

T H E
UNIVERSAL ACCOUNTANT,
A N D
COMPLETE MERCHANT.

I N T W O V O L U M E S .

By WILLIAM GORDON,
of the ACADEMY, GLASGOW.

V O L U M E II.

*Quid munus reipublicæ majus meliusve afferre possumus, quam
si juventutem bene erudiamus?* CICERO.

E D I N B U R G H :

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CORRIGENDA.

P. 113. in the third post, after By *James Dunlop, &c.* insert,
Fol. l. s. d.

By *William Elliot my account-current,* 12 818 10 00

P. 108. 109. read Leger (13)	P. 147. read Journal (16)
110. 111. read — (14)	148. read — (17)
112. read — (15)	149. read — (18)
145. read Journal (14)	240. read Leger (6)
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P. 438. { lin. 15. read Rum, single, per gallon, 4 s. 8 d.	
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striking into that branch in particular. In this, and indeed in every case, it requires foresight to judge exactly when to launch out, and when to wind up; to the want of proper intelligence and precaution in which we may fairly state one half of the failures among considerable merchants, the decay of our manufactures at home, and impunctuality of our correspondents abroad. In order to render this essay more useful and intelligible to the young and unexperienced, I shall not pursue it in the way of declamation, but divide it into certain articles, each of which shall be particularly discussed by itself.

1. *Of Buying and Selling.*

It is a maxim in trade, which constant experience hath confirmed, That we should purchase at the cheapest markets, and sell where there is reason to expect the quickest and best returns. Wherefore, a proper intelligence of the best markets, and a thorough judgment of the quality of goods, seem not only necessary to a judicious purchase, but likewise a real certainty of an advantageous and ready sale: for should there be no demand at home, nor any certain accounts of a demand abroad, the purchase becomes a dead stock, which suffers daily by lying on hand; and should such merchandise in two or three years hence be in request, so that the sales should bring something pretty considerable above the original cost and charges, yet the profit, and perhaps part of the principal, is entirely swallowed in the interest of the money paid for them, charges, and warehouse-rent; whereas, had the value been laid out upon some other article more vendible, it might have been turned over again and again to advantage. Hence the profit by trading does not arise so much from charging high, as ready sales and quick returns. I do not mean, however, that a merchant should always wait for orders,

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ders, before he laid out his money or his credit; that would be failing too near the coast, and attended with many inconveniencies. Something must certainly be risked, but risked with as much judgment and prudence as possible. For this purpose, it is extremely proper, that a trader should know how the several parts of the world are connected together in their mutual intercourse of commerce, how the redundancies of one country supply the wants of another, in what articles the markets are scarce, and in what they are overstocked, that he may at all times be capable of foreseeing, when any branch of trade in which he is concerned is likely to be stagnated, and take his measures for preventing the bad consequences accordingly. I have known traders, encouraged by a rising demand at home for a certain species of merchandise, import so largely that there were none to purchase; but the country where it was produced, being drained, reshipped it as the most proper remittance, and thereby not only saved themselves, but brought a small balance in their own favour. Such is the influence of a proper intelligence in matters of commerce.

If a merchant had always the command of money, either from his own capital, or borrowing on bond, ready-money purchases bid fairest for bringing large profits and least embarrassment. For when he purchases goods at a long credit, in expectation that the proceeds may come in time to retire his obligations, he may meet with disappointments equally destructive to his circumstances and credit. Besides, long credit hath an injurious influence upon trade in general, as it tends to lower the markets by overstocking them, which lays the manufacturers under a necessity of making them worse in quality, as they are obliged to lower their prices. Hence our manufactures are brought into disesteem, the sales abroad stagnated,

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nated, and the trade transferred to other countries, who supply the market with better commodities. Moreover, whoever buys goods on time, must lay his account to purchase dearer than the common interest of a ready-money price; and to preserve his credit, must force a sale abroad, that he may have returns in time to answer it, by which means there is a profit lost in the sales as well as in the purchase, which the exporter for ready money saves in both. Add to this, that ready money, not only entitles a merchant to the cheapest, but likewise to the best quality and earliest markets. Few manufacturers will hardly give the choice of their goods to twelve or fifteen month traders, when they can have ready money; and it is natural to imagine, they only give credit when they can do nothing better.

It is the trader's interest to conduct his affairs with judgment and œconomy; but his duty and interest are equally concerned, that all his negotiations be founded on integrity and honour. A man who hath the appearance of honesty among his neighbours, may gain something by dealing unfairly, whilst he is not discovered; but dishonest practices must some time or another bring destruction upon their authors; and the loss of reputation in future trade will be much more than a counterbalance for all the *extra* profits arising from his former impositions. Of all the arts which the deceitful have invented to hurt the interest of trade, there is none more pernicious than smuggling. This indeed seems to be the mother of all the rest. — When a young man first enters upon trade, he imagines to himself, if he can save the duty of any commodity, he will not only secure to himself an extravagant profit, but by that means be able to make a monopoly of that traffic, as he can afford to undersell his neighbours, and give longer credit; without considering at the same time, that if he is once detected, he

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he may come to lose more at once than he gained for a long while; besides that it exposes him ever after to the strictest scrutiny upon all occasions. When thus a man is accustomed to business, by robbing the government of its revenue, a crime seldom considered in its just extent, he is by degrees reconciled to every species of fraud, till ruin and infamy become the consequence. It were indeed to be wished, that there was no such temptation to fraudulent practices, with respect to the royal revenue. Trade in Britain, it must be acknowledged, is cramped with high duties at importation, which makes it seem, to the young and unexperienced, worth while to run some risk, in defrauding the government; were the duties considerably lowered, it is a question, whether the revenue would not be increased, as there would be no temptation to smuggling, and importations of every kind would be much increased.

2. *Of making Consignments.*

When goods are shipped off to be sold by a factor for your account, it is ordinary to send an invoice of the cost and charges of the goods by the same ship for the factor's government, that he may so dispose of them as to have a reasonable profit, suitable to the risk and the time you may be out of your money. If the goods have been well bought, merchants frequently make an additional charge upon the invoice, in order to procure a larger profit upon the sales, which sometimes hath a good effect; but if this is done injudiciously, it will only retard the sales, as the factor, when he sees he cannot make such a profit as the principal may expect from the face of the invoice, will very probably wait for the rise of markets, in which he may after all be disappointed: this must be a loss to the merchant; for small profits and quick returns have been found by constant experience, to be the

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the life and soul of commerce, and the best support to a trader's credit, whether he deal at home or abroad, on credit or for ready money. Wherefore a merchant ought to consider well, when he may with some degree of certainty be remitted; for unless a trader thoroughly knows his correspondent, and can absolutely depend upon his honour and punctuality in business, he runs greater hazards than every one is aware of. By launching out injudiciously in this respect, thousands have strained their credit, and many have been irrecoverably ruined. It is surely a matter of very great delicacy, and a point full as difficult as it is important, in conducting foreign trade, to chuse proper correspondents; and it will be no bad precaution, to trust out of reach, only that which can be spared without embarrassment: for experience hath often discovered, that foreign factors were exceedingly punctual in their remittances, and rendered such accounts of sales as brought a profit adequate to the risk of their constituents, with a view to establish a character for punctuality, and to enlarge their business in the commission-way; but how soon they had drawn in their unwary correspondents to intrust them to that extent they had been aiming at, they then endeavoured, by every dishonourable art, to keep their constituents out of their money; who, on the other hand, unable to support credit under the disappointment, have been obliged to stop payments, and the artful factors found means of retaining the possession of the best part of the effects in their hands; it being the way of the world, that the affluent, by whatever unlawful means, meet with more credit than the unfortunate.

3. *Of supporting Credit.*

Credit is the great foundation of commerce, not only between man and man, but likewise between nation
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tion and nation; whence it follows, that the principal object which a merchant ought constantly to have in view, is the support of his personal credit, which, if it is but once blown upon, is not without great difficulty retrieved. It cannot therefore be too much urged, or attended to, that a trader, like a banker, should constantly keep his dealings within the extent of his capital, or at least such debts as he hath a moral certainty will be punctually paid, to retire all his obligations in due time. For should a trader launch out to the extent of his credit, so as to employ it as freely as his capital, such conduct will often prove very precarious, and be attended with dangerous circumstances. Trade is liable to many unforeseen accidents; and it is more than probable, that a trader who strains his credit, in coming under obligations, will find reason enough to wish himself out before they are retired. A loss or disappointment will be sufficient to draw all his creditors on him at once, and render him incapable of drawing in so much of his scattered effects as will pay his debts, far less of saving any thing to himself in reversion, although, from the face of his books, he might well imagine, he had considerably more than would clear him with all the world. There are some, no doubt, who, from a quickness of parts, and indefatigable application, are able to preserve themselves from a total wreck in a tempest of this kind; but then, such instances are rare; and the greatest geniuses, though they may save their credit, and keep their embarrassment from public view, cannot avoid incurring an extraordinary expense, which overbalances the profit arising from their extraordinary dealings; so that, upon the whole, the prudent dealer, with fewer talents, will come much nearer his purpose. In order to give the merchant a constant view of the obligations he comes under, and the means he hath of retiring them, he ought

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ought to have a book lying open in his counting-house, numbered in folios like the Leger, and divided into spaces, on the top of each of which should be inserted the names of the twelve months of the year, a whole folio, more or less, being allowed, according to the extent of his dealings, for every month. On the left-hand page should be entered the payments to be made to him on each particular day of each month; and on the right-hand page, in the same manner, the payments to be made by him; by comparing which, he will be at a loss upon no occasion to judge how far he may come under new obligations, or how far he may be pinched in retiring old ones, so as he may have recourse to some expedient for raising new funds to supply the emergency. He will likewise, by this means, be prevented from anticipating payments of debts due him, by exposing his bills to discount; which is not only attended with a certain loss, but perverts the natural course of business, and never ought to be done but with a view of some *extra* profit, and having the sum replaced in proper time. This will likewise be a spur to the merchant to have his debts collected as they fall due; the neglect of which very often proves detrimental to the merchant's interest, as it multiplies bad debts, and breaks the measures, which, in expectation of such debts coming in, he had proposed for his regulation.

4. *Of making Insurance and Underwriting.*

Merchants being inured, from their first setting out in the commercial life, to risks and hazards, send their property to foreign countries, and bring home the produce in return, with the same alacrity as a moneyed man lends out his money upon heritable or undoubted security, and receives it back with interest. But as it would be imprudent to hazard too much, when

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when there is an opportunity of acting with safety, a merchant will certainly find it to his account to make insurance when he hath reason to imagine he runs the least risk. No profit is equal to the anxiety a man must be under, who hath perhaps as much at risk as he is worth in the world; and this anxiety, supposing in the end his property should be safe, would introduce such a confusion and disorder in the other parts of his affairs, as would be more than an equivalent for the premium he had saved. There are some who have naturally adventurous spirits, who are resolved to be all or nothing; I would advise such, however, to trust but little upon one bottom, so that if a loss ensues, it may be the less perceived. Those too who underwrite, will find they have the greatest chance of succeeding, by underwriting a small sum in every policy that occurs, where there is no extraordinary danger, and never going too great lengths in any.

5. Of Correspondence.

The opinion of a merchant, in the eye of the public, rises or falls according to the light in which they consider his abilities and punctuality as a correspondent. It is extremely prejudicial to the interest of a young trader, to send abroad hasty and ill-digested productions among his correspondents; as it not only gives them a low opinion of his talents, but likewise very often leaves room for cavil and litigation, which, by a little more care and precision, might have been entirely avoided. Something more is expected in a merchant's correspondence than in that of any other class of men; as, upon the faith of a single letter, he may negotiate many thousand pounds; so that he cannot perform this part of his business with too much exactness and perspicuity. It is likewise wrong

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to lay one's letters of correspondence carelessly by, when they are once perused: they may come to be of use many years after, in bringing matters of fact to remembrance; and therefore merchants very judiciously mark their letters at the end of every month, and pack them up by themselves, as they keep copies of all they write, that when they have occasion, upon any after emergency, to examine the contents, they may be found without the trouble of much searching.

6. *Of Drawing and Remitting.*

Of all other negotiations in which a merchant may be concerned, there is none more critical, or requires greater caution, attention, judgment, and punctuality, than negotiations in matters of exchange. Under the article of *Arbitration of exchanges*, in the first volume of this work, I have pointed out the advantages which may arise to one who can with propriety carry on a correspondence with the different trading-places in Europe at the same time; but as there are few towns in Britain whose trade affords daily opportunities of a correspondence so extensive, I shall only give a few directions for the government of the young trader, in matters of exchange betwixt England and Scotland. To sell dear and buy cheap, is a maxim in this species of traffic, as well as every other. The exchange in all places of Scotland and England is not always the same. Bills of the same date on London do vary with respect to the exchange in most trading-towns in Scotland, and bills on other trading-towns in England sell much lower than on the metropolis. Wherefore it would seem that nothing of this kind can be managed to purpose without a general correspondence, and daily intelligence. Suppose, for instance, I sell bills here on London for 2 *per cent.* premium

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mium at 30 days, and can purchase bills on Newcastle, Manchester, or Liverpool at 10 days for 1 *per cent.* premium, I not only clear 1 *per cent.* by this transaction, but can likewise have the proceeds of my own draughts in my correspondent's hands time enough to retire the obligation he came under for my account. It is a great loss to a correspondence of this kind, when it is either carried too great lengths, for then the bills fall in disrepute, as too many of them appear, to be readily discounted, or when sufficient attention is not paid to the merit as well as punctuality of remittances; for then it becomes a burden and an embarrassment to a correspondent, instead of that aid which he might naturally expect in the course of the negotiation. The more concealed and secret a man keeps a trade of this kind, it is certainly the better; for when too much of this currency appears in public view, it exposes a man, who is deeply engaged in other business, to suspicions and animadversions not at all to his credit.

7. *In keeping the Books of Business.*

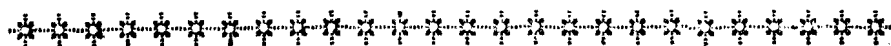
When a merchant deals extensively, it is not to be imagined that he can spare time for keeping his own books, but he cannot be supposed to be intimately acquainted with his own affairs if he does not peruse them often. A merchant ought to know, upon all occasions, what is in his power to do without embarrassing himself, and have such a general idea of his dealings, and those with whom he deals, that his speculations may be always within his sphere. Was this matter, simple as it may seem to be, sufficiently attended to, we would not see so many failures happen every day. It is want of knowledge in a man's own affairs that makes him rash and adventurous beyond his capital, or even credit, and lands him in

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a number of difficulties, from which nothing but great abilities, or friends, can extricate him. Regular books frequently examined, will contribute more to prosperity in trade, than great address and abilities without them. But as accountantship, and the method of conducting it, is the subject of the following work, it is needless to say any thing further here.

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P A R T I.

THE ELEMENTS OF MERCANTILE
ACCOUNTANTSHIP.

I N T R O D U C T I O N.

Whoever considers the business of a merchant, with respect to its variety, extent, or importance, must see, that a faithful register of all his transactions, disposed and arranged in that order, and adjusted with that precision, by which a real state of the whole, or any particular branch, may be at once discovered and laid open, for his own satisfaction or that of others, is absolutely necessary, not only to the welfare and prosperity, but to the very being of his trade.

In the earlier ages of the world, when all accounts were settled by barter on the spot, there was little occasion for accountantship; but by degrees, as invention grew upon experience, conveniences of life formerly unknown were produced, and mankind, emulous to excel, gave genius and industry full scope: thus was the use of money, weights, measures, navigation, arts, manufactures, laws, government, credit, correspondence, banks, bills of exchange, &c. introduced and established, and consequently the use of accountantship became obvious and indispensable. It was not, however, carried to its greatest perfection at once; without doubt, as commerce flourished, and credit became more extensive, the method of arranging and adjusting accounts, became likewise by degrees more regular and uniform.

Were we to trace this important science back to its original,

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ginal, we would be naturally led to ascribe the first invention to the first considerable merchants; and there are none who have a fairer claim to precedence in point of time than those of Arabia. The Egyptians, who for many ages made a glorious appearance in the commercial world, derived their first notions of trade from their intercourse with these ingenious people; and, of consequence, from them likewise they must have received their first form of accountanship, which, in the natural way of trade, was communicated to all the cities on the Mediterranean. When the western empire had been over-run by the Barbarians, and all the countries of which it had been composed, took that opportunity of asserting their own independency, commerce fled quickly after liberty; and immediately Italy, which had formerly been the court of the universe, became the seat of trade; to which the ruin of the eastern empire by the Turks, into whose genius or constitution the arts of commerce never entered, did not a little contribute. The business of exchange, by which the Lombards connected all the trading cities of Europe, likewise introduced their method of keeping accounts, by double entry; whence, at this day, it gets the name of *Italian book-keeping*.

Thus was the knowledge of accountanship diffused, not only throughout Europe, but by degrees through all the trading-countries in the world; by which means a happy regularity and uniformity in accounts every where prevailed, public and private credit were extended, correspondence was enlarged, and property ascertained, not only among merchants, but all other ranks and degrees of men, from the public revenue to the meanest private business; for such is the peculiar excellency of this art, that the accounts of nations can be as easily adjusted thereby, as those of a merchant, it being as readily applied to millions, as hundreds of pounds.

In treating on this subject, I shall endeavour to be so just in the definitions, so conclusive in the principles, and so particular in the application, that the whole art may be easy and intelligible; and attentive only to what is the most approved practice, I shall carefully avoid every speculation that is not either calculated to the illustration or improvement thereof.

C H A P.

Chap. I. OF ACCOUNTANTSHIP. 15

CHAP. I. *Definition, and a general account of the method, use, and design of* BOOK-KEEPING.

BOOK-KEEPING is an art, teaching how to record the dealings and transactions which a man of business hath occasion to commit to writing, and so to arrange, dispose, and adjust them, that it may be known at any period, and by any person versant in accounts, what sums are due him, by whom, and when payable; what goods he hath purchased, what of them are sold, and what remains on hand, with the gain or loss on the sales; what money, goods, or debts, he hath under the management of factors, supercargoes, or trustees, and what returns have been made him; what commissions he hath received as a factor, how they are disposed of, what returns he hath made to his employer, what reversion there is yet in his own hands, or in the hands of debtors; what bills he hath accepted upon commission, at what time, and when payable, and what remittances have been made him on that account; what bills he hath drawn, to whom and when payable, and what funds he hath put in the hands of his correspondent to retire them; what goods or money, as a trustee, the company hath committed to his charge, what sales he hath made of the one, or application of the other; what ships he hath freighted or hired out, what insurance he hath made, and what he hath underwrote; what stock or capital he had originally, or at the preceding balance, and what improvement or diminution it hath underwent in the course of his trade; in one word, every thing that is proper for the merchant to know relative to his own affairs, or the affairs of others, with which he may be any how connected.

This definition, though it would seem only to respect merchants, can with propriety be extended to the accounts of kingdoms, estates, farms, manufactures, or families; and when one is well acquainted with the principles of the art, and application thereof to any particular branch of business, the transition to any other will not be difficult.

To attain the different ends proposed in book-keeping, it hath been found by experience, that there will be occasion for three general books, called the *Waste book*, *Journal*, and *Leger*, besides several subsidiary ones, where there is a variety of branches.

In

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In the hurry and during the time of business, it would scarcely be practicable, to clothe the transactions in that dress, to arrange the accounts in that order, or adjust them with that precision, which the importance of accuracy, order, and regularity in this particular would seem to require; it hath therefore been judged expedient, to have one common-place book, in which, as a general register, transactions are immediately recorded as they occur, which is called the *Waste-book*; and thence, at times proper for the purpose, they are again entered in, or carried to another book called the *Journal*, where the particular *Debtors* and *Creditors* in each transaction are pointed out and ascertained, and the whole narrative expressed in those laconic terms which are peculiar to accountantship: lastly, from this book, which is only intended as a leading step towards the completion of the whole, the several transactions are collected and carried to the principal book of accounts, called the *Leger*, and so disposed and arranged in their particular spaces and folios, at proper periods, perhaps monthly or weekly, where a true state of the whole, or any part, may be easily and distinctly known, which is the end, use, and design of *Book-keeping*.

CHAP. II. *The reason and use of the terms DEBTOR and CREDITOR explained, with a general rule for their application.*

Since a merchant's subject, stock, or capital consists of the money, goods, and debts which compose it, he is naturally led to consider every particular of these as accountable to him, or more properly, to his stock or capital, as a part to the whole, for its respective value; as, on the contrary, if he owes any thing at all, this stock or capital must be accountable to his several creditors, to each for the particular debt he owes him. Should he go farther still, and arrange the several *Debtors*, that is, the particulars which compose his subject upon one side of an account, and the *Creditors* upon the other, he would then be able, by one simple subtraction, to discover what he is worth. In like manner, when any part of his subject is put off, or exchanged, in the course of his trade, either some person who received it, or something which was got in exchange, must be accountable thereto; and therefore, what was received, or the receiver, must be *Dr*, in place of the particular given away, which, by

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by a very natural transition, becomes *Cr*. Should the merchant, in this case, set the original cost of this article as it stood *Dr* to his stock upon one side of an account, and the value at which it was charged *Cr* by the person receiving, or thing received for it, he will be able, at one view, to discover, whether he hath sold at loss or profit, or how much. It will likewise, no doubt, happen, that something may go out of the merchant's hands, for which he hath no returns: in this case, the *Creditor* is obvious, but a *Debtor* must be invented to correspond with it; for there would be no congruity or harmony in accounts, if the one could subsist without the other, and indeed in the nature of things it is impossible: he must therefore have recourse to his general account of *Loss and Gain*, and charge it *Dr* to that particular article which he hath lost; as, on the contrary, this account would be made *Cr* upon any accession to the merchant's capital, for which no equivalent went out.

COR. I. Hence the principles upon which accountantship depend, are founded in reason, and serve not only to demonstrate the method, but also to keep the merchant continually attentive to what he does; since he must know, that he can make no transaction that is not accountable to another.

2. From this general view of the nature and use of the terms *Debtor* and *Creditor*, it will be evident, that there can only be but three kinds, *personal*, *real*, or *fictitious*.

Personal, when any person becomes in reason accountable for, or *Debtor* to any article of the merchant's subject; or, on the contrary, when any article of the merchant's subject becomes accountable to a person; as *John Gray Dr to Broad Cloth, & vice versa*.

Real, when one thing, or article of merchandise becomes in reason accountable to another; as *Sugar Dr to Rum*.

Fictitious, when a real and personal *Debtor* or *Creditor* cannot be pointed out as an equivalent of something received, charged, or given away, as in the payment of warehouse-rent, or any other charges; the money given away is certainly *Creditor*, but the landlord, as he is not accountable for it, cannot be made *Dr*: or in receiving a legacy, the money received is *Dr*, but neither person nor thing can appear as *Cr*. Wherefore the defect must be

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supplied

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supplied with a fictitious one, the title whereof ought to be somehow expressive of the transaction.

3. In the simplest transaction, where there is giving, receiving, transferring, &c. there must be one *Debtor* and one *Creditor*; and when this is the case, such post or entry in the *Journal*, is called a *simple post*. When one *Debtor* is balanced with two or more *Creditors*, or one *Creditor* with several *Debtors*; the entry or post in the *Journal*, is said to be complex. When several *Debtors* are balanced by several *Creditors*, the post is said to be compoundly complex, or complex in both its terms.

4. From the foregoing observations, one universal rule for the application of *Debtor* and *Creditor*, in all the cases that can occur in trade, can very naturally be instituted, in the following terms.

Whatever is received, or in reason should be charged, is *Debtor*.

Whatever is delivered, or in reason should be discharged, is *Creditor*.

CHAP. III. *Of the books of business used in counting-houses.*

SECT. I. *Of the WASTE-BOOK.*

THE *Waste-book*, or *Memorial*, is the basis or foundation upon which the whole superstructure of a merchant's accounts is raised, in which are recorded his daily transactions of commerce, one after another, as they occur in point of time.

When a merchant at first commences trade, his *Waste-book* opens with an inventory of the different subjects which constitute his capital, and the debts with which it is burthened, the difference betwixt the one and the other, making what is called his *nett stock*; but ever after, the particulars of his inventory may be immediately posted in the *Leger* from the *balance-account*, where they are all collected from the different accounts of the preceding *Leger*; from which it is needless to transpose them to the *Waste-book*, or *Journal*. After the inventory, the daily occurrences of trade come to be narrated, one after another, according to their

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their dates, such as buying, selling, receiving, paying, drawing, remitting, &c.

In entering which, every real circumstance that respects the transaction, should be clearly and distinctly expressed; such as, the names of parties, the conditions of bargains, the terms of payment, the quantity, quality, and prices of goods, with every thing else that is material or expressive of the nature and design of the transaction, and no more. Some merchants, to have a fair record of all their transactions, have a blotter, to which, in business-hours, they commit the occurrences of the day, which they transcribe into the *Waste-book*, and examine the calculations when business is over. When there is time, or a proper hand for the purpose, this method deserves imitation. But there is another, intended to answer the same end, which is not to be followed; I mean, that of committing all the occurrences of the day to a sheet of paper, and copying them into the *Waste-book* at night. To commit any thing to waste paper that is to bear an after-review, is dangerous, because it is liable to a thousand accidents.

SECT. 2. Of the JOURNAL.

The *Journal* is only a subsidiary, or rather a preparatory book to the *Leger*, in which all the transactions recorded in the *Waste-book* are entered in the same form and order, but in a different style, having their proper *Debtors* and *Creditors* ascertained and pointed out; and the dates, sums, quantity, quality, price, and term of payment particularly expressed. This book was deemed so essential, in case of failures, that, by an ordinance of France, it was ordered, “ That all merchants, or traders, whether in wholesale or
“ retail, shall keep a book of all their commercial transac-
“ tions, bills of exchange, debts active and passive, &c.
“ without which to exhibit in case of failure, they were to
“ be reputed fraudulent bankrupts, and prosecuted accor-
“ dingly.” The wisdom of the legislature in this ordinance is manifest. For were merchants to keep but one general book, suppose the *Leger*, which is least of all to be dispensed with, it would be easy for a fraudulent bankrupt to make what entries he pleased in the spaces of the *Leger*, to cover his design: whereas, in a book continued without interruption, the particulars of which must exactly agree with the *Waste-book* whence they were taken, and likewise with the *Leger* whither they were carried; there could be no fraudu-

lent entries without an immediate discovery. But supposing nothing of that kind intended, the merchant who is sensible of the importance of regular and accurate accounts, will see the necessity of having a *Journal*. To post the *Leger*, or examine it from the *Waste book*, is no easy matter; but to post it from the memory only, is still more difficult; and every escape is irremediable, as there is not the least medium or test of examination.

The form of the *Journal* varies in different counting-houses. At present, I shall follow that which is most common, simple, and easy, and must be first understood; reserving what is necessary to be observed concerning the rest, till I come to give the specimens

In writing in the *Journal*, observe,

1. That in a simple post, the *Debtor* must be first expressed, then the *Creditor*, and last of all the sum, in one or more lines, as occasion requires; after which the reasons of the entry must be narrated in a new paragraph, with all the conciseness that is consistent with perspicuity, and the sum at last carried to the money-column.

Note. Some open every post with the sum, others put the sum immediately after the *Debtor*; but I think it appears more natural to make the sum possess the last place.

2. In a complex post the several *Debtors* or *Creditors* must be expressed by the word *sundries* in the first paragraph; then if several *Debtors* are balanced by one *Creditor*, each of them must be entered in a paragraph by itself, the title of the *Debtor* possessing the first place, and its particular sum the last, short extended, the total whereof is at last carried to the money-column. If several *Creditors* are balanced with one *Debtor*, they are likewise expressed severally with the particle *to* before them. To avoid confusion or prolixity, the price and quantity may be expressed in the narrative of any *Debtor* or *Creditor*, such as cash, which hath no other circumstance peculiar to itself.

3. The *Journal* ought to be wrote fair and uniform, and the *Debtors* and *Creditors*, for distinction, should be wrote in characters somewhat larger than the narrative.

4. The *Journal* ought to keep pace very nearly with the *Waste-book*, both for the convenience of posting, and drawing out accounts from the *Leger*, and that the accountant may not have too much to do at one time.

SECT.

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SECT. 3. Of the LEGER.

The *Leger* is the principal book of accounts formed from the *Journal*, as the *Journal* was founded on the *Waste book*, wherein the articles that compose any account whatever, are so disposed and arranged, that the true state thereof is immediately known. In the *Leger*, the different parts of a transaction, which in the *Journal* were distinguished as *Debtors* or *Creditors*, stand collected, in spaces allotted for them, and placed according to their distinctions of *Debtor* and *Creditor*, on opposite sides of the same folio. Thus, for instance, all the money received in the course of a year's transactions, or whatever other period the merchant fixes for balancing, appears at one view on the *Debtor*-side of the cash-account, and all the money paid away on the *Creditor*-side of the same account; the difference betwixt the one and the other must certainly show what money remains in his chest. In like manner, in a personal account, every sum chargeable on that person stands at his debit, as all the payments he hath made stand at his credit; and the difference of the sides shows at once the state of the account. Again, in an account of goods, the prime cost and charges stand on the *Debtor*-side, and the sales on the *Creditor*-side; hence the loss or gain upon that article is discoverable at once. Upon the whole, such is the order, arrangement, and disposition of things in the *Leger*, that all the accounts may be adjusted with the utmost precision at any period, so as a true state of the whole, or any part of a merchant's affairs, may be fairly exhibited; which is the end, design, and use of accountantship.

Every folio in the *Leger* is divided into spaces, into which the articles of the *Journal* are inserted, according to their distinctions, and order of succession. On the head of each folio are inscribed the number, place, and year, both on the *Debtor* and *Creditor* sides. At the top of each space stands the title of the account, in large text. marked *Dr* on the left hand page, and *Cr* on the right; below which are inserted the articles, to which the article *To* is prefixed on the *Debtor*-side, and *By* on the *Creditor*-side. Upon the margin are recorded the dates of the articles in a column appropriated for them, and in the money-column the sums; immediately before which stands a folio-column, containing the number of the folio wherein the correspondent entry is made. In accounts of goods, or any other accounts, where number, weight, or measure, or distinction of coins is considered;

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considered ; there are likewise inner columns, wherein these are particularly inserted. For the more ready dispatch in finding accounts in the *Leger*, it hath an alphabet, or index, wherein are written all the titles of the accounts, with the number of the folio where they stand. In this alphabet, the title of every account is entered under its proper initial letter ; only persons names, according to the initial letter of their surname.

SECT. 4. *General rules for the invention of DEBTOR and CREDITOR in the JOURNAL, and posting and balancing in the LEGER.*

ART. I. *General rules for the invention of DEBTOR and CREDITOR.*

1. As a merchant's name never stands in his own books, it is absolutely necessary, that some term calculated to express the nature of the thing should represent it ; otherwise the several articles, which are accountable to him for their values, would have no correspondent *Creditor*, which is contrary to the constitution and nature of accountantship : wherefore merchants, to obviate this defect, have very properly substituted the term *Stock*, to which the several articles contained in the first part of the inventory are made *Debtors* ; and which, in course, is debited to those persons in the second part, to whom the merchant is due.

2. In the common occurrences of trade, the several articles in which a merchant deals, as sugar, rum, tobacco, &c. are debited, by their identical names, as they come in ; to cash, if paid for in money ; to the persons of whom they are bought, if on time ; or to the title of the goods given for them ; if they are received in barter, for the quantity, and at the price stipulated.

3. When goods are sold, they then become naturally *Creditors* according to their titles ; whilst cash, the purchaser, or some other species of goods, according to the conditions of sale, become *Debtor*.

4. When any thing comes in as legacies, prizes, wagers, &c. for which nothing goes out, cash, or the person who is accountable, is *Debtor* ; and because no person or thing can be in reason made *Creditor*, merchants have invented a term, viz. *Profit and Loss*, which supplies, in this instance, the defect of a *Creditor* ; and likewise of a *Debtor*, when any thing goes out without a real or personal equivalent.

5. When

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5. When goods are shipped by consignment for sales, the factor cannot be charged with them before they reach him, and it would require too many accounts to debit the ship; wherefore the general title for such adventures is, *Voyage or Adventure to* ——— Dr to the different particulars embarked, the persons of whom they were bought, or cash, according to the circumstances which attended the transactions. In the same manner, *Voyage from* ——— is debited for all goods shipped for account and risk of the merchant, to the factor or shipper, who in this case, for the most part, is the sole *Creditor*. If the goods are lost in the voyage, the office at which insurance was made, becomes *Dr*; but if no insurance was made, *Profit and Loss* must be adopted; in both cases, however, the voyage is discharged. On the other hand, should the goods go safe, and the factor or consignee advise of the receipt, he then becomes the genuine *Debtor*; but, for distinction, and to express the nature of the case, *My account of goods* is superadded to his name. In like manner, when he advises of the sales, this last title is exchanged for another, expressive of the circumstances which attended the negotiation, as *Factor my account-current*; if sold for money; *Factor my account on time*, if on credit, or both, according to the nature of the sales; when the debts are collected, and I am advised thereof, *Factor my account on time*, is discharged by *Factor my account-current*.

In like manner, when I act as a factor, to my constituent's name is always superadded, according to circumstances, *his account of goods*, *his account on time*, *his account-current*.

6. In all cases of partnership, where another manages, I have occasion in my own books but for two accounts, *viz.* *Partner my account in company*, which is debited for my inputs, and *Partner my account proper*, which is debited and credited, according to the nature of the transaction, for all dealings I have with my partner of a private nature. When I am the manager, the company-books are kept in the same manner as a private concern; only each partner's stock in company is represented by *Partner's account in company*, and his private transactions with the company by *Partner's account proper*.

7. To save a multiplicity of accounts in the *Loger*, all the bills I receive accepted, or indorsed to me, as well as draughts on others, may be reduced to one account, under the title of *Bills receivable*; as likewise all the bills I accept are contained in one space, under the title of *Bills payable*. The former are debited

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debited as they come in, and credited as they are retired; the latter are credited when accepted, and debited as they are taken up.

8. In doing business with the customhouse there will be occasion for the titles, *Bonded duties*, *Old subsidy*, and *Deben-tures*; and in underwriting there will be occasion for *Insu-rance-account*.

ART. II. *Rules for posting in the LEGER.*

1. The accounts and folio of the accounts must be regi-stered in an index, or alphabet appointed for the purpose.

2. Every account of goods must have an inner column, in which are to be inserted the weight, measure, number, &c. as they are purchased and sold.

3. The date of every transaction must be inserted in a co-lumn allotted for the purpose, after which the transaction itself must be expressed in the most concise and intelligible manner, commencing the narrative on the *Debtor*-side with *To*, and on the *Creditor*-side with *By*.

4. The folio of every account, when the post is finished, must be entered, the *Dr* or *Drs* first, and then the *Cr*, or *Crs* upon the margin of the *Journal*; and in the *Leger*, within the folio-column, the folio of the word after *To*, in the *Debtor*, and the folio of the word after *By* in the *Creditor*.

5. If the space allotted for any account should prove too little, it may be transposed to the next empty folio.

ART. III. *General Rules for balancing the LEGER.*

1. Begin with the first account opened in the *Leger*; and proceed regularly through them all, omitting only *Stock*, and *Profit and Loss*, which must be left open to the close.

2. Personal accounts are closed to or by *Balance* for the difference of their sides, where there is neither loss nor gain; when either of these appear, as in the case of compositions, exchange, &c. they will likewise require to be closed to or by *Profit and Loss*.

3. Accounts of goods are closed by *Balance* for what re-mains, and to or by *Profit and Loss* for the gain or loss on the sales.

4. The balances in factorage commence with the account of goods, which is closed with the *Account-current* for what the factor is in advance, or hath in his hands after deduc-tion of charges and commission, and with the *Account on time*

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time for outstanding debts ; both which accounts are closed with *Balance*.

5. The balances in company-books, are the same as in proper trade, excepting at closing the books, that the share of *Gain* or *Loss* belonging to each partner is carried to his account in company.

6. When all the accounts are balanced, *Profit and Loss* is closed with *Stock* for the difference, and *Stock* with *Balance* ; which last, if the books have been properly kept, will close of itself ; which shall be demonstrated when we come to treat more minutely of the subject.

SECT. 5. *Of the subsidiary books.*

To a trader, whose dealings are not very extensive, and these only for his own account, there will be no great occasion for any other register of his daily transactions than the *Waste-book* ; but the merchant who deals for proper commission and company account, will require, not only several *Waste-books*, but various other books, auxiliary thereto, both to preserve this register of his transactions from being too much crowded, perplexed, or confused, and to keep the secrets of his private business to himself, which, by being promiscuously entered with the affairs of others under his management, would, in case of any dispute, be unavoidably exposed ; circumstances that weigh equally strong with respect to the other two.

The principal of the subsidiaries are the following.

