ - - - - -	6	125	—
14	3	To Ship <i>James</i> , received of <i>Thomas Jones</i> , in Full for $\frac{1}{16}$ - - - - -	6	125	—
20	3	To <i>John Hammond</i> , Esq. received in Full -	5	100	—
30	4	To <i>William Warner</i> , received in Full - - -	4	34	7
			—	7498	15 7 $\frac{3}{4}$
<hr/>					
1805	Cash	Dr.	l.	s.	d.
May 1	—	To Balance brought from the last Month -	—	6481	9 7 $\frac{1}{4}$
7	5	To Ship <i>James</i> , received of 7 Owners, their $\frac{1}{16}$ of Disbursements for the said-Ship - - -	6	495	19
17	5	To Canary, received of <i>William Coles</i> , in Full for 1 Pipe - - - - -	1	30	—
20	5	To Ship <i>James</i> , received in Full for my Half Part of a <i>French Prize</i> - - - - -	6	10000	—
			—	17007	8 7 $\frac{1}{4}$

# The CASH-BOOK.

1805	Per Contra	Cr.	l.	s.	d.
Mar. 4	1 By Ship <i>James</i> paid in Part	6	75	—	—
9	2 By <i>James Allen</i> , paid in Full	6	1425	—	—
23	2 By <i>Thomas Preston</i> , Esq. paid in Part	5	89	7	— <sup>3</sup> / <sub>4</sub>
26	2 By Ship <i>James</i> , paid <i>Thomas Young</i> in Full for Joiners' Work	6	20	17	—
27	2 By Ship <i>James</i> , paid <i>T. Pierce</i> , in Full, for Rigging	6	27	14	6
28	2 By Ship <i>James</i> paid <i>Dryden Smith</i> , in full for repairs	6	40	8	—
30	3 By Ship <i>James</i> , paid <i>Nathaniel Westfall</i> , in Full, for Painting	6	7	4	6
31	3 By House-Expenses, paid sundry Charges this Month	7	33	4	6
	R By Balance remaining in Hand, carried to the next Month	—	6989	8	7 <sup>3</sup> / <sub>4</sub>
			8708	4	2 <sup>1</sup> / <sub>2</sub>
-----					
1805	Per Contra	Cr.			
April 3	3 By Ship <i>James</i> , paid the Blockmaker in Full	6	19	17	6
7	3 By Ship <i>James</i> , paid the Ship-Chandler in Full	6	700	13	—
24	4 By Voyage to <i>Amsterdam</i> , consigned to <i>Jacob Van Hoove</i>	8	140	7	10
25	4 By Voyage to <i>Amsterdam</i> , paid <i>J. Adams</i> , for insuring 100 Bags of Pepper	8	7	—	4 <sup>1</sup> / <sub>2</sub>
27	4 By Ship <i>James</i> , paid <i>John Jones</i> , in Full, for Beef and Pork	6	109	10	6
30	4 By House-Expenses, paid sundry Charges this Month	7	39	16	10
	R By Balance remaining in Hand, carried to the next Month	—	6481	9	7 <sup>3</sup> / <sub>4</sub>
			7498	15	7 <sup>3</sup> / <sub>4</sub>
-----					
1805	Per Contra	Cr.			
May 1	4 By Ship <i>James</i> , paid <i>James Thatcher</i> , in Full for Bread, Flour, and Peas	6	86	18	6
2	4 By Ship <i>James</i> , paid <i>John Prestwick</i> in Full for Cordage, &c.	6	46	17	—
3	4 By <i>William Angel</i> , for <i>Lamb's</i> Draft on me, payable to d <sup>o</sup> <i>Angel</i>	8	99	8	—
6	4 By Ship <i>James</i> , paid <i>John Pepwell</i> , in full for Smith's Work	6	73	11	6
10	5 By <i>Robert Uxley</i> , paid him in Full	6	76	14	9
22	5 By Bank Annuity, at 94l. per Cent. with Brokage	9	9412	10	—
25	5 By <i>Thomas Preston</i> , Esq. paid <i>James Hart</i> in full for repairing my Dwelling-House	5	17	9	6
31	6 By House-Expenses, paid sundry Charges this Month	7	43	11	2
	R By Balance remaining in Hand, carried to the next Month	—	7150	8	2 <sup>1</sup> / <sub>4</sub>
			17007	8	7 <sup>1</sup> / <sub>4</sub>



1805		Cash	Dr.	l.	s.	d.
June	1	To Balance brought from the last Month -	-	7150	8	2 $\frac{1}{2}$
	5	To Goods for the Accompt of <i>A. Van Schooten</i> , for 1000 Reams of Paper, received in Full	9	300	-	-
	12	To Goods for the Accompt of <i>A. Van Schooten</i> , for 120 Pieces of Holland, received in Part	9	100	-	-
	16	To <i>Samuel Fairman</i> , received in Full	-	4	28	-
	18	To <i>Sir Robert Johnson</i> , received in Part	-	3	360	-
	23	To <i>William Lowfield</i> , Esq. received in Full	-	4	128	13
	24	To <i>Sir Robert Johnson</i> , received in Full	-	3	150	-
	27	To <i>Lisbon Wine</i> , sold <i>J. Hicks</i> , received in Full	2	105	-	-
				8322	1	2 $\frac{1}{4}$
1805		Cash	Dr.			
July	1	To Balance brought from the last Month -	-	7678	7	4 $\frac{1}{2}$
	9	To Ship <i>James</i> , received in Full for my Half Part of a <i>French Prize</i>	6	12500	-	-
	20	To Commissioners of the Customs, received in Full	10	436	6	8
	24	To <i>John Adams</i> , received in Full	-	8	129	3
	26	To <i>Sir Humphrey Parsons</i> , received in Part	-	3	16	-
				20759	17	3 $\frac{1}{4}$
1805		Cash	Dr.			
Aug.	1	To Balance brought from the last Month -	-	9696	17	3 $\frac{1}{4}$
	3	To Thread in Comp. between <i>J. Severn</i> and Self, for 1000 $\text{lb}$ sold for present Money	11	900	-	-
	12	To sundry Accompts	-	2520	9	2
	22	To Profit and Loss, received Half-a-Year's In- terest on 500 <i>l.</i> of <i>William Baker</i>	7	12	10	-
	23	To Sundry Accompts	-	103	12	6
				13233	8	11 $\frac{1}{4}$
1805		Cash	Dr.			
Sept.	1	To Balance brought from the last Month -	-	11804	6	5 $\frac{1}{4}$
	7	To Ship <i>Hopewell</i> , received of <i>Abraham Sanders</i> in Full	13	1600	-	-
	22	To <i>James Jackson</i> , received in Part	-	12	200	-
	23	To Thread in Comp. received of <i>William Evans</i> in Part	11	200	-	-
				13804	6	5 $\frac{1}{4}$