1. *The Invoice-book*

Contains a copy, or duplicate of all accounts of merchandise, with their value, custom, provision, charges, sent by the merchant to his correspondent, by his order, or for his own proper account ; and is intended, not only to keep the *Waste-book* from being too much crowded, but to be open to the merchant's perusal upon all occasions, without being at the trouble of searching through a bulky *Waste-book* for any invoice in question.

2. *Sales book*

Contains duplicates of the accounts of sales transmitted by a factor to his constituent, of cargoes of merchandise formerly consigned, expressing the terms of the disposal, the charges to which such merchandises were liable, and the factor's commission. This book is not only intended to

reduce the bulk of the principal books, but that the merchant may be able at any time to give a transcript of this account in the very words it was originally transmitted.

3. *Letter-book*

Contains copies of all the letters of business which the merchant hath occasion to transmit to his correspondents, which serves to remind him of the orders he hath given, and the obligations he hath come under, that he may judge of the execution of the one, and acquit himself properly of the other. By the help of this book, and his books of accounts, in case of death, or some distant avocation, all doubts may be cleared up, and another person can see his affairs in a proper light, trace every event back to its source, and enter with ease into the spirit of all his affairs, which otherwise would be impossible.

4. *Bill-book*

Contains a register of all the bills of exchange, which, by the correspondents letters, the merchant is advised are drawn on him, and of those remitted him for acceptance and payment. This book is absolutely necessary not only for the merchant's regulation in point of acceptance, and making proper provision for what he becomes bound, but likewise in tendering the bills remitted him for acceptance, in presenting them for payment when due, and taking such other courses in due time, as, for his own safety, the case may require. When a merchant is advised of certain bills drawn on him, he immediately enters them in this book, distinguishing those he means to accept with an *A*, and such as he will not accept with a *P*; so that in either case, when the bill is presented, upon examining his book, he may either accept, or desire the holder to protest it if he pleases. When a bill is drawn after sight, the date of acceptance, not of drawing, is inserted. The bills drawn for acceptance stand upon one side of the folio, and those remitted for payment on the other. The narrative in each is filled up by means of various columns, containing the date, drawer and indorser's names, time of payment, contents, and fate.

5. *Book of Commissions*

Contains all the commissions, orders, and advices, which a merchant receives from his correspondents; on the margin whereof, which should be left pretty large, are noted the necessary

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necessary remarks concerning the execution, opposite to the articles to which they respectively refer.

6. *Book of Expenses*

Contains a particular account of all the expenses incurred by the merchant's family, his pocket, or his trade, which, at the end of every month, are carried in total to the *Waste-book*, or *Cash-book*. This book, being a separate account of all the expenses of living, &c. serves to keep all the other books less crouded with trifling incidents. The greater and more considerable articles should be particularly inserted, but the small articles of daily disbursements only in totals. It must be allowed, however, that every thing with respect to the generality or particularity of this book may be arbitrary; and therefore all that is necessary to observe concerning it is, that no article of expense whatever ought to be omitted, and the total regularly, at stated periods, carried to the *Cash-book*, or, if none is used, to the *Waste book*.

7. *Cash-book*

Contains upon the left-hand page or folio, all the money that is received in payment, and upon the right-hand page fronting it, an account of all the payments made in money; the sum-total of every month's transactions on each side of this account being respectively entered at once in the *Waste-book* or *Leger*.

8. *Book of Debts receivable and payable*

Contains the day on which all sums become due, either for or against the merchant; so that, by comparing both together, he may at all times make the proper provision for payments, which is one of the principal objects he ought to have in view, as his credit absolutely depends upon his punctuality in cash-transactions.

9. *Book of Wares*

Is of an oblong form, and kept in order to know at all times by inspection, what merchandises are lodged in the warehouse, what are taken out of it, and what remains on hand, in which the quantity, quality, and volume is particularly expressed. This book is rather used for convenience and distinctness, than to ease or abbreviate any of the general books.

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10. *Book of Postages*

Is a small register, wherein all the postages chargeable on the merchant's correspondents are occasionally entered in the respective spaces allotted for them, which are afterwards summed up, and the totals carried, at proper periods, to the general books.

11. *Book of Accounts-current*

Contains exact duplicates of all accounts sent to correspondents, in order to settle them in concert before balancing them in the *Leger*; and is kept in case new copies thereof should be required.

12. *Book of Workmen.*

This book is particularly used by those traders who have manufactures, and is kept in the way of *Dr* and *Cr*, there being an account for every workman that is employed. On the *Debtor*-side are expressed the materials which are given to them for manufacturing, and on the *Creditor*-side the work which they bring home when manufactured.

13. *Ship-book.*

This book is likewise kept in the way of *Dr* and *Cr*, in which an account is opened for every ship. On the *Debtor*-side are charged all the expenses for victualling, wages, outfit, &c. and on the *Creditor*-side all that the ship hath produced, either for freight, or otherwise; and at the end of the voyage the total of each is carried to the *Leger*, or, as the merchant pleases, previously to the *Waste-book*, or *journal*, or both.

These are the books which merchants or traders make use of according to the extent or variety of their dealings, and differ little in point of form or direction, where the abilities are equal, in any considerable counting-house in Europe, excepting with regard to the money-column, wherein every merchant regulates himself according to the currency of the country where he is settled; for information in which I beg leave to refer to the *Article of Exchange* in the first volume, as I do for the forms of the different books themselves to the specimens in this.

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CHAP. IV. *The particular application of Dr and Cr to the various parts of trade.*

IN the preceding chapters I have laid down the principles of accountantship, in a manner sufficiently intelligible, to those who have had some previous practice, and will be at pains to compare with judgment the practical examples in the following specimens, with the general rules in the 2d and 3d chapters; but convinced of the impropriety of trusting to the application of young people, when they have only general rules for their guide, by the experience of many years, it is hoped that this treatise will not be the less acceptable, that I now direct the practice of such who have not the assistance of proper masters, in a manner so particular, copious, and familiar, as to render the knowledge of accountantship attainable to the meanest capacity.

The several branches of trade in which a merchant may be concerned, may in general be reduced to these three.

1. Proper trade, which a merchant carries on for his own account.
2. Factorage, which he manages for the account of another.
3. Partnership, which is managed by one of the company for account of the whole.

SECT. I. *The application of Dr and Cr in proper trade.*

Case 1. To journalize the inventory.

As the inventory consists of two parts, it is journalized at twice.

1. *Sundries Drs to Stock*, viz.

The several particulars which compose the merchant's subject one after another, beginning with *Cash*, for the ready money in the merchant's possession.

2. *Stock Dr to Sundries*, viz.

To the several persons for the debts he is due, at the time they are payable.

Case 2. To journalize the varieties in buying.

1. If for ready money, *Goods Dr to Cash*, for the quantity, and at the price paid.
2. If on credit, - - - - - To the *Seller*, for the quantity, and at the price and time stipulated.

3. If

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3. If a bill is indorsed for the value, To *Bills receivable*, for the accepters, &c.
4. If a bill is drawn for the value, To the *Correspondent*, at the date, &c.
5. If only part of the value is advanced, To *Sundries*, viz. To *Cash* in part, for the quantity, and at the price. To *Seller* for the rest, at the time stipulated.
6. If part of the value is advanced in money, a draught or an indorsed bill,
To *Sundries*, viz.
To *Cash*, &c.
To *Correspondent*, for my bill at the time payable, if in a draught.
To *Bills receivable*, for the accepters, if in a bill.
And, To *Seller*, &c.
7. When more than one commodity is purchased from the same person at one and the same time, *Sundries Drs*, one after another, for the quantity, and at the price stipulated.
To *Cash*, if paid directly.
To *Seller*, if on time.
To *Correspondent*, if in a draught.
To *Bills receivable*, if in a bill.

But if these *Drs* are to be balanced with several *Crs*, as *Cash*, and the *Seller*, *Bills receivable*, &c. journalize at twice, viz.

1. *Sundries Drs* to the *Seller*, viz. the articles of purchase.
2. *Seller Dr* to *Sundries*, viz. the different articles of payment.

Case 3. To journalize the varieties in selling.

1. If for ready money, *Cash Dr* to *Goods*, for the quantity, and at the price received.
2. If on credit, The *Buyer* - - - - - for the quantity, and at the price and time.
3. If for an indorsed bill, or a draught, *Bills receivable*, &c.

As selling is only the reverse of buying, the complex cases will be sufficiently plain, when compared with the foregoing.

Case 4. To journalize the varieties in barter.

1. If the commodity received balances that delivered, enter *Goods received Dr* to *Goods delivered*.
Received the quantity, and at the price delivered.

3. If

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2. If the value delivered exceeds that received, the difference will be made up in money, in a bill, or some other article of commerce, otherwise it must stand at the dealer's debit.

Wherefore *Sundries* Drs to *Goods* delivered, *viz.* The different particulars, which even the account, or goods received for their value and dealer for the difference.

On the other hand, if the value received exceeds that delivered, enter

Goods received Dr to *Sundries*, *viz.*

To *Goods delivered*, for the quantity, and at the price stipulated.

To *Cash*, if the balance is paid in money.

To *Bills receivable*, if in an indorsed bill.

To *Bills payable*, if in your own acceptance.

To *Correspondent*, if in a draught.

To *Dealer*, if it stands in an open account.

3. If several articles are received, and several delivered, enter at twice, *viz.*

Dealer Dr to *Sundries*, *viz.* to the articles delivered, each for the quantity, and at the price stipulated. And,

Sundries Drs to *Dealer*, *viz.* each of the articles received for their respective quantities and values.

O B S E R V A T I O N.

These are the cases which generally occur in buying, selling, and bartering, which in many instances may, in real practice, be considerably shortened by the judicious accountant. For instance, in purchasing a cargo by commission or for a store abroad, it would be very tedious work to enter every article so purchased, as goods bought; and then enter them again when they were shipped, as goods disposed of: it would be obvious, in such a case, that it would be sufficient to give *Cash*, or the *Sellers* credit, according to the circumstances which attended the purchase. Again, if immediately upon a purchase, a disposal of the bargain ensued, there would be no occasion for opening an account for such goods, but to adjust the account betwixt the seller and the buyer. Suppose, for example, I buy of *Laurence Leith* 3 pipes wine, for *L.* 90 at 6 months, and sell them to *David Wemyss* at the same credit for *L.* 100; the entry might be,

David

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David Wemyss Dr to *Sundries*, L. 100.

To *Laurence Leith*, for 3 pipes wine, at 6 months,

L. 90

To *Profit and Loss*, gained on the bargain - - 10

— 100

Again, suppose you advance L. 60 of the price, and give credit of the whole, it will be,

David Wemyss Dr to *Sundries*, L. 100.

To *Cash* paid in part of 3 pipes wine sold him, at

6 months, L. 60

To *Laurence Leith*, at 6 months - - - - 30

To *Profit and Loss* - - - - - 10

— 100

Those who journalize and post only once a-month, abbreviate many things which are entered at length in the *Waste-book*, especially such transactions as commenced and were totally finished since their last posting. This is a practice however, which, though I would not condemn in one who keeps his own books, yet I would by no means recommend to those who clerk for others.

Case 4. To journalize the varieties in receiving money.

In this case, cash is invariably the *Dr*, but the *Cr* varies according to the circumstances.

1. If for goods immediately sold, To *Goods*.
2. If for a debt formerly due by }
an open account, - - - } To *the Payer*.
3. - - - by bill. - - - } To *Bills receivable*.
4. If for interest, exchange, a }
wager, &c. - - - - } To *Profit and Loss*.
5. If for principal and interest, }
To *the payer*, and }
Profit and Loss.
6. If for a draught with ex- }
change, - - - - } To *Correspondent*, and }
Profit and Loss.
7. If it is a bounty, a drawback, a }
legacy, or any thing not former- }
ly charged, enter - - - } To *Profit and Loss*.
8. If borrowed on bond, or bill, To *Bills payable*.

O B S E R V A T I O N S.

1. When you give in a bill to be discounted, and receive

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ceive the neat sum after deduction of the interest, as the bill was formerly charged with the full contents, the entry must be made,

Sundries Drs to *Bills receivable*.

Cash, for the sum received.

Profit and Loss, for the discount.

2. When one who bought goods at credit, pays his account before the time stipulated, discount is generally allowed for prompt payment ; in which case as before,

Sundries Drs to the *Payer*, viz. *Cash*, and *Profit and Loss*.

3. In receiving rents of houses, lands, &c. freight of ships, premium of insurance, &c. if no previous *Dr* for such rent, freight, premium, &c. appears in your books, enter, *Cash* Dr to *House—Estate—Ship—Insurance-account*, according to the circumstances, &c.

4. In borrowing money upon bottomry, a method sometimes practised at London, it will answer the same end to debit *Cash* to the *Lender*, mentioning the conditions, as in the various other ways which have been invented by authors, to perplex the unexperienced in this *important branch* ; and when it is paid with the stipulated interest, debit *Sundries* to *Cash*, viz. *the Lender*, for principal, and *Profit and Loss*, for the interest.

Case 5. To journalize the varieties in paying money.

In this case, *Cash* must invariably be the *Cr*, and the *Drs* may easily be made out from the conditions upon which the money is paid ; and the more readily, as every entry in this case is just the reverse of some one of the preceding, and therefore it would be entirely needless to be more particular.

Case 6. To journalize the cases of insuring, and being insured.

1. If you underwrite a policy for a certain sum, enter *Cash*, if you receive the premium, *the broker's office*, if it is payable at a certain time, mentioning particularly the name of the ship, the sum underwrote, and every other circumstance which relates to the transaction, Dr to *Insurance-account*.

2. If the ship goes safe, there is no other entry but what occurs from the receipt of the premium ; but if the

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ship

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ship is lost, and you repair that loss in money, enter, *Insurance account* Dr to *Cash*, for the sum settled on.

But if you grant a bill at 3 months, or any other period, *Bills payable* will be the Cr.

3. When you are insured, *Voyage* will be Dr to *Cash*, or the broker's office, for the premium, mentioning the sum insured, &c.

4. If no damage is received, there is occasion for no other entry excepting what may occur from the payment of the premium; but if the ship is damaged, or lost, enter *The Broker's office* Dr to *Voyage*, for the sum insured.

5. When you settle the loss, enter *Sundries* Dr to the *Broker's office*; *Profit and Loss*, for the discount; and *Cash*, or *Bills receivable*, according to the circumstances, for the short recovery.

Case 7. To journalize the cases in drawing and remitting.

1. When you draw on your correspondent at *Par*, enter *Cash*, if you receive money, *Bills receivable*, if a bill payable some time thereafter, or the person who is liable for the contents, Dr to your *Correspondent*, at the time, and for the sum drawn.

2. If you are allowed exchange, enter *Cash*, or whatever else, by the circumstances of the transaction, is chargeable, Dr to *Sundries*, viz. to *Correspondent*, for the contents, and *Profit and Loss*, or *Exchange-account*, for the exchange.

Note 1. In real business of this nature, there is no occasion for entering transactions of this kind into the *Waste-book* or *Journal*; since the entry can be as easily made, and as sufficiently expressed in the *Leger* at once; nor is it even necessary to enter the exchange received for your draughts, or paid for your remittances, in any other account than your correspondent's, till the balance of the books, when the column which was allotted on each side for the exchanges is balanced, and what appears either lost or gained, carried at once to *Profit and Loss*.

3. When you remit at *Par*, enter *Correspondent* Dr to *Cash*, or to whatever else the remittance stands indebted; but if you pay exchange, *Sundries* Drs to *Cash*, &c.

Note 2. If any of your draughts or remittances should return with protest, &c. more varieties would occur; but they are so easy, that it would be unnecessary to mention them here,

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here, and the more especially, as they are sufficiently exemplified in the specimens.

4. When you act as correspondent, the draughts made on you, and remittances you receive, are best entered into the *Leger* from the *Bill-book*, when the fate of both is known; that is, when you pay your correspondent's draughts, and are in cash for his remittances, which shall be particularly explained, when we come to treat of the *Leger*, and exemplified in the specimens.

Case 8. To journalize the varieties in shipping of goods to a factor.

In all cases of this kind, *Voyage to — per such a ship* is *Dr*, but the *Crs* vary according to the circumstances.

1. If the goods have been already entered in your books which you ship on board the *Molly*, for *St Kitts*, for instance :

Voyage to St Kitts, per the Molly, Dr to Sundries.

To *Goods specifically*, for their respective quantity and value,

To *Cash*, for what charges you pay,

To *the Creditor*, for any charges due.

2. If the cargo is bought of *Sundries* for cash, *Cash* will be the sole *Cr*.
3. If the cargo is bought of *Sundries*, part for money, and part on credit, *Cash* and the *Sellers* will be the *Crs*.
4. If the cargo is made up, partly from your own warehouse, partly of goods bought on credit, and partly for ready money; the *Crs* will be *Goods, Sellers, and Cash*.

Note 1. Whatever varieties may occur in this case, will be easily made out from the foregoing.

2. Some instead of voyage, &c. debit the factor immediately, others the insurance-office where the cargo is insured; but neither of these methods can be with propriety recommended.

Case 9. To journalize the varieties of the first advice from the factor.

In this case the voyage must always be discharged for the amount which which it was debited, but the manner varies according to the nature of the advice.

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1. If the first advice contain an account of sales for ready money, enter, *Factor my account-current Dr* for neat proceeds at once.
2. If it contains an account of sales on time, enter, *Factor my account on time.*
3. If it contains an account of sales for part money, part time, enter, *Sundries, viz. Factor my account-current*; and, *Ditto my account on time.*
4. If it contains an account of sales of only part of the cargo, enter, *Sundries, Factor my account current*, for the amount, if for ready money;
Ditto my account on time, if sold on credit;
and, *Ditto my account of goods*, for the goods on hand.
5. If it contains only an account of the ship's arrival, and receipt of the cargo, enter, *Factor my account of goods.*

Note 1. When there is but one kind of goods, as linen, checks, &c. the title is, *Factor my account of linen, checks, &c.* instead of *goods.*

2. If the goods are sent to your own store and super-cargo, the *store* is debited, instead of *my account of goods.*

Case 10. To journalize the varieties of the second advice.

The entries in this case vary according to the nature of the first advice; for whatever was then charged, must now be discharged.

1. If the factor formerly advised that the goods were received, but not sold, there will arise three varieties in the second advice.

1. That the goods received are now sold, in whole or in part, for ready money; in which case, *Factor my account-current is Dr* to *ditto my account of goods.*
2. That the goods received are sold, in whole or in part, on time; in which case, *Factor my account on time is Dr* to *ditto my account of goods.*
3. That the goods are sold for part money and part on time; in which case, *Sundries, viz. Factor my account-current*, and *ditto my account on time*, Drs to *ditto my account of goods.*

2. If the factor formerly advised that the goods were sold on time, there will arise two varieties in the second advice.

1. That he hath received payment of the debts outstanding, without abatement; in which case, *Factor my account-current Dr* to *ditto my account on time*,

2. That

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2. That in recovering payment he was obliged to allow abatement for bad debts, complaints of the goods, &c.; in which case, *Factor my account-current*, and *Profit and Loss*, must balance the *account on time*.

Case 11. To journalize the varieties when returns are made by the factor.

1. If returns are made in goods directly to yourself, and you receive advice thereof before the ship arrives, enter, *Voyage from*——Dr to *Factor*, &c. unless your factor had sent no previous advice of the fate of the voyage outward, when the voyage outward falls now to be discharged.
2. If the arrival of the ship brings the advice with the invoice, *Goods received* may be entered at once Dr to *Sundries*, viz. to *Factor*, &c. for their cost and charges at the port where they were shipped, and to *Cash*, for freight, duty, and other charges paid here, or to any other person or thing, as corresponds best with the circumstances.
3. If the goods are shipped by your order to your factor, at some other port, something expressive thereof must be included in the title, as *Voyage from Philadelphia to St Kitts*, &c.
4. If you are remitted directly in bills of exchange, *Cash*, *Bills receivable*, or *Correspondent* is Dr, according as you convert it immediately, retain it after acceptance till payment, or remit it for acceptance and payment to your correspondent elsewhere.

Note. There is no difference in the *Journal-entry*, whether your factor is possessed of your effects, or your order; only when he ships off goods for your account, *Factor my account-current* is always Cr.

O B S E R V A T I O N S.

1. Though in this and the two preceding cases I have minutely described the entries that may be made upon the different advices that may be received from a factor, in consequence of an adventure, to open to the young accountant the different links by which the beginning and end of an account of this kind may be connected, yet I would be far from recommending the method to practice. It is always to be supposed, that letters of advice are carefully preserved, and

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and these will be good enough vouchers that the goods were duly delivered to your factor, although no entry thereof be made in your books till he transmit the account of sales; when the *account-current*, or *account on time*, is debited at once, or perhaps both, according to circumstances, which will cut off the use of the account of goods, and save a great deal of writing, which in the former method is unavoidable. There are some who even abridge this last method, by omitting every intermediate account, and balancing the voyage by the factor's returns only.

2. Those who consign only to their own stores, generally debit the *Store*, and not *Voyage*, when the goods are shipped off; and as it is impracticable to keep a distinct account of the sales of every cargo by itself, the *supercargo my account-current* gets credit for all remittances made, whether in goods or bills; and when an abstract of the books is transmitted, which is generally once a-year at some particular period, the *Store* is then credited for the money received, and the outstanding debts.

Case 12. To journalize transactions with the customhouse.

1. For duties at importation, enter,

<i>Goods imported</i> Dr	{	To <i>Cash</i> , if the duties are all paid down, To <i>Customhouse-bonds</i> , if secured, To both specifically, if partly paid down, and partly secured.
--------------------------	---	--

2. For drawbacks at exportation, enter,

Cash, *Customhouse-bonds*, or both, according to the circumstances, Drs to *Goods exported*.

3. For bounties and excise, enter,

Cash, or *Customhouse-debentures*, according to the circumstances, Dr to *Voyage*, &c.

Note. Instead of *Customhouse-bonds*, some use the title, *Bonded Duties*.

Case 13. To journalize the varieties in bankruptcy.

1. If the failure be total, enter at once, *Profit and Loss* Dr to *Bankrupt*.

2. If he compounds, enter, *Sundries*, viz. *Cash*, *Bills receivable*, *Goods*, *Cautioner*, or whatever else becomes accountable for the composition, and *Profit and Loss*, Dr to the *Bankrupt*.

3. If

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3. If at any time after he should voluntarily pay up the abatement, enter *Cash* Dr to *Profit and Loss*.

SECT. 2. *The application of Dr and Cr in factorage.*

Case 1. When you receive your employer's goods, enter, *Constituent his account of goods* per the ship's name Dr to *Cash*, or whatever else ought to be credited, for freight, duty, portage, lighterage, &c.

Case 2. In disposing of your employer's goods.

1. If you take them all, or any part of them, to yourself at the current price, or barter them for others which you take to yourself, enter the goods brought into your warehouse Dr or Drs to *employer's account of goods*.
2. If you make sales for ready money, enter, *Cash* Dr to *his account of goods*.
3. If you make sales on time, enter, *Purchaser* Dr to *his account of goods*.
4. When all the goods are sold, charge, *Employer his account of goods* Dr to *Cash*, for all charges, as warehouse-rent, postages, or other incidents, not yet booked; and to *Profit and Loss*, for your commission: if the warehouse was your own, *Profit and Loss* is likewise Cr in that case; and if any charges are on the goods not yet paid, the person to whom such debt is due is the Cr; after which balance the *account of goods* with the *account-current*, and transmit an account of sales to your employer. The outstanding debts which you afterwards collect, are entered as in *proper trade*; and, by comparing the *Leger*-accounts with the account of sales, the money recovered, and date of recovery, can be easily evinced. Or debit *Cash* on account of your employer, as payments come in.
5. If in recovering outstanding debts you make abatements, debit the *account-current* for such abatements.

Case 3. When you make returns in goods.

1. The Dr is always *Employer's account-current*, the real and personal Crs the same as when you ship goods for your own account, and *Profit and Loss* for your commission.
2. If you are allowed discount, or get bounty or drawbacks of any kind, the property whereof is your employer's, his *account-current* is always credited.

Case

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Case 4. When you make returns in bills.

1. By remitting a bill to your employer, enter,

<i>Employer's account-current</i> Dr	}	To <i>Cash</i> , if paid for in money, To the <i>personal Creditor</i> , if received in payment of a debt, or borrowed money.
--------------------------------------	---	--

2. If you accept a bill drawn by your constituent, enter, *Constituent's account-current* Dr to *Bills payable*, which last is debited to *Cash* as you make payment.

O B S E R V A T I O N.

There are other methods of entering the disposal of consignments, and the recovery of debts arising therefrom, in books along with private business, such as these following.

1. When the goods are all disposed of, the account is balanced by charging it Dr to *Cash*, or the persons to whom it is indebted, for all charges not yet booked, to *Profit and Loss*, for your commission, to the *employer's account on time*, for outstanding debts, and to *his account-current*, for what of his money may be in your hands after deduction of charges; but if you have not received enough to balance the charges, the account is credited by *his account-current* for the difference: after which, as you collect the debts, there will be a second entry upon every payment made, *viz.* *Constituent's account on time* Dr to *his account-current*. This method requires more writing, but is very distinct.

2. As the goods are disposed of on credit, the sum is left short extended, and the account of goods left open till the debts are collected, or payment despaired of, and as payments come in, the sum is extended. After all, the account is balanced with the *account-current*.

3. By the help of the *Sales-book*, these accounts may likewise be kept without entering any other account in the *Leger* but the *account-current*, especially in small consignments; thus: Turn the *Sales-book* into a folio-form; upon the Dr-side of which enter the goods consigned, charging *Employer's account-current* in the *Leger*, with all charges on them, and crediting the same account with all ready-money sales; write down on the Cr-side of the *Sales-book* the disposal of the goods, but let those put off on credit be short extended till payment, when the sums are carried to the money-column there, and to the Cr-side of the *account-current*.

When

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When a merchant deals largely in this branch with stated employers, he will find his account in having books for the purpose, from which what relates to himself is carried into his own books before balancing.

SECT. 3. *The application of Dr and Cr to company-accounts.*

Company-accounts are of three kinds.

1. Those which a partner hath occasion to keep in his own books, relative to his connection as a partner only.
2. Those which relate to simple adventures, and may be kept in the manager's private books, along with the accounts of his other business.
3. Those of a fixed company, which the manager keeps in books appropriated for that purpose.

Case 1. The entries which a partner hath occasion to make, when another manages the concern.

1. When you give in your share of capital, enter, *Manager my account in company, or concern with ——— Dr to Cash*, if you pay in money; to *bills payable*, if you grant a bill; to *bills receivable*, if you indorse a bill, or assign a bond; to *goods*, if you give in goods, &c.
2. When you deal with the manager in other matters, he is debited and credited as any other distinct person; only, for distinction, *my account-proper* is adjected to his name.
3. If the company is fixed, the business is carried on till the balance of the books, without any returns on the part of the manager; unless the company's funds be superiour to their trade, which is seldom the case; but upon the supposition of a dividend of the profits, enter, *Cash Dr to manager my account in company*.
4. If a state of the accounts is laid before the company, each partner, in his own books, debits *his account in company*, for his share of gain, to *Profit and Loss*; but in case of loss arising from that year's management, he debits *Profit and Loss* to *his account in company*, for his share thereof.
5. If the partnership terminates with the sale of an adventure, or the sale of one or a few articles, you enter, *Cash, Goods, Bills, &c.* according to the circumstances, *Dr to manager my account in company*, as he makes returns.

6. In like manner, when a fixed company dissolves, and you, as a partner, receive your dividend of the subject, enter *Cash, Debts payable, Goods, &c.* according to the circumstances, Dr to *Manager my account in company.*

More varieties might be supposed in this case; but if the preceding sections have been properly attended to, there will be no occasion for greater particularity here.

Case 2. The entries which a manager hath occasion to make when he keeps the accounts of a company-adventure in his own books.

1. When goods are brought into company, enter *Goods in company with, &c.* Dr to *Sundries.*

To each partner's account in company, for what he brought in, or purchased on his own credit;

To *Cash, Goods, or Seller,* for what you bring in, or purchase on your own credit; and,

To the *Sellers,* for goods purchased on the company's credit.

2. This account is likewise debited for all abatements made to debtors, interest of money, commission, premiums of insurance, charges of management, &c.; and is credited for all abatements allowed to the company, and in general, every *extra* profit whatever.
3. In receiving or making payments on account of the company, the entries in all other respects, but those mentioned in the last case, are the same as in proper trade.
4. The same varieties which occur in the disposal of goods proper, may likewise occur in the sale of the company's goods, and the entries are respectively the same.
5. In admitting a new partner, charge *Cash,* or whatever you receive, Dr to such partner's account in company, for his neat share of the capital.
6. In case of private dealings with the partners, there will be occasion for *partner's account-proper.*
7. In cases of consignments and returns, the entries are the same as in proper trade.
8. When the company dissolves, either by dividing the goods that remain unsold, the cash, and debts due to the company; or after the goods have been disposed of, by dividing, at certain periods, the money arising from the sales;

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sales; charge *Partner's account in company* Dr to *what he receives*,

O B S E R V A T I O N.

When there are only two concerned for a small adventure, the accounts of it may be kept in the manager's books without perplexity or confusion: but however practicable it may be for a manager to intersperse the accounts of a company with his own, it is certainly very improper, as he cannot lay a state before the company without exposing his own affairs, or transcribing the accounts into other books; the first of which is a very dangerous alternative, and the last a very troublesome one: so that I suppose, excepting in very few instances, it hath never had the sanction of a judicious practice, and therefore does not fall to be recommended here; although I have given directions for the entries, and will illustrate them by proper examples.

Case 3. The entries in company-accounts, kept in books appropriated for the transactions relative to the company only.

1. When the company is fixed, and the particular share of the capital to be advanced by each partner ascertained, it will not be improper to open each of the company-books, with a title, expressing the terms of the contract in miniature; which will save, in some of the general titles of the accounts, a repetition of the company's names. The *Waste-book* ought to commence with an abstract of the terms agreed on, which is all the contract that some companies make use of; only, that this narrative in the *Waste-book* is signed by each partner. Every company ought to be denominated by some particular firm, as the manager's name and company, the manager's name, the name of some other partner and company; and this firm or designation is not only applied to the general titles of the accounts, but to the subscription of letters, and every other deed that respects the company.

Hence, to journalize the commencement of the copartnery.

1. If each partner pay in his share of capital in money.

Cash in company Dr to *Stock in company*.

2dly, *Stock in company* Dr to *Sundries*;

F 2

To

- To each Partner his account in company $\frac{1}{2}$, $\frac{1}{3}$, or $\frac{1}{4}$, according to his share.
2. If the company advance only part of the capital in money, and give bills for the remainder; enter
- Sundries* Drs to *Stock in company*;
Cash, for the sum advanced,
Bills Receivable, for the bills.
- 2dly, *Stock* Dr to *Sundries*, as before.
3. If part of the capital is only advanced in money, and goods taken up at the company's credit for the rest, enter
- Sundries* Drs to *Stock in company*;
Cash, for the sum advanced,
Goods, for their value specifically.
- 2dly, *Stock in company* Dr to *Sundries*;
 To each Partner's account in company, for the sum respectively advanced.
 To each person of whom the goods were bought, for the amount of his account.
4. In after dealings betwixt the company and any of the partners, the entries are the same as in dealings with other persons in similar circumstances; only that, for distinction, it may not be improper to add in the title *his account proper*, or *his particular account*, immediately after his name. The account in company, when the share of capital is paid up, requires no new entry, unless the company think proper to increase or diminish their capital; and that too may be done, without affecting the company-accounts, by means of their accounts proper.
5. In admitting a new partner. — As in this case a new contract must be presupposed, unless the new partner comes in for a share with some one of the partners, which can make no alteration in the company-books; I would advise, that the old books should be balanced, and new ones commenced, agreeable to the alteration which the new partner must necessarily occasion: for though a man may understand well enough his own method of keeping accounts, with respect to what concerns himself; every thing in the books of a company must be so expressive, accurate, and distinct, as to admit of no dubiety whatever.
6. Every other entry in the company's book is made exactly as in proper trade, without the least variation whatever;

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ver; so that unless the rules in the preceding sections were repeated here, nothing on this subject can with any degree of propriety be added.

CHAP. V. *The method of raising accounts, posting, transposing, examining, correcting, and balancing the* LEGER.

SECT. I. *The method of raising accounts in the* LEGER.

1. *Personal accounts*

ARE titled with their names and places of abode only, excepting in partnership, where each partner is distinguished by *his account proper*; in foreign trade, where your factor is distinguished by *my account current, on time, &c.* and your constituent by *his account current, on time, &c.*; and in an exchange-trade, where the correspondent is distinguished by *my account of exchange, or my account of bills*. In foreign trade and exchange, there will be occasion for extraordinary money-columns, wherein the currency, and the premiums paid and received, may be inserted, unless a particular account for exchange be raised in the *Leger*.

2. *Accounts of goods*

Are titled specifically according to their names, without any addition, excepting *goods in company*, when the accounts are kept in your own *Leger*, in which case *in company with, &c.* is always superadded. In accounts of goods, for one or more inner columns, wherein the quantity, number, or denomination may be inserted.

3. *Bills receivable, and Bills payable.*

These accounts are opened in the *Leger*, to save it from being crowded with a multiplicity of accounts, and to exhibit at one view, when and by whom bills are payable to you, and when and to whom they are payable by you; for which two inner columns seem absolutely necessary; one wherein the acceptor on the one hand, and the drawer on the other, and another wherein the date of payment, should be inserted.

4. *Insurance-*

4. *Insurance-account.*

This account requires likewise various columns, one for the ship and port whither she is bound, one for the insured's name, and another for the sum insured.

The titles of all accounts may be easily made out from the *Journal*, where the Drs and Crs are denominated in every respect, as they are titled in the *Leger*; and it will be easy to discover, how far additional columns render the account more distinct or explicit.

SECT. 2. *The method of posting in the LEGER.*

1. Having titled, or opened all the accounts in the inventory, in the *Leger*, insert each account in the alphabet, or index, under its proper letter; only personal accounts, or accounts beginning with persons names, under the first letter of their surname, and the folio in which each account stands in the *Leger*, in the column allotted for folio-numbers; then post the first part of the inventory, by entering on the Dr-side of each account, *To the Cr*, which in this instance is *Stock*; and complete the narrative, by giving a reason for the entry in terms as concise and explicit as possible, filling up the inner columns when necessary, and the folio-column with the folio-number of the creditor; and lastly, carrying the particular sum for which the account is debited, to the money-column.

When all the Drs are thus entered, mark the number of their respective folio's on the margin of the journal, in a line with the particular Dr to which the folio refers, and shut up that part of the post, by drawing a line immediately below the numbers now marked; and lastly, upon the Cr-side of the Cr, which in this instance is *Stock*, enter, *By the Dr*, viz. *Sundries*, for my general subject. But as *Sundries*, which in this case is the opposite part of the account, refers to several accounts; there is nothing inserted in the folio-column, but the whole sum for which *Stock* stands Cr, carried to the money-column; and immediately below the line formerly drawn on the margin of the *Journal*, insert the number of the folio in which *Stock* is entered in the *Leger*, and the post is completed.

2. Post the second part of the inventory, by entering on the Dr-side of *Stock*, as *Stock* here is Dr to *Sundries*, *To Sundries*, for the debts I owe: and as *Sundries* respect several Crs, omit the folio-column, and carry out the sum for which

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which *Stock* is debited to the money-column, and mark the folio of *Stock* on the margin of the *Journal*, with a small line below it, 'as before, under the Drs in the first part; then turn to the account in the *Leger* of the first Cr, and on the credit-side, enter, *By Stock, per account*, or whatever else is the ground of debt; insert the folio of *Stock* in the folio-column, and the particular sum due to that Cr in the money-column: proceed thus through each of them as they lie in the *Journal*, till the whole be completed, and mark their respective referring numbers in the margin of the *Journal* immediately below the line, and opposite to, or in a line with each particular Cr.

3. In posting after occurrences follow the order of the *Journal*; that is, beginning with the first *Journal-post*, allow the first succeeding space in the *Leger* for the Dr of it, the next for the Cr, and the third for the Dr of the following post; if the same accounts have not been already opened in the *Leger*, which is immediately discoverable from the index, where all accounts ought to be entered as soon as they are opened; and proceed in the same manner till the *Journal* be totally transported to the *Leger*.

SECT. 3. *The method of transposing accounts in the LEGER.*

When the space allotted for any account proves too little, in either Dr or Cr side, or both, the account may be transposed to a new folio, in the following manner.

1. *Accounts which have no inner columns.*

Make the new account Dr to the old, if the Dr-side of the old be heaviest; or charge the old account Dr to the new, if the Cr-side be heaviest; and the difference betwixt the sides will only appear in the new account.

2. *Accounts which have inner columns.*

1. In an *account of goods*, charge the new account Dr to the old, for the total of the Dr-side, quantity, and value; and make the old account Dr to the new, for the quantity and value, on the credit-side; hence will the old account be evened, and in the new account be exhibited the same sums and quantities on its Dr and Cr sides, that the old did before it was transposed.

2. In *Bills receivable*, make the new account Dr to the old, for all the outstanding bills at the dates payable respectively,
and

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and the old account Cr by the new, for the outstanding bills in one line.

3. In *Bills receivable*. make the new account Cr by the old, for all the bills unretired at the dates they are payable respectively, and charge the old account Dr to the new, for the difference in one line.

SECT. 4. *The method of examining the books.*

Accuracy and correctness in filling up the books is absolutely necessary; but the greatest experience, and the best practice, cannot upon all occasions be sufficient security against mistakes. But as it would be equally superfluous to examine the books when there was no certainty of escapes, or to balance them, without some reason to conclude they have been exactly filled up; it will not be improper to show, in the first place, how the truth of the several entries in the different books may be proved, without touching the accounts themselves. Add up all the money on the Dr-sides throughout the whole *Leger*, into one sum; and all on the Cr-sides into another; if both totals comes alike, the posting is certainly exact; for as every entry in the *Leger* is double, no account is ever charged *Dr*, but some other is, or ought to be credited with the same sum: hence, there must be as many *Crs* as there are *Drs*; and therefore, if the *Journal*-entries have been fairly made, the additions just, and the accounts properly posted, both sides must exactly agree. But if, upon making this trial-balance, there should be a difference in the totals, some mistake hath been committed; but as it rarely happens, that the accountant can at once discover in which book it lies, it is best to begin the examination with,

1. The *Waste-book*, as there is none prior to it by which it can be tried. If the error is in point of fact, it can only be discovered by a careful perusal, and comparing the transactions with the correspondence, invoices, &c. to which they refer. It is more likely however, if the mistake lies in the *Waste-book*, that it will be found in the calculations or additions in complex transactions. If nothing to the purpose is found here, or at least equivalent to the difference in the totals, the inquiry must next be carried to the *Journal*.

2. In examining the *Journal*, compare each post one after another, from beginning to end, with its correspondent entry in the *Waste-book*, distinguishing each correspondent entry in both as you go along. Consider whether the sums have been

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been justly transported, the proper *Drs* and *Crs* ascertained, and the reason of the entry fairly narrated; and if all these are found just, the last resource is in the *Leger*.

3. In examining the *Leger*, first compare it with the *Journal*, in the same manner as it was at first posted, pricking or dotting the referring figures in the margin of the *Journal* as you go along till the whole be compared: and if the mistake in question should escape this scrutiny, which can scarcely be imagined, if it was made with proper care and attention, there is only one other check; and that is, by comparing every *Dr* in the *Leger* with its correspondent *Cr*, as the referring figures in the folio-columns direct, which must likewise be pricked or pointed as you compare. When this last task is performed, if the necessary corrections bring the totals to a balance, the books may be presumed to be right; but if that is not the case, there is still some latent error, which nothing but a more careful research, in the manner we have mentioned, can possibly discover.

SECT. 5. *The method of correcting errors.*

1. *In the Waste-book or Journal.*

The errors in the *Waste book* and *Journal* are of six kinds, and corrected as follows.

1. A whole post may be omitted; which is corrected, or the defect supplied, by writing it in a different place, with a reference to it from its proper place.

2. A few words may be omitted; which may be filled up or supplied, by interlining them, or writing them on the margin.

3. A whole post may be repeated; which may be corrected by cancelling, or crossing the superfluous post with two lines intersecting each other.

4. If a word is repeated, or a sentence, cancel what is superfluous.

5. If there is a misnomer or wrong figure, carry it right, by some referring mark, to the foot of the page, without cancelling.

6. If the sum in any addition is wrong, cancel the false sum, and mark it right, in the nearest convenient place to the false sum.

Note, Any error immediately discovered upon committing it, may be corrected by adding, *I jay*, and begin anew.

2. *In the Leger.*

Errours in the *Leger* are of four kinds.

1. If a *Dr* or *Cr* is omitted, supply that defect, by entering it in its proper account.
2. If the *Dr* or *Cr* is charged too much, make the opposite side *Dr* to, or *Cr* by *error*, for the excess.
3. If a *Dr* or *Cr* is charged with too little, charge it again *Dr* to, or *Cr* by its correspondent account, for the deficiency.
4. If the *Dr* and *Cr* are both entered on the same side, adjust it, by making the opposite side *Dr* to, or *Cr* by *error*, for the sum of the article misplaced; and then enter the article in its proper place; by which means the mistake will be balanced, and the account properly stated.

OBSERVATION.

Were merchants to admit of erasings or total cancellings in their books, it would be impossible to trace fraud with any degree of certainty; but when every thing stands fair and naked as it happened, it would be impossible, without a long premeditation, to contrive or carry on a designed fraud: and it would be difficult, even in that case, to give a false account, in all its circumstances, the colour of a true one, even if it could be supposed, that a man would voluntarily form a design of throwing up his credit by becoming bankrupt, and imposing on his creditors by an account of losses which he never sustained. It is therefore to avoid inconveniencies which might arise from erasing or cancelling totally any thing in the books, that practices of that kind are prohibited by law, and discountenanced by merchants.

SECT. 6. *The method of balancing the LEGER.*

Merchants generally, at some fixed period, once in the year, balance or close the *Leger*, not only because the spaces allotted for the accounts may be for the most part full, but likewise to show the merchant a true state of his affairs, and what increase or diminution his capital hath suffered by last year's transactions. In balancing the *Leger*, there are only two principal accounts to which the difference of the sides of any account can be carried, *viz.* *Balance*, and *Profit and Loss*; the first of which contains, on the *Dr*-side, the ready money which the merchant hath by him, the debts due to him, and the effects on hand, or in the hands of factors

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factors unaccounted for, with every thing else, which he finds, from the face of the accounts, he hath a right to consider as a part of his general subject. The same account contains an enumeration of the debts, which, from the accounts in his books, appear in reason to be chargeable against him; and the difference betwixt the one and the other constitute what is called his *neat stock*. The last-mentioned account, *Profit and Loss*, contains, upon the credit-side, all the gain made upon the different articles of his trade, discovered by comparing the cost with the sales; and the Dr-side contains the different losses he hath sustained: so that the balance or difference of the sides of this account, is the neat gain or loss made since last balance. In order to render this part of the business of an accountant as plain and intelligible as possible, I shall, 1st, show what are the balances in proper trade. 2^{dly}, What are the balances in factorage, 3^{dly}, What are the balances in company-accounts. And, 4^{thly}, how the balances are collected, the books finished, and new ones raised therefrom,

ART. I. *The balances in proper trade.*

1. *Cash* contains upon the Dr-side, the ready money which the merchant had when his books were last begun, together with all that he hath received since that time, upon any consideration whatever; and it contains upon the credit side all the money he hath given out: so that if there is any difference in the totals, it must be the ready money the merchant hath by him; and therefore the account is closed by *Balance*, for said difference, which is carried to the money-column, and the folio of balance inserted in the folio-column, after which the account is closed.

2. *Personal accounts*, if they have no inner column, contain, upon the Dr-side, the debts contracted by them to the merchant, or the payments made by the merchant to them; and, on the Cr-side, the debts contracted by the merchant to them, or their payments to him: wherefore, if the Dr-side is heaviest, the difference is a debt due to the merchant; and if the Cr-side is heaviest, the difference is a debt due by the merchant to the dealer; consequently, the account must be balanced, to or by *balance*, for the difference.

If the account hath an inner column for exchange, the difference of the sides will be a loss or gain; and therefore that column is closed to or by *Profit and Loss*, for the difference.

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3. *Accounts*

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3. *Accounts of goods* contain, upon the Dr-side, the cost and charges of the article they respectively represent; and, on the Cr-side, the sales or disposal thereof, which may be in whole or in part. Hence arise the following varieties. — 1. If none of the goods are disposed of, it is closed by being credited by *Balance*, at the price, and for the quantity on the Dr-side. — 2. If they are all disposed of, the difference of the sides, if any, must be a gain or a loss made on the sales; and the account is closed to or by *Profit and Loss*, for the difference. — 3. If only part of them are disposed of, even the quantity-columns, by crediting the account by *Balance*, at prime cost, for the quantity on hand, and the money-columns, to or by *Profit and Loss*, for the difference of its sides.

4. *Household Furniture, Jewels, &c.* contain, on the Dr-side, an account of what they cost, or are valued at; and are balanced by *Balance*, for the same value.

5. *Bills receivable* contain, upon the Dr-side, all the bills which are drawn to, or any other way made payable to the merchant; and, upon the Cr-side, the payments he hath received, or the disposal of the bills in payment: so that the difference, if there is any, is what remains unpaid; and therefore the account is closed by *Balance*, for the outstanding bills.

6. *Bills payable* contain, upon the credit side, a list of the bills accepted by the merchant, and, upon the debit-side, such of them as he hath retired; so that the difference, if there is any, must be the bills which are yet unpaid; consequently the account is debited to *Balance*, for the bills not retired.

7. *Ships, Houses, &c.* contain, upon the Dr-side, the original value, and charges of repairs, &c. and, upon the Cr-side, if any thing at all, the disposal of them, or profits arising from them, such as rents, freight, &c. Hence arise three varieties. 1. If the Cr-side is empty, fill it up by *Balance*. 2. If it contains the disposal, the sides are evened with *Profit and Loss*, for the gain or loss. 3. If it contains only the freight or rent, &c. credit the account by *Balance*, for the cost, and debit it to *Profit and Loss*, for the difference of its sides thereafter; unless the charges at the debit exceed the profits at the credit, in which case, close it by *Profit and Loss*, for the excess.

8. *Charges of merchandise*, and all other accounts subsidiary to profit and loss, are closed by *Profit and Loss*.

9. *Insurance-account, Interest-account, &c.* contain, upon the
Dr-

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Dr-side, the losses, and, upon the Cr-side, the articles of gain made by that account, and the difference is the neat gain or loss; consequently it is closed to or by *Profit and Loss*.

10. *Accounts of Voyages* contain, upon the debit-side, the prime cost and charges of the cargo; and, on the credit-side, if any thing at all, the receipt or disposal of the goods by the factor, and perhaps returns made for them. Hence there will be two varieties. 1. If the credit-side be empty, there hath been no advice of the ship's arrival, and therefore the account remains in its original state, by being credited by *Balance* for the charge at the debit. 2. If the credit-side is filled up with the disposal, the account is evened to or by *Profit and Loss*, for the difference.

11. *Factor my account of goods*, contains the same on both sides, and is closed in the same manner as any other account of goods.

12. *Accounts of stores* contain, on the Dr-side, the cost and charges *per* invoice of all cargoes whereof the receipt hath been acknowledged; and, upon the credit-side, if it contains any thing at all, an abstract from the books of the store, ascertaining the money received, the outstanding debts, and the goods yet unfold. In the first case, close by *Balance*, for the charge at the debit, and in the last, to or by *Profit and Loss*, for the difference of its sides.

13. *Factor my account on time* contains, on the debit-side, the debts due to the factor on my account; and, on the credit-side, the payments made him; so the difference, if there is any, is the debts still outstanding; wherefore the account is closed by *Balance*.

14. *Factor my account-current* contains, on the Dr-side, whatever I can justly charge against him; and, on the credit-side, whatever I am in reason accountable for to him: so that the difference will be a debt due to or by the factor, and therefore closed with *Balance*; unless some part of the difference hath arisen from the rise or fall of exchange, in which case, such difference must be evened with *Profit and Loss*, previous to the balance betwixt parties.

15. *Manager my account in company* contains, on the Dr-side, the share of capital stocked in by you; and, on the Cr-side, if it contains any thing at all, the returns made by the manager.

1. When it is only a temporary adventure, there will be two varieties.

1. If

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1. If the goods are all sold, and you have received your share of proceeds, the difference will be a loss or gain, and the account accordingly closed to or by *Profit and Loss*.

2. If the account is unfinished, transpose it in its present state to the *Balance*, by debiting it to *Balance*, for the sum on the Cr-side; and giving it credit by *Balance*, for the sum on the Cr-side.

2. When it represents a share in a fixed company, there will arise two varieties.

1. If, upon balancing the company's books, there was a dividend made of the last year's profits, it will stand on the credit-side of the account; and the account must be closed, first, by *Balance*, for your share of capital; and, secondly, to *Profit and Loss*, for the gain.

2. If there was a loss upon that year's trade, it will stand at the debit of the account; and will therefore be closed by *Balance*, for your share of capital, and *Profit and Loss*, for your share of loss.

16. *Profit and Loss* contains, upon the Dr-side, the articles of loss, and, on the Cr-side, the articles of gain, as posted from the *Journal*, and from the *Leger-accounts* in closing them; hence the difference of its sides will be the merchant's neat loss or gain, since the books were opened, and therefore the account is closed to or by *Stock*, for the same.

17. *Stock* contains, upon the Dr-side, the sums chargeable against him; and, on the Cr-side, whatever composed his gross or general subject, when the books commenced: to this account must likewise be carried the gain or loss made upon trade since the books began; and then the account is closed with *Balance*, for the neat stock.

18. *Balance-account* contains, on the Dr-side, all the materials, whether money, effects, or debts, which compose the merchant's subject; and, on the Cr-side, whatever is chargeable against him; to which, when his neat stock is carried from *Stock-account*, the account must close of itself, since the whole gross subject on the Dr-side must be equal to his debts and neat capital taken together.

ART. II. *The balances in factorage.*

1. *Constituent his account of goods*, contains, upon the Dr-side, the charges to which the goods were liable; and, upon the Cr-side, the sale or disposal of the goods; and is differently

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ently balanced according to the method in which the accounts are kept.

1. When no *account on time* is kept, the account is closed with the *account-current*, for neat proceeds, after deduction of charges and commission, if all the goods are sold.

2. If this account is kept open till all the debts are collected, it is transposed, in its present state, to *Balance*.

3. If an *account on time* is kept, it is closed with the *account-current*, for the difference betwixt the charges and ready-money sales, and with the *account on time*, for the outstanding debts; which ought to have been done when the sales were finished, as was formerly observed in the application of Dr and Cr.

4. In all cases when the sales are not finished, it is but to transpose the account to *Balance*.

2. *Constituent's account on time*, contains, upon the credit-side, the proceeds of the constituent's goods sold on credit, and, on the debit-side, the payments made to the factor; wherefore the difference, if any, must be the debts yet outstanding, and consequently closed with *Balance* on the Dr-side.

3. *Constituent his account-current*, contains, upon the Dr-side, all that the factor can justly charge against him, for remittances, charges, or commission; and on the Cr-side, all the money which hath been received on his account; so that the difference, if any, is a debt due to or by the constituent, and therefore closed with *Balance*.

ART. III. *The balances in company-accounts.*

1. When the company is fixed, and the transactions relative thereto kept in books for the purpose, the balances are in every respect the same, as those in proper trade; only the gain or loss at close may be divided in proportion to each partner's stock, or share of the general capital, and inserted partially in *Stock in company*, or carried all at once as before.

2. When the company-accounts are kept by the manager, with those of his private business, it will be necessary, in this case, to keep a *Cash-account in company*, that you may at all times be enabled to account to your partner for what you receive; or make up an *Interest-account* upon the whole at close; and this account, at balancing, is transposed to the general account of cash: then there will be nothing new, but the balances in the *accounts of goods in company*, where,

where, if the sale is finished, the loss or gain must be divided according to the number of partners, and the accounts closed with *Sundries, viz. Profit and Loss*, for your share, and *each partner's account in company*, for his share. If the sales are not finished, close with *Balance*, for what remains, and with *Sundries*, as before, for the gain or loss. When there are various articles, it is better to open an account for *Profit and Loss in company*, to which all the articles of loss or gain are carried as in proper trade, and the division made upon this total gain or loss, as before.

ART. IV. *The method of collecting the balances, closing the books, and raising new ones therefrom.*

Upon one or more sheets of paper, ruled in the form of the *Leger*, open an account for *Balance*; and on another, ruled in the same manner, open an account for *Profit and Loss*; the two accounts, to one or other of which the difference of the sides of every account in the *Leger* must ultimately refer. Then beginning with the *account of Cash*, go over every account in the *Leger*, excepting *Profit and Loss*, and *Stock*, which are left open to the last; and carry the articles of gain or loss found in any one of them to the *Profit and Loss* sheet, in the same manner as an entry from the *Journal*: for if an article of goods is found Dr to *Profit and Loss*, for a gain, *Profit and Loss* becomes necessarily the Cr by that article, for the same sum: in like manner, carry the articles that remain to one or other of the sides of the *Balance-account*, as the account whose difference is carried, was either Dr to, or Cr by *Balance*: and proceed in the same manner till the whole be collected, and inserted according to their nature in these accounts. Then add up the Dr-sides of the *Profit and Loss* sheet, and the *Profit and Loss account* in the *Leger* into one sum; do the same by the sums at the credit in both, subtract the lesser from the greater, and making the proper entry, carry the difference to the *Stock-account*, as formerly directed; which is closed, by charging it Dr to *Balance*, for the difference; unless the merchant be worth nothing, and then there will be nothing to carry, or worse than nothing, when it must be credited by *Balance*: but however the case may be, when the proper entry is made in *Balance-account*, both sides will be equal, unless some mistake hath been committed in the balance, which can only be found out by a careful review of the balances.

That

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That the *Balance-sheet* must close of itself, if the accountant hath discharged his duty, will be pretty evident from the following considerations.

A merchant's neat stock at balancing, is just equal to his neat stock at opening the books, with the addition of the gain, or diminution of the loss made during the currency of the books; but the balance of *Stock-account*, before the loss or the gain was brought to it, was his neat stock when the books were opened; and the loss or gain brought to it, is the increase or diminution it hath suffered since: wherefore, the difference of its sides, with this increase or diminution, must be his neat stock at balancing. Again, upon the Dr-side of the *Balance-sheet* are collected, all the various articles which compose his subject; and on the Cr-side, all the debts which he hath to pay out of it; if these were paid, or, which amounts to the same thing in this case, an equivalent part of his subject struck off for the payment, the reversion would be his neat stock: but it was formerly found, that the difference of his *Stock-account*, as it stands after balancing, was his neat stock; wherefore, that difference, being equal to the difference of *Balance-account*, must infallibly even its sides.

Having thus evened the *Balance-account*, which is the only test of accurate accountantship, close the *Leger-accounts*, by transferring the articles on the *Profit and Loss* sheet, to the *Profit and Loss account* in the *Leger*; and the *Balance-sheet*, to an account opened with that title in the *Leger*; after which close all the other accounts, if that is not already done, by lines drawn across the money-column at the foot of each account on both sides; within, or betwixt which, write the total sums which are now every where equal in the same account; and then will all the accounts be shut up and finished.

The next thing to be done, is to open new books, which is done as follows.

Open as many spaces in the new *Leger* as the Dr-side of the *Balance* consists of articles, and give them the same titles they had in the former *Leger*, and were transmitted with them to the balance; upon the Dr-side of each account, enter to *Stock*; after which, narrate the reason of the entry. When the Dr-side is thus totally transposed, then open an account for *Stock*, and credit it by *Sundries*, for the amount of the Dr side of *Balance*. After this, open accounts for all the persons, &c. which stand on the Cr side of *Balance*; and

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credit each of them by *Stock*, for the debt due them ; and debit *Stock* for the amount on the credit-side of *Balance*, after deduction of the merchant's neat stock. By this method, the trouble of writing out a new inventory, and journalising it, will be entirely saved ; and the *Waste-book*, instead of beginning with the *Waste-book*, will open with the daily occurrences of trade ; and the new books will be conducted, where circumstances are similar, in every respect, as the old.

Having thus explained the nature, use, and design of merchants accounts, demonstrated the principles upon which the whole art is founded, and rendered the method plain, easy, and intelligible, by general rules, and particular directions for the proper management of every occurrence in trade, however complicated or diversified, till the whole is finished and recommenced ; I shall now illustrate these rules, by a collection of applicable examples ; in the course of which, I shall endeavour, to introduce every variety that can happen in real business ; that, by a proper comparison of these examples, with the rules already laid down, and a due attention to both, the judgment of the young accountant may be formed, and his practice more effectually directed, when he sees in images, as striking as real life, the nice connection which subsists between the accounts ; the natural dependency of the one upon the other ; and the surprising harmony which is constantly maintained throughout the whole, notwithstanding all the various changes, transitions, and divisions they may undergo, betwixt the inventory where they at first took their birth, and the balance where they at last terminate.

T H E

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T H E
UNIVERSAL ACCOUNTANT.

P A R T II.

Mercantile Accountantship reduced to Practice in
various Specimens of Books, connected and
digested as in real Trade.

S P E C I M E N I.

W A S T E - B O O K.

A.

*Containing an Inventory of my Subject, and the daily Occur-
rences of my Trade, from 1st Jan. to the 1st July 1764.*

GLASGOW, the 1st of January 1764.

<i>Inventory of the money, effects, and debts, as taken this day, belonging to, and owing by me,</i>	<i>JOHN TRADER.</i>	l.	s.	d.
	<i>l. s. d.</i>			
I Have in ready money, —	2000 0 0			
200 hhds of tobacco, containing 200,000 lb. which, including the duties, I value at $8\frac{3}{4}$ d. per lb. }	7291 13 4			
10 hhds sugar, containing 120 cwt. which, with duty and charges, cost me — — — }	277 19 0			
600 India stock, at 120 per cent. —	720 0 0			
24 puncheons rum at 40 l. per punch.	960 0 0			
$\frac{3}{4}$ of the schooner <i>Peggy</i> , freighted to <i>Holland</i> , — — — }	450 0 0			
$\frac{1}{2}$ of the ship <i>Tibby</i> , freighted to <i>Maryland</i> , — — — }	500 0 0			
<i>James Campbell</i> owes me per note on demand, — — — }	100 0 0			
<i>John Beverley</i> per bond, with interest since <i>Martinmas</i> , — — — }	500 0 0			
	12799 12 0 4			
H 2	I			

60 (2) WASTE-BOOK.

<i>I owe as follows.</i>		l.	s.	d.
To <i>John Ranken</i> per account, —	105 19 0			
✓ To <i>Hamilton and Baillie</i> per note, 12 } days to run, — — } 450 0 0				
To <i>James Hutcheson</i> per balance of a } rum-account, — — } 250 0 0				
To the customhouse <i>Port-Glasgow</i> , for } tobacco-duties, — — } 4563 18 9				
5th. —————		5369		17 09
✓ Bought for ready money 300 pieces <i>Irish</i> linen, 25 yards each, at 2 l. 10 s. per piece, — —		750		00 00
7th. —————				
✓ Paid <i>James Hutcheson</i> the balance I owed him, —		250		00 00
8th. —————				
✓ Sold for ready money 20 puncheons rum, at 45 l. each,		900		00 00
9th. —————				
✓ Received of <i>James Campbell</i> in full of his note, —		100		00 00
11th. —————				
✓ Bought of <i>George Bickham</i> in <i>Greenock</i> 30 puncheons of rum, at 42 l per puncheon, and paid in part, L. 1000 Due at 6 months, — — — 260		1260		00 00
12th. —————				
✓ Sold <i>Robert Macnair</i> 5 hhds of my fugar, contain- ing neat 60 cwt. at 50 s. per cwt. payable on demand,		150		00 00
15th. —————				
✓ Retired my bill with <i>Hamilton and Baillie</i> , by paying them in money, — — — L. 300 And a draught on <i>Robert Macnair</i> at sight for 150		450		00 00
17th. —————				
✓ Bought a house in the <i>Tronegate</i> from <i>Elias Bur-</i> <i>net</i> , paying of yearly rent 80 l. at 15 years purchase, my entry thereto having commenced, by agree- ment, at <i>Martinmas</i> last; in consideration where- of I have paid down — — — L. 500 And my bill at 4 months, for — — — 700		1200		00 00
19th. —————				
✓ Received my rum from <i>Greenock</i> , and cellared it here. Charges of lighterage, portorage, and cartage, —		3		10 00
22d. —————				
✓ Bought of the <i>Glasgow</i> manufactory 5000 yards checks at 1 s. per yard, $\frac{7}{8}$ broad, at 12 months, —		250		00 00
24th. —————				
✓ Bartered my 5 hhds fugar for 5 pipes sherry, each being valued at 30 l. 10 s. — — —		152		10 00
26th. —————				
✓ Sold the last 4 punch. of my own rum to <i>James</i> <i>Graham</i> at 50 l. each, and received in money, L. 100 In a bill accepted by <i>J. Norris, Edin.</i> at 1 month, 100		200		00 00
January				

WASTE-BOOK.

(3) 61

		January 30th.		l.	s.	d.
/		Bartered 3 pipes of my sherry, at 32 l. per pipe, or 20 pieces Scotch linen, 25 yards each, at 4 l. 7 s. 6 d. per piece, — — — L. 87 10				
/		Received the balance in money, — 8 10				
				96	00	00
		— 31st.				
		Charges on my trade and pocket this month,		25	00	00
		— February 3d.				
Having this day agreed with James Hamilton, to go to Philadelphia, and open store for my account, as per particular contract, I have shipped with him on board the Dunlop, Capt. Kippen, from Greenock for Philadelphia, 5 packages, as under; marked and numbered as per margin.						
		pieces.	yds.			
I. H.		Irish linen, 300 7500, cost		L. 750	0	
N ^o 1. Sheet		Scotch do,	20 500, —	87	10	l. s. d.
ed box.				837	10	0
2d ditto.		Checks, — —	5000, — — —	250	0	0
3d bale.		Osnaburgs, 12	1200, at 7d. bought of John Angus in Perth at 6 mon.	35	0	0
4th chest,		Hard-ware bought of Wal. Ewing,	at 12 months per account, — —	170	10	0
5th hhd.		Shoes bought of the shoe-factory, at	12 months, per account, — —	20	15	0
30q lb.		Boxes, package, sheeting,	cordage, &c. — — —	L. 6	12	
		Lighterage, portorage, and	shipping charges, — —	3	10	
		Passage 15 l. 15 s. and freight	at 2½ per cent. of 1300 l.	48	5	
				58	7	0
/		Premium of insurance of 1437 l. to cover the above at 2½ per cent. due to Hamilton's office, — —		35	18	6
				1408	00	06
		— 6th.				
/		Sold John Kay merchant in Stirling 10 puncheons rum, at 50 l. per puncheon, for which taken his note at 3 months, — —		500	00	00
		— 8th.				
/		Sold John Mackay, vintner, 2 pipes sherry, at 32 l. 10 s. per pipe, for which received in part, — — —		L. 20		
		Due at 4 months, — — —		45		
				65	00	00
		February				

62 (4) WASTE-BOOK.

	L.	s.	d.
February 10th.			
Received advice from <i>John Murdoch</i> merchant in <i>Funchol, Madeira</i> , that, by my order, and for my account, he had shipped on board the <i>Happy Janet</i> , Capt. <i>Baird</i> , bound for <i>Clyde</i> , 10 pipes <i>Madeira</i> wine, at 102 <i>piast.</i>			
6 reals, 28 mer. per pipe, — P. 1028	4	8	
Charges, — — — — 68	0	0	
Commission, — — — — 27	3	9	
	P. 1123	7	17
Which exchange at 3 s. 6 d. per <i>piastre</i> ,			
amounts in <i>Sterling</i> to — — —	196	14	02
---11th.			
Sold <i>Thomas Smith, Edinburgh</i> , 10 puncheons rum, to be delivered here at 50 l. 10 s. per puncheon; for payment of which he hath given me a bill, accepted by <i>William Gray</i> , 8 days to run, for — L. 300			
Ditto on <i>Mansfield and Hunter</i> , at 3 days, for 100			
Ditto on <i>Will. Kennedy, Dublin</i> , at 20 days, for 105			
	505	00	00
---12th.			
Sold my bill on <i>Mansfield and Hunter</i> to the New Bank, — — — — —	100	00	00
---14th.			
Sold my bill on <i>Kennedy</i> to the Old Bank at $\frac{1}{4}$ per cent. exchange, and received — —	105	15	09
---21st.			
Lent <i>John Anderson</i> , to be repaid on demand,	150	00	00
---23d.			
Protested <i>Smith's</i> bill on <i>Gray</i> . — Charges —	0	3	06
---24th.			
Lost my pocket-book, inclosing — L. 50 0			
Charges of advertizing, — — — — 0 15	50	15	00
---26th.			
Received payment of <i>John Anderson</i> , —	150	00	00
---27th.			
The <i>Happy Janet</i> is safe arrived at <i>Port-Glasgow</i> , and I have paid freight, duties, and other charges on my 10 pipes <i>Madeira</i> wine, to the amount of —	187	10	06
---28th.			
Sold <i>Charles Hutton</i> 5 pipes <i>Madeira</i> on the quay, at 50 l. 8 s. per pipe, to pay at 2 months, —	252	00	00
---29th.			
<i>Alexander Stevenson</i> hath taken up <i>Smith's</i> bill on <i>Gray</i> , and paid me in full of charges and interest,	300	07	07½
---30th.			
Charges this month, — — — —	16	10	00
	<i>March</i>		

WASTE-BOOK.

(5) 63

	l.	s.	d.
March 2d. Drawn on Mr <i>David Doig</i> at sight, to the Old Bank, for amount of <i>Norris's</i> bill recovered by him, and received for my draught, — —	100	00	00
4th. Shipped on board the <i>Van Kepple</i> of and for <i>Holland</i> , Capt. <i>Van Trump</i> master, my 200 hhds tobacco, weighing neat 200,000 lb. which I value at $2\frac{1}{4}$ d. per lb. — — L. 1875 0 0 16 hhds, weighing 16950 lb. bought of <i>James Dunlop</i> , to pay at 6 mon. at 2 d. per lb. — — 407 18 4 Charges at shipping, and $\frac{1}{2}$ freight, 117 17 6	2400	15	10
Consigned to <i>John Dunlop</i> merchant in <i>Rotterdam</i> , to sell for my account.			
5th. Received from the Collector of the customs the bounty on my <i>Osnaburgs</i> , exported per the <i>Dunlop</i> , — — L. 7 10 0 And a debenture-bill for 300 lb. w ^h leather, 1 17 6		9	07 06
8th. Received from on board the <i>Phillis</i> , 200 hhds flaxseed, shipped, per my order, by <i>Thomas Stevenson</i> merchant in <i>Boston</i> , cost, as per invoice, — L. 220 0 Freight and charges paid here, — 227 10	447	10	00
10th. By order of <i>James Forbes</i> merchant in <i>Dublin</i> , I have sent him, per the <i>Hope</i> , Capt. <i>Telford</i> , 1. F. 120 pieces <i>Scotch</i> lawns, — 1200 yards, bought of <i>William Nisbet</i> in <i>Paisley</i> , on demand, — — L. 227 0 0 2. 50 pieces <i>Scotch</i> gauzes for ready money, — — — 100 0 0 3. 60 cwt. single refined sugar, at 4 l. 10 s. bought of <i>Robert Macnair</i> , on demand, — — — 270 0 0 4. Package and carriage to <i>Greenack</i> , — 5 10 0 5. Commission at $2\frac{1}{2}$ per cent. — 15 1 3	617	11	03
12th. Received advice from <i>Bernard Jones</i> , <i>London</i> , that he hath accepted <i>John Murdoch's</i> bill for 10 pipes <i>Madeira</i> , shipped for my account 14th proximo, amount	106	14	02
14th. Insured my adventure per the <i>Van Kepple</i> at $\frac{1}{2}$ per cent. of the cargo at <i>Hamilton's</i> office, — —	12	00	01
March			

64 (6) WASTE-BOOK.

	l.	s.	d.
March 16th. Sold <i>David Doig</i> merchant in <i>Edinburgh</i> 100 hhd's flax-feed, deliverable at <i>Greenock</i> , 3 guineas per hhd, to pay in 4 months, — — — 315 00 00			
18th. Consigned 50 of my hhd's to <i>Robert Pollock</i> merchant in <i>Paisley</i> , to sell for my account, which I value at 3 l. 3 s. 157 10 00			
20th. Sold <i>Samuel Coutts</i> merchant here, my remaining 50 hhd's of flax-feed, at 3 l. 10 s. per hhd, received L. 100 The remainder at 6 months, — — — 75 175 00 00			
22d. Charges on my flax-feed at <i>Greenock</i> , — — — 5 10 00			
24th. Accepted <i>Thomas Stevenson's</i> bill at 90 days sight to <i>Glen and Peters</i> , for — — — 220 00 00			
26th. Brought up my 5 pipes <i>Madeira</i> wine, to be cellared here, which cost me as they lay at <i>Greenock</i> , L. 192 2 4 Lighterage, portorage, &c. — — — 1 15 0 193 17 04			
28th. Remitted <i>Bernard Jones</i> my bill on <i>James Forbes</i> , <i>Dublin</i> , at 60 days, for — — — 617 11 03			
29th. Drawn on <i>Bernard Jones</i> to <i>William Cooper</i> , at 30 days, — — — L. 200 Ditto ditto <i>John Syme</i> , 30 days, — — — 200 Received value and 2 per cent. exchange, — — — 8 408 00 00			
30th. Paid <i>Robert Macnair</i> in full, — — — L. 270 <i>William Nisbet</i> ditto, — — — 227 497 00 00			
31st. The Schooner <i>Peggy</i> is arrived from <i>Holland</i> , and I have received my $\frac{1}{4}$ of freight, — — — 87 10 00			
Charges this month, — — — 27 15 00			
April 1st. Counted with the matter of the <i>Peggy</i> , and paid him for my account, — — — 25 07 00			
3d. Sold <i>Alexander Campbell</i> grocer 3 pipes <i>Madeira</i> , at 52 l. 10 s. per pipe, for which received <i>Thomas Gordon</i> at <i>Leith</i> his acceptance at 1 month for L. 100 00 And ditto <i>Campbell's</i> acceptance at 6 weeks for 57 10 157 10 00			
April			

WASTE-BOOK.

(7) 65

	l.	s.	d.
April 5th.			
Drawn to <i>William Pinkerton</i> on <i>Bernard Jones</i> at 40 days, per note at 1 day's date, ——— L. 200 0			
Received exchange at $1\frac{1}{4}$, ——— 3 10			
	203	10	00
8th.			
Received of <i>William Pinkerton</i> 200 l. which I have remitted to <i>Bernard Jones</i> in <i>Stephenson's</i> on <i>Wimpy</i> , 80 days at par ——— ——— ———	200	00	00
10th.			
Received up my bond from the customhouse, for the secured duties on 200 hhds of tobacco exported, L. 4563 18 9			
Received likewise the old subsidy on do, 625 0 0			
	5188	18	09
11th.			
Paid <i>George Bickham</i> in full, ——— ——— ———	260	00	00
13th.			
My uncle <i>Mindful</i> hath deceased, and left me a legacy, payable by his executor <i>Samuel Trustee</i> , of L. 500			
And a house in the <i>Gallowgate</i> , rented at 60 l. per annum, which, at 12 years purchase, comes to 720			
	1220	00	00
16th.			
Taken up my bill to <i>Charles Burnet</i> upon discount, and paid in money, ——— ——— L. 396 14 8			
In a bill on <i>Bernard Jones</i> , at 90 days, 300 0 0			
	696	14	08
20th.			
Sold <i>Philip Mordaunt</i> merchant in <i>Edinburgh</i> 300 of my <i>India</i> stock at 124 l. 10 s. per cent. for which received <i>Sidney's</i> on <i>Parker</i> , at 80 days, ——— L. 197 10			
And <i>Hogg</i> on <i>Coutts</i> , ditto, ——— 200 0			
	397	10	00
Which I have remitted to <i>Bernard Jones</i> .			
22d.			
Bartered with <i>Ninian Bannerman</i> merchant here as follows, viz.			
2 pipes <i>Madeira</i> , at 54 l. per pipe, ——— L. 108			
4 puncheons rum, at 52 l. per puncheon, ——— 208			
	316	00	00
Delivered.			
For 50 tuns lead, at 10 l. ——— ——— L. 500			
And 20 pieces <i>Osnaburgs</i> , 2000 yds at 6 d. ——— 50			
Received. ———	550	00	00
VOL. II.	I	April	

66 (8) WASTE-BOOK.

	l.	s.	d.
April 24th.			
Received advice from <i>William Elliot, London</i> , that he hath, by my order, and for my account, shipped on board the <i>Nightingale</i> , for my store in <i>Philadelphia, English</i> goods, which, with charges <i>per invoice</i> , amounts to To pay at 12 months.	818	10	00
25th.			
Bought from <i>William Tait</i> merchant here, 50 tuns lead, at 10 <i>l. per tun</i> , at 1 month, — <i>L. 500 0 0</i> Which with 50 tuns of my own, — <i>500 0 0</i> I have shipped on board the <i>Thistle of Liverpool</i> , Capt. <i>Roundhead</i> , by the order, and for the account of <i>Gideon Crawford</i> merchant in <i>Liverpool</i> .			
Charges till on board, — — — <i>12 10 0</i> Commission, — — — <i>25 6 3</i>			
	1037	16	03
27th.			
Settled accounts with <i>Ninian Bannerman</i> , and given him my note for the balance, at 20 days, —	234	00	00
30th.			
<i>Charles Hutton</i> is broke, and I have compounded his debt of 252 <i>l.</i> at 15 <i>s. per pound</i> , Received $\frac{1}{2}$ of the composition, — <i>L. 94 10</i> And <i>John Martin's</i> note at 2 months for — <i>94 10</i>			
	198	00	00
30th.			
Drawn to <i>Samuel Scruton</i> on <i>Bernard Jones</i> for value received, <i>viz.</i> at 30 days for — — — <i>L. 200 0</i> Exchange at 2 <i>per cent.</i> — — — <i>4 0</i> And at 70 days for — — — <i>300 0</i> Exchange at $\frac{1}{2}$ <i>per cent.</i> — — — <i>1 10</i>			
	5	0	10
30th.			
Paid <i>William Tait</i> in full, — — — <i>L. 495</i> Who discounted 1 <i>per cent.</i> for prompt payment, — <i>5</i>			
	500	00	00
Charges this month,			
	30	00	00
May 2d.			
Drawn on <i>Gideon Crawford, Liverpool</i> , at 40 days, <i>viz.</i> To <i>John Horn</i> value <i>per note</i> on demand, <i>L. 200</i> To <i>James King, Renfrew</i> , value on demand, <i>200</i> To <i>John Robison</i> , value received — <i>500</i>			
	900	00	00
	<i>May</i>		

W A S T E - B O O K .