1805	Per Contra	Cr.	l.	s.	d.
June 2	8 By Goods for the Account of <i>A. Van Schooten</i> , paid Freight, &c.	- - -	9	196	17 6
28	7 By <i>A. Van Schooten's</i> Account Current for sundry Accounts	- - -	9	406	7 6
30	7 By House-Expenses, paid sundry Charges this Month	- - -	7	40	8 10
	R By Balance remaining in Hand, carried to the next Month	- - -		7678	7 4 $\frac{1}{4}$
				8322	1 2 $\frac{1}{4}$
<hr/>					
1805	Per Contra	Cr.			
July 4	8 By Voyage to <i>Copenhagen</i> , in Comp. between <i>S. Smith</i> and Self, each $\frac{1}{2}$	- - -	10	29	13 -
12	8 By Old S. S. Annuity, for 12,000 <i>l.</i> transferred to me at 91 $\frac{1}{2}$ per Cent. and Brokage	- - -	10	10993	14 3
23	9 By Thread in Comp. between <i>James Severn</i> and Self, each $\frac{1}{2}$ for Charges	- - -	11	17	14 6
31	6 By House-Expenses, paid sundry Charges this Month	- - -	7	21	13 -
	R By Balance remaining in Hand, carried to the next Month	- - -		9696	17 3 $\frac{1}{4}$
				20759	17 3 $\frac{1}{4}$
<hr/>					
1805	Per Contra	Cr.			
Aug. 6	8 By Ship <i>James</i> , paid sundry charges in refitting her	- - -	6	207	5 -
28	11 By Ship <i>Hopewell</i> , paid <i>Andrew Collins</i> in Full	- - -	13	1200	- -
31	11 By House-Expenses, paid sundry Charges this Month	- - -	7	21	17 6
	R By Balance remaining in Hand, carried to the next Month	- - -		11804	6 5 $\frac{1}{4}$
				13233	8 11 $\frac{1}{4}$
<hr/>					
1805	Per Contra	Cr.			
Sept. 5	12 By Sir <i>Humphrey Parsons</i> , paid him in Full	- - -	3	172	- -
11	12 By <i>Yorkshire</i> Cloth, paid Charges in bringing 150 Pieces Home	- - -	15	27	4 6
11	12 By <i>Yorkshire</i> Cloth, for the Account of <i>Nathaniel Keeble</i> , for Charges	- - -	15	11	4 8
15	13 By Sugar in Comp. paid Custom and other Charges in bringing it Home	- - -	15	66	16 6 $\frac{1}{4}$
20	13 By <i>Thomas Preston</i> , Esq. paid him in Full	- - -	5	2185	16 -
30	14 By House-Expenses, paid sundry Charges this Month	- - -	7	22	12 0
	R By Balance remaining in Hand, carried to the next Month	- - -		11318	12 3
				13804	6 5 $\frac{1}{4}$

1805		Cash	D <sup>r</sup> .	l.	s.	d.
Oct. 1	—	To Balance brought from the last Month -	—	11318	12	3
14		To <i>Timothy Hart</i> and Comp. received in Part	12	300	—	—
3 14		To <i>Yorkshire Cloth</i> , received in full for 50 Pieces	15	425	—	—
6 14		To <i>William Warner</i> , received my Legacy in Full	4	1000	—	—
10 14		To old S. S. Annuity, received Half a Year's Dividend on 12000 <i>l.</i> due <i>Michaelmas</i> last	10	180	—	—
14 14		To Bank Annuity, received Half a Year's Dividend on 10000 <i>l.</i> due <i>Midsummer</i> last	9	150	—	—
18 14		To <i>William Harman</i> , received in Full -	15	400	—	—
22 14		To <i>Thomas Jones</i> , received in Part - -	13	300	—	—
26 15		To <i>Martin Urwin</i> , received in Part - -	5	100	—	—
				14173	12	3
1805		Cash	D <sup>r</sup> .			
Nov. 1	—	To Balance brought from the last Month -	—	13827	1	1
4 15		To <i>Samuel Fairman</i> , received in Full -	4	100	—	—
10 16		To sundry Accompts - - -	—	38	8	—
18 16		To Serge - - -	3	16	6	8
27 16		To <i>Martin Urwin</i> , received in Part - -	5	100	—	—
28 16		To <i>Jaques Van Broek</i> , received in Full -	16	161	2	3½
				14242	18	½
1805		Cash	D <sup>r</sup> .			
Dec. 1	—	To Balance brought from the last Month -	—	12715	4	6½
16		To <i>Timothy Hart</i> and Comp. received in Part	12	300	—	—
6 16		To <i>John Hammond</i> , Esq. received in Full -	5	30	—	—
9 17		To sundry Accompts - - -	—	507	8	4
13 17		To <i>Thomas Preston</i> , Esq. received for the Repairs of my Dwelling-House - - -	5	17	9	6
20 18		To <i>Martin Urwin</i> , received in Part - -	5	100	—	—
24 18		To <i>Isaac Reynolds</i> received in Full - -	5	42	—	—
27 19		To <i>James Allen</i> , received in Full - -	6	8	—	—
28 19		To Thread in Comp. between <i>James Severn</i> and Self - - -	11	900	—	—
				14620	2	4½

The End of the



		Per Contra	Cr.	L.	s.	d.
1805						
Oct. 6	14	By <i>William Warner</i> , paid him in Full	- -	4	300	—
28	15	By Voyage to <i>Barbadoes</i>	- - -	16	19	17 6
31	15	By House-Expenses, paid sundry Charges this Month	- - -	7	26	13 8
	R	By Balance remaining in Hand, carried to the next Month	- - -	—	13827	1 1
					<hr/>	
					14173	12 3
<hr/>						
1805						
Nov. 1	15	By <i>William Lowfield</i> , Esq. paid him in Full	- -	4	400	—
7	15	By <i>Thomas Johnson</i> , paid in Part	- - -	5	100	—
20	16	By <i>Sir Robert Johnson</i> , paid him in Full	- -	3	1000	—
30	16	By House-Expenses, paid sundry Charges this Month	- - -	7	27	13 6
	R	By Balance remaining in Hand, carried to the next Month	- - -	—	12715	4 6 $\frac{1}{2}$
					<hr/>	
					14242	18 $\frac{1}{2}$
<hr/>						
1805						
Dec. 10	17	By <i>Thomas Johnson</i> , paid my Insurance on a Freight lost	- - -	5	276	—
17	18	By <i>Timothy Hart</i> and Comp. paid them	- -	12	1120	2 —
18	18	By Oranges and Lemons, paid Freight, Custom, &c.	- - -	16	36	6 6
30	19	By <i>William Baker</i> , Esq. paid him in Full	- -	4	463	17 4
31	19	By House-Expenses, paid sundry Charges this Month	- - -	7	22	8 4
	R	By Balance remaining in Hand, carried to the next Month	- - -	—	12701	8 2 $\frac{1}{2}$
					<hr/>	
					14620	2 4 $\frac{1}{2}$
<hr/>						

*second Cash Book.*

THE  
BOOK of HOUSE-EXPENSES.