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		l.	s.	d.
— May 1 st —				
Discounted <i>John Baird's</i> bill drawn to <i>Elias Burnet</i> ,				
at 2 months, for — — —	L. 700	0	0	
off 2 months interest, L. 5 16 8				
$\frac{1}{2}$ per cent. commission, 3 10 0				
	9	6	8	
Paid the balance, — — —				690 13 04
— 7 th —				
Drawn on <i>Gideon Crawford</i> for the balance of his				
account at 40 days, to <i>John Hickson</i> , value received.				
Of which lent <i>John Maclean</i> , to pay at 10 days,	L. 100	0		
And taken up the remainder, being — 37 10				137 10 00
— 9 th —				
Received from <i>John Farquhar, Edinburgh</i> , in full of				
<i>Thomas Gordon's</i> acceptance, a draught on <i>Alexander</i>				
<i>Morison</i> at sight, which he hath paid, — .				100 00 00
— 10 th —				
Shipped from <i>Leith</i> , on board the <i>Lovely Nancy</i> ,				
Capt. <i>Thomas</i> , for <i>London</i> , on my own account and risk,				
configned to <i>Gideon Shaw</i> , to sell for my account, as				
under,				
G. S. 2 boxes coarse linens, 200 pieces, contain-				
ing 5000 yards, at 1 s. 3 s. bought of				
<i>John Weir</i> and company, to pay at 2	L. 312	10	0	
months, — — —				
2 bales Ofnaburgs, taken from my ware-				
house, 18 pieces, 1800 yards, at 6 d. 45 0 0				
1 box fine lawns, bought for ready money,				
containing 50 pieces, 500 yards, at 40 s.				
per piece, — — — 100 0 0				
Cartage, package, portorage, &c. till on				
board, — — — 10 16 8				468 06 08
— 12 th —				
Received of <i>James King</i> in part — —				100 00 00
— 15 th —				
Retired my note with <i>Ninian Bannerman</i> by				
cash, — — — — L. 133 17				
By my order on <i>John Maclean</i> , — 100 3				234 00 00
— 16 th —				
Received from on board the <i>Berfy</i> at <i>Leith</i> , 1 box				
containing 250 lb. filk, to sell for account of <i>Algernoo</i>				
<i>Sidney</i> merchant in <i>London</i> . Freight and carriage to				
<i>Glasgow</i> , — — — —				3 15 00
I 2				May

68 (10) WASTE-BOOK.

	l.	s.	d.
<hr/> <div style="text-align: center;">May 17th.</div> <hr/> Remitted to <i>Bernard Jones</i> my bill on <i>Gideon Shaw</i> , at 90 days, for — — — —	250	00	00
<hr/> <div style="text-align: center;">20th.</div> <hr/> <i>John Crawford</i> , <i>James Lindsay</i> , and myself, have a- greed to carry on an inclc manufacture, under the ma- nagement of <i>John Crawford</i> , and firm of <i>John Craw-</i> <i>ford and Company</i> , whereupon I have given my acceptance at 1 month's date for my $\frac{1}{3}$ of the capital, including 1 month's interest, viz. My share of capital, — — — L. 800 0 0 1 month's interest, — — — 3 6 8			
	803	06	c8
<hr/> <div style="text-align: center;">24th.</div> <hr/> Sold <i>John Philips</i> merchant in <i>Paisley</i> 100 lb. of <i>Alger-</i> <i>noon Sidney's</i> filk, at 45 s. per lb. payable in 2 months,	225	00	00
<hr/> <div style="text-align: center;">26th.</div> <hr/> Bought 20 punch. rum of <i>David Hutcheson</i> , <i>Greenock</i> , at 45 l. per puncheon, for which paid as follows : <i>John Horn's</i> acceptance over due, — — — L. 200 0 A draught on <i>James King</i> at 3 days sight, for 100 0 <i>John Martin's</i> note for — — — 94 10 My draught on <i>Bernard Jones</i> , at 90 days, for 100 0 My own acceptance at 3 months, for — — — 405 10			
	900	00	00
<hr/> <div style="text-align: center;">28th.</div> <hr/> Received from <i>John Kay</i> in <i>Stirling</i> principal and in- terest of his bill, as follows : In money, — — — — — L. 300 0 In a bill on <i>Joseph Wimpy</i> , <i>London</i> , at 90 days, which I have remitted <i>Bernard Jones</i> , 201 6			
	501	06	00
<hr/> <div style="text-align: center;">30th.</div> <hr/> Sold 50 lb. of <i>Sidney's</i> filk for ready money, and re- ceived at the rate of 45 s. per lb. — — —	112	10	00
<hr/> <div style="text-align: center;">31st.</div> <hr/> Charges this month, — — — — —	25	10	00
<hr/> <div style="text-align: center;">June 1st.</div> <hr/> Bought up <i>John Telford's</i> $\frac{1}{4}$ of the <i>Peggy</i> , and paid	120	00	00
<hr/> <div style="text-align: center;">3d.</div> <hr/> Received rent from <i>Martinmas</i> to <i>Whitfunday</i> last of my house in the <i>Trongate</i> , — — — — — L. 40 Ditto, ditto, ditto in the <i>Gallowgate</i> , — — — 30 From <i>Samuel Trustee</i> for my uncle's legacy, 500			
	570	00	00
June			

WASTE-BOOK.

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	l.	s.	d.
June 4th.			
/ Rented a house above the cross, commencing as at <i>Whitsunday</i> last, at 40 l. per annum, the furniture for which being now finished, I have this day paid the accounts, amounting in all to — — L. 45 0			
Cellar and ware-room rent for last half-year	16		
Clerk's wages, — — —	20		
	486	00	00
5th.			
/ Settled with <i>Robert Pollock</i> on the sales of my flax-feed, and received in money, — — L. 100			
And his own acceptance at 23d <i>proximo</i> , for	60		
In full of nett proceeds,	160	00	00
8th.			
/ <i>John Baird</i> hath paid me in full of his bill, —	700	00	00
10th.			
/ Received up my rum from <i>Greenock</i> . Charges,	5	15	00
12th.			
/ Received advice from <i>John Dunlop, Rotterdam</i> , that the <i>Vankepple</i> was safe arrived with my 215 hhds tobacco, 100 hhds whereof, weighing 100,000 lb. he had sold, ready money, at $3\frac{2}{3}$ stivers per lb. <i>Amst.</i> 15909 $\frac{1}{2}$, which, at 22 d. per guider, I value in Sterling at			
L. 1458 6 8			
The remaining 115 hhds at prime cost, 1397 19 10	2856	06	06
15th.			
/ Received from on board the <i>Macdowall</i> , to sell for account of <i>George Gordon of St Kitts</i> , 80 hhds of sugar, weighing 800 cwt. Paid the duties — L. 253 0			
And other petty charges, — — 5 5	258	05	00
16th.			
/ Drawn to the Thistle Bank on <i>John Dunlop, Rotterdam</i> , at 10 days sight, for 10,000 guilders value, received at $22\frac{1}{2}$ d. per guider, — —	937	08	01 $\frac{1}{2}$
18th.			
/ Counted with the master of the <i>Macdowall</i> , and have paid him in full for freight of <i>George Gordon's</i> sugar,	84	00	00
20th.			
/ Paid to <i>John Weir's</i> order in full of my account for linen, — — — —	312	10	00
23d.			
/ Paid my acceptance to <i>John Crawford</i> and company,	803	06	08
June			

70 (12) WASTE-BOOK.

	l.	s.	d.
June 25th.---			
/ Retired <i>Thomas Stevenson's</i> draught to <i>Glen and Peters</i> , by paying them in money, — — L. 100			
In my draught on <i>John Philips</i> at sight, for 120			
-----27th.-----			
/ Sold to <i>Andrew Stevenson</i> the remaining 50 lb. of <i>Sidney's</i> silk at 46 s. per lb. for which received his draught on <i>Bosfock and Huddleston</i> , at 80 days, which I have immediately remitted to <i>Sidney</i> , —			
	220	00	00
-----28th.-----			
/ Remitted to <i>Algernoon Sidney</i> my bill on <i>John Dunlop</i> , <i>Rotterdam</i> , for 2000 guilders, at 10 days sight, which, at 22½ per guilder, amounts to — — L. 187 10			
And to <i>Bernard Jones</i> 2000 ditto, ditto, ditto, 187 10			
	375	00	00
-----30th.-----			
/ Charges this month, — — —			
	40	15	03

S P E.

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S P E C I M E N I.
J O U R N A L. A.

GLASGOW, the 1st of January 1764.

		l. s. d.			l. s. d.		
Sundries Drs to Stock, L. 12799 12 4							
. 1	Cash, for ready money, —	2000	0	0			
. 2	Tobacco, for 200 hogheads, weighing } 200,000 lb. at $8\frac{3}{4}d.$ —	7291	13	4			
. 2	Sugar, 10 hhds, weight 120 cwt. —	277	19	4			
. 2	India stock, 600, at 120 per cent. —	720	0	0			
. 2	Rum, 24 puncheons, 40 l. —	960	0	0			
. 2	The Schooner Peggy, $\frac{3}{4}$ freighted to } Holland, — —	450	0	0			
. 3	Ship Tibby, $\frac{1}{2}$ freighted to Maryland, } Bills receivable for James Campbell, } on demand, — —	500	0	0			
. 3	Ditto for John Beverly's bond, with } interest since Martinmas, —	500	0	0			
					12799	12	00
Stock Dr to Sundries, L. 5369 17 9							
. 4	To John Ranken, per account, —	105	19	0			
. 4	To Hamilton and Baillie, per note, at } 12 days, — —	450	0	0			
. 4	To James Hutchefon, per balance of } account, — —	250	0	0			
. 4	To Customhouse, Port-Glasgow, for } bonded duties, — —	4563	18	9			
					5369	17	09
5th. —							
. 4	Linen, Dr to Cash, 750 l.						
. 1	Paid for 300 pieces, each 25 yards, —7500, at } 50 s. per piece, — —	7500	00	00			
7th. —							
. 4	James Hutchefon Dr to Cash, 250 l.						
. 1	Paid him in full, — — —	250	00	00			
8th. —							
. 1	Cash Dr to Rum, 900 l.						
. 2	Received for 20 puncheons, at 45 l. per puncheon, } January	900	00	00			

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		l.	s.	d.
January 9th.				
.1	Cash Dr to Bills receivable, 100 l.			
.3	Received in full of James Campbell's note, —	100	00	00
11th.				
.2	Rum Dr to Sundries, 1260 l.			
.1	To Cash, in part of 30 punch. at 42 l. per puncheon, — — — — L. 1000			
.4	To George Bickham in Greenock, at 6 months, 260	1260	00	00
12th.				
.5	Robert Macnair Dr to Sugar, 150 l.			
.2	Sold him 5 hhds, containing 60 cwt. at 50 s. on demand, — — — —	150	00	00
15th.				
.4	Hamilton and Baillie Dr to Sundries, 450 l.			
.5	To Robert Macnair for my draught, at sight, L. 150			
.1	To Cash, in full of my note, — — — 300	450	00	00
17th.				
.5	House in Trongate Dr to Sundries, 1200 l.			
.1	To Cash in part, at 15 years purchase, — L. 500			
.5	To Bills payable—to Elias Burnet, at 4 months, 700	1200	00	00
19th.				
.2	Rum Dr to Cash, 3 l. 10 s.			
.1	Paid charges from Greenock to my cellars here, —	3	10	00
22d.				
.5	Checks Dr to the Glasgow manufactory, 250 l.			
.6	Bought 5000 yards, $\frac{7}{8}$ wide, at 1 s. 12 months credit,	250	00	00
24th.				
.6	Sherry Dr to Sugar, 152 l. 10 s.			
.2	Received in barter 5 pipes, at 30 l. 10 s. for 5 hhds at ditto, — — — —	152	10	00
26th.				
.1	Sundries Dr to Rum, 200 l.			
.3	Cash in payment of 4 puncheons, 50 l. — L. 100			
.2	Bills receivable for John Norris, at 1 month, 100	200	00	00
30th.				
Sundries Dr to Sherry, 96 l.				
.4	Linen, for 20 pieces Scotch, 25 yards each, 500 yards, at 87 s. 6 d. per piece, — — — — L. 87 10			
.1	Cash for the balance of 3 pipes, at 32 l. per pipe, 8 10	96	00	00
31st.				
.6	Charges of merchandise Dr to Cash, 25 l.			
.1	Expended this month, — — — —	25	00	00
February				

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		February 3d.		l.	s.	d.
.6	<i>Voyage to Philadelphia</i> Dr to <i>Sundries</i> , 1408 l. 6 d.					
	To <i>Linen</i> , for 300 pieces <i>Irish</i> , and 20					
.4	pieces <i>Scotch</i> , — — — 837 10 0					
	To <i>Checks</i> , 5000 yards, at 1 s. per yard, 250 0 0					
.5	To <i>John Angus</i> , <i>Perth</i> , for <i>Osnaburgs</i> , at					
.6	6 months, — — — 35 0 0					
	To <i>Walter Ewing</i> , for hardware, at 12					
.7	months, — — — 170 10 0					
	To the <i>Shoe-factory</i> , at 12 months, — 20 15 0					
.7	To <i>Cash</i> , for sundry charges, — 58 7 0					
.1	To <i>Hamilton's office</i> , for prem. of 1437 l.					
.7	to cover the above at 2½, — 35 18 6					
				1408	00	06
	Per the <i>Dunlop</i> , Capt. <i>Kippen</i> .					
	6th.					
.3	<i>Bills receivable</i> Dr to <i>Rum</i> , 500 l.					
.2	For 10 puncheons, at 50 l. fold <i>John Kay</i> per bill, at					
	3 months, — — — — — 500 00 00					
	8th.					
.1	<i>Sundries</i> Dr to <i>Sherry</i> , 65 l.					
.7	<i>Cash</i> , in part of 2 pipes, at 32 l. 10 s. — L. 20					
.6	<i>John Mackay</i> vintner, at 4 months, — 45					
				65	00	00
	10th.					
.7	<i>Voyage from Madeira</i> Dr to <i>John Murdoch</i> , my account-					
	current, 196 l. 14 s. 2 d.					
.7	For cost and charges of 10 pipes <i>Madeira</i> wine per					
	the <i>Happy Janer</i> , — — — — — 196 14 02					
	12th.					
.3	<i>Bills receivable</i> Dr to <i>Rum</i> , 505 l.					
.2	Sold <i>Thomas Smith</i> , <i>Edinburgh</i> , 10 puncheons, at					
	50 l. 10 s. and received in payment the following bills,					
	viz.					
	<i>William Gray's</i> acceptance, 8 days to run, L. 300					
	His own draught on <i>Mansfield</i> and <i>Hunter</i> , at					
	3 days, — — — — — 100					
	Ditto on <i>William Kennedy</i> , <i>Dublin</i> , at 20 days, for 105					
				505	00	00
	13th.					
.1	<i>Cash</i> Dr to <i>Bills receivable</i> , 100 l.					
	Received for <i>Smith's</i> bill on <i>Mansfield</i> and <i>Hunter</i> ,					
.3				100	00	00
	14th.					
.1	<i>Cash</i> Dr to <i>Sundries</i> , 105 l. 15 s. 9 d.					
	To <i>Bills receivable</i> for <i>Smith's</i> on <i>Kennedy</i> , L. 105 0 0					
.3	To <i>Profit and Loss</i> for exchange, — 0 15 9					
.8				105	15	09
	Vol. II. K February					

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		l.	s.	d.
February 21st				
.9	John Anderson Dr to Cash, 150 l.			
.1	To be repaid on demand, — —	150	00	00
23d.				
.3	Bills receivable Dr to Cash, 3 s 6 d.			
.1	Paid charges of protest on Gray's bill, — —	0	03	06
24th.				
.8	Profit and Loss Dr to Cash, 50 l. 15 s.			
.1	Lost with my pocket-book, — —	50	15	00
26th.				
.1	Cash Dr to John Anderson, 150 l.			
.9	Received in full, — —	150	00	00
27th.				
.7	Voyage from Madeira Dr to Cash, 187 l. 10 s. 6 d.			
.1	Paid freight, duty, and other charges on 10 pipes Madeira wine, — — —	187	10	06
28th.				
.9	Charles Hutton Dr to Voyage from Madeira, 252 l			
.7	Sold him 5 pipes Madeira wine on the quay, at 50 l. 8 s. per pipe, to pay at 2 months, — —	252	00	00
29th.				
.1	Cash Dr to Sundries, 300 l. 7 s. 7 1/2 d.			
.3	To Bills receivable for Gray's, with charges, L. 300 3 6			
.8	To Profit and Loss for interest, — 0 4 1 1/2	300	07	07 1/2
March 2d.				
.6	Charges of merchandise Dr to Cash, 16 l. 10 s.			
.1	Expended this month, — — —	16	10	00
4th.				
.1	Cash Dr to Bills receivable, 100 l.			
.1	Received in full of Norris's bill, — —	100	00	00
5th.				
.9	Voyage to Rotterdam Dr to Sundries, 2400 l. 15 s. 10 d.			
.2	To Tobacco, 200 hhds, 200,000 lb. at 2 1/2 d. L. 1875 0 0			
.9	To James Dunlop, 15 hhds, 16,950 lb. at 2 d. payable at 6 months, — 407 18 4			
.1	To Cash for charges and 1/2 freight, — 117 17 6	2400	15	10
5th.				
Sundries Dr to Profit and Loss, 9 l. 7 s. 6 d.				
.1	Cash, received the bounty on 1200 yards Ofnaburgs, — — — L. 7 10 0			
.9	Customhouse-debentures for 300 lb. leather, 1 17 6			
.8		9	07	06
March				

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		l.	s.	d.
----- March 8th. -----				
.9	Flax-seed per the Phillis Dr to Sundries, 447 l. 10 s.			
.1	To Cash, paid charges of 200 hhds, — 227 10			
.10	To Thomas Stevenson my account-current, for value at Boston, — — — 220 0			
		447	10	00
----- 10th. -----				
.10	James Forbes's account-current Dr to Sundries, 617 l. 11 s. 3 d.			
.10	To William Nisbet, Paisley, for 1200 yds lawns, on demand, — — — L. 227 0 0			
.1	To Cash for gauzes, and charges, — 105 10 0			
.5	To Robert Macnair for 60 cwt. sugar, on demand, — — — 270 0 0			
.8	To Profit and Loss, for commission, — 15 1 3			
		617	11	03
----- 12th. -----				
.7	John Murdoch my account-current Dr to Bernard Jones my account of bills, 196 l. 14 s. 2 d.			
.10	Received advice that he hath accepted ditto Murdoch's bill for my 10 pipes Madeira, payable 14th proximo,	196	14	02
----- 14th. -----				
.9	Voyage to Rotterdam per the Vankepple Dr to Hamilton's office, for premium of insurance at $\frac{1}{2}$ per cent. —	12	00	01
----- 16th. -----				
.10	Dawid Doig, Edinburgh, Dr to Flax-seed, 315 l.			
.9	Sold him 100 hhds, at 3 guineas per hhd, at 4 months, — — — — —	315	00	00
----- 18th. -----				
.10	Robert Pollock my account of flax-seed Dr to Flax seed, 157 l. 10 s.			
.9	Consigned to him 50 hhds, to sell for my account,	157	10	00
----- 20th. -----				
Sundries Drs to Flax-seed, 175 l.				
.1	Cash in part of 50 hhds at 3 l. 10 s. — L. 100			
.11	Samuel Couatts for the rest, at 6 months, — 75			
.9		175	00	00
----- 22d. -----				
.9	Flax seed Dr to Cash, 5 l. 10 s.			
.1	Paid charges at Greenock, — — —			
		5	10	00
----- 24th. -----				
.10	Thomas Stevenson my account-current Dr to Bills payable, 220 l.			
.5	Accepted his bill to Glen and Peters, at 90 days sight,	220	00	00
	K 2			
	March			

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		l.	s.	d.
-----March 26th.-----				
.11	Madeira wine Dr to Sundries, 193 l. 17 s. 4 d.			
.7	To Voyage from Madeira, for 5 pipes, L. 192 2 4			
.1	To Cash for charges at and from Greenock, 1 15 c			
		193	17	04
-----28th.-----				
.10	Bernard Jones my account of bills Dr to James Forbes			
.10	his account-current, 617 l. 11 s. 3 d.			
	For my bill on him to Bernard Jones, at 60 days, for	617	11	03
-----29th.-----				
.1	Cash Dr to Sundries, 408 l.			
.10	To Bernard Jones my account of bills drawn to William			
	Cooper, at 30 days, for ----- L. 200			
	And John Syme, ditto ----- 200			
.8	To Profit and Loss, for exchange, ----- 8			
		408	00	00
-----30th.-----				
.5	Sundries Dr to Cash, 497 l.			
.10	Robert Macnair, paid him in full, ----- L. 270			
.1	William Nisbet, ditto, ----- 227			
		497	00	00
-----31st.-----				
.1	Cash Dr to the Schooner Peggy, 87 l. 10 s.			
.2	Received my $\frac{1}{4}$ freight, -----	87	10	00

.6	Charges of merchandise Dr to Cash, 27 l. 15 s.			
.1	Expended this month, -----	27	15	00
-----April 1st.-----				
.2	Schooner Peggy Dr to Cash, 25 l. 7 s.			
.1	Paid the matter to account, -----	25	07	00
-----3d.-----				
.3	Bills receivable Dr to Madeira wine, 157 l. 10 s.			
.11	For 3 pipes at 52 l. 10 s. sold Mr Campbell, and received			
	Thomas Gordon's note, at 1 mon. for L. 100 0			
	And ditto Campbell's, at 6 weeks, for ----- 57 10			
		157	10	00
-----5th.-----				
.3	Bills receivable Dr to Bernard Jones my account of bills,			
.10	200 l.			
	Drawn to William Pinkerton, at 40 days, value in his			
	note, at a day's date, -----	200	00	00
-----7th.-----				
.1	Cash Dr to Profit and Loss, 3 l. 10 s.			
.8	Received exchange on the above bill, -----	3	10	00
-----8th.-----				
.10	Bernard Jones, &c. Dr to Bills receivable, 200 l.			
.3	Received in full of William Pinkerton's note, and re-			
	mitted d ^o Jones in Stephenson's on Wimpy, at 80 days,	200	00	00
	April			

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		April 11th.		l.	s.	d.
		Sundries Drs to Tobacco, 5188 l. 18 s. 9 d.				
.4	Customhouse, Port-Glasgow, for bonded duties received up, — — — L. 4563 18 9					
.1	Cash for the old subsidy, — — — 625 0 0					
.2				5188	18	09
		12th.				
.4	George Bickham Dr to Cash, 260 l.					
.1	Paid him in full, — — — — —			260	00	00
		13th.				
		Sundries Drs to Profit and Loss, 1220 l.				
.11	Samuel Trustee for a legacy at Whitsunday next, L. 500					
.11	House in Gallowgate at 12 years purchase, — 720					
.8				1220	00	00
		16th.				
.5	Bills payable Dr to Sundries, 700 l.					
.1	To Cash, discounted my note to Elias Burnet, — — — L. 396 14 8					
.10	To Bernard Jones, &c. for my bill, at 90 days, — — — 300 0 0					
.8	To Profit and Loss, for discount, — — — 3 5 4					
				700	00	00
		20th.				
.10	Bernard Jones, &c. Dr to India stock, 397 l. 10 s.					
.2	Remitted him Sidney's on Parker, at 80 days, for — — — L. 197 10					
	And Hogg on Coutts, ditto, — — — 200 0					
	Received for 300 India stock, at 124½ per cent.			397	10	00
		22d.				
.11	Ninian Bannerman Dr to Sundries, 316 l.					
.11	To Madeira wine, for 2 pipes, 54 l. — — — L. 108					
.2	To Rum, 4 puncheons, 52 l. — — — 208					
	Delivered in barter.			316	00	00
		Sundries Drs to Ninian Bannerman, 550 l.				
.11	Lead for 50 tuns at 10 l. — — — L. 500					
.12	Osnaburgs, for 20 pieces, 2000 yds, 6 d. per yard, 50					
.11	Received in barter.			550	00	00
		24th.				
.6	Voyage to Philadelphia Dr to William Elliot my account-current, 818 l. 10 s.					
.12	For English goods, with charges at 12 months, per the Nightingale, — — — — —					
				818	10	00
		April				

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		April 25th.		l.	s.	d.
.12	Gideon Crawford his account-current	Dr to Sundries,	1037 l. 16 s. 3 d.			
.11	To Lead, for 50 tuns, 10 l.	—	L. 500 0 0			
.12	To William Tait, for 50 tuns, at 1 month,	500 0 0				
.1	To Cash, for charges till on board	—	12 10 0			
.8	To Profit and Loss for commission,	—	25 6 3			
	Per the Thistle.			1037	16	03
		30th.				
	Sundries Drs to Charles Hutton, 252 l.					
.1	Cash, in part of composition, at 15 s. per pound,		L. 94 10			
.3	Bills receivable for John Martin's, at 2 months,		94 10			
.8	Profit and Loss, for abatement of 5 s. per lb.		63 0			
.9				252	0	00
		Cash Dr to Sundries, 505 l. 10 s.				
.10	To Bernard Jones, &c. drawn to Samuel Scruton, at 30 days, 2 per cent.	—	L. 200 0			
	Ditto at 70 days $\frac{1}{2}$,	—	300 0			
.8	To Profit and Loss, for exchange,	—	5 10			
				505	10	00
		William Tait Dr to Sundries, 500 l.				
.1	To Cash, paid him in full,	—	L. 495			
.8	To Profit and Loss, for discount,	—	5			
				500	00	00
		Charges of merchandise Dr to Cash, 30 l.				
.1	Expended this month,	—	—			
				30	00	00
		May 2d.				
	Sundries Drs to Gideon Crawford's account-current, 900 l.					
.3	Bills receivable for John Horn's, on demand,	L. 200				
.12	James King, Renfrew, value on demand,	—	200			
.1	Cash for value received,	—	500			
				900	00	00
	Valued on him as above at 40 days.					
		5th.				
.3	Bills receivable Dr to Sundries, 700 l.					
.1	To Cash discounted, John Baird to Elias Burnet, 2 months to run,	—	L. 690 13 4			
.8	To Profit and Loss, for discount and interest,	—	9 6 8			
				700	00	00
		7th.				
	Sundries Drs to Gid. Crawford's account-current, 137 l. 10 s.					
.12	John Maclean at 10 days, lent him	—	L. 100 0			
.11	Cash,	—	37 10			
.12	Drawn on him to John Hickson, value received for			137	10	00
	May					

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		l.	s.	d.
-----May 9th.-----				
.1	Cash Dr to Bills receivable, 100 l.			
.3	Received in full of Thomas Gordon's bill, —	100	00	00
-----10th.-----				
.13	Voyage to London Dr to Sundries, 468 l. 6 s. 8 d.			
.13	To John Weir and company, for 5000 yards linen, at 2 months, — — L. 312 10 0			
.12	To Osnaburgs, 18 pieces, 1800 yds, 6 d. per yard, — — — 45 0 0			
.1	To Cash for 500 yds lawns, and charges, 110 16 8			
		468	06	08
Shipped from Leith, per the Lovely Nancy, to the address of Gideon Schaw, London, to sell for my account.				
-----12th.-----				
.1	Cash Dr to James King, Renfrew, 100 l.			
.12	Received in part, — — —	100	00	00
-----15th.-----				
.5	Bills payable Dr to Sundries, 234 l.			
.1	To Cash, — — — L. 133 17			
.12	To John Maclean for my draught, — 100 0			
.8	To Profit and Loss, for interest of ditto, — 0 3			
		234	00	00
Taken up my note on Ninian Bannerman.				
-----16th.-----				
.13	Algernoon Sidney bis account of filk Dr to Cash, 3 l. 15 s.			
.1	Paid charges on 250 lb. to sell on his account,	3	15	00
-----17th.-----				
.10	Bernard Jones, &c. Dr to Gideon Schaw, my account-current, 250 l.			
.13	Remitted him my bill on ditto Schaw, at 9 days, for	250	00	00
-----20th.-----				
Sundries Drs to Bills payable, 803 l. 6 s. 8 d.				
.13	John Crawford my account in company for my $\frac{1}{3}$ of an inclc manufacture, — — L. 800 0 0			
.8	Profit and Loss, for 1 month's interest, 3 6 8			
.5	Accepted a bill to John Crawford and company at 1 month, for — — —	803	06	08
-----24th.-----				
.13	John Philips, Paisley, Dr to Algernoon Sidney's account of filk, 225 l.			
.13	Sold him 100 lb. at 45 s: payable in 2 months,	225	00	00
	May			

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		l.	s.	d.
May 26th.				
.2	Rum Dr to Sundries, 900 l.			
.3	To Bills receivable for John Horn's and John Martin's — — — L. 294 10			
.12	To James King, Rensfrew, for my bill on him, 100 0			
.10	To Bernard Jones, &c. for my draught at 90 days, — — — 100 0			
.5	To Bills payable for my acceptance, at 3 mon. 405 10			
	Bought of David Hutchison, 20 puncheons, at 45 l. — — —	900	00	00
28th.				
Sundries Drs to Bills receivable, 500 l.				
.1	Cash in part of John Kay's bill, — — L. 298 14			
.10	Bernard Jones for A. Bartou's on Wimpy, at 90 days, — — — 201 6			
		500	00	00
29th.				
.1	Cash Dr to Profit and Loss, 1 l. 6 s.			
.8	Received interest on John Kay's bill, — — — 1 06 00			
30th.				
.1	Cash Dr to Algernon Sidney's account of silk, 112 l. 10 s.			
.13	Received for 50 lb. at 45 s. — — — 112 10 00			
31st.				
.6	Charges of merchandise Dr to Cash, 25 l. 10 s.			
.1	Expended this month, — — — 25 10 00			
June 1st.				
.7	The Schooner Peggy Dr to Cash, 120 l.			
.1	Bought Mr Telford's $\frac{1}{4}$, and paid — — — 120 00 00			
3d.				
.14	Cash Dr to Sundries, 570 l.			
.5	To House in Trongate, for rent to 15th of May, L. 40			
.11	To House in Gallowgate, ditto, — — — 30			
.11	To Samuel Trustee for uncle Mindful's legacy, 500			
		570	00	00
4th.				
Sundries Drs to Cash, 486 l.				
.11	Household-furniture per account, — — L. 450			
.6	Charges of merchandise, for wareroom-rent and clerk's wages last half-year, — — — 36			
.14		486	00	00
5th.				
Sundries Drs to Rob. Pollock my account of flax-seed, 160 l.				
.3	Bills receivable for d ^o Pollock's at 23d proximo, L. 60			
.14	Cash in full of nett proceeds, — — — 100			
.10		160	00	00
8th.				
.14	Cash Dr to Bills receivable, 700 l.			
.3	Received in full of John Baird's bill, — — — 700 00 00			
		700	00	00
		June,		

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		June 10th.	l.	s.	d.
.2	Rum Dr to Cash, 5 l. 15 s.				
.14	Paid charges from Greenock,		5	15	00
12th.					
Sundries Drs to Voyage to Rotterdam, 2856 l. 6 s. 6 d.					
.14	John Dunlop my account-current, for 100 hhds sold at 3 ⁷ / ₈ stivers per lb. 15909 guilders, L. 1458 6 8				
.14	Ditto my account of tobacco, for 115 hhds remaining,	1397 19 10	2856	06	06
15th.					
.15	George Gordon's account of sugar Dr to Cash, 258 l. 5 s.				
.14	Paid duties, and other charges on 80 hhds, containing 800 cwt. to sell for his account, per the Mac-dowall,		258	05	00
16th.					
.14	Cash Dr to John Dunlop my account-current, 937 l. 8 s. 1 ¹ / ₂ d.				
.14	Drawn to the Thistle Bank, at 10 days sight, for 10,000 guilders, at 22 ¹ / ₂ d. value received: —		937	08	01 ¹ / ₂
18th.					
.15	George Gordon's account of sugar Dr to Cash, 84 l.				
.14	Paid freight of 80 hhds, — — —		84	00	00
20th.					
.13	John Weir and company Dr to Cash, 312 l. 10 s.				
.14	Paid to his order in full of linen, — —		312	10	00
23d.					
.5	Bills payable Dr to Cash, 803 l. 6 s. 8 d.				
.14	Paid my acceptance to John Crawford and company,		803	06	08
25th.					
.5	Bills payable Dr to Sundries, 220 l.				
.13	To John Philips, for my draught on him, L. 120				
.14	To Cash, paid Thomas Stevenson's bill, — 100		220	00	00
27th.					
.13	Algernoon Sidney's account-current Dr to ditto his account of silk, 115 l.				
.13	Received Stevenson's on Bostock and Huddleston, at 80 days, in full of 50 lb. silk, sold Andrew Stevenson, and remitted the bill to Mr Sidney, —		115	00	00
28th.					
Sundries Drs to John Dunlop my account-current, 375 l.					
.13	Algernoon Sidney's account-current for a bill of 2000 guilders 22 ¹ / ₂ d. at 10 days sight, remitted to him, L. 187 10				
.10	Bernard Jones, &c. ditto, ditto, ditto, 187 10		375	00	00
30th.					
.6	Charges of merchandise Dr to Cash, 40 l. 15 s. 3 d.				
.14	Expended this month, — — —		40	15	03
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ALPHABET FOR

A.		B.		C.	
	<i>Fol.</i>		<i>Fol.</i>		<i>Fol.</i>
Angus (John) Perth	6	Bills receivable	3	Cash	1. 4
Anderon (John)	9	Bickham (George)	4	Customhouse, P. G.	14
		Bills payable	5	Checks	5
		Bannerman (Nin.)	11	Charges of mer- } chandise } 6	
		Balance	15	Customhouse-deben.	9
				Coutts (Samuel)	11
				Crawford (Gid.) } his acct-curt } 12	
				Crawford (John) } my acct in comp. } 13	
D.		E.		F.	
	<i>Fol.</i>		<i>Fol.</i>		<i>Fol.</i>
Dunlop (James)	9	Ewing (Walter)	7	Flax-seed	9
Doig (David)	10	Elliot (William) } my acct-curt } 12		Forbes (James) his } account-current } 10	
Dunlop (John) } current }	14			Furniture	14
Ditto, tobacco	14				
G.		H.		I.	
	<i>Fol.</i>		<i>Fol.</i>		<i>Fol.</i>
Glasgow manu- } factory }	6	Hamilton and Baillie	4	India stock	2
Gordon (George) } his account of } sugar }	15	Hutcheson (James)	4	Jones (Bernard) } my account of } bills }	10
		House in Trongate	5		
		Hamilton's office	7		
		Hutton (Charles)	9		
		House in Gallow- } gate }	11		
K.		L.		M.	
	<i>Fol.</i>		<i>Fol.</i>		<i>Fol.</i>
King (James)	12	Linen	4	Macnair (Robert)	5
		Lead	11	Murdoch (John) &c.	7
				Mackay (John)	7
				Madeira wine	11
				Maclean (John)	12

THE L E G E R.

N.	Fol.	O.	Fol.	P.	Fol.
Nisbet (William)	10	Osnaburgs	12	Peggy (Schooner)	2
				Profit and Loss	8
				Pollock (Rob.) &c.	10
				Philips (John)	13
Q.	Fol.	R.	Fol.	S.	Fol.
		Rum	2	Sugar	2
		Ranken (John)	4	Stock	3
				Sherry	6
				Shoe-factory	7
				Stevenson (Tho.) &c.	10
				Schaw (Gid.) my	} 13
				account-current	
				Sidney (Alg.) his	} 13
				account of filk	
				Ditto current	5
T	Fol.	U.	Fol.	V.	Fol.
Tobacco	2			Voyage to Phila-	} 6
Tibby (Ship)	3			delphia	
Trusty (Samuel)	11			Voy. from Madeira	7
Tait (William)	12			Voyage to Rotterdam	9
				Voyage to London	13
W.	Fol.	Y.	Fol.	Z.	Fol.
Weir (John) and	} 13				
comp.					

84 (1) L E G E R.

No		Dr	l.	s.	d.	l.	s.	d.
	Cash,							
1764								
Jan.	1 To Stock, for ready money, —	3	2000	00	0			
	8 To Rum, for 20 puncheons, —	2	900	00	0			
	9 To Bills receivable, in full of Campbell's, — — —	3	100	00	0			
	26 To Rum, in part of 4 puncheons,	2	100	00	0			
	30 To Sherry, in part of 3 pipes, —	6	8	10	0			
						3108	10	0
Feb.	8 To ditto, in part of 2 pipes, —	6	20	00	0			
	12 To Bills receivable — Mansfield and Hunter, — — —	3	100	00	0			
	14 To Sundries — per Journal, —		105	15	9			
	26 To John Anderson, in full, —	9	150	00	0			
	29 To Sundries — per Journal, —		300	07	7½			
						676	0	4½
Mar.	2 To Bills receivable, in full of Norris's,	3	100	00	0			
	5 To Profit and Loss, received a bounty,	8	7	10	0			
	20 To Flax seed, in part, — — —		10	00	0			
	29 To Sundries — per Journal, —		408	00	0			
	31 To Schaguer Peggy, for my ¼ freight,	2	87	10	0			
						703	00	0
Apr.	5 To Profit and Loss, for exchange,	8		10	0			
	11 To Tobacco, for old subsidy, —	2	62	00	0			
	30 To Charles Huron, in part of composition, — — —	9	94	10	0			
	To Sundries — per Journal, —		50	10	0			
						1228	00	0
May	2 To Gideon Crawford's account-current, — — —	12	1500	00	0			
	7 To ditto, — — —	12	3	10	0			
	9 To Bills receivable — Thomas Gordon's	3	100	00	0			
	12 To James King, in part, —	12	100	00	0			
	26 To Bills receivable — John Kay's,	3	298	4	0			
	To Profit and Loss, for interest on ditto's bill, — — —	8						
	30 To Algernoon Sidney's account of silk,	1	112	00	0			
						1150	00	0
			66	03	4½	6766	0	4½

L E G E R.

(1) 85

		For	l.	s.	d.	l.	s.	d.
	<i>Contra,</i>							
	<i>Cr</i>							
1764								
Jan.	5 By Linen, for 300 pieces, —	4	750	00	0			
	7 By James Hutcheson, in full, —	4	250	00	0			
	11 By Rum, for 30 puncheons, —	2	1000	00	0			
	15 By Hamilton and Baillie, in full, —	4	300	00	0			
	17 By House in Trongate, paid, —	5	500	00	0			
	19 By Rum, for charges, —	2	3	10	0			
	31 By Charges of merchandise this month, —	6	25	00	0			
						2828	10	0
Feb.	3 By Voyage to Philadelphia, for sundry charges, — —	6	58	07	0			
	21 By John Anderson, on demand, —	9	150	00	0			
	23 By Bills receivable, for charges on Gray's, — —	3	0	03	6			
	24 By Profit and Loss, lost with my pocket-book, — —	8	50	15	0			
	27 By Voyage from Madeira, for duty and charges, — —	7	187	10	6			
	29 By Charges of merchandise this month, —	6	16	10	0			
						463	06	0
Mar.	4 By Voyage to Rotterdam, for charges, and $\frac{1}{2}$ freight, — —	9	117	17	6			
	8 By Flax-seed, per the Phillis, for freight, &c. — —	9	227	10	0			
	10 By James Forbes's account-current, —	10	105	10	0			
	20 By Flax-seed, for charges, —	9	5	10	0			
	26 By Madeira wine, for ditto, —	11	1	15	0			
	30 By Sundries — per Journal, —	—	497	00	0			
	31 By Charges of merchandise, —	6	27	15	0			
						982	17	6
Apr.	11 By Schooner Peggy, paid the master, —	2	25	07	0			
	12 By George Bickham, in full, —	4	260	00	0			
	16 By Bills payable — Elias Burnet, —	5	396	14	8			
	29 By Gideon Crawford's account-current, —	12	12	10	0			
	30 By William Tait, in full, —	12	495	00	0			
	By Charges of merchandise this month, —	6	30	00	0			
						1219	11	8
May	5 By Bills receivable, discounted Baird's to Burnet, — —	3	690	13	4			
	10 By Voyage to London, for lawns and charges, — —	13	110	16	8			
	15 By Bills payable — Ninian Bannerman, —	5	133	17	0			
	16 By Algernoon Sidney's account of silk, —	13	3	15	0			
	30 By Charges of merchandise, —	6	25	10	0			
						964	12	0
			6458	17	2	6458	17	2
	By Cash transferred to —	14	307	06	$2\frac{1}{2}$	307	06	$2\frac{1}{2}$
			6766	03	$4\frac{1}{2}$	6766	03	$4\frac{1}{2}$

36 (2) L E G E R.

				£	s.	d.
Tobacco, Dr						
1764		<i>Hbds</i>	<i>Lbs</i>			
Jan.	1	To Stock, at 8½ per lb. for	200	200000	3	7291 13 04
			200	200000		7291 13 04
Sugar, Dr						
		<i>Hbds</i>	<i>Cwt.</i>			
Jan.	1	To Stock at 46 s. 3 d. per cwt, for — — —	10	120	3	277 19 00
		To Profit and Loss, gained,			8	24 11 00
			10	120		302 10 00
India Stock, Dr						
		<i>No</i>				
Jan.	1	To Stock, at 120 per cent. for	—	600	3	720 00 00
		To Profit and Loss, gained,	—		8	37 10 00
				600		757 10 00
Rum, Dr						
		<i>Punch.</i>				
Jan.	1	To Stock, at 40 l. per puncheon, for	24		3	960 00 00
	11	To Sundries, at 42 l. per punch. for	30			1260 00 00
	19	To Cash, for charges from Greenock,			1	3 10 00
May	26	To Sundries, at 45 l. per puncheon,	20			900 00 00
June	10	To Cash, for charges from Greenock,			1	5 15 00
		To Profit and Loss, gained,			8	353 15 00
				74		3483 00 00
Schooner Peggy, Dr						
Jan.	1	To Stock, for my ¼ freighted to Holland,	—		3	450 00 00
Apr.	1	To Cash paid the master to account,	—		1	25 07 00
		To Cash paid for ¼,	—		1	120 00 00
		To Profit and Loss, gained,	—		8	62 03 00
						657 10 00

L E G E R.

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				Fo	l.	s.	d.
<i>Contra, Cr</i>							
1764			<i>Hbds</i>				
Mar.	4	By Voyage to Rotterdam, rated at $2\frac{1}{4}$ d. per lb. —	200	200000	1875	00	00
April	11	By Sundr. for dut. drawn back, —			5188	18	04
		By Profit and Loss, —			8	227	14
			200	200000	7291	13	04
<i>Contra, Cr</i>							
			<i>Hbds</i>				
Jan.	12	By Robert Macnair, at 50 s. per cwt, for — —	5	60	5	150	00
	24	By Sherry, at 30 l. 10 s per hhd, for — —	5	60	6	152	10
			10	120	302	10	00
<i>Contra, Cr</i>							
April	20	By Bernard Jones, &c. at $124\frac{1}{2}$ per cent. for — —	300		10	397	10
		By Balance, at 120 per cent. for — —	300		15	300	00
			600		757	10	00
<i>Contra, Cr</i>							
Jan.	8	By Cash, at 45 l. per puncheon, for — —	20		1	900	00
	26	By Sundries, at 50 l. per punch. for — —	4			200	00
Feb.	6	By Bills receivable, at 50 l. per punch. for — —	10		3	500	00
April	12	By do do at 50 l. 10 s. per punch. for — —	10		3	505	00
	22	By Ninian Bannerman, at 52 l. per puncheon, for — —	4		11	208	00
		By Balance, at 45 l. per punch. for — —	26		15	1170	00
			74		3483	00	00
<i>Contra, Cr</i>							
Mar.	31	By Cash, for my $\frac{1}{4}$ freight, — —			1	87	10
		By Balance, for prime cost, — —			15	570	00
					657	10	00

88 (3) L E G E R.

			For	l.	s.	d.
		<i>Skip Tibby, Dr</i>				
1764	Jan.	To Stock, for my $\frac{1}{2}$ freighted to Maryland,	3	500	00	00
		<i>Bills receivable, Dr When payable</i>				
Jan.	1	To Stock, for James Campbell's, on demand,	3	100	00	00
		To ditto, for John Beverley's bond,	Nov. 11	3	500	00
	26	To Rum, for John Norris's,	Feb. 20	2	100	00
Feb.	6	To ditto, for John Kay's,	May 9	2	500	00
	12	To ditto, for the following, William Gray's,	Feb. 23	2	300	00
		Smith on Mansfield and Hunter,	18	2	100	00
		Ditto on Kennedy, Dublin, at 20 days sight,		2	105	00
	23	To Cash, for charges of protest on Gray's,				03 06
Apr.	3	To Madeira wine,—Thomas Gordon,	May 6		100	00
		To ditto,—Alexander Campbell,	18		57	00
	5	To Bernard Jones, &c. for William Pinkerton,	Apr. 9	11	200	00
	30	To Charles Hutton, for John Martin's,	July 3	9	94	00
May	2	To Gideon Crawford's account-current, for John Ker's, on demand,		12	200	00
	5	To Sundries, discounted John Baird's,	July 8		700	00
June	5	To Robert Pollock my account of flaxseed, for his note,	23	10	60	00
				3117	03	06
		<i>Stock, Dr</i>				
Jan.	1	To Sundries—per Journal,		5360	17	9
June	30	To Balance—the neat of my estate,	15	9547	9	9 $\frac{3}{4}$
				14917	7	6 $\frac{3}{4}$

L E G E R.

(3) 89

		For	l.	s.	d.
		<i>Contra,</i> <i>Cr</i>			
1764	Jan. 1	By Balance for prime cost, — —	15	500	00 00
				500	00 00
		<i>Contra,</i> <i>Cr</i>			
Jan.	9	By Cash, for James Campbell's, — —	1	100	00 00
Feb.	2	By ditto for Smith, on Mansfield and Hunter,	1	100	00 00
	14	Ditto, ditto, on Kennedy, — —	1	105	00 00
	29	Ditto, ditto, on Gray, with charges, —	1	300	03 06
Mar.	2	Ditto, ditto, on Norris, — —	1	100	00 00
Apr.	8	By Bernard Jones, &c. for Pinkerton's, —	9	200	00 00
May	9	By Cash, for Thomas Gordon's, —	1	100	00 00
	26	By Rum, for Ker's and Martin's, —	2	294	10 00
	8	By Sundries, for John Kay's, — —		500	00 00
June	8	By Cash, for John Baird's, — —	1	700	00 00
	30	By Balance, for John Beverley's bond, —	15	500	00 00
		Ditto, for Alexander Campbell's note, —		57	10 00
		Ditto, for Robert Pollock's, — —		60	00 00
				3117	03 06
		<i>Contra,</i> <i>Cr</i>			
Jan.	1	By Sundries, per Journal, — —		12799	12 4
		By Profit and Loss, neat gain last 6 months,	8	2117	15 2 1/4
				4917	07 6 3/4

VOL. II.

M

90 (4) L E G E R.

		Fo	l.	s.	d.
<i>John Rankin, Dr</i>					
1764	June 30	To Balance due him,	15	105	19 00
				105	19 00
<i>Hamilton and Baillie, Dr</i>					
Jan.	15	To Sundries, — per Journal,		450	00 00
				450	00 00
<i>James Hutcheson, Dr</i>					
Jan	7	To Cash, in full,	1	250	00 00
				250	00 00
<i>Customhouse, Port-Glasgow, Dr</i>					
Apr.	11	To Tobacco, for bonded duties taken up,	2	4563	18 09
				4563	18 09
<i>Linen, Dr Pieces.</i>					
Jan.	5	To Cash, at 50 s. per piece, for	300	1	750 00 00
	3	To Sherry, at 87 s. 6 d. per piece, for	20	6	87 10 00
			320		837 10 00
<i>George Bickham, Dr</i>					
Apr.	2	To Cash, in full,	1	260	00 00
				260	00 00

L E G E R. (4) 91

				Fo	l.	s.	d.
		<i>Contra,</i>					
		<i>Cr</i>					
1 64	Jan. 1	By Stock, per account,	— —	3	105	19	00
					105	19	00
		<i>Contra,</i>					
		<i>Cr</i>					
Jan. 1	1	By Stock, per account,	— —	3	450	00	00
					450	00	00
		<i>Contra,</i>					
		<i>Cr</i>					
Jan. 1	1	To Stock, per note at 12 days,	— —	3	250	00	00
					250	00	00
		<i>Contra,</i>					
		<i>Cr</i>					
Jan. 1	1	By Stock, for bonded duties on 200,000 lb. tobacco,	— — —	3	4563	18	09
					4563	18	09
		<i>Contra,</i>					
		<i>Cr</i>					
Feb. 3	3	By Voyage to Philadelphia,	— 320	6	837	10	00
			320		837	10	00
		<i>Contra,</i>					
		<i>Cr</i>					
Jan. 11	11	By Rum, at 3 months,	— —	2	260	00	00
					260	00	00

M 2

92 (5) L E G E R.

				For	l.	s.	d.
		<i>Robert Macnair,</i>		<i>Dr</i>			
1764							
Jan	12	To Sugar, on demand,	— — —	2	150	00	00
Mar	30	To Cash, in full,	— —	1	270	00	00
					420	00	00
		<i>House in Trongate,</i>		<i>Dr</i>			
Jan.	17	To Sundries, at 15 years purchase,	—		1200	00	00
June	30	To Profit and Loss, gained, 6 months rent,		8	40	00	00
					1240	00	00
		<i>Bills payable,</i>		<i>Dr</i>			
Apr.	16	To Sundries, discounted my note to Burnet,			700	00	00
May	15	To ditto, ditto, ditto, to Bannerman,	—		234	00	00
June	23	To Cash, paid my acceptance to Crawford and company,		1	803	06	08
	25	To Sundries, retired Stevenson's draught,			220	00	00
		To Balance, for my note to Hutchefon,	—	15	405	10	00
					2362	16	08
		<i>Checks,</i>		<i>Dr</i>			
Jan.	22	To Glasgow manufactory, at 1 s. per yard,					
					5000		
					5000		
					2500	00	00

L E G E R.

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			Fo	l.	s.	d.
		<i>Contra,</i>				
		<i>Cr</i>				
1764						
Jan. 15	By <i>Hamilton and Baillie</i> , for my bill, at sight,		4	150	00	00
Mar. 10	By <i>James Forbes's account-current</i> , on demand,		10	270	00	00
				420	00	00
		<i>Contra,</i>				
		<i>Cr</i>				
June 3	By <i>Cash</i> , for rent to the 15th of May,	—	1	40	00	00
30	By <i>Balance</i> , at 15 years purchase,	—	15	1200	00	00
				1240	00	00
		<i>Contra,</i>				
		<i>Cr</i>				
Jan. 17	By <i>House in Trongate</i> , to <i>Elias Burnet</i> ,	<i>When payable,</i> May 20	5	700	00	00
Mar. 24	By <i>Thomas Stevenson</i> my account-current,	June 22	10	220	00	00
Apr. 27	By <i>Ninian Bannerman</i> , settled per bill,	May 17	11	234	00	00
May 20	By <i>Sundries</i> , to <i>John Crawford and comp.</i>	June 23	—	803	06	08
26	By <i>Rum</i> , for my note to <i>David Hutcheson</i> ,	Aug. 29	2	405	10	00
				2362	16	08
		<i>Contra,</i>				
		<i>Cr</i>				
Feb. 3	By <i>Voyage to Philadelphia</i> , at 1 s. per yard,		5000	6	250	00
			5000	250	00	00

94 (6) L E G E R.

				Fo	l.	s.	d.
		<i>Glasgow manufactory,</i>					
		<i>Dr</i>					
1764	Jan. 22	To Balance, due by me,	—	15	250	00	00
					250	00	00
		<i>Sherry,</i>					
		<i>Dr</i>					
	Jan. 24	To Sugar, at 30 l. 10 s.	—	5	2	152	10 00
		To Profit and Loss, gained,	—	8		8	10 00
					5	161	00 00
		<i>Charges of merchandise,</i>					
		<i>Dr</i>					
Jan.	31	To Cash, expended this month,	—	1	25	00	00
Feb.	29	Ditto, ditto,	—	1	16	00	00
Mar.	31	Ditto, ditto,	—	1	27	15	00
Apr.	30	Ditto, ditto,	—	1	30	00	00
May	31	Ditto, ditto,	—	1	25	10	00
June	4	Ditto, for Sundries,	—	1	36	00	00
	30	Ditto, ditto,	—	1	40	15	03
					201	10	03
		<i>Voyage to Philadelphia,</i>					
		<i>Dr</i>					
Feb.	3	To Sundries, per the Dunlop,	—		1408	00	06
Apr.	24	To William Elliot my account-current, per the Nightingale,	—	12	818	10	00
					2226	10	06
		<i>John Angus, Perth,</i>					
		<i>Dr</i>					
June	30	To Balance due him,	—	15	35	00	00
					35	00	00

L E G E R. (6) 95

		Fl	l.	s.	d.
<i>Contra,</i>					
1764	<i>Cr</i>				
Feb. 3	By <i>Voyage to Philadelphia, per the Dunlop,</i>	0	250	00	00
			<u>250</u>	<u>00</u>	<u>00</u>
<i>Contra,</i>					
	<i>Cr</i>				
Jan. 30	By <i>Sundries, at 32 l. for</i> —		96	00	00
Feb. 8	By ditto, at 32 l. 10 s. for		65	00	00
			<u>161</u>	<u>00</u>	<u>00</u>
<i>Contra,</i>					
	<i>Cr</i>				
June 30	By <i>Profit and Loss, for 6 months charges,</i>	8	201	10	03
			<u>201</u>	<u>10</u>	<u>03</u>
<i>Contra,</i>					
	<i>Cr</i>				
June 30	By <i>Balance, per the Dunlop and Nightingale,</i>	15	2226	10	06
			<u>2226</u>	<u>10</u>	<u>06</u>
<i>Contra,</i>					
	<i>Cr</i>				
Feb. 3	By <i>Voyage to Philadelphia, per the Dunlop, at 6 months,</i>	6	35	00	00
			<u>35</u>	<u>00</u>	<u>00</u>

96 (7) L E G E R.

			fo	l.	s.	d.
	<i>Walter Ewing, Dr</i>					
1764 June 30	To Balance, due to him, —		15	170	10	00
				170	10	00
	<i>Shoe-factory, Dr</i>					
June 30	To Balance, due by me, —		15	20	15	00
				20	15	00
	<i>Hamilton's Office, Dr Insured.</i>					
June 30	To Balance, due by me, —	3837 $\frac{3}{4}$	15	47	18	07
		3837 $\frac{3}{4}$		47	18	07
	<i>John Mackay, Vintner, Dr</i>					
Feb. 8	To Sherry, at 4 months, — —		6	45	00	00
				45	00	00
	<i>Voyage from Madeira, per the Happy Janet, Dr</i>					
Feb. 10	To John Murdoch my account-current, for 10 pipes Madeira wine, — —		7	196	14	02
27	To Cash, paid duty and charges on ditto, — —		1	187	10	06
June 30	To Profit and Loss, gained, — —		8	59	17	08
				444	02	04
	<i>John Murdoch my account-current, Dr</i>					
Mar. 12	To Bernard Jones my account of bills, 14th proximo, — —		10	196	14	02
				196	14	02

L E G E R.

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		Fo	l.	s.	d.
	<i>Contra,</i>				
	<i>Cr</i>				
1764					
Feb.	3	By <i>Voy. to Philadelph. per the Dunlop, at 12 mon.</i>	6	170	10 00
				170	10 00
	<i>Contra,</i>				
	<i>Cr</i>				
Feb.	3	By <i>Voy. to Philadelph. per the Dunlop, at 12 mon.</i>	6	20	15 00
				20	15 00
	<i>Contra,</i>				
	<i>Cr</i>				
Feb.	3	By <i>Voyage to Philadelphia, per the Dunlop, for premium of</i>	6	35	18 06
		By ditto to Rotterdam, per the Van-kepple, ditto,	9	12	00 01
				38	37 3/4
				47	18 07
	<i>Contra,</i>				
	<i>Cr</i>				
June	30	By <i>Balance due me,</i>	15	45	00 00
				45	00 00
	<i>Contra,</i>				
	<i>Cr</i>				
Feb.	28	By <i>Charles Hutton, for 5 pipes, at 50 l. 8 s.</i>	9	25	20 00 00
Mar.	26	By <i>Madeira wine, for 5 pipes,</i>	10	19	20 02 04
				44	42 04
	<i>Contra,</i>				
	<i>Cr</i>				
Feb.	10	By <i>Voyage from Madeira, for 10 pipes Madeira wine,</i>	7	19	61 4 02
				19	61 4 02

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L E G E R.

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		Contra,		Cr		Fo	l.	s.	s.
1764									
Feb.	14	By Cash, for exchange,	—	—	1	0	15	09	
	29	By ditto, for interest,	—	—	1	0	04	01 $\frac{1}{2}$	
Mar.	5	By Sundries, for a bounty and drawback,				9	07	06	
	10	By James Forbes's account-current, for commiff.			8	15	01	03	
	29	By Cash, for exchange,	—	—	1	8	00	00	
Apr.	5	By ditto for ditto,	—	—	1	3	10	00	
	13	By Sundries, for legacies,	—	—		220	00	00	
	16	By Bills payable, for discount,	—	—	5	3	05	04	
	25	By Gid. Crawford's account-current, for commiff.			12	25	06	03	
	30	By Cash, for exchange,	—	—	1	5	10	00	
	—	By William Tait, for discount,	—	—	12	5	00	00	
May	5	By Bills receivable, for ditto, and commiffion,			3	9	06	08	
	15	By Bills payable, for ditto,	—	—	5	0	03	00	
	26	By Cash, for interest on John Kay's bill,			1	1	06	00	
June	30	By Sugar, gained,	—	—	2	24	11	00	
		By India stock, ditto,	—	—	2	37	10	00	
		By Rum, ditto,	—	—	2	353	15	00	
		By the Schooner Peggy, ditto,	—	—	2	62	03	00	
		By House in Trongate, ditto,	—	—	5	40	00	00	
		By Sherry, ditto,	—	—	6	8	10	00	
		By Voyage from Madeira, ditto,	—	—	7	59	17	08	
		By ditto to Rotterdam, ditto,	—	—	9	443	10	07	
		By Flax-seed, per the Phillis, ditto,	—	—	9	194	10	00	
		By Robert Pollock my account of flax-seed, ditto,			10	2	10	00	
		By Madeira wine, ditto	—	—	11	71	12	08	
		By House in Gallowgate, ditto,	—	—	11	30	00	00	
		By John Dunlop my account-current, ditto,			14	33	00	09	
							2668	06	06 $\frac{1}{2}$

100 (9) L E G E R.

		Fo	l.	s.	d.
		<i>John Anderson, Dr</i>			
1764 Feb.	21	To Cash, on demand, — —	1	150	00 00
				150	00 00
		<i>Charles Hutton, Dr</i>			
Feb.	28	To Voyage from Madeira, at 2 months, —	7	252	00 00
				252	00 00
		<i>Voyage to Rotterdam, Dr</i>			
Mar.	4	To Sundries, per the Vankepple, consigned John Dunlop, — — —		2400	15 10
	14	To Hamilton's office, for premium at $\frac{1}{2}$ per cent.	7	12	00 01
June	30	To Profit and Loss, gained, —	8	443	10 07
				2856	06 06
		<i>James Dunlop, Dr</i>			
June	30	To Balance due him, — —	15	407	18 04
				407	18 04
		<i>Customhouse-debentures, Dr</i>			
Mar.	5	To Profit and Loss, for drawback on shoes,	8	1	17 06
				1	17 06
		<i>Flax-seed per the Phillis, Dr</i>			
Mar.	8	To Thomas Stevenson my account-current, for — — —	200	10	447 10 00
	20	To Cash, for charges at Greenock,	1	5	10 00
June	30	To Profit and Loss, gained, —	8	194	10 00
			200	647	10 00

L E G E R. (9) 101

		Fo	l.	s.	d.
	<i>Contra,</i>				
1764	<i>Cr</i>				
Feb. 26	By <i>Cash</i> , in full, — — —	1	150	00	06
			150	00	00
	<i>Contra,</i>				
Feb. 26	By <i>Sundries</i> , in full, — — —	2	00	00	00
			252	00	00
	<i>Contra,</i>				
June 12	By <i>Sundries</i> , in the hands of <i>John Dunlop</i> ,		2856	06	06
			2856	06	06
	<i>Contra,</i>				
Mar. 4	By <i>Voyage to Rotterdam</i> , per the <i>Vankepple</i> , at 6 months, — — —	9	407	18	04
			407	18	04
	<i>Contra,</i>				
June 30	By <i>Balance</i> , — — —	15	1	17	06
			1	17	06
	<i>Contra,</i>				
Mar. 16	By <i>David Doig</i> , <i>Edinburgh</i> , at 3 guineas per hoghead, — — —	100	10	315	00
18	By <i>Robert Pollock</i> my account of <i>flax-feed</i> ,	50	10	157	10
20	By <i>Sundries</i> , at 3 l. 10 s. per hhd, for	50		175	00
		200		647	10

102 (10) L E G E R.

			fo	l.	s.	d.
<i>Thomas Stevenson my acct-curr, Dr</i>						
1764	Mar. 24	To Bills, payable at 90 days, — —	5	220	00	00
				220	00	00
<i>James Forbes his account-current, Dr</i>						
Mar.	10	To Sundries, per the Hope, by his order,		617	11	03
				617	11	00
<i>William Nisbet, Paisley, Dr</i>						
Mar.	30	To Cash, in full, — — —	1	227	00	00
				227	00	00
<i>Bernard Jones my account of Bills, Dr</i>						
Mar.	28	To James Forbes his acc.-cur. for my bill,	60	10	617	11 03
Apr.	8	To Bills receivable, — Stevenson's on Wimpy,	80	3	200	00 00
	20	To India stock, for Sidney's on Parker,	80	2	397	10 00
May	17	To Gideon Schaw my account current,	90	13	250	00 00
	28	To Bills receivable, — —	90	3	201	06 00
June	28	To John Dunlop my account-current,	10	14	187	10 00
				1853	17	03
<i>David Doig, Edinburgh, Dr</i>						
Mar.	16	To Flax-seed, at 4 months, — —	9	315	00	00
				315	00	00
<i>Robert Pollock my acc. of Flax-seed, Dr</i>						
Mar.	18	To Flax-seed, to sell for my account, 50 hhds,	9	157	10	00
June	30	To Profit and Loss, gained, — —	8	2	10	00
				160	00	00

L E G E R. (10) 103

		For	l.	s.	d.
		<i>Contra,</i> <i>Cr</i>			
1764	Mar. 8	By Flax-seed, per the Phillis, — —	9	220	00 00
				220	00 00
		<i>Contra,</i> <i>Cr</i>			
Mar.	8	By Bernard Jones my account of bills, per draught at 60 days, — — —	10	617	11 03
				617	11 00
		<i>Contra,</i> <i>Cr</i>			
Mar.	10	By James Forbes his account-current, —	10	227	00 00
				227	00 00
		<i>Contra,</i> <i>Cr</i>			
Mar.	12	By John Murdoch my acc.-cur. per draught, 33	7	196	14 02
	29	By Cash, for two bills, — —	30	1	400 00 00
Apr.	5	By Bills receivable, drawn to Wm Pinkerton, 40	3	200	00 00
	16	By Bills payable, drawn to Elias Burnet, 90	5	300	00 00
	30	By Cash, to Samuel Scruton, —	30	1	200 00 00
		By ditto, ditto, — —	70	1	300 00 00
May	26	By Rum, at — — —	90	2	100 00 00
June	30	By Profit and Loss, for commiffion, —	8	4	04 09 $\frac{3}{4}$
		By Balance over-remitted, — —	15	152	18 03 $\frac{3}{4}$
				1853	17 03
		<i>Contra,</i> <i>Cr</i>			
June	30	By Balance due me, — —	15	315	00 00
				315	00 00
		<i>Contra,</i> <i>Cr</i>			
June	5	By Sundries, for neat proceeds of 50 hhds,		160	00 00
				160	00 00

104 (11) L E G E R.

				Fo	l.	s.	d.
		<i>Samuel Coutts,</i>		<i>Dr</i>			
1764	Mar. 20	To Flax-seed, at 6 months,	— —	9	75	00	00
					75	00	00
		<i>Madeira wine,</i>		<i>Dr</i>			
				<i>Pipes</i>			
Mar.	26	To Sundries for	— —	5	193	17	04
June	30	To Profit and Loss, gained,	— —	8	71	12	08
					265	10	00
		<i>Samuel Trusty,</i>		<i>Dr</i>			
Apr.	13	To Profit and Loss, for a legacy at Whitunday next,	— — —	8	500	00	00
					500	00	00
		<i>House in Gallowgate,</i>		<i>Dr</i>			
Apr.	13	To Profit and Loss, rated at 12 years purchase,	— —	8	720	00	00
June	30	To ditto, gained	— —	8	30	00	00
					750	00	00
		<i>Ninian Bannerman,</i>		<i>Dr</i>			
Apr.	22	To Sundries, delivered in barter,	— —		316	00	00
	27	To Bills payable for my acceptance, at 20 days sight,	— — —	5	234	00	00
					550	00	00
		<i>Lead,</i>		<i>Dr</i>			
				<i>Tuns</i>			
Apr.	22	To Ninian Bannerman, at 10 l. per tun, for	— — —	50	11	500	00
					50	500	00

L E G E R. (11) 105

			Fol	l.	s.	d.
1764		<i>Contra,</i>				
June 30		<i>Cr</i>				
		By Balance due me, — — —	15	75	00	00
				75	00	00
		<i>Contra,</i>				
		<i>Cr</i>				
Apr. 3		By Bills receivable, at 52 l. 10 s. per pipe, for — — —	3	3	157	10 00
22		By Ninian Bannerman, at 54 l. per pipe, for — — —	2	11	108	00 00
			5		265	10 00
		<i>Contra,</i>				
		<i>Cr</i>				
June 3		By Cash, for my uncle Mindful's legacy,	14	5	00	00 00
				5	00	00 00
		<i>Contra,</i>				
		<i>Cr</i>				
June 3		By Cash, for rent to 15th May, — — —	14		30	00 00
30		By Balance, at 12 years purchase, — — —	15		720	00 00
					750	00 00
		<i>Contra,</i>				
		<i>Cr</i>				
Apr. 22		By Sundries, received in barter, — — —			550	00 00
					500	00 00
		<i>Contra,</i>				
		<i>Cr</i>				
Apr. 25		By Gideon Crawford his account-current, at 10 l. for — — —	50	12	500	00 00
					500	00 00
			50		500	00 00

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106 (12) L E G E R.

				Fo	l.	s.	d.
<i>Osnaburgs, Dr</i>							
1764			<i>Pieces</i>				
Apr.	22	To <i>Ninian Bannerman, at 6 d.</i>	<i>Yds.</i>				
		per yard, — —	20	2000	11	50	00 00
			20	2000		50	00 00
<i>William Elliot my account-current, Dr</i>							
June	30	To Balance due him, — —		15	818	10	00
					818	10	00
<i>Gideon Crawford his acct-current, Dr</i>							
Apr.	25	To Sundries, per the <i>Thistle</i> , — —			1037	16	03
					1037	16	03
<i>William Tait, Dr</i>							
Apr.	30	To Sundries, in full, — —			500	00	00
					500	00	00
<i>James King, Renfrew, Dr</i>							
May	2	To <i>Gideon Crawford's account-current</i> , value on demand, — — —		12	200	00	00
					200	00	00
<i>John Maclean, Dr</i>							
May	7	To <i>Gideon Crawford's account-current</i> , —		12	100	00	00
					100	00	00

L E G E R. (12) 107

				Fo	l.	s.	d.
		<i>Contra,</i>	<i>Cr</i>				
1764			<i>Pieces</i>				
			<i>Yds.</i>				
May	10	By Voyage to London, at 6 d. per yard, for — —	18	1800	13	45	00 00
June	10	By Balance, at 6 d. for —	2	200	15	5	00 00
			<hr/>	<hr/>			
			20	2000		50	00 00
		<i>Contra,</i>					
			<i>Cr</i>				
Apr.	24	By Voyage to Philadelphia, per the Nigbtngale, at 12 months, — — —		6	818	10	00 00
					818	10 00	
		<i>Contra,</i>					
			<i>Cr</i>				
May	2	By Sundries, for 3 bills, at 40 days, —			900	00	00 00
	7	By Sundries, drawn to John Hickson, at 40 days,			137	10	00 00
		By Balance, — — —		15	00	06	03 00
					1037	16	03 00
		<i>Contra,</i>					
			<i>Cr</i>				
Apr.	25	By Gideon Crawford his account-current, at 12 1 month, — — —		12	500	00	00 00
					500	00 00	
		<i>Contra,</i>					
			<i>Cr</i>				
May	12	By Cash, in part, — — —		1	100	00	00 00
	26	By Rum, for my bill on him, — — —		2	100	00	00 00
					200	00 00	
		<i>Contra,</i>					
			<i>Cr</i>				
May	25	By Bills payable, for my draught on him,		5	100	00	00 00
					100	00 00	

108 (12) L E G E R.

			For	l.	s.	d.
	<i>Voyage to London,</i>	<i>Dr</i>				
1764 May 10	To Sundries, from <i>Leith</i> , per the <i>Lovely Nancy</i> ,			468	06	08
				468	06	08
	<i>John Weir and company,</i>	<i>Dr</i>				
June 2	To <i>Cash</i> , paid his order in full of linen, —		14	312	10	00
				312	10	00
	<i>Algernoon Sidney's account of silk,</i>	<i>Dr</i>				
May 16	To <i>Cash</i> , for charges on — — — — —					
	To <i>Balance</i> , fold, — — — — —					
				250	1	3 15 00
				200	15	452 10 00
				450		
				456	05	00
	<i>Gideon Schaw my account-current,</i>	<i>Dr</i>				
June 30	To <i>Balance</i> due him, — — — — —		15	250	00	00
				250	00	00
	<i>John Crawford my account in comp.</i>	<i>Dr</i>				
May 20	To <i>Bills payable</i> , for my $\frac{1}{3}$ of an incle factory,		5	800	00	00
				800	00	00
	<i>John Philips, Paisley,</i>	<i>Dr</i>				
May 24	To <i>Algernoon Sidney's account of silk</i> , —		13	225	00	00
				225	00	00

L E G E R. (12) 109

		For	l.	s.	d.
Contra,					
1764	June 30	By Balance, — — —	15	468	06 08
				468	06 08
Contra,					
May	10	By Voyage to London, for linen, — —	13	312	10 00
				312	10 00
Contra,					
May	24	By John Philips, at 45 s. per lb. for	100	13	225 00 00
	30	By Cash, at 45 s. per lb. for —	50	1	112 10 00
June	27	By ditto his acc.-cur. at 46 s. per lb. for	50	14	115 00 00
		By Balance, for charges on —	250	15	3 15 00
			250		456 05 00
Contra,					
May	17	By Bernard Jones, for my bill at 90 days,		250	00 00
				250	00 00
Contra,					
May	17	By Balance, for my $\frac{2}{3}$ of an incle factory,	15	800	00 00
				800	00 00
Contra,					
June	25	By Bills payable, for my draught on him,	5	120	00 00
		By Balance, — — —	15	105	00 00
				225	00 00

110 (13) L E G E R.