House-Expenses Dr to Cash.		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1805							
Mar. 1	For a Scrubbing-Brush - - -	0	1	0			
2	mending a pair of Bellows - -	0	0	6			
3	a new Tea-Kettle - - -	0	6	6			
4	mending the Crane and 3 Hooks Fish - - - - -	0	5	0			
6	3 Washing-Tubs - - - -	0	9	0			
7	tinning a large Pot and 4 Saucepans	0	4	8			
9	a Goose and 2 Ducks - - -	0	6	0	1	9	2
10	a Turkey - - - - -	0	6	0			
11	the Baker's Bill - - - -	0	19	8			
	the Butcher's Bill - - - -	6	1	6			
13	3 lb. of Sauzages - - - -	0	1	6			
14	a Peck of Oysters - - - -	0	3	0			
16	a Peck of Onions - - - -	0	0	6			
17	a new Fire-shovel and Tongs -	0	8	6			
	a large Stew-pan - - - -	0	8	6			
19	the Apothecary's Bill - - -	3	10	0			
20	a Load of Hay - - - - -	1	10	0			
21	a Load of Straw - - - - -	1	0	0			
	the Farrier's shoeing Whitefoot	0	2	6			
	curing the Coachman's broken shin	1	1	0			
	mending the Clock - - - -	0	10	6			
23	a new Jack-line - - - - -	0	2	0			
24	the Cook's Bill - - - - -	0	17	6			
	a Turbot - - - - -	0	10	6			
26	a Dozen large Eels - - - -	0	7	6			
27	a Dozen of Lemons - - - -	0	1	6			
28	a Firkin of Butter - - - -	1	8	0			
29	a Cheshire Cheese, wt. 50 lb. at 4d. <i>per lb.</i> - - - - -	0	16	8			
	the Baker's Bill - - - - -	1	1	6			
31	a Quarter's Rent - - - - -	10	0	0			
					15	5	2
	<i>Note.</i> A Continuation of the <i>House-Expenses</i> is needless; since enough has been said already to inform the judgment of the Learner concerning the Nature of such a Book: the rest may be easily supposed.				33	3	0
	<i>The End of the second Book of House- Expenses.</i>						

A  
S Y N O P S I S,  
OR  
COMPENDIUM  
OF  
MERCHANTS' ACCOMPTS:

CONTAINING  
PARTICULAR RULES  
FOR THE TRUE STATING OF  
DEBTOR and CREDITOR,

IN ALL THE  
CASES that can happen in the whole Course of a  
Merchant's Dealing.

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*The Accompts of Merchants are of three Sorts, viz.*

- I. PROPER; wherein the Merchant Trades by and for himself; which is either *Domestic, i. e.* Inland and at Home; or *Foreign, i. e.* Abroad.
- II. FACTORAGE; wherein the Merchant acts as a *Factor* in Commission for one that employs him; and this also is either *Domestic* or *Foreign*.
- III. IN COMPANY; wherein two or more Merchants join together in Trade, and have each a Share of the Gain, or bear a Share of the Loss, in Proportion to his Share in the Stock; as is taught in the Rules of *Fellowship*.



# I. OF PROPER ACCOMPTS.

## I. DOMESTIC.

### In receiving and paying Money.

- CASE 1.** When an Inventory is taken of the Ready Money, Goods, Voyages, and Debts belonging or owing to me;  
*Rule,* Dr. those several Parcels and Patties, Cr. Stock or Principal.
- Case 2.** When an Inventory is taken of the Debts owing by me;  
*Rule,* Dr. Stock or Principal, Cr. the several Parties to whom the same are due.
- Case 3.** When Money is received of one Man for the Use of another, or for his own Use;  
*Rule,* Dr. Cash, Cr. the Person for whose Use it is received. The same when Money is received for Goods formerly sold.
- Case 4.** When Money is paid to one Man for the Use of another, or for his own Use;  
*Rule,* Dr. the Person for whose Use it is paid, Cr. Cash. The same where Money is paid for Goods formerly bought.
- Case 5.** When Money is lent;  
*Rule,* Dr. the Borrower for the Principal, Cr. Cash.
- Case 6.** When Money is borrowed;  
*Rule,* Dr. Cash, Cr. the Lender for the Principal.
- Case 7.** When Interest is received for Money lent;  
*Rule,* Dr. Cash, Cr. Profit and Loss. The same for Prompt Payment received.
- Case 8.** When Interest is become due to me, and booked before received.  
*Rule,* Dr. the Person who owes it, Cr. Profit and Loss.
- Case 9.** When Interest is paid for Money taken up;  
*Rule,* Dr. Profit and Loss, Cr. Cash. The same for Prompt Payment paid.
- Case 10.** When Interest is become due from me to another, and booked before paid;  
*Rule,* Dr. Profit and Loss, Cr. the Person to whom it is due.
- Case 11.** When Charges are paid on Goods in my own Possession;  
*Rule,* Dr. those Goods, Cr. Cash.
- Case 12.** When Charges are paid on petty Disbursements in Trade;  
*Rule,* Dr. Charges of Merchandize, Cr. Cash.
- Case 13.** When Charges are paid on House-Keeping, and all Expenses thereunto belonging;  
*Rule,* Dr. Profit and Loss or House-Expenses, Cr. Cash.
- Case 14.** When India Stock, Bank Stock, South Sea Stock, or Annuity is bought;  
*Rule,* Dr. such Stock or Annuity, Cr. Cash. The same if there be a Call of 5l. &c. *per Cent.* upon my Share in any Capital Stock.
- Case 15.** When Interest is become due to me on such Stock or Annuity, and booked before received;  
*Rule,* Dr. that Stock or Annuity, Cr. Profit and Loss.
- Case 16.** When India Stock, Bank Stock, South Sea Stock, or Annuity is sold;  
*Rule,* Dr. Cash, Cr. such Stock or Annuity.
- Case 17.** When my Debtor compounds with me, and I receive part of the Debt for the Whole;  
*Rule,* Dr. Cash for what I receive, Dr. Profit and Loss for what I lose, Cr. the Person by Sundry Accompts, who compounds for the whole Debt.

*Case 18.* When I compound with my Creditor, and pay him Part of the Debt for the Whole ;

*Rule,* Dr. the Person who receives, to sundry Accompts for the Whole, Cr. Cash for what I pay, Cr. Profit and Loss for what is abated.

*Case 19.* When a Legacy is bequeathed to me ;

*Rule,* Dr. the Executor, Cr. Profit and Loss.

*Case 20.* When a Legacy is received ;

*Rule,* Dr. Cash, Cr. the Executor. If received before entered, Dr. Cash, Cr. Profit and Loss.

*Case 21.* When I receive a Legacy for the Use of another, myself being the Executor ;

*Rule,* Dr. Cash, Cr. the Legatee.

*Case 22.* When I pay a Legacy for the Use of another, myself being the Executor ;

*Rule,* Dr. the Legatee, Cr. Cash.