		For	l.	s.	d.	l.	s.	d.
		<i>Cash, Dr</i>						
1764								
	To <i>Cash</i> , transferred from <i>Journal</i> ,	1	307	06	2½	307	06	2½
June	3 To <i>Sundries</i> , — —		57	00	0			
	5 To <i>Robert Pollock</i> my account of <i>flaxseed</i> ,	10	100	00	0			
	8 To <i>Bills receivable</i> , — <i>John Baird's</i> ,	3	70	00	0			
	16 To <i>John Dunlop</i> my account-current,	14	937	08	1½			
						2307	08	1½
			2714	14	4	2714	14	4
		<i>Household furniture, Dr</i>						
June	4 To <i>Cash</i> , per account, — —				14	450	00	00
						450	00	00
		<i>John Dunlop my account-current, Dr</i>						
		<i>Guilders</i>						
June	12 To <i>Voyage to Rotterdam</i> , for 100 hhds tobacco,		159	09	9	1458	06	08
	To <i>Profit and Loss</i> , gained by exchange,				8	33	00	09
			159	09				
						1491	07	05
		<i>John Dunlop my acct of tobacco, Dr</i>						
June	12 To <i>Voyage to Rotterdam</i> , for 115 hhds tobacco,				9	1397	19	10
						1397	19	10

L E G E R. (13) III

		For	l.	s.	d.	l.	s.	d.
1764								
June								
Contra,		Cr						
1	By the Schooner Peggy, —	2	120	00	0			
4	By Sundries, —		486	00	0			
10	By Rum, for charges, —	2	5	15	0			
15	By George Gordon's account of sugar,	15	258	05	0			
18	By ditto ditto, for freight,	15	84	00	0			
20	By John Weir and comp. for linen,	13	312	10	0			
23	By Bills payable, for my acceptance to Crawford, —	5	803	06	8			
25	By ditto, paid Thomas Stevenson's bill,	5	100	00	0			
30	By Charges of merchandise this mon.	6	40	15	3			
By Balance remaining, —		15	504	02	5	2210	11	11
			2714	14	4	2714	14	04
		Fo						
Contra,		Cr						
June 30	By Balance remaining, —					450	00	00
		450 00 00						
Contra,		Cr						
		Guild.						
June 16	By Cash, drawn to the Thistle Bank, 22 $\frac{1}{2}$		10000			1	937	08 $\frac{1}{2}$
28	By Sundries, for 2 bills, - - 22 $\frac{1}{2}$		4000				375	00 00
30	By Balance, - - - - - 22 $\frac{1}{2}$		1909			15	178	19 $\frac{3}{2}$
			15909					
		1491 07 05						
Contra,		Cr						
June 30	By Balance, —					15	1397	19 10
		1397 19 10						

112 (14) L E G E R.

		No	l.	s.	d.
1764	<i>George Gordon's acct of sugar, Dr</i>				
June 15	To Cash, for duties and charges on 80 hhds,	14	258	05	00
18	To ditto, for freight,	14	85	00	00
			342	05	00
	<i>Algernoon's Sidney's acc.-current, Dr</i>				
June 27	To ditto his account of silk, for Stevenson on Bostock, — — —	13	115	00	00
28	To John Dunlop my acc.-cur. at 10 days sight,	14	187	10	00
			342	10	00
	<i>Balance, Dr</i>				
June 30	To Cash remaining, — —	14	504	02	05
	To India stock, 300, at 120 per cent. —	2	360	00	00
	To Rum, 26 puncheons, at 45 l. per punch.	2	1170	00	00
	To Schooner Peggy, for prime cost, —	2	570	00	00
	To Ship Tibby, for my $\frac{1}{2}$, — —	3	500	00	00
	To Bills receivable, for the following,	3			
	John Beverley's bond since the 11th Nov.		500	00	00
	Alexander Campbell's bill, 28th May,		57	10	00
	Robert Pollock's, 23d proximo, —		60	00	00
	To House in Trongate, cost — —	5	1200	00	00
	To Voyage to Philadelphia, — —	6	2226	10	06
	To John Mackay, — —	7	45	00	00
	To Customhouse-debentures, — —	9	1	17	06
	To Bernard Jones my account of bills, —	10	152	18	03 $\frac{1}{4}$
	To David Doig, Edinburgh, —	10	315	00	00
	To Samuel Coutts, — —	11	75	00	00
	To House in Gallowgate, — —	11	720	00	00
	To Osnaburgs, 2 pieces, 200 yds, at 6 d.	12	5	00	00
	To Gideon Crawford his account-current,	12	0	06	03
	To Voyage to London, — —	13	468	06	08
	To Algernoon Sidney's account of silk, —	13	3	15	00
	To John Crawford my account in company,	13	800	00	00
	To John Philips, Paisley, — —	13	105	00	00
	To Household furniture, — —	14	450	00	00
	To John Dunlop my account-current, —	14	178	19	03 $\frac{1}{2}$
	To ditto my account of tobacco, —	14	1397	19	10
	To George Gordon's account of sugar, —	15	342	05	00
	To Algernoon Sidney's account-current, —	15	302	10	00
			12512	00	08 $\frac{3}{4}$

L E G E R.

(15) 113

		For	l.	s.	d.
1764	<i>Contra,</i>				
June 30	By Balance, — — —	15	342	05	00
			342	05	00
June 30	<i>Contra,</i>				
	By Balance, — — —	15	302	10	00
			302	10	00
June 30	<i>Contra,</i>				
	By John Ranken, due him, — —	4	105	19	00
	By Bills payable to Da. Hutchefon, 29th Aug.	5	405	10	00
	By Glasgow manufactory, — —	6	250	00	00
	By John Angus, Perth, — —	6	35	00	00
	By Walter Erwing, — —	7	170	10	00
	By the Shoe-factory, — —	7	20	15	00
	By Hamilton's office, — — —	7	47	18	07
	By James Dunlop, — —	9	407	18	04
	By Algernoon Sidney's account of filk, — —	13	452	10	00
	By Gideon Schaw my account-current, — —	13	250	00	00
	Total of my debts, — —		2964	10	11
	By Stock, the nett of my estate, — —	3	9547	09	09 $\frac{3}{4}$
			12512	00	08 $\frac{3}{4}$

Vol. II.

P

S P E C I M E N II.
W A S T E B O O K.

B.

Containing an Inventory of my Subject, and the daily Occurrences of my Trade, from 1st July to 31st Dec. 1764.

GLASGOW, the 1st of July 1764.

	l.	s.	d.
/ Paid <i>John Ranken</i> in full, — — — — —	105	19	00
— 2d. —			
/ Received in full of <i>Alexander Campbell's</i> note,			
Interest, — — — — — L. 57 10 0			
— — — — — 0 7 1			
— 5th. —	57	17	01
/ Bought in comp. with <i>George Crawford</i> 5000 <i>Swedish</i> deals, at 40 l. per 1000, for which I have advanced	200	00	00
— 7th. —			
/ Paid <i>Hamilton's</i> office in full of insurance, —	47	18	07
— 8th. —			
/ Paid the following accounts for my <i>Philadelphia</i> concern.			
<i>Walter Ewing</i> in full, - - - L. 165 0			
who discounted for prompt payt, 5 10			
— — — — — 170 10			
<i>The Shoe-factory</i> in full, - - - L. 20 0			
who discounted - - - - - 0 15			
— — — — — 20 15			
— 10th. —	191	05	00
/ I have opened a <i>cash</i> account with the <i>Thistle</i> Bank for 2000 l. <i>John Acres</i> of <i>Fullball</i> cautioner, and in consequence have drawn — — — — —	1000	00	00
— — — — —			
/ Received from <i>Anthony Ferguson, Edinburgh</i> , 200 casks of <i>ashes</i> , at 30 s. per cask, For which paid to his order here by a draught on the <i>Thistle</i> Bank, — — — — — L. 120			
Due at 6 months, — — — — — 180			
— — — — — 300	300	00	00
July			

W A S T E - B O O K . (2) 115

	l.	s.	d.
July 12th. Paid charges of our deals from <i>Greenock</i> , —	5	10	00
13th. <i>George Crawford</i> hath paid me to account of our deal- concern, — — — —	190	00	00
15th. Paid <i>James Dunlop</i> in full, as follows, In <i>Cash</i> , — — — — L. 200 In a bill on <i>Bern. Jones</i> , at 90 days, 200 Discount for prompt payment, — — — — 400 0 0 — — — — 7 18 4	407	18	04
Paid carriage of my ashes from <i>Edinburgh</i> , by a draught on the <i>Thistle Bank</i> , — — — —	20	00	00
16th. Sold <i>Alexander Colwin</i> , at <i>Denovan</i> , 50 casks ashes, at 42 s. per cask, payable in 6 months, — — — —	105	00	00
17th. Sold our deals to <i>John Robinson</i> at 50 l. per 1000, and received in part — — — — L. 100 His note at 3 months, for — — — — 150	250	00	00
Discounted <i>John Robinson's</i> bill of 150 l. and received	148	02	06
My commission on our deals at $2\frac{1}{2}$ per cent. L. 5 10 0 Incidental charges, — — — — 1 15 0 Eight days interest of 200 l. — — — — 0 4 $4\frac{1}{2}$	7	09	$04\frac{1}{2}$
Counted with <i>George Crawford</i> , and paid him in full of nett proceeds on our deals, — — — —	117	11	$06\frac{3}{4}$
Sold <i>William Moffat</i> 50 casks ashes, at 42 s. 6 d. per bill at 6 months, — — — —	106	05	00
24th. Accepted <i>John Bell</i> of <i>Manchester's</i> bill on <i>Scot</i> and <i>Liddel</i> , payable 14th <i>October</i> , for honour of the drawer, 200	200	00	00
Shipped on board the <i>Nancy</i> , for <i>Belfast</i> , consigned to <i>George Barclay</i> merchant there, for sales and returns, 100 casks ashes at prime cost, — — — — L. 160 0 0 Lighterage, portorage, and shipping-charges, 3 7 6	163	07	06

P 2

July

116 (3) WASTE-BOOK.

		l.	s.	d.
July 25th.				
/	Having agreed to open a warehouse in <i>London</i> , for the sales of <i>Scotch</i> manufactures, under the management of <i>James Price</i> , who is to be $\frac{1}{2}$ concerned, I have given him a draught on the <i>Thistle Bank</i> for my share of the capital.	500	00	00
26th.				
/	Sold <i>Sidney's</i> 50 lb. silk, at 50 s. per lb. and received	125	00	00
/	My commission on <i>Sidney's</i> silk, — L. 14 10 7 $\frac{1}{2}$ Ware-room rent, and incidents, — 3 4 4 $\frac{1}{2}$	17	15	00
/	Remitted <i>Algernoon Sidney</i> in full, by my bill on <i>Bernard Jones</i> , at 90 days, — — —	253	10	00
/	Paid in to the <i>Thistle Bank</i> , — — —	200	00	00
27th.				
/	Received advice from <i>James Hamilton</i> , that he hath arrived safe with the cargo per the <i>Dunlop</i> .—Value per invoice, — — —	1408	00	06
/	Insured for <i>John Carlisle</i> 500 l. on board the <i>Betsy</i> , from <i>Clyde</i> to <i>Norfolk, Virginia</i> , at 4 per cent. and received the premium, — — —	20	00	00
29th.				
/	Received from the collector of excise in full of debenture on shoes, — — —	117	06	
/	Shipped on board the <i>Houston</i> , for my store in <i>Philadelphia</i> , the following goods, marked I. H. and numbered as per margin.			
1.	1 bale <i>Osnaburgs</i> , 2 pieces, 200 yards, at 6 $\frac{1}{2}$ d. — — — L. 5 8 4			
2.	1 bale <i>Linen</i> , 60 pieces, 1500 yds, at 1 s. 6 d. bought of the <i>British linen company</i> , at 6 months, — — — 112 10 0			
3.	1 sheeted box, containing books per account, bought of <i>Alex. Donaldson, Edinburgh</i> , at 6 months, — — — 215 11 10			
4.	1 ditto, containing 95 pieces <i>Paisley</i> lawns and gauzes, of <i>John Philips</i> , per account, — — — 196 10 0			
5.	1 ditto hardware, bought of <i>Robert Dickson</i> , per account at 6 months, — — — 210 0 0			
6.	1 ditto, containing 50 doz. mens hats, per account of the <i>Hat-factory</i> , at 6 months, — — — 356 10 6			
	Carried over, — — — L. 1106 10 8			

W A S T E - B O O K. (4) 117

	L.	s.	d.
Brought over, — — — — —	L. 1166	10	8
1 sheeted box, containing 50 doz. pairs thread-stockings, bought of <i>William Martin</i> , per account at 3 months, — — — — —	87	10	0
1 ditto filk cloaks, hats, and bonnets, of <i>Barchay and Bogles</i> , per account at 6 months, — — — — —	275	10	0
Carriage, package, lighterage, and shipping-charges, — — — — —	15	17	4
Premium of insurance to <i>Hamilton's office</i> , at $3\frac{1}{2}$ per cent. — — — — —	52	0	10
30th. — — — — —			
Received advice from <i>Gideon Schaw</i> , that he hath received and sold my cargo nett proceeds, as per account of sales, 520 <i>l.</i> 17 <i>s.</i> 6 <i>d.</i> for the balance of which in his hands, I have orders to draw, at 20 days sight, — — — — —	520	17	06
Drawn to <i>Alexander Morison</i> on <i>Gideon Schaw</i> , at 20 days sight, for the balance of my consignment, and received — — — — —	L. 270	17	6
Exchange 2 per cent. — — — — —	5	11	6
Remitted <i>Tait</i> on <i>Frazer</i> , at 85 days, to <i>Bernard Jones</i> , for which paid at par, — — — — —	200	00	00
Paid in to the Thistle Bank, — — — — —	100	00	00
31st. — — — — —			
Charges this month, — — — — —	35	10	00
August 1st. — — — — —			
Received in full of <i>Robert Pollock's</i> bill, — — — — —	60	00	00
Received advice from <i>James Hamilton</i> of the arrival of the <i>Nightingale</i> , amount on board per invoice, — — — — —	818	10	00
Received likewise a remittance in <i>Dundas</i> on <i>Christy</i> , at 60 days sight, which I have sold for cash, — — — — —	L. 300		
Exchange 1 per cent. — — — — —	3		
Given in to the Thistle Bank, — — — — —	303	00	00
5th. — — — — —			
Sold <i>Casper Clason</i> 20 hhds of <i>George Gordon's</i> sugar, weighing nett 197 cwt, 3 qrs, 14 lb. at 50 <i>s.</i> per cwt, per bill at 3 months, — — — — —	494	13	09
Lent <i>John Crawford</i> manager of our incl concern, for account of the comp. to bear interest at 5 per cent. per draught on the Thistle Bank, — — — — —	300	00	00
August — — — — —			

118 (5) WASTE-BOOK.

	l.	s.	d.
<i>August 8th.</i>			
✓ The ship <i>Tibby</i> is arrived, and I have settled accounts with the freighters as follows.			
55 l. per month, 5 months outward, L. 275			
Deduct 1 month advanced, — 55			
	220	0	
300 hhds tobacco inwards, at 21 s. per hhd,	315	0	
Received in full, — —	535	0	
Settled with the master to this date, and paid in full, — — —	197	16	
Netted by last voyage, — —	337	4	
Of which paid in to the other owners $\frac{1}{2}$, and reserved $\frac{1}{2}$, being — — —	168	12	00
<i>10th.</i>			
✓ Received from <i>Bernard Jones</i> , to be negotiated for him, <i>Paul Chargetwell's</i> bill on <i>Jacob Flueh</i> , which, being refused acceptance, I have returned with protest. Charges, — — —		0	02
			06
<i>12th.</i>			
✓ Drawn on <i>Bernard Jones</i> in favour of <i>Alexander Fleming</i> , for value received,			
At 30 days, exchange 2 per cent. — L. 300	0		
At 40 days, — $1\frac{1}{4}$ per cent. — 300	0		
Exchange, — —	11	5	
	611	05	00
<i>14th.</i>			
✓ Remitted <i>Bernard Jones</i> to account,			
<i>Stephenson</i> on <i>Wimpy</i> , at 90 days, — L. 200			
<i>Young</i> on <i>Parkhill</i> , ditto, — — 200			
<i>Brown</i> on <i>Johnston</i> , ditto, — — 300			
For value paid here, — — —	700	00	00
<i>14th.</i>			
✓ Bought in company with <i>Simon Keller</i> and <i>John Gun</i> , each $\frac{1}{3}$ concerned, 20 bales <i>Osnaburgs</i> , 400 pieces, 40,000 yards, at 6 d. per yard, for which			
<i>Simon Keller</i> hath advanced — — L. 100			
<i>John Gun</i> , — — — 200			
I have paid in cash, — — L. 70			
In a draught on the bank, — — 130			
	200		
And granted joint acceptance to <i>David Doig</i> , at 3 months, for — — — 500			
	1006	00	00
<i>14th.</i>			
✓ Sold <i>Will. Dunlop</i> 5 bales of our <i>Osnaburgs</i> , 100 pieces, 10,000 yards, at $7\frac{1}{2}$ d. per yard, to pay at 2 months,			
	312	10	00
<i>August</i>			

W A S T E - B O O K. (6) 119

	l.	s.	d.
August 17th. Sold 40 hhds of <i>George Gordon's</i> sugar, containing nett 399 cwt, 3 qrs, at 51 s. per cwt, per <i>Robert Macnair's</i> acceptance at 3 months, — — —	1019	07	03
20th. Sold <i>Glen and Peters</i> 10 bales of our <i>Osnaburgs</i> , 200 pss, 20,000 yds, at 7½ d. — Received in part, L. 300 Payable in 2 months, — — — 325	625	00	00
Counted with my partners in the <i>Osnaburg</i> concern, and paid in to <i>John Gun</i> , — — — L. 133 6 8 To <i>Simon Keller</i> , — — — 33 6 8	166	13	04
Taken up my acceptance to <i>David Hutcheson</i> of 405 l. 10 s. due the 20th instant, as follows: Paid in money, — — — L. 120 0 In a draught on the bank, — — — 285 0 Received discount of — — — 0 10	405	10	00
25th. Consigned to <i>John Cribbin</i> merchant in <i>Liverpool</i> our 5 bales <i>Osnaburgs</i> , per the <i>Lafs of Livingston</i> , Capt. <i>Forrester</i> , to sell for our account. Prime cost of 100 pieces, 10,000 yards, L. 250 0 25 per cent. advance, — — — 62 10 Charges at shipping paid by me, — — — 4 3	316	13	00
27th. Received advice from <i>James Hamilton</i> , <i>Philadelphia</i> , that he hath bought the schooner called <i>Curr. Sterl.</i> <i>Betsy</i> , and paid—exchange 70 per cent. L. 510 300 Which he hath loaded with a cargo of provisions for <i>Jamaica</i> , consigned to <i>John</i> <i>Horn</i> , for sales and returns to <i>Glasgow</i> . Cost with charges, outfit, &c. — — — 1751 1030	1751	10	30
At debit of my account-current, L. 2261 — —	1330	00	00
27th. Sold <i>William Fogo</i> 10 hhds of <i>George Gordon's</i> sugar, containing nett 101 cwt, 3 qrs, at 51 s. 6 d. per cwt. Received in part, which I have sent to the Bank, L. 100 In account at 2 months, — — — 162	262	00	00
28th. Sold 20 puncheons rum, at 50 l. per punch. for which received <i>Alexander Fleming's</i> acceptance at 3 months, <i>August</i>	1000	00	00

120 (7) WASTE-BOOK.

		l.	s.	d.
August 29th.				
/	Received from the Thistle Bank 100 l. with which paid repairs on the <i>Peggy</i> , — — — — —	L. 35	10	
	Ditto on my house in the <i>Trongate</i> , — — — — —	20	10	
	Ditto — ditto in the <i>Gallowgate</i> , — — — — —	37	15	
	Remains in my hands, — — — — —	6	5	
		100	00	00
30th.				
/	Drawn to <i>Elias Burnet</i> on <i>Bernard Jones</i> , at 30 days, value received, for — — — — —	L. 500		
	Exchange at 2 per cent. — — — — —	10		
		510	00	00
	And remitted with the advice,			
	<i>Chalmers</i> on <i>Busby</i> , 80 days, — — — — —	300		
	<i>Jaffray</i> on <i>Stenhouse</i> , ditto, — — — — —	200		
	Value paid, — — — — —			
		500	00	00
31st.				
/	Drawn to the Thistle Bank on <i>David Doig, Edinburgh</i> , at 1 day's date, value in account, — — — — —			
		315	00	00
/	Charges this month, — — — — —	65	08	06 $\frac{1}{4}$
September 1st.				
/	Received of <i>John Mackay</i> in full, — — — — —	L. 45	0	0
	2 months interest on his account, — — — — —	0	7	6
		45	07	06
	And sold him 2 puncheons rum, 55 l. per puncheon, in account for 3 months, — — — — —			
		110	00	00
/	Remitted <i>John Angus</i> in full, — — — — —	L. 35		
	And lent <i>John Fair</i> , on demand, — — — — —	40		
		75	00	00
3d.				
/	Bought of <i>John Macdonald</i> 2000 check-handkerchiefs, at 1 s. 6 d. which I have dispatched for <i>Leith</i> , to the care of <i>Thomas Gordon</i> , to be shipped for <i>James Price</i> at our warehouse, <i>London</i> , to be sold for our account.—Drawn on ditto <i>Price</i> for the value at 4 months, — — — — —			
		150	00	00
5th.				
/	Shipped on board the <i>Peggy</i> , for <i>St Kitts</i> , the following goods to the order, and at the risk of <i>George Gordon</i> merchant there, marked and numbered, as per margin.			
G. G.				
N ^o 1.	1 sheeted box, containing 1000 pairs thread-stockings, bought of <i>James Johnston</i> , at 6 months, per account, — — — — —	L. 147	0	0
2.	1 bale, containing 150 pieces <i>Irish</i> linen, bought of <i>Alexander Monro</i> , at 6 mon. per account, — — — — —	320	7	0
	Carried forward, — — — — —	L. 467	7	0

W A S T E - B O O K . (8) 121

		L.	s.	d.
	Brought forward, —	L. 467	7	0
3.	1 sheeted box, containing 300 pairs mens shoes, weight 525 lb. per account, payable to <i>Thomas Hill</i> , at 6 months,	60	0	0
4.	1 ditto, containing 390 pairs womens ditto, bought of <i>Charles Wright</i> , at 6 months, — — —	48	13	0
	Charges of packing, portorage, lighterage, and shipping, — — —	25	0	0
	Commiffion at $2\frac{1}{2}$ per cent. — — —	15	0	6
			616	00 06
-----Sept. 5th.-----				
/	Received for freight of 100 bales from fundries, per the <i>Peggy</i> , — — —	L. 178	10	0
	Of which given the master to account, — — —	78	10	0
	Balance, — — —	100	0	0
	Freight due by <i>George Gordon</i> , at 5 per cent. — — —	30	1	0
			130	01 00
-----7th.-----				
/	Infured to cover <i>George Gordon's</i> property per the <i>Peggy</i> , the value of 632 l. as follows: 200 l. at <i>Hamilton's office</i> , premium $2\frac{1}{2}$ per cent.	L. 5	0	0
	432 l. underwrote by myself, ditto, — — —	10	16	0
	Brokerage, $\frac{1}{2}$ per cent. — — —	3	3	2
			18	19 02
-----8th.-----				
/	Underwrote to <i>John Hamilton</i> , on board the <i>Peggy</i> , premium $2\frac{1}{2}$, the value of 500 l. — — —		12	10 00
-----9th.-----				
/	Infured to <i>John Brown</i> upon the <i>Hope-well</i> , from <i>Newfoundland</i> to <i>Leghorn</i> , the value of 1000 l. at 3 per cent. and received the premium, — — —		30	00 00
-----11th.-----				
/	Received advice from <i>John Dunlop</i> , <i>Rotterdam</i> , that he hath sold my tobacco, nett proceeds, per account of sales transmitted me, amounting to 32556 guild. which, exchange at 34 s. 6 d. <i>Flem.</i> agio $4\frac{1}{2}$ per cent. amount in <i>Sterling</i> to 3010 l. 3 s. For which received a remittance in full, viz. <i>Van Sluice's</i> on <i>Tompion</i> , <i>London</i> , at 60 days sight,	L. 1000	0	0
	<i>Van Trump's</i> on <i>Wood</i> , ditto, — — —	730	15	$7\frac{1}{2}$
	Exchange at 1 per cent. sold for value, — — —	17	6	0
			1748	01 07 $\frac{1}{2}$
VOL. II.		Q		September

122 (9) W A S T E - B O O K .

		l.	s.	d.
September 11th.				
/	Given in to the Thistle Bank, — — L. 800			
	And lent <i>James Green</i> on bond, at 5 per cent. 1000			
		1800	00	00
12th.				
/	The carpenter hath brought in his bill of repairs on the <i>Tibby</i> .—Paid my $\frac{1}{2}$, — —			
		20	00	00
13th.				
/	Bought of <i>John Philips</i> 200 pieces silk gauzes, containing 2000 yards, at 3 s. 4 d. per yard, for which drawn on <i>James Price</i> , at 100 days date, —			
		333	06	08
15th.				
/	<i>James Price</i> advises me he hath sold my <i>India</i> stock 300 at 130 per cent. and thereupon hath remitted me in full, a bank post-bill, which I have sold at 3 per cent. premium, the whole being — —			
		401	14	00
17th.				
/	Paid in to the Thistle Bank, — —			
		350	00	00
17th.				
	Sent to be shipped for <i>London</i> , by the care of Mr <i>Thomas Gordon, Leith</i> , 200 pieces silk gauzes, addressed to <i>James Price</i> , to sell for our account.			
	First cost from <i>Philips</i> , — — L. 333 6 8			
	Charges paid here, — — — 2 13 4			
		336	00	00
20th.				
/	Drawn on <i>Bernard Jones</i> in favour of <i>James Fleming</i> , at 20 days date, value received for — — L. 500			
	And — — — — — 500			
	Exchange $2\frac{1}{2}$ per cent. — — — 25			
		1025	00	00
	And remitted him, with the advice, <i>Granger</i> on <i>Tomlinson</i> , at 80 days date, value paid, L. 1000 0			
	Exchange at $\frac{1}{8}$, — — — 1 5			
		1001	05	00
22d.				
/	Sold <i>George Gordon's</i> 10 hhds of sugar, weighing nett 99 cwt, 3 qrs, at 52 s. per cwt, and received <i>John Pagan's</i> acceptance, at 3 months, — —			
		250	07	06
22d.				
/	Cellar-rent on <i>George Gordon's</i> sugar, L. 3 7 6			
	Incidental charges, — — — 2 11 0			
	Interest of money advanced to 8th proximo, 21 1 0			
	Commission at $2\frac{1}{2}$ per cent. on 2374 l. 12 s. 59 12 3			
		86	11	09
September				

W A S T E - B O O K. (10) 123

		l.	s.	d.
September 23d.				
/	Shipped per the <i>Diligence</i> , for my store at <i>Philadelphia</i> , an assortment of hardware, bought of <i>Francis Peacock</i> , in 2 sheeted boxes, per account at 6 months,			
I. H.				
1.		L. 500	0	
2.	Paid $\frac{1}{2}$ freight, — — —	12	10	
	Charges here and at <i>Greenock</i> , — — —	5	10	
	Premium to cover 530 l. due at <i>Hamilton's</i> office, at 3 per cent. — — —	16	8	
		534	08	00
24th.				
/	Bought the <i>Sailwell</i> of <i>Greenock</i> , at public auction, per inventory signed, and granted bill at 6 months, for the value, to Mess. <i>Brown</i> and comp. — — —	950	00	00
24th.				
/	Discounted my acceptance to Mess. <i>Brown</i> and comp. of 950 l. as follows.			
	Interest for 6 months, L. 23 15			
	Commission at $\frac{1}{2}$, — 4 15 — —	L. 28	10	
	Paid in money, — — —	1	10	
	In a draught on the <i>Thistle Bank</i> , — — —	920	0	
		950	00	00
25th.				
/	<i>James Price</i> hath remitted a bank-bill at sight, for 500 l. which I sold the <i>Thistle Bank</i> at 3 per cent. premium, value in account, — — —	515	00	00
26th.				
/	Accepted <i>George Gordon</i> of <i>St. Kitts</i> his draught to <i>John Glasford</i> , at 20 days sight, for — — —	500	00	00
28th.				
/	Sent to Mr <i>Thomas Gordon</i> , <i>Leith</i> , to ship for <i>James Price</i> , <i>London</i> , to sell for our account, 2 bales incle, containing, as per-invoice, 1060 gros, for which paid the incle-company, in a draught on the bank,			
		L. 400	0	
	In account at 3 months, — — —	172	10	
		572	10	00
30th.				
/	<i>Thomas Hill</i> and comp. have freighted the <i>Sailwell</i> for a voyage to <i>St. Kitts</i> , out and in, for 750 l. out of which they are to pay all expenses of outfit and sailors wages, — — — —	750	00	00
/	Charges this month, — — — —	59	10	00
	Q 2			October

124 (II) W A S T E - B O O K .

	l.	s.	d.
-----October 3d.-----			
Drawn on <i>Bernard Jones</i> , at 50 days date, $1\frac{1}{2}$ per cent. exchange, to the order of <i>John Green</i> , 500 l. exchange	507	10	00
7 l. 10 s. — — — — —			
Received in part, and remitted <i>Bernard Jones</i> , <i>Blandy</i> on <i>Philips</i> , at 80 days date, for — L. 207 10			
Taken <i>Green's</i> acceptance at 1 month, including interest, for the remainder, being — 301 5	508	15	00
-----5th.-----			
Received advice from <i>John Cribbin</i> , <i>Liverpool</i> , that he hath received and sold our <i>Osnaburgs</i> , nett proceeds, as per account of sales, amounting to 321 l. 17 s. in return for which he hath remitted his own draught on <i>Mess. Gibson and Balfour</i> , <i>Edinburgh</i> , payable 1st Nov. which is accepted, — — — — —	321	17	00
-----7th.-----			
Bought of the universal ware-room, 3 bales of goods for my store in <i>Philadelphia</i> , marked I. H. numbered 1. 2. 3. and shipped them on board the <i>Edinburgh</i> , <i>John Telford</i> master, for <i>Philadelphia</i> , consigned to <i>James Hamilton</i> ; value in account with the universal ware-room at 12 months, — — — — — L. 350 0 0			
Charges and freight, — — — — — 25 10 0			
Premium at <i>Hamilton's</i> office, to cover the above, at 3 per cent. — — — — — 11 12 2	387	02	02
-----9th.-----			
<i>John Carlisle</i> hath presented vouchers of the loss of the <i>Betsy</i> , upon which I had underwrote 500 l. and I have thereupon granted bill to him, payable in 3 mon. for — — — — —	500	00	00
-----12th.-----			
Sold <i>William Miller</i> 4 puncheons rum, at 60 l. per puncheon, of which received in part, — L. 50			
And his acceptance at 3 months, for — 190	240	00	00
-----13th.-----			
Received a debenture-bill for <i>George Gordon's</i> shoes exported, — — — — —	200	00	00
-----15th.-----			
Accepted <i>James Hamilton's</i> bill to <i>James Ingram</i> , at 60 days sight, for — — — — —	500	00	00
October			

W A S T E - B O O K. (12) 125

			l.	s.	d.
October 17th.					
Received from on board the <i>Glasgow</i> from <i>Philadelphia</i> , consigned by <i>James Hamilton</i> , the following remittance, per invoice:					
200 <i>Moidores</i> , 26 s.	—	—	L. 260		
200 half <i>Joannes</i> , 34 s. 6 d.	—	—	345		
500 <i>Dollars</i> , 4 s.	—	—	100		
			705		
Charges, including freight,	—	—	20		
			725	00	00
Sold the above remittance to the <i>Thistle Bank</i> , as follows:					
200 <i>Moidores</i> at 27 s.	—	—	L. 270	0	0
200 half <i>Joannes</i> , 36 s.	—	—	360	0	0
500 <i>Dollars</i> , 4 s. 6 d.	—	—	125	0	0
$\frac{1}{2}$ per cent. premium,	—	—	3	15	6
			758	15	06
Received of the above,					
			8	15	06
19th.					
Retired <i>George Gordon's</i> draught to <i>John Glasford</i> , by my draught on the <i>Thistle Bank</i> , for					
			500	00	00
21st.					
Sent to <i>Tho. Gordon</i> , to be shipped for <i>James Price</i> , <i>London</i> , 2 boxes white thread, marked [P.], numbered 1. 2. for which drawn on the <i>Thistle Bank</i> ,					
			370	00	00
24th.					
Shipped for <i>George Gordon</i> , per the <i>Hopewell</i> , <i>Robert Boyd</i> master, for <i>St Kitts</i> , 100 boxes candles, marked [G.], numbered from 1 to 100, weighing gross 14880 lb. nett 11970 lb. payable with the package, without debenture, to <i>John Barbour</i> merchant in <i>Kilbarchan</i> , at 6 months.—Amount					
	—	—	L. 277	15	
Charges at shipping,	—	—	2	17	
Commission,	—	—	7	0	
			287	12	00
27th.					
Received from <i>John Bell</i> of <i>Manchester</i> a bill on <i>John Glasford</i> at sight, for 201 l. 2 s. 6 d.					
With which taken up my acceptance for his honour, for					
	—	—	L. 200	0	0
Commission and noting,	—	—	1	2	6
			201	02	06
28th.					
Received advice that the <i>Diligence</i> was cast away, aboard of which I had a cargo insured at <i>Hamilton's office</i> ,					
			534	08	00
October					

126 (13) W A S T E - B O O K.

		l.	s.	d.
October 30th.				
Settled with the underwriters for my los, per the <i>Diligence</i> , as follows:				
Allowed retention of the premium,	—	L. 16	8	
And received the following bills at 3 months;				
<i>Robert Chrystie's,</i>	—	100	0	
<i>John Brown's,</i>	—	100	0	
<i>Alexander Campbell's,</i>	—	100	0	
<i>James Denniston's,</i>	—	100	0	
<i>Alexander Speir's,</i>	—	118	0	
		534	08	00
31st.				
Expended this month,	—	35	10	00
November 1st.				
<i>William Fogo</i> is broke, and I have compounded his debt to <i>George Gordon</i> of 162 l. for 10 s. per pound, and received <i>William Dick's</i> bill for the composition, at 1 month,				
		81	00	00
2d.				
Received of <i>Will. Dunlop</i> in full of <i>Osnabgs,</i>	L. 312	10		
And of <i>Glen and Peters,</i> ditto,	—	325	0	
		637	10	00
Of which I have paid in to the Thistle Bank,	—	630	00	00
5th.				
My commission on our <i>Osnaburgs,</i>	L. 31	9	6	
Postages, and other charges not yet mentioned,	—	—	5	
		36	17	00
6th.				
Received payment of the following bills,				
<i>John Green's,</i>	—	L. 301		
<i>Gibson and Balfour's to Cribbin,</i>	—	321	17	
		623	00	00
7th.				
Paid <i>Simon Keller</i> to account,	—	L. 100		
<i>John Gun,</i> ditto,	—	100		
Paid in to the Thistle Bank,	—	300		
		500	00	00
7th.				
The <i>Schooner Betsy</i> is arrived from <i>Jamaica</i> , with advices from <i>John Horn</i> , that he received and sold my cargo from <i>Philadelphia</i> , nett proceeds per account of sales,				
		1561	06	06
In return for which he hath remitted me by the same ship, as under,				
60 punch. rum, containing 6250 gall. at 3 s. 6 d. Ster.		L. 1093	15	
60 hhds sugar, cont. nett 540 cwt, at 25 s.		675	0	
Charges and commission,	—	142	8	
		1911	03	00
November				

W A S T E - B O O K. (14) 127

		l.	s.	d.
November 9th.				
/	Counted with the master of the <i>Betsy</i> , and given him a draught on the Thistle Bank; for	125	00	00
10th.				
/	Received from the Thistle Bank,	1440	00	00
11th.				
/	Paid duties on my rum, L. 1270 17 11			
	Extra charges, — 5 5 0			
		1276	2	11
	Paid ditto on my sugar, — 170 15 6			
	Extra charges, — 5 5 0			
		176	0	6
		1452	03	05
12th.				
/	Received advice from Mr <i>Hamilton, Philadelphia</i> , that he hath received my goods safe from on board the <i>Hou- ston</i> , amount per invoice,	1537	08	00
	Received likewise <i>Gray</i> on <i>Danziel</i> and <i>Forrester, Lon- don</i> , at 20 days sight, — — L. 300 0			
	Sold at $2\frac{1}{2}$ per cent. exchange, — 7 10	307	10	00
/	Paid in to the Thistle Bank, — —	300	00	00
14th.				
	Drawn on <i>Bernard Jones</i> to <i>William Tait</i> , at 30 days date, for — L. 500 0			
	Exchange $2\frac{1}{2}$ per cent. — 12 10			
		512	10	
	Received in part, which paid in to the bank, — — — L. 300 0			
	In account at 8 days, — 212 10			
		512	10	00
16th.				
/	Received from <i>James Price</i> a bank post-bill, payable at sight, 300 l. which I have sold for 3 per cent. ex- change.—Value in account with the Thistle Bank,	309	00	00
17th.				
/	Received of <i>Casper Claason</i> in full of his bill, L. 494 13 9			
	Nine days interest, — — 0 13 9			
		495	07	06
/	Paid in to the Thistle Bank, — — —	490	00	00
20th.				
/	Received in full from <i>Robert Macnair</i> , and given up his bill, — — —	1019	07	03
	November,			

128 (15) WASTE-BOOK.

	l.	s.	d.
November 21st.			
✓ Paid <i>David Doig</i> the conjunct acceptance granted by <i>Keller, Gun, and me</i> , — — — L. 500			
Paid in to the <i>Thistle Bank</i> , — — — 500			
	1000	00	00
22d.			
✓ Accepted <i>John Horn's</i> bill to <i>George Murdoch</i> , at 60 days sight, for — — —	349	16	06
24th.			
✓ Sold <i>Robert Macnair</i> my 540 cwt sugar, at 45 s. per cwt, per bill, at 3 months, — — —	1215	00	00
25th.			
✓ Configned to <i>John Farquhar, Edinburgh</i> , 20 puncheons of my rum from <i>Jamaica</i> , which I value at 50 l. per puncheon, — — —	1000	00	00
26th.			
✓ Sold <i>Thomas Hutcheson</i> 20 puncheons of my <i>Jamaica</i> rum, at 50 l. per puncheon, per bill at 6 months, — — —	1000	00	00
28th.			
✓ Remitted <i>Bernard Jones, Grosse</i> on <i>Coutts</i> , at 60 days, exchange 1 per cent. value in account with the <i>Thistle Bank</i> , — — — — — L. 500			
Exchange, — — — — — 5			
	505	00	00
29th.			
✓ Received in full from <i>William Tait</i> , L. 212 10 0			
Interest, — — — — — 0 8 8 $\frac{1}{2}$	212	18	8 $\frac{1}{2}$
✓ Received likewise from <i>John Tait</i> , — 40 0 0			
Interest, — — — — — 0 10 0			
	40	10	00
30th.			
✓ Paid postages and clerk's wages, — — — L. 87 10			
House and wareroom-rent since <i>May</i> , — — — 45 0			
Some tradesmens bills for the house, — — — 69 10			
	202	00	00
Charges this month,			
	57	10	00
December 1st.			
✓ Received in full of <i>Alexander Fleming's</i> bill, which I have sent to the <i>Thistle Bank</i> , — — —	1000	00	00
3d.			
✓ Shipped on board the <i>Glasgow of Greenock</i> to <i>St Kitts</i> , by order and for account of <i>George Gordon</i> merchant there, 60 lasts herrings, without debenture, at 14 l. per last, paid by my order on the bank, — — — L. 840 0			
Charges of shipping, — — — — — 10 0			
Commission, — — — — — 21 5			
	871	05	00
December			

W A S T E - B O O K. (16) 129

December 4th.		l.	s.	d.
Shipped likewise on board the <i>Jesse</i> , by order and for account of <i>George Gordon</i> , 40 lasts falmon, bought of <i>John Godfman</i> , at 20 l. per last, to pay on demand,				
	L. 800 0			
Charges of shipping,	20 0	840	10	00
Commission,	20 10			
-----5th.				
Given a carpenter an order on the Thistle Bank, for his bill of repairs on the <i>Betsy</i> ,		25	00	00
-----7th.				
Received advice from <i>Bernard Jones</i> , that, by my order, he had bought 5 tickets in the state-lottery, for 12 l. 10 s. each, at my debit in account, N ^o 345. 346. 347. 4720. 4830.		62	10	00

Received in full of <i>William Dick's</i> bill,		81	00	00
-----9th.				
Gray on <i>Danziel</i> and <i>Forrester</i> is returned with protest, for non-acceptance and non-payment; upon which I have settled with the holder, as follows:				
Principal,	L. 300 0 0			
Protests,	0 8 6			
Postages,	0 3 6			
Re-exchange,	12 0 0	312	12	00
For payment whereof I have drawn at sight on <i>Bernard Jones</i> , for				
	L. 300 0 0			
Exchange 3 per cent.	9 0 0			
And have paid in cash,	3 12 0	312	12	00
-----11th.				
Returned Gray on <i>Danziel</i> and <i>Forrester</i> , via London, with protest, to Mr <i>Hamilton</i> —Re-exchange,		60	00	00
-----13th.				
Received advice that my ticket, N ^o 347. is come up a prize of		5000	00	00
-----15th.				
Sold <i>Henry Jaffray</i> 20 puncheons rum, at 50 l. per puncheon; received in part,				
	L. 500			
In account at 12 months,	500	1000	00	00
-----16th.				
Bot <i>Brown</i> on <i>Simon Fraser</i> , at 60 days date, L. 120 0				
<i>Johnston</i> on ditto, ditto,	130 0			
<i>Watson</i> on ditto, ditto,	200 0			
Exchange 1 per cent. and value paid,	4 10	454	10	00
Remitted to <i>Barton</i> and <i>Baillie</i> , <i>Edinburgh</i> , to sell for my account.				
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130 (17) W A S T E - B O O K.