*Case 23.* When I receive Money by Assignment ;

*Rule,* Dr. Cash, Cr. the Assignor.

*Case 24.* When I give an Assignment or Order on my Debtor to my Creditor ;

*Rule,* Dr. the Person to whom the Assignment is given, Cr. the Person upon whom the same Assignment is charged.

*Case 25.* When I pay Money to another, by the Assignment or Order of my Creditor ;

*Rule,* Dr. the Person who makes the Assignment, Cr. Cash.

*Case 26.* When I receive a Promissory Note in Payment, and book it ;

*Rule,* Dr. the Drawer or Endorser of the Note, Cr. the Person of whom you receive it in Payment.

*Case 27.* When I deliver the said Note in Payment afterward ;

*Rule,* Dr. the Person who receives it, Cr. the said Drawer or Endorser.

*Case 28.* When I pay Charges on House-keeping, and all Expenses thereunto belonging.

*Rule,* Dr. Profit and Loss, Cr. Cash.

### In buying and selling Goods.

*Case 29.* When I buy Goods for present Money ;

*Rule,* Dr. the Goods bought, Cr. Cash. The same with Lottery Tickets, which may be esteemed as Goods

*Case 30.* When I buy Goods for Time, *i. e.* on Trust ;

*Rule,* Dr. the Goods, Cr. the Seller. The same when several Payments are to be made by me, only mentioning in the Journal the several Times of Payment. The same also when Goods are taken in lieu of a Debt, either in Part or in the Whole.

*Case 31.* When I require an Abatement on Goods bought on Time, after they are booked, on the Account of Defect ;

*Rule,* Dr. the Seller for the Abatement, Cr. the Goods bought. If the Account of Goods be closed, Dr. the Seller, Cr. Profit and Loss.

*Case 32.* When I buy Goods for Part ready Money, and Part Trust ;

*Rule,* Dr. the Goods, Cr. the Seller for the Whole. Then Dr. the Seller for what I pay, Cr. Cash for the same Sum. Or Dr. the Goods to Sundry Accounts, Cr. Cash for what I pay, and Cr. the Seller for what remains unpaid.

*Case 33.* When I buy Goods for Part ready Money, Part Trust, and Part by Assignment ;

*Rule*, Dr. the Goods to Sundry Accompts, Cr. Cash for what I pay, Cr. the Person whose Bill I have assigned, and Cr. the selling Man for the rest.

*Case 34.* When I sell Goods for present Money ;

*Rule*, Dr. Cash, Cr. the Goods. The same with Lottery Tickets which may be esteemed as Goods.

*Case 35.* When I sell Goods for Time, *i. e.* on Trust ;

*Rule*, Dr. the Buyer, Cr. the Goods. The same when several Payments are to be made to me, only mentioning in the Journal the several Times of Payment. The same also when Goods are sold in lieu of Debt, either in Part, or in the Whole.

*Case 36.* When I make an Abatement on Goods sold on Time, after they are booked, on the Account of Defect ;

*Rule*, Dr. the Goods for the Abatement, Cr. the Buyer. If the Account of Goods be closed, Dr. Profit and Loss. Cr. the Buyer.

*Case 37.* When I sell Goods for Part ready Money, and Part Trust ;

*Rule*, Dr. the Buyer for the Whole, Cr. the Goods : Then Dr. Cash for what I receive, Cr. the Buyer for the same Sum. Or Dr. Cash for the Money received, Dr. the Buyer for what remains unpaid, Cr. the Goods by Sundry Accompts for the Whole.

*Case 38.* When I sell Goods for Part ready Money, Part Trust, and Part by Assignment ;

*Rule*, Dr. Cash for what is received, Dr. the Person on whom I have taken the Assignment, Dr. the Buyer for the rest, Cr. the Goods by Sundry Accompts for the Whole.

*Case 39.* When I buy several Sorts of Goods for ready Money ;

*Rule*, Dr. each of them for its respective Value, Cr. Cash by Sundry Accompts for the Whole.

*Case 40.* When I buy several Sorts of Goods upon Trust ;

*Rule*, Dr. each of them for its respective Value, Cr. the Seller by Sundry Accompts for the Whole.

*Case 41.* When I sell several Sorts of Goods for ready Money ;

*Rule*, Dr. Cash to Sundry Accompts for the whole Value, Cr. each Sort for its respective Sum.

*Case 42.* When I sell several sorts of Goods on Trust ;

*Rule*, Dr. the Buyer to Sundry Accompts for the whole Value, Cr. each Sort for its respective Sum.

*Case 43.* When I want Rebate to be made on the present Payment of Money, for Goods bought upon Time ;

*Rule*, Dr. the Seller to Sundry Accompts for the whole Sum, Cr. Cash for the Sum paid, Cr. Profit and Loss for the Rebate.

*Note*, This is supposed to happen a Day or two after the Goods are bought and booked.

*Case 44.* When I make Rebate on the present receiving of Money for Goods sold upon Time ;

*Rule*, Dr. Cash for the Sum received, Dr. Profit and Loss for the Sum rebated, Cr. the Buyer by Sundry Accompts for the whole Sum.

*Note*, This is supposed to happen a Day or two after the Goods are sold and booked.

*Case 45.* When I buy Goods of a Debtor, for a Debt due to me, their Value amounting to more than the Debt, and the Overplus is paid back in Money presently ;

*Rule*, Dr. the Goods to Sundry Accompts for the whole Sum, Cr. the seller for so much as his Debt was, Cr. Cash for the Overplus.

*Note*, If several Sorts of Goods had been bought, and the Overplus returned by me, then First Dr. each Sort for its respective Value, Cr. the Seller by Sundry Accompts for their whole Value : Secondly, Dr. the Seller for the Overplus paid back, Cr. Cash for same Sum.



*Case 46.* When I sell Goods to a Creditor, for a Debt due to him, their Value amounting to more than the Debt, and the Overplus is returned to me in Money presently ;

*Rule,* Dr. the Buyer for so much as is owing to him, Dr. Cash for the Overplus received, Cr. the Goods sold by Sundry Accompts for the whole Sum.

*Note,* If several Sorts of Goods had been sold, and the Overplus returned to me, then First, Dr. the Buyer to Sundry Accompts for their whole Value, Cr. each Sort for its respective Value : Secondly, Dr. Cash for so much as is received, and Cr. the Buyer for the same Sum.

### Barter.

*Case 47.* When I give one Sort of Goods for another Sort of equal Value ;

*Rule,* Dr. the Goods received, Cr. the Goods delivered.

*Case 48.* When I give one Sort of Goods for another Sort of greater or less Value ;

*Rule,* First, Dr. the Person who receives my Goods, Cr. those Goods ; Secondly, Dr. the Goods received by me, Cr. the Person who delivers them.

*Case 49.* When I give one Sort of Goods for several other Sorts of equal Value ;

*Rule,* Dr. each particular Sort of Goods received for its respective Value, Cr. the Goods delivered by Sundry Accompts for the whole Value.

*Case 50.* When I give one Sort of Goods for several other Sorts of greater or less Value ;

*Rule,* First, Dr. each particular Sort of Goods received for its respective Value, as above, Cr. the Seller by Sundry Accompts for the Whole : Secondly, Dr. the same Person as Buyer, and Cr. the Goods which he has bought.

*Case 51.* When I give several Sorts of Goods for one Sort of equal Value ;

*Rule,* Dr. the Goods received to Sundry Accompts for their Value, Cr. each particular Sort of Goods delivered for its respective Value.

*Case 52.* When I give several Sorts of Goods for one Sort of greater or less Value ;

*Rule,* First, Dr. the Person to Sundry Accompts, to whom the Goods are delivered, for their whole Value, Cr. those Goods severally for their respective Sums : Secondly, Dr. the Goods received, Cr. the Seller.

*Case 53.* When I give several Sorts of Goods for several other Sorts, either of equal, greater, or less Value ;

*Rule,* First, Dr. each particular Sort of Goods received for its respective Value, Cr. the Seller of them by Sundry Accompts for the whole Value : Secondly, Dr. the same Person, as Buyer of the Goods delivered to him, to Sundry Accompts for the whole Value of them, Cr. each particular Sort for its respective Value.

*Case 54.* When I sell Goods of one Sort for Part Goods of another Sort, and Part ready Money ;

*Rule,* Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Cr. the Goods sold by sundry Accompts for their Value.

*Case 55.* When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, and Part Time ;

*Rule,* Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for the rest, Cr. the Goods sold by Sundry Accompts for their Value.

*Case 56.* When I sell Goods of one Sort for Part Goods of another Sort, Part ready Money, Part Time, and Part by Assignment ;

*Rule,* Dr. the Goods bought for their Value, Dr. Cash for the Sum received, Dr. the selling Man for what he owes, and Dr. the Person drawn on for his Sum, Cr. the Goods sold by Sundry Accompts for their Value.

*Case 57.* When I buy Goods of one Sort, for Part Goods of another Sort, and Part ready Money;

*Rule,* Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid;

*Case 58.* When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Money, and Part Time;

*Rule,* Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid, and Cr. the selling Man for the rest.

*Case 59.* When I buy Goods of one Sort, for Part Goods of another Sort, Part ready Money, Part Time, and Part by Affignation;

*Rule,* Dr. the Goods bought to Sundry Accompts, Cr. the Goods sold for their Value, Cr. Cash for the Money paid, Cr. the selling Man for what is due to him, and Cr. the Person drawn on for this Sum.

### Shipping.

*Case 60.* When I buy a Ship for ready Money;

*Rule,* Dr. the Ship, Cr. Cash.

*Note,* The same for a Ship fitted out in which I have a Share.

*Case 61.* When I buy a Ship for Part ready Money, and Part Time;

*Rule,* Dr. the Ship to Sundry Accompts, Cr. Cash for the Money paid, Cr. the selling Man for the rest.

*Note,* This is the same as *Case 32* foregoing, which see.

*Case 62.* When I sell a Ship for ready Money;

*Rule,* Dr. Cash, Cr. the Ship.

*Case 63.* When I sell a Ship for Part ready Money, and Part Time;

*Rule,* Dr. Cash for the Money received, Dr. the buying Man for what remains due, Cr. the Ship by Sundry Accompts for the Whole.

*Note,* This is the same with *Case 37* foregoing, which see.

### Freight.

*Case 64.* When I receive Freight;

*Rule,* Dr. Cash, Cr. the Ship.

*Case 65.* When I pay Freight;

*Rule, Note,* This comes under the Head of *Charges of Merchandise*, as hereafter, or more properly, that particular Voyage where the Goods are consigned.

### Legacy.

*Case 66.* When I receive a Legacy in Houses, Lands, or Goods;

*Rule,* Dr. those Houses, Lands, or Goods, Cr. Profit and Loss.

### Obligation.

*Case 67.* When I buy an Obligation of another for ready Money;

*Rule,* Dr. the Person to pay to Sundry Accompts, Cr. Cash for the Sum paid, Cr. Profit and Loss for the Sum abated.

*Case 68.* When I sell an Obligation for ready Money, but for Loss;

*Rule,* Dr. Cash for the Sum received, Dr. Profit and Loss for the Sum lost, Cr. the Person to pay, by Sundry Accompts for the whole Sum.

## 2. FOREIGN.

### Goods.

*Case 1.* When Goods are sent to Sea for my own Account, which were formerly entered in my Books;

*Rule,* Dr. Voyage to ——— consigned to ——— Cr. the Goods.

*Case 2.* When Goods are sent to Sea for my own Accompt, which were bought for present Money, with all Charges paid thereon ;

*Rule,* Dr. Voyage to ———— consigned to ———— Cr. Cash.

*Case 3.* When Goods are sent to Sea for my own Accompt, which were bought on Trust ;

*Rule,* Dr. Voyage to ———— consigned to ———— Cr. the selling man.

*Case 4.* When Goods are sent to Sea for my Factor's Accompt, which were formerly entered in my Books ;

*Rule,* Dr. Factor's Accompt Current, Cr. the Goods.

*Case 5.* When Goods are sent to Sea for my Factor's Accompt, which were bought for present Money, with all Charges paid thereon ;

*Rule,* Dr. the Factor's Accompt Current, Cr. Cash.

*Case 6.* When Goods are sent to Sea for my Factor's Accompt, which were bought on Trust ;

*Rule,* Dr. Factor's Accompt Current, Cr. the selling Man.

### Premium of Insurance.

*Case 7.* When my Goods are insured by another Person, and I pay the Premium presently ;

*Rule,* Dr. Voyage to ———— consigned to ———— Cr. Cash.

*Case 8.* When my Goods are insured by another Person, and I do not pay the Premium presently ;

*Rule,* Dr. Voyage to ———— consigned to ———— Cr. the Insurer.

*Case 9.* When I pay the Premium, upon Advice that my Goods are safely arrived ;

*Rule,* Dr. the Insurer, Cr. Cash.

*Case 10.* When the Goods of another Person are insured by me, and I receive the Premium presently ;

*Rule,* Dr. Cash, Cr. the Insurer.

*Case 11.* When the Goods of another Person are insured by me, and I do not receive the Premium presently ;

*Rule,* Dr. the Person whose Goods I have insured, Cr. Insurance.

*Case 12.* When I receive the Premium afterwards ;

*Rule,* Dr. Cash, Cr. the paying Man.

### Money.

*Case 13.* When I receive a Premium with *Advance* for the Insurance of Goods formerly sent to Sea ; *i. e.* if I receive the Premium in Dollars, and sell them for more, and receive the Sterling immediately ;

*Rule,* Dr. Cash to Sundry Accompts, Cr. the Man who paid the Dollars for what he paid them at, Cr. Profit and Loss for the Gain in the Payment.