December 18th.		l.	s.	d.
/	Remitted to <i>Barton and Baillie</i> , for value paid by the Thistle Bank, Toad on <i>Skey, Kenrick, and Man</i> , at 60 days date, L. 400 Exchange 1 per cent. — — — 4	404	00	00
	To fell. for my account.			
	Taken up my acceptance to <i>Ingram</i> , by a draught on the bank, — — — —	500	00	00
20th.				
/	<i>Barton and Baillie</i> have remitted me in full of the above bills, after deducing their own commiffion, exchange at $1\frac{1}{4}$ per cent. in a draught on <i>James Dunlop</i> at sight, which he hath paid, — — —	860	12	06
/	Paid in to the Thistle Bank, — — —	800	00	00
22d.				
/	Remitted <i>Barton and Baillie</i> fundry bills, at 80 days date <i>par</i> , for my account, paid value, in a draught on the Thistle Bank, — — — —	1000	00	00
25th.				
/	Received in full of <i>John Pagan's</i> acceptance, —	250	07	06
/	Remitted <i>Bernard Jones, Brown</i> on <i>Johnston</i> , 80 days <i>par</i> , for value paid here, — — —	250	00	00
26th.				
/	Received from <i>Barton and Baillie</i> a draught on the New Bank, at 1 day's date, in full of nett proceeds of my remittance of the 22d, which have given in to the Thistle Bank, — — — —	1005	00	00
27th.				
/	Received advice from <i>George Barclay, Belfast</i> , that he hath received and sold my athes, nett proceeds at my credit; 211 l. 11 s. 3 d. <i>Irish</i> , exchange at $7\frac{1}{2}$ makes <i>Sterling</i> ; — — —	197	10	00
	And that, by my order, he had shipped at <i>Cork</i> , on board the <i>Glasgow</i> , for <i>St Kitts</i> , for account of <i>George Gordon</i> merchant there,			
	50 barrels mefs beef, at 40 s. <i>Irish</i> , — L. 100			
	30 barrels ditto pork, 30 s. — — 45			
	20 barrels tongues, 50 s. — — 50			
	Charges, — — — 5			
	Commiffion, — — — 5			
	<i>Irish</i> , L. 205			
	Exchange at $7\frac{1}{2}$. — L. 190 13 10 <i>Sterl.</i>			
	Commiffion at 1 per cent. — 1 18 0			
	December	192	11	10

W A S T E - B O O K. (18) 131

December 27th.		l.	s.	d.
/	Received from <i>John Beverley</i> in full of 1 year's interest of 500 l. — — — —	25	00	00
/	<i>John Green</i> hath retired his bond, by paying the principal, — — — — L. 1000 0 0 And the interest, — — — — 14 13 2	1014	13	02
/	By a state transmitted me from <i>James Hamilton</i> my supercargo at <i>Philadelph.</i> it appears that he hath received in money since his settlement in <i>Philadelphia</i> , 4036 15 6—70 L. 2374 11 6 Due by bonds and open accounts, — 2025 15 4—d ^o 1250 9 0 Goods on hand at the invoice-price, 1245 10 0	4870	10	06
/	Charges of the store, including supercargo and clerks wages, amount, currency, L. 398 15 6, at 70 per cent.	234	11	06
/	Paid in to the Thistle Bank, — — — —	1200	00	00
—28th.—				
/	Received advice from <i>James Price</i> , that he hath balanced his books at <i>London</i> , by an abstract of which transmitted to me, there appears to be of nett profit 425 l. 10 s. whereof my $\frac{1}{2}$ is — — — —	212	15	00
—29th.—				
/	By an inventory taken this day of our incle-concern, the profit on the goods already manufactured is computed to 200 l. whereof my $\frac{1}{3}$ is — — — —	66	13	04
—31st.—				
/	Charges this month, — — — —	42	15	00
R 2		S P E.		

S P E C I M E N II.
J O U R N A L B.

GLASGOW, the 1st of July 1764.

		l.	s.	d.
.7	John Rankin Dr to Cash, 105 l. 19 s.			
.1	Paid him in full, — — —	105	19	00
	2d.	<hr/>		
.1	Cash Dr to Sundries, 57 l. 17 s. 1 d.			
.2	To Bills receivable, for Alex. Campbell's, L. 57 10 0			
.30	To Profit and Loss, for interest, — 0 7 1			
	5th.	57	17	01
	7th.	<hr/>		
.11	Swedish deals in company with George Crawford Dr to			
.1	Cash, 200 l. — For 5000 at 40 l. per 1000, each $\frac{1}{2}$			
	concerned, — — — —	200	00	00
	7th.	<hr/>		
.9	Hamilton's office Dr to Cash, 47 l. 18 s. 7 d.			
.1	Paid in full of premiums to this date, — — —	47	18	07
	8th.	<hr/>		
.8	Sundries Drs to Cash, 185 l.			
.9	Walter Ewing in full, — — — L. 165			
.1	Shoe-factory, ditto, — — — 20			
	10th.	185	00	00
	8th.	<hr/>		
.8	Sundries Drs to Profit and Loss, 6 l. 5 s.			
.9	Walter Ewing abated for prompt payment, L. 5 10			
.10	Shoe factory, ditto, ditto, — 0 15			
	10th.	6	05	00
	11th.	<hr/>		
.1	Cash Dr to the Thistle Bank, 100 l.			
.11	Drawn in part of a cash-account, — — —	100	00	00
	11th.	<hr/>		
.12	Ashes Dr to Sundries, 300 l.			
.11	To the Thistle Bank, per my order, — L. 120			
.12	To Anthony Ferguson, per balance of 200 casks,			
	at 6 months, — — — 180			
	12th.	300	00	00
	11th.	<hr/>		
.11	Deals in comp. with George Crawford Dr to Cash, 5 l. 10 s.			
.1	Paid charges at and from Greenock, — — —	5	10	00
	July	<hr/>		

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		l.	s.	d.
July 13th.				
.11	Cash Dr to George Crawford, 100 l.			
.12	Received to account of our deal-concern, —	100	00	00
15th.				
.9	James Dunlop Dr to Sundries, 407 l. 18 s. 4 d.			
.1	To Cash, — — — L. 200 0 0			
.4	To Bernard Jones my account of bills, at			
.10	90 days, — — — 200 0 0			
	To Profit and Loss, abated for prompt payt, 7 18 4			
		407	18	04
Paid him in full.				
16th.				
.12	Ashes Dr to Thistle Bank, 20 l.			
.11	Paid carriage per my order, — —	20	00	00
16th.				
.12	Alexander Colvin, Denovan, Dr to Ashes, 105 l.			
.12	For 50 casks, 42 s. in account at 6 months, —	105	00	00
17th.				
.1	Cash Dr to deals in company with George Crawford,			
.11	248 l. 2 s. 6 d.			
	Received for 5000, — — —	248	02	06
17th.				
.11	Deals in comp. Dr to Profit and Loss, 7 l. 9 s. 4 $\frac{1}{2}$ d.			
.10	For commission, &c. — — —	7	09	04 $\frac{1}{2}$
17th.				
.12	George Crawford Dr to Cash, 117 l. 11 s. 6 $\frac{1}{4}$ d.			
.11	Settled with and paid him in full of his $\frac{1}{2}$ nett proceeds,	117	11	06 $\frac{1}{4}$
24th.				
.2	Bills receivable Dr to Ashes, 106 l. 5 s.			
.12	Sold William Moffat 50 casks ashes, per bill at 6 mon.	106	05	00
24th.				
.12	John Bell of Manchester Dr to Bills payable, 200 l.			
.8	Accepted his draught on Scot and Liddel, supra protest for his honour, due 14th October, —	200	00	00
25th.				
.13	Voyage to Belfast Dr to Sundries, 163 l. 7 s. 6 d.			
.12	To Ashes, for 100 casks, — L. 160 0 0			
.1	To Cash, for charges, — — 3 7 6			
		163	07	06
25th.				
.13	James Price our warehouse Dr to the Thistle Bank, 500 l.			
.11	Paid him per my order for my $\frac{1}{2}$ capital, to be employed in a warehouse at London, for the sales of Scotch manufactures, — — —	500	00	00
July				

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		July 26th.		l.	s.	d.
.1	Cash Dr to Algernoon Sidney's account of filk, 125 l.					
.6	Received for 50 lb. at 50 s. per lb. — —			125	00	00
<hr/>						
.6	Algernoon Sidney's account of filk Dr to Profit and Loss,					
.10	17 l. 15 s.					
	For charges and commission on his filk, —			17	15	00
<hr/>						
.7	Alg. Sidney's acc.-cur. Dr to Bern. Jones, &c. 253 l. 10 s.					
.4	Remitted him my bill on ditto Jones, at 90 days date, for nett proceeds of his filk, — —			253	10	00
<hr/>						
.11	Thistle Bank Dr to Cash, 200 l.					
.1	Paid in to account, — — —			200	00	00
<hr/>						
		27th.				
.13	James Hamilton my store Dr to Voyage to Philadelphia,					
.3	1408 l. 6 d.					
	Received advice of his arrival with the cargo per the Dunlop, per invoice, — —			1408	00	06
<hr/>						
.1	Cash Dr to Insurance-account, 20 l.					
.13	Received from John Carlisle, at 4 per cent. premium, for insuring 500 l. on board the Betsy, from Clyde to Virginia, — — —			20	00	00
<hr/>						
		29th.				
.1	Cash Dr to Customhouse-debentures, 1 l. 17 s. 6 d.					
.3	Received payment of a debenture-bill, —			1	17	06
<hr/>						
.3	Voyage to Philadelphia Dr to Sundries, 1537 l. 8 s.					
.5	To Osnaburgs, 2 pieces, 200 yds, 6½ d. L. 5 8 4					
.14	To the British linen company, per account at 6 months, — — — 112 10 0					
.14	To Alexander Donaldson, ditto, ditto, 215 11 10					
.6	To John Philips, ditto, ditto, — 196 10 0					
.14	To Robert Dickson, ditto, ditto, — 220 0 0					
.14	To the Hat-factory, ditto, ditto, — 356 10 6					
.14	To William Martin, ditto, 3 months, 87 10 0					
.15	To Barclay and Boggles, ditto, 6 months, 275 10 0					
.1	To Cash for charges till on board, — 15 17 4					
.9	To Hamilton's office, insured 1485 l. 8 s. at 3½ per cent. — — 52 8 0					
				1537	08	00
<hr/>						
Per the Houston, consigned to James Hamilton my supercargo at Philadelphia.						
		30th.				
.9	Gideon Schaw my account-current Dr to Voyage to London,					
.5	520 l. 17 s. 6 d.					
	For nett proceeds per account of sales, —			520	17	06
<hr/>						
July						

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		l.	s.	d.
July 30th.				
.1	Cash Dr to Sundries, 276 l. 9 s.			
.9	To Gideon Schaw my account-current for my bill, L. 270 17 6			
.5	To Voyage to London, for exchange, — 5 11 6	276	09	00
Bernard Jones my account of bills Dr to Cash, 200 l.				
.4	Remitted Tait on Frazer, at 85 days date par,	200	00	00
Thistle Bank Dr to Cash, 100 l.				
.11	Paid to account, — — —	100	00	00
Charges of merchandise Dr to Cash, 35 l. 10 s.				
.15	Expended this month, — — —	35	10	00
August 1st.				
.1	Cash Dr to Bills receivable, 60 l.			
.2	Received in full of Robert Pollock's, — —	60	00	00
James Hamilton my store Dr to Voyage to Philadelphia, 818 l. 10 s.				
.13	Received advice of the Nightringale's arrival.—Cargo	818	10	00
Thistle Bank Dr to Sundries, 303 l.				
.11	To James Hamilton my account-current, for Dundas			
.15	on Christy, at 60 days sight, — L. 300			
.13	To ditto my store for exchange, 1 per cent. — 3	303	00	00
5th.				
.2	Bills receivable Dr to George Gordon's account of sugar,			
.7	494 l. 13 s. 9 d. Sold Casper Clafon 20 hhds, containing 197 cwt, 3 qrs, 14 lb. nett, at 50 s. per bill at 3 months,	494	13	09
6th.				
.15	John Crawford and comp. Dr to the Thistle Bank, 300 l.			
.11	Lent at 5 per cent. interest, — —	300	00	00
8th.				
.1	Cash Dr to the Ship Tibby, 168 l. 12 s.			
.2	Settled with the freighters and master, and received my $\frac{1}{2}$ nett, — — —	168	12	00
10th.				
.4	Bernard Jones, &c. Dr to Cash, 2 s. 6 d.			
.1	Paid for protesting his bill on Jacob Flinch, —	0	02	06
12th.				
.1	Cash Dr to Bernard Jones my account of bills, 611 l. 5 s.			
.4	Drawn to Alex. Fleming, at 30 days date, L. 300 0			
	Exchange at 2 per cent, L. 6 0			
	To ditto, at 40 days, — — 300 0			
	Exchange at $1\frac{3}{4}$ — 5 5 — 11 5	611	05	00
August				

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		August 13th.			l.	s.	d.
.4	Bernard Jones my account of bills	Dr to Cash,	700 l.				
.1	Remitted Stephenson on Wimpy, 90 days date,	L. 200					
	Young on Parkbill, ditto,	— —	200				
	Brown on Johnston, ditto,	— —	300				
				700	00	00	
14th.							
.16	Osnaburgs in comp. with Keller and Gun	Dr to Sundries,	1000 l.				
.16	To Simon Keller, advanced by him,	— L. 100					
.16	To John Gun, ditto,	— —	200				
.1	To Cash, paid by me,	— —	70				
.11	To Thistle Bank, ditto,	— —	130				
.4	To David Doig, per joint acceptance, at 3 mon.	500					
				1000	00	00	
	Bought in comp. each $\frac{1}{7}$, 20 bales, 400 pieces, 40,000 yards.						
15th.							
.16	William Dunlop	Dr to Osnaburgs in company, &c.	312 l.				
.16	10 s.						
	For 5 bales, 100 pieces, 10,000 yards, at $7\frac{1}{2}$ d. at 2 months,	— — — —					
				312	10	00	
17th.							
.2	Bills receivable	Dr to George Gordon's account of sugar,	1019 l. 7 s. 3 d.				
.7	Received Robert Macnair's, at 3 months, for 40 hhds, containing nett 399 cwt, 3 qrs. at 51 s.	—					
				1019	07	03	
20th.							
	Sundries Drs to Osnaburgs in company, &c.	625 l.					
.1	Cash in payment of 10 bales, 200 pieces, 20,000 yds, at $7\frac{1}{2}$ d.	— — — —	L. 300				
.17	Glen and Peters for the balance, at 2 months,	325					
.16				625	00	00	
16th.							
.16	Sundries Drs to Cash,	166 l. 13 s. 4 d.					
.16	John Gun, paid him,	— —	L. 133 6 8				
.1	Simon Keller, ditto,	— —	33 6 8				
				166	13	04	
8th.							
.8	Bills payable	Dr to Sundries,	405 l. 10 s.				
.1	To Cash, taken up my acceptance to David Hutcheson,	— —	L. 120 0				
.11	To Thistle Bank, for my draught,	— —	285 0				
.10	To Profit and Loss, for discount,	— —	0 10				
				405	10	00	
August							

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		August 25th.		l.	s.	d.
.17	John Cribbin our account of Osnaburgs Dr to Sundries					
.16	316 l. 13 s.					
	To Osnaburgs in company, &c. for 5 bales, 100 pieces, 10,000 yards, at 25 per cent. advance on the prime cost, — — — L. 312 10					
.1	To Cash, for charges advanced by me, — 4 3					
				316	13	00
	Per the Lads of Livingston, Capt. Forrester, consign- ed to John Cribbin merchant in Liverpool.					
		27th.				
	Sundries Drs to James Hamilton my account-current, 1330 l.					
.17	Schooner Betsy bought at Philadelphia, — L. 300					
.17	Voyage to Jamaica, for a cargo of provisions, with charges and outfit of the schooner, 1030					
.15				1330	00	00
	Consigned to John Horn merchant in Jamaica, for sales and returns.					
		28th.				
	Sundries Drs to George Gordon's account of sugar, 262 l.					
.11	Thistle Bank, paid in to account, — L. 100					
.18	William Fogo, at 2 months, — — 162					
.7				262	00	00
	Sold ditto Fogo 10 hhds, weighing nett 101 cwt 3 qrs, at 51 s. 6 d.					
		28th.				
.2	Bills receivable Dr to Rum, 1000 l.					
.1	Received Alexander Fleming's acceptance at 3 months, for 20 puncheons, 50 l. per puncheon, —			1000	00	00
		29th.				
	Sundries Drs to the Thistle Bank, 100 l.					
.1	Schooner Peggy for repairs, — — L. 35 10					
.3	House in Trongate, ditto, — — 20 10					
.5	House in Gallowgate, ditto, — — 37 15					
.1	Cash, — — — — 6 5					
.11				100	00	00
		30th.				
.1	Cash Dr to Bernard Jones, &c. 510 l.					
.4	Per draught to Elias Burnet, at 30 days date, L. 500					
	Exchange at 2 per cent. — — 10					
				510	00	00
		30th.				
.4	Bernard Jones, &c. Dr to Cash, 500 l.					
.1	Remitted Chalmers on Busby, at 80 days date, L. 300					
	Jaffray on Stenhouse, ditto, — — 200					
				500	00	00
	Value paid here.					
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		l.	s.	d.
----- August 31st. -----				
.11	Thistle Bank Dr to David Doig, Edinburgh, 315 l.			
.2	For my bill, at 1 day's date, value in account,	315	00	00

.15	Charges of merchandise Dr to Cash, 65 l. 8 s. 6 $\frac{1}{4}$ d.			
.1	Expended this month, — — —	65	08	6 $\frac{1}{4}$
----- September 1st. -----				
.1	Cash Dr to Sundries, 45 l. 7 s. 6 d.			
.3	To John Mackay, in full of his account, L. 45 0 0			
.10	To Profit and Loss, for 2 months interest, 0 7 6			
		45	07	06

.3	John Mackay Dr to Rum, 110 l.			
.1	For 2 puncheons, 55 l. at 3 months, —	110	00	00

Sundries Drs to Cash, 75 l.				
.8	John Angus, remitted him in full, — L. 35			
.18	John Tait, lent him on demand, — 40			
.1		75	00	00
----- 3d. -----				
.13	James Price our warehouse Dr to ditto our account of bills,			
.18	150 l.			
	For 2000 check-handkerchiefs, at 1 s. 6 d. bought for			
	our warehouse in London, for which drawn on ditto			
	Price, at 4 months, — — —	150	00	00
----- 5th. -----				
.18	George Gordon's account current Dr to Sundries, 616 l. 6 d.			
.19	To Ja. Johnson, for stockings, at 6 mon. L. 147 0 0			
.19	To Alexander Munro, for linen, ditto 320 7 0			
.19	To Thomas Hill, for shoes, ditto, — 60 0 0			
.19	To Charles Wright, ditto, ditto, — 48 13 0			
.1	To Cash, for charges, — — 25 0 0			
.10	To Profit and Loss, for commission, at 2 $\frac{1}{2}$ 15 0 6			
		616	00	06
Per the Peggy.				

.1	Sundries Drs to the Schooner Peggy, 130 l. 1 s.			
.18	To Cash, for nett freight of 100 bales, L. 100 0			
.1	George Gordon's account-current, at 5 per cent. 30 1			
		130	01	00
----- 7th. -----				
.18	George Gordon's acc.-cur. Dr to Sundries, 18 l. 19 s. 2 d.			
.9	To Hamilton's office, for premium of 200 l. on board			
	the Peggy, at 2 $\frac{1}{4}$ per cent. — L. 5 0 0			
.13	To Insurance-account, 432 l. underwrote by			
	me, ditto, — — — 10 16 0			
.10	To Profit and Loss, for brokerage, — 3 3 2			
		18	19	02
September				

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		September 8th.		l.	s.	d.
.9	Hamilton's office	Dr to Insurance-account,	12 l. 10 s.			
.13		Insured 500 l. on board the Peggy,	at 2½ per cent.	12	10	00
-----9th.						
.1	Cash	Dr to Insurance-account,	30 l.			
.13		Insured to John Brown, upon the Hopewell,	from Newfoundland to Leghorn,	1000 l. at 3 per cent.	—	—
-----11th.						
.1	Cash	Dr to John Dunlop my account of tobacco,	1748 l.			
.7		1 s. 7½ d.				
		For nett proceeds 32556 guilders,	remitted in two bills			
		at 60 days sight, sold at 1 per cent.	—	1748	01	7½

	Sundries	Drs to Cash,	1800 l.			
.11		Thistle Bank, to account,	— — — L. 800			
.2		Bills receivable for James Green's bond,	— — — 1000			
.1			— — —	1800	00	00
-----12th.						
.2	Ship Tibby	Dr to Cash,	20 l.			
.1		Paid my ½ repairs,	— — —	20	00	00
-----13th.						
.19	Silk gauzes	Dr to James Price our account of bills,	333 l.			
.18		6 s. 8 d.				
		For 200 pieces, containing 2000 yards,	at 3 s. 4 d.			
		for which drawn to John Philips,	at 100 days			
		date,	— — — —	333	06	08
-----15th.						
.1	Cash	Dr to India stock,	401 l. 14 s.			
.1		For 300 at 130 per cent. which with 3 per cent. ex-	change, is	401	14	00

.11	Thistle Bank	Dr to Cash,	350 l.			
.1		Paid in to account,	— — —	350	00	00
-----17th.						
.13	James Price our warehouse	Dr to Sundries,	336 l.			
.19		To Silk gauzes, 200 pieces, of John Philips,				
			L. 333 6 8			
.1		To Cash, for charges,	— — — 2 13 4			
			— — —	336	00	00

		Dispatched to Leith, to be shipped per Mr Thomas	Gordon, for our warehouse, London.			
-----20th.						
.1	Cash	Dr to Bernard Jones my account of bills,	1025 l.			
.4		Drawn to James Fleming, at 20 days date, for L. 500				
		And — — — — 500				
		2½ per cent. exchange,	— — — 25			
			— — —	1025	00	00

S 2				September		

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		September 20th.		L.	s.	d.
.4	Bernard Jones my account of bills Dr to Cash, 1001 l. 5 s.					
.1	Remitted at 80 days date Granger on Tomlinson,					
				L. 1000	0	
	Exchange at $\frac{1}{8}$ per cent. — — —			1	5	
				1001	05	00
-----22d.-----						
.2	Bills receivable Dr to George Gordon's account of sugar,					
	250 l. 7 s. 6 d.					
.7	Sold John Pagan 10 hhds, containing 99 cwt, 3 qrs,					
	nett, at 52 s. and received his acceptance at 3					
	months, for — — —			250	07	06

.7	George Gordon's account of sugar Dr to Profit and Loss,					
	86 l. 11 s. 9 d.					
.10	For charges, interest, and commission on the sales of					
	his sugar, — — —			86	11	09
-----23d.-----						
.3	Voyage to Philadelphia Dr to Sundries, 534 l. 8 s.					
.20	To Fra. Peacock, for hardware, at 6 mon. L. 500					
	c					
.1	To Cash, for charges and $\frac{1}{2}$ freight, — 18					
	o					
.9	To Hamilton's office, to cover 530 l. at 3 per cent. 16					
	8			534	08	00

	Per the Diligence, for my store, James Hamilton.					

.20	Ship Sail-well Dr to Bills payable, 950 l.					
.8	For value of ditto, granted my acceptance at 6 mon.					
	to Mess. Brown and comp. — —			950	00	00
-----24th.-----						
.8	Bills payable Dr to Sundries, 950 l.					
.11	To Thistle Bank, for my draught, — L. 920					
	o					
.1	To Cash, — — — — 1					
	10					
.10	To Profit and Loss, for commission and discount, 28					
	10			950	00	00

	Taken up my acceptance to Mess. Brown and comp.					
-----25th.-----						
.11	Thistle Bank Dr to James Price our warehouse, 515 l.					
.13	For a bank post-bill at sight, sold the Thistle Bank,					
	at 3 per cent. premium, — —			515	00	00
-----26th.-----						
.18	George Gordon his acc. current Dr to Bills payable, 500 l.					
.8	Accepted his draught to John Glasford, at 20 days					
	sight, for — — — —			500	00	00

						September

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		September 28th.			l.	s.	d.
.13	James Price our warehouse	Dr to Sundries,	572 l.	10 s.			
.11	To Thistle Bank,	for my draught in part of 1060 gross of incle, bought of the incle-company,	L. 400	0			
.20	To Incle-company,	for balance, at 3 months,	172	10			
					572	10	00
	Sent to Thomas Gordon, to ship for James Price, London.						
30th.							
.20	Thomas Hill and company	Dr to Ship Sailwell,	750 l.				
.20		For freight out and home of a voyage to St Kitts,			750	00	00
October 3d.							
.15	Charges of merchandise	Dr to Cash,	59 l.	10 s.			
.1		Expended this month,			59	10	00
October 3d.							
.20	John Green	Dr to Sundries,	508 l.	15 s.			
.4	To Bernard Jones	my account of bills, at 50 days date,			L. 500	0	
		Exchange,				7	10
.10	To Profit and Loss,	for interest,				1	5
					508	15	00
	Sundries Drs to John Green, 508 l. 15 s.						
.4	Bernard Jones	my account of bills, for Blandy on Phillips, at 80 days date,			L. 207	10	
.2	Bills receivable	for ditto Green's, at 1 month,	301	5			
.20					508	15	00
5th.							
.2	Bills receivable	Dr to John Cribbin our account of Osnaburgs,	321 l.	17 s.			
.17		For ditto Cribbin's on Gibson and Balfour, Nov. 1. remitted in full of nett proceeds of our Osnaburgs,			321	17	00
7th.							
.3	Voyage to Philadelphia	Dr to Sundries,	387 l.	2 s.	2 d.		
.21	To Universal Wareroom,	for goods, at 12 months,			L. 350	0	0
.1	To Cash,	for charges and $\frac{1}{2}$ freight,			25	10	0
.9	To Hamilton's office,	for prem. at 3 per cent.	11	12	2		
					387	02	02
	Per the Edinburgh.						
9th.							
.13	Insurance-account	Dr to Bills payable,	500 l.				
.8		Settled with John Carlisle, on his loss per the Betsy, and granted bill, at 3 months, for			500	00	00
12th.							
.1	Sundries	Drs to Rum,	240 l.				
.2	Cash,	in part of 4 puncheons, at 60 l.			L. 50		
.1	Bills receivable,	for William Miller's, at 3 mon.	190				
					240	00	00
	October						

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		-October 13th.-			l.	s.	d.
.3	Customhouse-debentures	Dr to George Gordon's account-current, 2 l.					
.18		Received for Shoes,	—	—	2	00	00
		—15th.—					
.15	James Hamilton my account-current	Dr to Bills payable, 500 l.			500	00	00
.8		Accepted his draught to James Ingram, at 60 days sight,	—	—			
		—17th.—					
.21	Foreign specie	Dr to Sundries, 725 l.					
.15		To James Hamilton my account-current remitted, viz.					
		200 Moidores at 26 s.	—	—	L. 260		
		200 half Joannes, 34 s. 6 d.			345		
		500 Dollars, 4 s.			100		
		In all			705		
.1		To Cash, for freight and charges,			20		
					725	00	00
		Sundries Drs to foreign specie, 758 l. 15 s. 6 d.					
.1		Cash, in part,			L. 8	15	6
.11		Thistle Bank, in account,			750	0	0
.21		Sold my foreign remittance, as under:					
		200 Moidores, 27 s.			L. 270	0	0
		200 half Joannes, 36 s.			360	0	0
		500 Dollars, 4 s. 6 d.			125	0	0
		$\frac{1}{2}$ per cent. premium on the whole,			3	15	6
		In all			758	15	6
		—19th.—					
.8	Bills payable	Dr to the Thistle Bank, 500 l.					
.11		Retired Gordon's draught to Glasford,			500	00	00
		—21st.—					
.13	James Price our warehouse	Dr to the Thistle Bank, 370 l.					
.11		For 2 boxes thread, sent Thomas Gordon, to be shipped for London,			370	00	00
		—24th.—					
.18	George Gordon's acc.-current	Dr to Sundries, 287 l. 12 s.					
.21		To John Barbour, for 100 boxes candles, 11970 lb. at 6 months,			L. 277	15	
.1		To Cash, for shipping-charges,			2	17	
.10		To Profit and Loss, for commission,			7	0	
					287	12	00
		Per the Hopewell,					
		October					

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		l.	s.	d.
-----October 27th.-----				
.1	Cash Dr to John Bell of Manchester, 201 l. 2 s. 6 d.			
.12	Received a bill at sight, which is paid, —	201	02	06
.8	Bills payable Dr to Cash, 200 l.			
.1	Taken up my acceptance for John Bell's honour,	200	00	00
.12	John Bell of Manchester Dr to Profit and Loss, 1 l. 2 s. 6 d.			
.10	For commission and noting, — —	1	02	06
-----28th.-----				
.9	Hamilton's office Dr to Voyage to Philadelphia, 534 l. 8 s.			
.3	For my cargo, per the Diligence insured, —	534	08	00
-----30th.-----				
	Sundries Drs to Hamilton's office, 534 l. 8 s.			
.10	Profit and Loss, for premium retained, L. 16 8			
.2	Bills receivable for the following, at 3 months,			
.9	Robert Chrystie's, — 100 0			
	John Brown's, — 100 0			
	Alexander Campbell's, — 100 0			
	James Denniston's, — 100 0			
	Alexander Speir's, — 118 0			
	-----518 0	534	08	00
-----31st.-----				
.15	Charges of merchandise Dr to Cash, 35 l. 10 s.			
.1	Expended this month, — — —	35	10	00
-----November 1st.-----				
	Sundries Drs to William Fogo, 162 l.			
.2	Bills receivable for William Dick's, at 1 month, for 10 s. per pound, — — — L. 81			
.18	George Gordon's account-current, for 10 s. abated, 81			
.18	-----	162	00	00
-----2d.-----				
.1	Cash Dr to Sundries, 637 l. 10 s.			
.16	To William Dunlop in full of Osnaburgs, L. 312 10			
.17	To Glen and Peters, ditto, — — 325 0			
	-----	637	10	00
-----5th.-----				
.11	Thistle Bank Dr to Cash, 630 l.			
.1	Paid in to account, — — —	630	00	00
-----6th.-----				
.16	Osnaburgs in company Dr to Profit and Loss, 36 l. 17 s.			
.10	For commission and charges, — —	36	17	00
-----6th.-----				
.1	Cash Dr to Bills receivable, 623 l. 2 s.			
.2	Received payment of John Green's, — L. 301 5			
	And Gibson and Balfour's to Criöbin, — 321 17			
	-----	623	02	00
November				

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		November 6th.			l.	s.	d.
.16	Sundries Drs to Cash, 600 l.						
.16	Simon Keller to account, — — — L. 150						
.11	John Gun, ditto, — — — 150						
.1	Thistle Bank, ditto, — — — 300						
					600	00	00
		7th.					
.21	John Horn my account-current Dr to Voyage to Jamaica,						
.17	1561 l. 6 s. 6 d.						
	For nett proceeds of cargo, per the <i>Betsy</i> , —				1561	06	06
	Sundries Drs to John Horn my account-current, 1911 l.						
	3 s.						
.1	To Rum, 60 puncheons, 6250 gallons, at 3 s. 6 d. per gallon, — — — L. 1093 15						
.22	To Sugar, 60 hhds, nett 540 cwt, at 25 s. 675 0						
.10	To Profit and Loss, for casks, charges, and						
.21	commiffion, — — — 142 8						
					1911	03	00
					Per the <i>Betsy</i> .		
		10th.					
.17	Voyage to Jamaica Dr to the Thistle Bank, 125 l.						
.11	Counted with the master of the <i>Betsy</i> , and paid him,				125	00	00
		11th.					
.1	Cash Dr to the Thistle Bank, 1440 l.						
.11	Received to account, — — —				1440	00	00
		11th.					
.1	Sundries Drs to Cash, 1452 l. 3 s. 5 d.						
.22	To Rum, for duties and charges, L. 1276 2 11						
.1	To Sugar, ditto, ditto, — 176 0 6						
					1452	03	05
					Discharged the <i>Betsy</i> .		
		12th.					
.13	James Hamilton my store Dr to Voyage to Philadelphia,						
.3	1537 l. 8 s.						
	For cargo per the <i>Houston</i> , per invoice, —				1537	08	00
		12th.					
.1	Cash Dr to Sundries, 307 l. 10 s.						
.21	To James Hamilton my account-current for Gray on Danziel and Forrester, at 20 days sight, L. 300 0						
.13	To ditto my store, for exchange, at $2\frac{1}{2}$ per cent. 7 10						
					307	10	00
		12th.					
.11	Thistle Bank Dr to Cash, 300 l.						
.1	Paid in to account, — — —				300	00	00
					November		