*Case 14.* When I sell them for Gain, and receive the Sterling sometime afterwards ;

*Rule,* Dr. Cash for the Gain only, Cr. Profit and Loss for the same sum.

*Note,* The other part of this Cash was entered in my Books before.

*Case 15.* When I sell the aforesaid Dollars for more to my Creditor.

*Rule,* Dr. the receiving Man to Sundry Accompts, Cr. Cash for the Value of the Dollars, as they were at first received, Cr. Profit and Loss for my Gain in the Payment.

*Note.* If my Creditor had received the said Dollars immediately, the Remitter must be made Cr. instead of Cash.



*Case 16.* When I receive a Premium with *Loss*, for the Insurance of Goods formerly sent to Sea; *i. e.* if I receive the Premium in Dollars, and sell them for less, and receive the Sterling immediately;

*Rule,* Dr. Cash for what I sold them at, Dr. Profit and Loss for the Loss, Cr. the paying Man by sundry Accompts for what I at first received them at

*Note,* If Fraud be admitted in this *Case*, *i. e.* I be imposed on by him that paid them to me, it will hold good.

*Case 17.* When I sell them for Loss, and receive the Sterling sometime afterwards;

*Rule,* Dr. Profit and Loss for the Loss only, Cr. Cash for the same sum.

*Note,* The Value of the Dollars which I received them at was entered in my Books before.

*Case 18.* When I sell the aforefaid Dollars for Loss to my Creditor;

*Rule,* Dr. the receiving Man for what I sold them at, Dr. Profit and Loss for my Loss in the Sale, Cr. Cash by Sundry Accompts for their first Value.

*Note,* If my Creditor had received the said Dollars immediately, the Remitter must be made Cr. instead of Cash.

### The whole Cost of Insurance.

*Case 19.* When Goods of my own, that were insured, are cast away at Sea;

*Rule,* Dr. the Insurer, Cr. Voyage to —

*Case 20.* When Goods of my own, that were not insured, are cast away at Sea;

*Rule,* Dr. Profit and Loss, Cr. Voyage to —

*Case 21.* When the Insurance is paid to me before I enter the Circumstance in my books;

*Rule,* Dr. Cash, Cr. Voyage to —

*Case 22.* When the Insurance is paid to me after I have entered it;

*Rule,* Dr. Cash, Cr. the Insurer.

*Case 23.* When I hear of another Man's Goods Insured by me, being cast away, and paid the Adventurer immediately;

*Rule,* Dr. the Insurer, Cr. Cash.

*Case 24.* When I hear of another Man's Goods, Insured by me, being cast away, and I do not pay the Adventurer immediately;

*Rule,* Dr. Insurance, Cr. the Adventurer.

### Goods wherein my Factor is concerned for me.

*Case 25.* When my Factor buys Goods for my Accompt, or I send Goods to him to be disposed of for me;

*Rule,* Dr. such Goods in the Hands of such Factor, or else Voyage to — for Prime Cost and Charges, Cr. such Factor or Voyage.

*Case 26.* When these Goods are sold;

*Rule,* Dr. the Factor's Accompt Current, Cr. Voyage to — or else Cr. Goods in the Hands of such Factor.

*Note,* An Accompt Current is that by which an Agent balances or makes even with his Employer.

*Case 27.* When Abatements are made on the abovefaid Goods, through Defects afterwards found;

*Rule,* Dr. Profit and Loss, Cr. Factor's Accompt Current.

*Note,* The same for bad Debts, Charges of Remittances, &c.

*Case 28.* When Goods of mine, in the Hands of one Factor, are sent to another Factor;

*Rule,* Dr. Voyage to — [the Place of the latter or receiving Factor] Cr. the former or sending Factor.

*Case 29.* When I receive Goods in return from my Factor;

*Rule,* Dr. those Goods, Cr. the Factor's Accompt Current for prime Cost and Charges, as *per Invoice*, by a double Margin for the foreign Money, and the Sterling.

*Case 30.* When I pay Charges on the above Goods;  
*Rule,* Dr. those Goods, Cr. Cash.

## Money between me and my Factor.

*Case 31.* When I draw Bills of Exchange upon my Factor, and receive the Contents presently;

*Rule,* Dr. Cash, Cr. the Factor's Accompt Current.

*Case 32.* When I draw Bills of Exchange upon my Factor, and get them accepted, but not received;

*Rule,* Dr. the Acceptor, Cr. the Factor's Accompt Current.

*Case 33.* When the Contents of such accepted Bills are received by me some time afterward;

*Rule,* Dr. Cash, Cr. the paying Man or Acceptor.

*Case 34.* When my Factor draws Bills of Exchange upon me for Goods bought by him abroad, and I pay the Contents presently;

*Rule,* Dr. the Drawer, Cr. Cash.

*Case 35.* When I accept the Bills as above, but do not pay them presently;

*Rule,* Dr. the Drawer, Cr. the Person to whom payable.

*Case 36.* When I pay those accepted Bills afterwards;

*Rule,* Dr. the Person to whom payable, Cr. Cash.

*Case 37.* When I remit Money to my Factor, for Goods by him sent to me;

*Rule,* Dr. such Factor, Cr. Cash.

*Case 38.* When Bills of Exchange are drawn by one of my Factors on another;

*Rule,* Dr the Factor drawing, Cr. the Factor drawn on; charging and discharging in such Coin as the Bills were received and paid in.

*Case 39.* When Bills of Exchange are drawn by one of my Factors on another, and the Money is remitted to me, which I receive immediately;

*Rule,* Dr. Cash, Cr. the Factor Drawing.

*Case 40.* When Bills of Exchange are drawn by one of my Factors on another, and I receive the Contents at Ufance;

*Rule,* Dr the accepting Man, Cr. the Factor drawing.

*Case 41.* When I have Money in my Hands to Negotiate with, and deliver it for Bills of Exchange;

*Rule,* Dr. Accompt of Exchanges, Cr. Cash.

*Case 42.* When I dispose of those Bills for Money;

*Rule,* Dr. Cash, Cr. Accompt of Exchanges.

*Case 43.* When I pay Bills of Exchange in honour of the Drawer or Indorser

*Rule,* Dr. such Drawer or Indorser to Sundry Accompts, Cr. Cash for the Principal and Charges, Cr. Profit and Loss for the Commission.

## II. OF FACTORAGE ACCOMPTS.

### I DOMESTIC.

*Case 1.* When I pay Charges on Goods received on Commission;

*Rule,* Dr. Goods for the Accompt of — Cr. Cash.

*Case 2.* When I sell Goods in Commission for ready Money;

*Rule,* Dr. Cash, Cr. Goods for the Accompt of —

*Case 3.* When I sell Goods in Commission for Trust;

*Rule,* Dr. the Buyer, Cr. Goods for the Accompt of —

*Case 4.* When I sell Goods in Commission for Part ready Money and Part Trust;

*Rule,*



*Rule*, Dr. the Buyer for what he owes, Dr. Cash for what is received, Cr. Goods for the Account of — by Sundry Accounts.

*Case 5.* When I barter Goods in Commission for other Goods;

*Rule*, Dr. the Goods bought, Cr. Goods for the Account of —

*Case 6.* When I send Goods of my own to my Employer, with the Charges paid on shipping them;

*Rule*, Dr. Goods for the Account of — to Sundry Accounts, or Dr. my Employer's Account Current to Sundry Accounts, Cr. the Goods sent out, Cr. Cash for the Charges.

*Case 7.* When I buy Goods for ready Money, and send them directly to my Employer, with the Charges paid on them;

*Rule*, Dr. Goods for the Account of — Dr. my Employer's Account Current, Cr. Cash for the Principal and Charges.

*Case 8.* When I buy Goods upon Trust, and send them directly to my Employer, with the Charges paid on them;

*Rule*, Dr. Goods for the Account of — to Sundry Accounts, or Dr. my Employer's Account Current to Sundry Accounts, Cr. the seller for their Value, Cr. Cash for the Charges.

*Case 9.* When Bills are drawn on me by my Employer, for Goods sold, and are payable at Usance;

*Rule*, Dr. Employer's Account Current, or Goods for the Account of — Cr. the Person presenting the Bill.

*Case 10.* When I pay the said Bill presently;

*Rule*, Dr. the Employer's Account Current, or Goods for the Account of — Cr. Cash.

*Note 1.* The same is to be observed when Money is remitted by me to my Employer, before he draws on me.

*2.* When Bills of Exchange are booked upon Acceptance (as sometimes it may be necessary) draw two Accounts, one of *Bills payable*, and the other of *Bills receivable*, in the *Ledger*: the former must be made Dr. to my Factor's Account current, and the latter must be made Cr. by it.

*Case 11.* When Goods in Commission are all sold, how must the Account<sup>s</sup> be closed?

*Rule*, Dr. those Goods to Sundry Accounts, Cr. Cash, or Charges of Merchandize for the further Charges on them, as Porterage, Cartage, &c. Cr. Profit and Loss for the Commission and Warehouse-room.

## 2. FOREIGN.

*Case 1.* Goods in my Possession sent to my Factor, by Order of my Employer;

*Rule*, Dr. Voyage to — consigned to — for the Account of — (my Employer) to Sundry Accounts, Cr. Goods for the Account of — (my Employer) Cr. Cash for the Charges.

*Case 2.* When those Goods are insured, and I pay the Premium presently;

*Rule*, Dr. Voyage to — consigned to — for the Account of — (my Employer) Cr. Cash.

*Case 3.* When I do not pay the Premium till afterwards;

*Rule*, Dr. Voyage to — (as above) Cr. the Insurer.

*Case 4.* When I receive Advice from my Factor, that the Goods sent to him for my Employer are sold;

*Rule*, Dr. such Factor for my Employer's Account, Cr. Voyage to — for the Account of — (my Employer.)

*Case*



*Case 5.* When my Factor informs me that he hath made an Abatement for Defects, &c. found afterwards;

*Rule,* Dr. Voyage to ——— for the Accompt of ——— (my Employer) Cr. such Factor for the Accompt of ——— (my Employer).

*Case 6.* When Goods are returned to me from my Factor, for Goods sold by him for my Employer;

*Rule,* Dr. the Goods received for the Accompt of my Employer, Cr. that Factor for the Accompt of my Employer.

*Case 7.* When I pay charges thereon;

*Rule,* Dr. Goods received for the Accompt of my Employer, Cr. Cash.

*Case 8.* When Goods returned from my Factor are consigned directly from him to my Employer;

*Rule,* Dr. such Employer's Accompt Current, Cr. Factor for my Employer's Accompt.

*Case 9.* When Commission is due to me from my Employer, for Goods sold by my Factor;

*Rule,* Dr. Voyage to ——— for Accompt of ——— (my Employer) Cr. Profit and Loss.

*Case 10.* When I make Abatements afterwards, and for bad Debts;

*Rule,* Dr. Factor's Accompt Current, Cr. the Person to whom the Abatement is made, or whose Debt is lost.

*Case 11.* When I pay Charges on Remittances, and Postage of Letters;

*Rule,* Dr. Factor's Accompt Current, Cr. Cash, or Charges of Merchandize.

*Note,* When Goods in Commission are all sold, the Produce clear of all Charges is called the *Net Proceed*, for which *Dr. Goods for the Accompt of ——— Cr. Factor's Accompt Current.*

### III. COMPANY ACCOMPTS.

#### 1. Myself keeping the Accompt, and having the Disposal of the Goods.

*Case 1.* When Goods in Company are bought by me for ready Money;

*Rule,* Dr. those Goods for the Cost, and Charges (if there be any) Cr. Cash: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

*Case 2.* When Goods in Company are bought by me on Trust;

*Rule,* Dr. those Goods for the Cost, and Charges (if there be any) Cr. the selling Man: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share due to me.

*Case 3.* When Goods in Company are sold by me for ready Money;

*Rule,* Dr. Cash, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due from me to him.

*Case 4.* When Goods in Company are sold by me on Trust;

*Rule,* Dr. the Buyer, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. for his Share due to him as above at Case 3.

*Case 5.* When Goods in Company are sold to myself;

*Rule,* Dr. those Goods for proper Accompt, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. as above.

*Case 6.* When Goods in Company are sold to my Partner;

*Rule,* Dr. his Accompt Current, Cr. Goods in Company: Then Dr. Partner's Accompt in Company, &c. as above.

*Case 7.* When Goods in company are sold by me for Part ready Money and Part Time;

*Rule,* Dr. Cash for what is received, Dr. the Buyer for what remains due, Cr. Goods in Company by Sundry Accompts for the full Value: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

*Case 8.* When Goods of my own are brought into Company;

*Rule,* Dr. Goods in Company, Cr. Goods proper. Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his particular Share due to me.

*Case 9.* When the Whole is furnished by me;

*Rule,* Dr. Goods in Company, Cr. the selling Man if bought on Time, Cr. Cash if bought for ready Money: Then Dr. Partner's Accompt Current, &c. as above at Case 8.

*Case 10.* When Goods of my Partner's are brought into Company;

*Rule,* Dr. Goods in Company, Cr. Partner's Accompt in Company. Then Dr. Partner's Accompt Current, &c. as at Case 8.

*Case 11.* When the Whole is furnished by my Partner;

*Rule,* Dr. Goods in Company, Cr. Partner's Accompt Current for the Whole: Then Dr. Partner's Accompt Current, &c. as at Case 8.

*Case 12.* When Goods in Company are all sold; if there be Gain;

*Rule,* Dr. the Goods in Company to Sundry Accompts; Cr. Partner's Accompt in Company for his Share, Cr. Profit and Loss for my Share.

*Case 13.* When Goods in Company are all sold; if there be Loss;

*Rule,* Dr. Partner's Accompt in Company for his Share of the Loss, Dr. Profit and Loss for my Share, Cr. the Goods in Company by Sundry Accompts.

*Note,* After the Entries belonging to these two last Cases are made, the Accompt of Goods in Comp. and Partner's Accompt in Comp. will stand balanced.

*Case 14.* When Goods in Company are sent over-sea to be sold, I paying the Charges;

*Rule,* Dr. Voyage to — in Company to Sundry Accompts for the whole Charge, Cr. Goods in Company, for their Value, Cr. Cash for the Charges: Then Dr. Partner's Accompt Current, Cr. his Accompt in Company for his Share of Cost and Charges due to me.

*Case 15.* When I buy Goods for Company Accompt with ready Money and ship them off, paying the Charges of Shipping;

*Rule,* Dr. Voyage in Company for the whole Charge, Cr. Cash for the same Sum: Then Dr. Partner's Accompt Current, &c. as at Case 14.

*Case 16.* When I buy Goods for Company Accompt, on Trust, and ship them off before they are entered in my Ledger, paying the Charges of shipping;

*Rule,* Dr. Voyage to — in Company to Sundry Accompts for the Whole Charge, Cr. the Seller for the prime Cost, Cr. Cash for the After Charges: Then Dr. Partner's Accompt Current, &c. as at Case 14.

*Case 17.* When I receive Goods from our Factor for Company Accompt, in return for Goods sent and sold, with Charges paid by me at the Receipt thereof;

*Rule,* Dr. Goods received in Company to Sundry Accompts for their prime Cost and Charges, Cr. Factor at — for Company Accompt for the Cost and Charges, as per Invoice, Cr. Cash for the Charges paid at their Receipt: Then Dr. Partner's Accompt Current, &c. as at Case 14.

*Case 18.* When Goods are sent from my Factor, in one Place, to our Factor in another Place;

*Rule,* Dr. Voyage to — consigned to our Factor, Cr. my Factor at — his Accompt Current: Then Dr. Partner's Accompt Current, &c. as at Case 14.

*Case 19.* When goods are sent by our Factor in one Place, to my Factor in another Place, in Return for Goods sold for Company Accompt;

*Rule,* Dr. Voyage to ———— consigned to ———— my Factor at ———— Cr. our Factor at ————: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share of the said Goods.

*Case 20.* When Goods are sold by our Factor, as *per* his Advice;

*Rule,* Dr. Factor at ———— his Accompt Current, Cr. Voyage to ———— in Company.

*Case 21.* When I receive Advice that my Factor hath afterwards made some Abatements;

*Rule,* Dr. Voyage to ———— Cr. Factor at ———— his Accompt Current.

*Case 22.* When I receive Money of my Partner for his Share of Goods formerly bought;

*Rule,* Dr. Cash, Cr. Partner's Accompt Current.

*Case 23.* When Money is remitted to me, by our Factor for Goods sold;

*Rule,* Dr. Cash, Cr. Factor at ———— his Accompt Current: Then Dr. Partner's Accompt in Company, Cr. his Accompt Current for his Share due to him.

*Case 24.* When Money is remitted to me by our Factor for Goods sold, but payable at Usance;

*Rule,* Dr. the accepting Person, Cr. Factor at ———— his Accompt Current: Then Dr. Partner's Accompt in Company, &c. as at *Case 23.*

*Case 25.* When I pay Money on Sight of my Partner's Bill;

*Rule,* Dr. Partner's Accompt Current, Cr. Cash.

*Case 26.* When I give to my Creditor an Assignment on my Partner, for his Share of the Goods in Company;

*Rule,* Dr. the Receiver of the Assignment, *i. e.* my Creditor, Cr. Partner's Accompt Current.

## 2. My Partner keeping the Accompt, and having the Disposal of the Goods.

*Case 1.* When I pay my Share in Money;

*Rule,* Dr. Partner's Accompt in Company, Cr. Cash.

*Case 2.* When I furnish my Share in Goods;

*Rule,* Dr. Partner's Accompt in Company, Cr. the Goods.

*Case 3.* When I furnish both my own and my Partner's Share;

*Rule,* Dr. Partner's Accompt in Company for my Share, Dr. Partner's Accompt Current for his Share, Cr. the Goods by Sundry Accompts.

*Case 4.* When my Partner furnishes my Share, as well as his own;

*Rule,* Dr. Partner's Accompt in Company, Cr. Partner's Accompt Current for my Share only.

*Case 5.* When my Partner sends me an Accompt of the Sale of Goods in Company;

*Rule,* Dr. Partner's Accompt Current, Cr. his Accompt in Company for my Share of the neat Proceed.

*Case 6.* If there be Gain on the above Sale;

*Rule,* Dr. Partner's Accompt in Company, Cr. Profit and Loss.

*Case 7.* If there be Loss;

*Rule,* Dr. Profit and Loss, Cr. Partner's Accompt in Company.

*Case 8.* When my Partner draws on me for my Share of Goods in Company, and I pay the same presently;

*Rule,* Dr. Partner's Accompt Current, Cr. Cash.

*Case 9.* When my Partner draws on me, at Usance;

*Rule,* Dr. Partner's Accompt Current, Cr. the demanding Person.



The general Balance of the whole Ledger, in order to transfer the same into new Books.

*Observation 1.* All Accompts are balanced either by *Balance*, or by Profit and Loss; except Accompts in Company, which are balanced by the Goods in Partnership for my Partner's Gain, or to those Goods for his Loss thereon.

*Observ. 2.* When Accompts with Persons are made even by Receipts or Payments, those Accompts stand balanced already.

*Observ. 3.* When Accompts remain unfinished;

*Case 1.* If it be of Money remaining in Hand;

*Rule,* Dr. Accompt of Balance, Cr. Cash.

*Case 2.* If it be of Persons, who are Debtors;

*Rule,* Dr. Accompt of Balance, Cr. their Accompts.

*Case 3.* If it be of Persons, who are Creditors;

*Rule,* Dr. their Accompts, Cr. Balance.

*Case 4.* If it be of Goods, which are all sold, and there is Gain;

*Rule,* Dr. those Goods, Cr. Profit and Loss.

*Case 5.* If it be of Goods, which are all sold, and there is Loss;

*Rule,* Dr. Profit and Loss, Cr. those Goods.

*Case 6.* If it be of Goods, Part sold and Part unfold;

*Rule,* For what is sold Dr. and Cr. as above: For what is unfold Dr. Balance, Cr. the Goods at the prime Cost.

*Note,* The same when all the Goods remain unfold.

*Observ. 4.* The Accompts of Insurance, Charges of Merchandize, Interest, House-Expenses, &c. are all balanced by Profit and Loss.

*Observ. 5.* The Accompts of Profit and Loss, and Balance, are balanced by Stock, they being made Drs. to or Crs. by Stock, as their particular Balances direct.

*Observ. 6.* The Accompt of Stock is balanced by the several Balances of Profit and Loss, and Balance, being brought thereto.

*Observ. 7.* The Accompt of Balance in the old Books, will be the Inventory in the new ones.

THE END.







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