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		November 14th.		l.	s.	d.
		<i>Sundries</i> Drs to <i>Bernard Jones</i> my account of bills, 512 l.				
		10 s.				
.11		<i>Thistle Bank</i> in account, — —	L. 300 0			
.22		<i>William Tait</i> , at 8 days, — —	212 10			
.4				512	10	00
		Drawn to ditto <i>Tait</i> , at 30 days date, for — — L. 500 0				
		Exchange $2\frac{1}{2}$ per cent. — — 12 10				
			512 10			
-----16th.-----						
.11		<i>Thistle Bank</i> Dr to <i>James Price</i> our warehouse, 309 l.				
.13		For a bank-bill, remitted by <i>James Price</i> of 300 l. sold at 3 per cent. exchange, — —		309	00	00
-----17th.-----						
.1		<i>Cash</i> Dr to <i>Sundries</i> , 495 l. 7 s. 6 d.				
.2		To <i>Bills receivable</i> , in full of <i>Casper Clafon's</i> , L. 494 13 9				
.10		To <i>Profit and Loss</i> , for interest, — — 0 13 9				
			495 07 06			
-----18th.-----						
.11		<i>Thistle Bank</i> Dr to <i>Cash</i> , 490 l.				
.1		Paid in to account, — — —		490	00	00
-----20th.-----						
.1		<i>Cash</i> Dr to <i>Bills receivable</i> , 1019 l. 7 s. 3 d.				
.2		Received in full of <i>Robert Macnair's</i> acceptance,		1019	07	03
-----21st.-----						
		<i>Sundries</i> Drs to <i>Cash</i> , 1000 l.				
.4		<i>David Doig</i> , in full of our acceptance for <i>Osnaburgs</i> , L. 500				
.11		<i>Thistle Bank</i> to account, — —	500			
.1			1000 00 00			
-----22d.-----						
.21		<i>John Horn</i> my account-current Dr to <i>Bills payable</i> , 349 l.				
.8		16 s. 6 d. Accepted his draught to <i>George Murdoch</i> , at 60 days fight, — — — —		349	16	06
-----24th.-----						
.2		<i>Bills receivable</i> Dr to <i>sugar</i> , 1215 l.				
.22		Received <i>Robert Macnair's</i> , for 540 cwt. 45 s. at 3 months date, — — —		1215	00	00
-----25th.-----						
.22		<i>John Farquhar</i> my account of rum Dr to <i>Rum</i> , 1000 l.				
.1		Consigned him 20 puncheons, valued at 50 l. per punchon, to sell for my account, — —		1000	00	00
-----26th.-----						
.2		<i>Bills receivable</i> Dr to <i>Rum</i> , 1000 l.				
.1		Sold <i>Tho. Hutchefson</i> 20 punch. 50 l. per bill at 6 mon.		1000	00	00

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		November 28th.					
					l.	s.	d.
.4	Bernard Jones my account of bills	Dr to the Thistle Bank,					
.11		505 l.					
		Remitted <i>Crosse</i> on <i>Coutts</i> , at 60 days date, for L. 500					
		Exchange 1 per cent.	—	—	5		
					505	00	00
		Value in account with the bank.					
		29th.					
.1	Cash	Dr to Sundries, 253 l. 8 s. 8½ d.					
.22		To William Tait in full,	—	L. 212 10 0			
.18		To John Tait, ditto	—	—	40	0	0
.10		To Profit and Loss, for interest,	—	—	0	18	8½
					253	08	8½
		30th.					
.15	Charges of merchandise	Dr to Cash, 259 l. 10 s.					
.1		Paid fundry articles of expence this month,	—		259	10	00
		December 1st.					
.11	Thistle Bank	Dr to Bills receivable, 1000 l.					
.2		Received in full of Alexander Fleming's, which I have paid in to the Thistle Bank,	—	—	1000	00	00
		3d.					
.18	George Gordon's account-current	Dr to Sundries, 871 l. 5 s.					
.11		To Thistle Bank, for herrings,	—	L. 840 0			
.1		To Cash, for shipping-charges,	—	—	10	0	
.10		To Profit and Loss, for commission,	—	—	21	5	
					871	05	00
		Per the Glasgow.					
		4th.					
.18	George Gordon's acc.-current	Dr to Sundries, 840 l. 10 s.					
.22		To John Godfman for salmon, on demand, L. 800 0					
.1		To Cash, for charges,	—	—	20	0	
.10		To Profit and Loss, for commission,	—	—	20	10	
					840	10	00
		Per the Jaffe.					
		5th.					
.17	Schooner <i>Betsy</i>	Dr to the Thistle Bank, 25 l.					
.11		For repairs per my order,	—	—	25	00	00
		7th.					
.22	Lottery-tickets	Dr to Bernard Jones my account of bills,					
.4		62 l. 10 s					
		For 5 tickets in the state-lottery, bought for my account,	—	—	62	10	00
		December					
.1	Cash	Dr to Bills receivable, 81 l.					
.2		Received in full of William Dick's,	—	—	81	00	00

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		December 9th.		l.	s.	d.
		<i>Sundries</i> Drs to Cash, 312 l. 12 s.				
.51		<i>James Hamilton</i> my account-current for Gray on Danziel and Forrester returned, L. 300 0				
.10		<i>Profit and Loss</i> for re-exchange, protests, and postages, — — — 12 12				
.1				312	12	00
		11th.				
.1		<i>Cash</i> Dr to <i>Bernard Jones</i> my account of bills, 309 l.				
.4		Drawn at sight, for — — — L. 300				
		Exchange at 3 per cent. — — — 9				
				309	00	00
		11th.				
.15		<i>James Hamilton</i> my account-current Dr to <i>Profit and Loss</i> , 60 l.				
.10		For re-exchange on Gray's bill returned to Philadelphia, — — — — —				
				60	00	00
		13th.				
.23		<i>Consolidated annuities</i> Dr to <i>Lottery tickets</i> , 5000 l.				
.22		Received advice that my ticket, N ^o 347. is come up a prize of — — — — —				
				5000	00	00
		15th.				
.1		<i>Sundries</i> Drs to <i>Rum</i> , 1000 l.				
.2		<i>Cash</i> in part of 20 puncheons, at 50 l. L. 500				
.1		<i>Bills</i> receivable for <i>Henry Jeffrey's</i> , at 12 mon. 500				
				1000	00	00
		16th.				
.23		<i>Exchange-account</i> with <i>Barton and Baillie</i> Dr to <i>Cash</i> , 454 l. 10 s.				
.1		For the following bills remitted, to sell for my acct:				
		<i>Brown</i> on <i>Frazer</i> , at 60 days date, L. 120 0				
		<i>Johnston</i> on ditto, ditto, — 130 0				
		<i>Watson</i> on ditto, ditto, — 200 0				
		For value paid here, with 1 per cent. exchange, 4 10				
				454	10	00
		18th.				
.23		<i>Exchange-account</i> with <i>Barton and Baillie</i> Dr to the <i>Thistle Bank</i> , 404 l.				
.11		Remitted <i>Todd</i> on <i>Skey, Kenrick, and Man</i> , at 60 days date, — — — L. 400				
		Exchange 1 per cent. — — — 4				
				404	00	00
		Paid for per order on the Thistle Bank.				
.8		<i>Bills payable</i> Dr to <i>Thistle Bank</i> , 500 l.				
.11		Taken up my acceptance for <i>James Hamilton</i> , —				
				500	00	00
		T 2				
		December				

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		l.	s.	d.
<i>December 20th.</i>				
.1	Cash Dr to Exchange-account with Barton and Baillie,			
.23	860 l. 12 s. 6 d. in full of my remittances of the 16th and 18th, — — — —	860	12	06
<i>22d.</i>				
.11	Thistle Bank Dr to Cash, 800 l.			
.1	Paid in to account, — — — —	800	00	00
<i>22d.</i>				
.23	Exchange-account with Barton and Baillie Dr to Thistle			
.11	Bank, 1000 l. For fundry bills remitted them, at 80 days date par,	1000	00	00
<i>25th.</i>				
.1	Cash Dr to Bills receivable, 250 l. 7 s. 6 d.			
.2	Received in full of John Pagan's acceptance, —	250	07	06
<i>26th.</i>				
.4	Bernard Jones my account of bills Dr to Cash, 250 l.			
.1	Remitted him Brown on Johnston, at 80 days date par,	250	00	00
<i>26th.</i>				
.11	Thistle Bank Dr to Exchange-account with Barton and			
.4	Baillie, 1005 l. in full of my remittance of the 22d, to be paid by the New Bank on the 28th, —	1005	00	00
<i>27th.</i>				
.23	George Barclay, Belfast, my account-current Dr to Voyage			
.13	to Belfast, 197 l. 10 s. For nett proceeds of ashes, — —	197	10	00
.18	George Gordon his account-current Dr to Sundries, 192 l.			
	11 s. 10 s.			
.23	To George Barclay my account-current, for provisions with charges from Cork, per the Glasgow, — L. 190 13 10			
.10	To Profit and Loss, for my commission, at 1 per cent. — — 1 18 0			
		192	11	10
<i>27th.</i>				
.1	Cash Dr to Profit and Loss, 25 l.			
.10	Received one year's interest of Beverley's bond,	25	00	00
<i>27th.</i>				
.1	Cash Dr to Sundries, 1014 l. 13 s. 2 d.			
.2	To Bills receivable in full of John Green's bond, L. 1000 0 0			
.10	To Profit and Loss, for interest, — 14 13 2			
		1014	13	02
<i>December</i>				

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		December 27th.			l.	s.	d.
		<i>Sundries</i> Drs to <i>James Hamilton my store</i> , 4870 l. 10 s. 6 d.					
.15		<i>James Hamilton my account-current</i> , for money received since his settlement, L. 2374 11 6					
.23		Ditto <i>my account on time</i> , for outstanding debts, — — — 1250 9 0					
.24		<i>Balance for goods on hand, per inventory</i> , 1245 10 0					
.13					4870	10	06
<hr/>							
.13		<i>James Hamilton my store</i> Dr to <i>ditto my account-current</i> ,					
.15		234 l. 11 s. 6 d.					
		For charges since his settlement on the store, —			234	11	06
<hr/>							
.11		<i>Thistle Bank</i> Dr to <i>Cash</i> , 1200 l.					
.1		Paid in to account, — — —			1200	00	00
<hr/>							
		28th.					
.13		<i>James Price our warehouse</i> Dr to <i>Profit and Loss</i> , 212 l.					
.10		15 s.					
		For my $\frac{1}{2}$ gained at <i>London</i> , — —			212	15	00
<hr/>							
		29th.					
.6		<i>John Crawford my account in company</i> Dr to <i>Profit and</i>					
.10		<i>Loss</i> , 66 l. 13 s. 4 d. — — —					
		For my $\frac{1}{3}$ gained on our <i>incle-concern</i> , —			66	13	04
<hr/>							
		31st.					
.15		<i>Charges of merchandise</i> Dr to <i>Cash</i> , 42 l. 15 s.					
.1		Expended this month, — — —			42	15	00
<hr/>							
CASH.							

150 (I) CASH-BOOK, FOR SPECIMEN II.

		For	l.	s.	d.
<i>July 1764.</i>					
	<i>Dr</i>				
2	To <i>Sundries</i> , — — — —		57	17	01
10	To <i>Thistle Bank</i> , in part of a cash-account, —	11	100	00	00
13	To <i>George Crawford</i> , to account of our deal-concern,	12	100	00	00
17	To <i>Deals in company with George Crawford</i> , received in full, — — —	11	248	02	06
26	To <i>Algernon Sidney's account of silk</i> , —	6	125	00	00
27	To <i>Insurance-account</i> , for premium, — —	13	20	00	00
29	To <i>Customhouse-debentures</i> , — — —	3	1	17	06
30	To <i>Sundries</i> , — — —	6	276	09	00
Received this month, — —			929	06	01
<i>August 1764.</i>					
	<i>Dr</i>				
1	To <i>Bills receivable</i> , in full of <i>Robert Pollock's</i> ,	2	60	00	00
8	To <i>Ship Tibby</i> , received nett, — —	2	168	12	00
12	To <i>Bernard Jones my account of bills</i> —drawn,	4	61	05	00
20	To <i>Osnaburgs in company with Keller and Gun</i> ,	16	300	00	00
29	To <i>Thistle Bank</i> , - - - - to account, —	11	6	05	00
30	To <i>Bernard Jones my account of bills</i> —drawn,	4	510	00	00
Received this month, — —			1656	02	00

CASH-BOOK.

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		For	l.	s.	d.
July 1764.					
	Cr				
1	By <i>John Ranken</i> , paid him in full, — —	7	105	19	00
5	By <i>Swedish deals in company</i> , advanced for 5000,	11	200	00	00
7	By <i>Hamilton's office</i> , in full of premiums, —	9	47	18	07
8	By <i>Sundries</i> , — — — —		185	00	00
12	By <i>Swedish deals in company</i> ,—paid charges, —	11	5	10	00
15	By <i>James Dunlop</i> , — — — —	9	200	00	00
17	By <i>George Crawford</i> , in full of his $\frac{1}{2}$ nett proceeds,	12	117	11	06 $\frac{3}{4}$
24	By <i>Voyage to Belfast</i> , for charges, — —	13	3	07	06
26	By <i>Thistle Bank</i> , - - - - to account, —	11	200	00	00
29	By <i>Voyage to Philadelphia</i> , for charges, —	3	15	17	04
30	By <i>Bernard Jones my account of bills</i> remitted,	4	200	00	00
—	By <i>Thistle Bank</i> , to account, — —	11	100	00	00
31	By <i>Charges of merchandise</i> , expended this month,	15	35	10	00
	Paid this month, — — — —		1416	13	11 $\frac{3}{4}$
August 1764.					
	Cr				
10	By <i>Bernard Jones my account of bills</i> , —	4	0	02	06
12	By ditto ditto, remitted in three bills, —	4	700	00	00
14	By <i>Osnaburgs in company</i> , advanced by me, —	16	70	00	00
20	By <i>Sundries</i> , — — — —		166	13	04
—	By <i>Bills payable to David Hutchefon</i> , —	8	120	00	00
25	By <i>John Cribbin our account of Osnaburgs</i> , for charges,	17	4	03	00
30	By <i>Bernard Jones my account of bills</i> remitted,	4	500	00	00
31	By <i>Charges of merchandise</i> , expended this month,	15	65	08	06 $\frac{3}{4}$
	Paid this month, — — — —		1626	07	04 $\frac{5}{4}$

152 (2) CASH-BOOK.

				<i>Fo</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>September 1764.</i>							
	<i>Dr</i>						
1	To <i>Sundries,</i>	—	—	—	45	07	06
5	To <i>the Schooner Peggy,</i>	—	—	—	1	100	00 00
9	To <i>Insurance-account,</i> for premium,	—	—	—	13	30	00 00
11	To <i>John Dunlop my account of tobacco,</i> for proceeds,	—	—	—	7	1748	01 07 $\frac{1}{2}$
15	To <i>India stock,</i> with exchange,	—	—	—	1	401	14 00
20	To <i>Bernard Jones my account of bills</i> —drawn,	—	—	—	4	1025	00 00
Received this month,				—	—	—	—
					3350	03	01 $\frac{1}{2}$
<i>October 1764.</i>							
	<i>Dr</i>						
12	To <i>Rum,</i> in part,	—	—	—	1	50	00 00
17	To <i>Foreign specie,</i> ditto,	—	—	—	21	8	15 06
27	To <i>John Bell of Manchester,</i>	—	—	—	12	201	02 06
Received this month,				—	—	—	—
					259	18	00

CASH-BOOK.

(2) 153

		For	l.	s.	d.
September 1764.					
	Cr				
1	By Sundries, — — —		75	00	00
5	By George Gordon's account-current, for charges,	18	25	00	00
11	By Sundries, — — —		1800	00	00
12	By Ship Tibby, for repairs, — —	2	20	00	00
15	By Thistle Bank, paid to account, — —	11	35	00	00
17	By James Price our warehouse, for charges, —	13	2	13	04
20	By Bernard Jones my account of bills, remitted,	4	100	05	00
23	By Voyage to Philadelphia, for charges and $\frac{1}{2}$ freight,	3	18	00	00
24	By Bills payable, — — —	8	1	10	00
30	By Charges of merchandise, expended this month,	15	59	10	00
	Paid this month, — — —		3352	18	04
October 1764.					
	Cr				
7	By Voyage to Philadelphia, for charges, and $\frac{1}{2}$ freight,	3	25	10	00
17	By Foreign specie, for freight and charges, —	21	20	00	00
24	By George Gordon's account-current, for charges,	18	2	17	00
27	By Bills payable, retired Bell's draught, —	8	200	00	00
31	By Charges of merchandise, expended this month,	15	35	10	00
	Paid this month, — — —		283	17	00

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CASH-BOOK.

		For	l.	s.	d.
<i>November 1764.</i>					
	<i>Dr</i>				
2	To <i>Sundries</i> , — — —		637	10	00
6	To <i>Bills receivable</i> , in full of <i>fundries</i> , —	2	623	02	00
10	To <i>Triggle Bank</i> , to account, — —	11	144	00	00
12	To <i>Sundries</i> , — — —		307	10	00
17	To <i>Sundries</i> , — — —		495	07	06
20	To <i>Bills receivable</i> , in full of <i>Macnair's</i> , —	2	1019	07	03
29	To <i>Sundries</i> , — — —		253	08	08 $\frac{1}{2}$
Received this month, — —		1	4776	05	05 $\frac{1}{2}$
<i>December 1764.</i>					
	<i>Dr</i>				
7	To <i>Bills receivable</i> , in full of <i>William Dick's</i> ,	2	81	00	00
—	To <i>Bernard Jones</i> my account of <i>bills</i> —drawn, —	4	309	00	00
15	To <i>Rum</i> , in payment of 20 puncheons, —	1	500	00	00
20	To <i>Exchange account</i> with <i>Barton and Baillie</i> , recd	23	860	12	06
25	To <i>Bills receivable</i> , in full of <i>Pagan's</i> , —	2	250	07	06
27	To <i>Profit and Loss</i> , in full of <i>Beverley's</i> interest,	10	25	00	00
—	To <i>Sundries</i> , in full of <i>Green's</i> bond, with interest,		1014	13	02
Received this month, — —			3040	13	02

CASH-BOOK.

(3) 155

		For	l.	s.	d.
November 1764.					
	Cr				
2	By <i>Thistle Bank</i> , to account, — —	11	630	00	00
6	By <i>Sundries</i> , — — —		600	00	00
11	By <i>ditto</i> , for duty and charges of <i>Jamaica</i> goods,		1452	03	05
12	By <i>Thistle Bank</i> , to account, — —	11	300	00	00
17	<i>Ditto ditto</i> , — — —		490	00	00
20	By <i>Sundries</i> , — — —		1000	00	00
30	By <i>Charges of merchandise</i> , expended this month,	15	259	10	00
Paid this month, — — —			4731	13	05
December 1764.					
	Cr				
3	By <i>George Gordon's acc.-current</i> , for shipping-charges,	18	10	00	00
4	By <i>ditto ditto</i> , — —		20	00	00
9	By <i>Sundries</i> , — — —		312	12	00
16	By <i>Exchange-account with Barton and Baillie</i> , remitted,	23	454	10	00
20	By <i>Thistle Bank</i> , to account, — —	11	800	00	00
25	By <i>Bernard Jones my account of bills</i> , remitted, —	4	25	00	00
27	By <i>Thistle Bank</i> , to account, — —	11	1200	00	00
31	By <i>Charges of merchandise</i> , expended this month,	15	42	15	00
Paid this month, — — —			3089	17	00
U 2					

ALPHABET FOR

A.		B.		C.	
	<i>Fol.</i>		<i>Fol.</i>		<i>Fol.</i>
Angus (John)	8	Bills receivable	2	Cash	1
Ashes	12	Bills payable	8	Customhouse-debentures	3
Annuities consolid.	23	Bell (John)	12	Coutts (Samuel)	4
		British linen comp.	14	Crawford (Gideon) his } account-current	5
		Barclay and Bogles	15	Crawford (John) my } account in comp.	6
		Betsy (Schooner)	17	Colvin (Alexander)	12
		Barbour (John)	21	Crawford (George)	12
		Barclay (Geo.) my } account-current	23	Charges of merchandise	15
		Balance	24	Crawford (Jo. and comp.)	15
				Cribbin (John our ac- } count of Ofnaburgs	17
D.		E.		F.	
	<i>Fol.</i>		<i>Fol.</i>		<i>Fol.</i>
Doig (David)	4	Ewing (Walter)	8	Ferguson (Anthony)	12
Dunlop (John) my } account-current	6	Elliot (Will.) my } account-current	9	Fogo (William)	18
Dunlop (John) my } account of tobac.	7	Exchange account } with Barton and	23	Foreign specie	21
Dunlop (James)	9	Baillie		Farquhar (John) } my account of } rum	22
Donaldson (Alex.)	14				
Dickson (Robert)	14				
Dunlop (William)	16				
G.		H.		I.	
	<i>Fol.</i>		<i>Fol.</i>		<i>Fol.</i>
Gordon (Geo.) his } account of sugar	7	House in Trongate	3	India stock	1
Glasg. manufactory	8	House in Gallowgate	5	Jones (Bern.) my } account of bills	4
Gun (John)	16	Household-furniture	6	Insurance-account	13
Glen and Peters	17	Hamilton's office	9	Johnston (James)	19
Gordon (Geo.) his } account-current	18	Hamilton (Ja.) my store	13	Incle-company	20
Green (John)	20	Hat-factory	14		
Godsman (John)	22	Hamilton (James) my } account-current	15		
		Hill (Thomas)	19		
		Hill (Tho.) and comp.	20		
		Horn (John) my ac- } count-current	21		
		Hamilton (James) my } account on time	23		
K.		L.		M.	
	<i>Fol.</i>		<i>Fol.</i>		<i>Fol.</i>
Kellar (Simon)	16	Lottery-tickets	22	Mackay (John)	3
				Martin (William)	14
				Munro (Alexander)	19

THE L E G E R,

N.	O.	P.						
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	<i>Fol.</i>							
	<i>Fol.</i>							
	<i>Fol.</i>							
	Ofnaburgs 5 Ofnaburgs in comp. 16	Peggy (Schooner) 1 Philips (John) 6 Profit and Loss 10 Price (James) our } warehouse } 13 Price (James) our } account of bills } 18 Peacock (Francis) 20						
Q.	R.	S.						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: right;"><i>Fol.</i></td> </tr> </table>		<i>Fol.</i>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: right;"><i>Fol.</i></td> </tr> </table>		<i>Fol.</i>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: right;"><i>Fol.</i></td> </tr> </table>		<i>Fol.</i>
	<i>Fol.</i>							
	<i>Fol.</i>							
	<i>Fol.</i>							
	Rum 1 Ranken (John) 7	Sidney (Algernoon's) } account of silks } 6 Sidney (Algernoon's) } account-current } 7 Stock 7 Shoe-factory 9 Schaw. (Gideon) my } account-current } 9 Swedish deals in comp. 11 Silk gauzes 19 Ship Sailwell 20 Sugar 22						
T.	U.	V.						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: right;"><i>Fol.</i></td> </tr> </table>		<i>Fol.</i>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: right;"><i>Fol.</i></td> </tr> </table>		<i>Fol.</i>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: right;"><i>Fol.</i></td> </tr> </table>		<i>Fol.</i>
	<i>Fol.</i>							
	<i>Fol.</i>							
	<i>Fol.</i>							
Tibby (Ship) 2 Thistle Bank 11 Tait (John) 18 Tait (William) 22	Universal wareroom 21	Voy. to Philadelphia 3 Voyage to London 5 Voyage to Belfast 13 Voyage to Jamaica 17						
W.	Y.	Z.						
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: right;"><i>Fol.</i></td> </tr> </table>		<i>Fol.</i>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: right;"><i>Fol.</i></td> </tr> </table>		<i>Fol.</i>	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="width: 20%; text-align: right;"><i>Fol.</i></td> </tr> </table>		<i>Fol.</i>
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Wright (Charles) 19								

158 (1) L E G E R.

		<i>Cash,</i>		<i>Dr</i>	<i>Fo</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
176.		To Stock, per balance,	—	—		504	05	
July		To Sundries, received this month,	—	—		929	01	
Aug.		Ditto, ditto,	—	—		1656	00	
Sept.		Ditto, ditto,	—	—		335	01	$\frac{1}{2}$
Oct.		Ditto, ditto,	—	—		259	00	
Nov.		Ditto, ditto,	—	—		4776	05	$\frac{1}{2}$
Dec.		Ditto, ditto,	—	—		3040	13	02
						14516	03	
		<i>India Stock,</i>		<i>Dr</i>				
July	1	To Stock, at 120 per cent.	—	300	7	360	00	00
Dec.	31	To Profit and Loss, gained,	—	300	10	4114	00	
						40114	00	
		<i>Rum,</i>		<i>Dr</i>	<i>Punch.</i>			
July	1	To Stock, at 45 l. per punch. for		26	7	1170	00	00
Nov.	7	To John Horn my acc.-current, for		60	21	1093	15	00
	11	To Cash, for duty and charges,			1	1276	02	11
Dec.	31	To Profit and Loss, gained,	—		10	810	02	01
						86		
						4350	00	00
		<i>Schooner Peggy,</i>		<i>Dr</i>				
July	1	To Stock, for prime cost,	—	—	7	570	00	00
Aug.	29	To Thistle Bank, for repairs,	—	—	11	35	00	00
Dec.	31	To Profit and Loss, gained,	—	—	10	94	11	00
						700	01	00

L E G E R.

(1) 159

		Contra,		Cr	Fo	l.	s.	d.
1764								
July		By Sundries, paid this month,	—	—		1416	13	11 ³ / ₄
Aug.		Ditto, ditto, —	—	—		1626	07	04 ³ / ₄
Sept.		Ditto, ditto, —	—	—		3352	18	04
Oct.		Ditto, ditto, —	—	—		283	17	00
Nov.		Ditto, ditto, —	—	—		4731	13	05
Dec.		Ditto, ditto, —	—	—		3089	17	00
		By Balance remaining,	—	—		15	03	02
						<hr/>		
						14516	10	03
						<hr/>		
		Contra,		Cr				
Sept.	15	By Cash, with exchange, sold at 130 per cent.	—	—	300	401	14	00
				<hr/>	300	<hr/>		
						401	14	00
						<hr/>		
		Contra,		Cr	Punch.			
Aug.	28	By Bills receivable, for	—	—	20	2	1000	00 00
Sept.	1	By John Mackay, for	—	—	2	3	110	00 00
Oct.	12	By Sundries, for	—	—	4		240	00 00
Nov.	25	By John Farquhar my acct of rum,	—	—	20	22	1000	00 00
	26	By Bills receivable, for	—	—	20	2	1000	00 00
Dec.	15	By Sundries, for	—	—	20		1000	00 00
				<hr/>	86		4350	00 00
						<hr/>		
		Contra,		Cr				
Sept.	5	By Sundries, for freight,	—	—			130	01 00
		By Balance, for prime cost,	—	—		24	570	00 00
						<hr/>		
							700	01 00
						<hr/>		

160 (2) L E G E R.

		Ship Tibby, Dr		For	l.	s.	d.
1764	July 1	To Stock, per balance,	— — —	7	500	00	00
	Sept 12	To Cash, for repairs,	— — —	1	20	00	00
	Dec. 31	To Profit and Loss, gained,	— — —	10	148	12	00
					668	12	00
		Bills receivable, Dr					
July	1	To Stock, for the following, viz.					
		John Beverley's bond,	— — —	Nov. 11.	7	500	00 00
		Alexander Campbell's acceptance,	— — —	overdue.	7	57	10 00
		Robert Pollock's ditto,	— — —	July 23.	7	60	00 00
	17	To Ashes, for William Moffat's ditto,	— — —	Jan. 17.	12	106	05 00
Aug.	5	To George Gordon's account of sugar,	— — —	Nov. 18.	7	494	13 09
		for Casper Chason's,	— — —	ditto 17.	7	1019	07 03
	17	To ditto, for Robert Macnair's,	— — —	Nov. 28.	1	1000	00 00
	28	To Rum, for Alexander Fleming's,	— — —	Dec. 1.	1	1000	00 00
Sept.	17	To Cash, for James Green's bond,	— — —		1	1000	00 00
	22	To George Gordon's account of sugar,	— — —	Dec. 22.	7	250	07 06
		for John Pagan's,	— — —	Nov. 18.	20	301	05 00
Oct.	5	To John Green, per bill at	— — —	ditto 17.	17	321	17 00
	5	To John Cribbin our account of Osna-	— — —	Jan. 12.	1	190	00 00
		burgs, on Gibson and Balfour,	— — —	Jan. 30.			
	12	To Rum, for William Miller's,	— — —	Feb. 2.	9	100	00 00
	30	To Hamilton's office, for the follow-	— — —		9	100	00 00
		ing, at	— — —		9	100	00 00
		Robert Chrystie's,	— — —		9	100	00 00
		John Brown's,	— — —		9	100	00 00
		Alexander Campbell's,	— — —		9	100	00 00
		James Denniston's,	— — —		9	100	00 00
		Alexander Speir's,	— — —		9	118	00 00
Nov.	1	To William Fogo, for Will. Dick's, at	— — —	Dec. 14.	18	81	00 00
	24	To Sugar, for Robert Macnair's, at	— — —	Feb. 24.	22	1215	00 00
	26	To Rum, for Thomas Hutcheson's, at	— — —	May 20.	1	1000	00 00
Dec.	15	To ditto, for Henry Jaffrey's, at	— — —	Dec. 18.	1	500	00 00
					8615	05	06

L E G E R. (2) 161

		<i>Contra,</i>		<i>Cr</i>	<i>Fo</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1764								
Aug.	8	By <i>Cash</i> , received my $\frac{1}{2}$ freight nett,	—	—	1	168	12	00
Dec.	31	By <i>Balance</i> , for prime cost,	—	—	24	500	00	00
						668	12	00
		<i>Contra,</i>		<i>Cr</i>				
July	2	By <i>Cash</i> , in full of <i>Alexander Campbell's</i> ,			1	57	10	00
Aug.	1	Ditto, ditto, <i>Robert Pollock's</i> ,	—	—	1	60	00	00
Nov.	5	Ditto, ditto, <i>John Green's</i> ,	—	—	1	301	05	00
		Ditto, ditto, <i>Gibson and Balfour's</i> ,			1	321	17	00
	17	Ditto, ditto, <i>Casper Clason's</i> ,	—	—	1	494	13	09
	20	Ditto, ditto, <i>Robert Macnair's</i> ,	—	—	1	1019	07	03
Dec.	1	By the <i>Thistle Bank</i> , in full of <i>Alex. Fleming's</i> ,			11	1000	00	00
	7	By <i>Cash</i> , in full of <i>William Dick's</i> ,	—	—	1	81	00	00
	22	Ditto, ditto, <i>John Pagan's</i> acceptance,			1	250	07	06
	27	Ditto, ditto, <i>John Green's</i> bond,	—	—	1	1000	00	00
	31	By <i>Balance</i> outstanding,	—	—	24	4029	05	00
						8615	05	06

Vol. II.

X

162 (3) L E G E R.

				For	l.	s.	d.
		<i>House in Trongate,</i>				<i>Dr</i>	
1764	July 1	To Stock, for prime cost,	—	7	1200	00	00
	Aug. 29	To Thistle Bank, for repairs,	—	11	20	10	00
					1220	10	00
		<i>Voyage to Philadelphia,</i>				<i>Dr</i>	
July	1	To Stock, per balance,	—	7	2226	10	06
	29	To Sundries, per the <i>Houston,</i>	—		1537	8	00
Sept.	23	To Sundries, per the <i>Diligence,</i>	—		534	8	00
Oct.	7	To Sundries, per the <i>Edinburgh,</i>	—		387	2	02
					4685	8	08
		<i>John Mackay,</i>				<i>Dr</i>	
July	1	To Stock, per account,	—	7	45	00	00
Sept.	1	To Rum, at 3 months,	—	1	110	00	00
					155	00	00
		<i>Customhouse-debentures,</i>				<i>Dr</i>	
July	1	To Stock, for a debenture-bill,	—	7	1	17	06
Oct.	13	To George Gordon's account-current, received for shoes,	—	18	2	00	00
					3	17	06

L E G E R. (3) 163

		Co	l.	s.	d.
		<i>Contra,</i> <i>Cr</i>			
1764					
Dec.	31	24	1200	00	00
		10	20	10	00
			1220	10	00
		<i>Contra,</i> <i>Cr</i>			
July	27	13	1408	00	06
Aug.	1	13	818	10	00
Oct.	28	9	534	08	00
Nov.	12	13	1537	08	00
Dec.	31	24	387	02	02
			4685	08	08
		<i>Contra,</i> <i>Cr</i>			
Sept.	1	1	45	00	00
Dec.	31	24	110	00	00
			155	00	00
		<i>Contra,</i> <i>Cr</i>			
July	29	1	117	06	
Dec.	31	24	200	00	
			317	06	

X 2

164 (4) L E G E R.

		<i>Bernard Jones my account of bills, Dr</i>				l.	s.	d.
		£	d.	l.	s.	d.		
1764								
July	1	To Stock, per balance,	7	0	0	0	152	18 3 $\frac{1}{4}$
	30	To Cash, remitted Tait on Fraser,	185	0	0	0	200	00 0
Aug.	10	To Cash,	1	0	0	0	0	02 6
	12	Stevenson on Wimpy,	190	0	0	0	200	00 0
		Young on Parkhill,	190	0	0	0	200	00 0
		Brown on Johnston,	190	0	0	0	300	00 0
	30	Chalmers on Barclay,	180	0	0	0	300	00 0
		Jaffrey on Stonehouse,	180	0	0	0	200	00 0
Sept.	20	Granger on Tomlinson,	180	1	5	0	1000	00 0
Oct.	3	To John Green, for Blandy on Philips,	2080	0	0	0	207	10 0
Nov.	28	To Thistle Bank, remitted Cresse on Coutts,	1160	5	0	0	500	00 0
Dec.	28	To Cash, remitted Brown on Johnston,	180	0	0	0	250	00 0
	31	To Profit and Loss, gained by exchange,	10	69	0	0		
		To Balance due him,	24	0	0	0	450	06 2 $\frac{3}{4}$
							75	5 0 3960 17 00
		<i>David Doig, Edinburgh, Dr</i>				£		
July	1	To Stock, per account,	7	315	00	00		
Nov.	20	To Cash, in full of our acceptance for Osna- burgs,	1	500	00	00		
							815	00 00
		<i>Samuel Coutts, Dr</i>				£		
July	1	To Stock, per account,	7	75	00	00		
							75	00 00

L E G E R. (4) 165

		Contra,	Cr				L	s.	d.
			Fo	D.	l.	s.	d.		
1764									
July	15	By James Dunlop, drawn at —	9	0	0	0	0	200 00 0	
	26	By Algernoon Sidney's account-current,	7	9	0	0	0	253 10 0	
Aug.	12	By Cash, drawn to Alex. Fleming,	1	3	6	0	0	300 00 0	
		Ditto, — — —	1	4	5	5	0	300 00 0	
	30	Ditto, to Elias Burnet, —	1	3	10	0	0	500 00 0	
Sept.	20	Ditto, to James Fleming, —	1	2	12	10	0	500 00 0	
		Ditto, ditto, —	1	2	12	10	0	500 00 0	
Oct.	3	By John Green, at —	2	0	5	7	10	500 00 0	
Nov.	14	By Sundries, to William Tait, at	3	0	12	10	0	500 00 0	
Dec.	7	By Lottery-tickets, for five, —	2	2				62 10 0	
	9	By Cash, drawn at sight, —	1		9	0	0	300 00 0	
	31	By Profit and Loss, viz. for Commission on the above ac- count, — — — L. 9 16	1	0					
		Interest since commence- ment, — — — 34 6							
		Postages, ditto, — — — 0 15							
								44 17 0	
			75	5	0	39	60	17 0	
		Contra,	Cr				Fo		
Aug.	14	By Osnaburgs in company, per joint acceptance, at 3 months, — — —	1	6				500 00 00	
	31	By Thistle Bank, for my bill, at 1 day's date,	1	1				315 00 00	
								815 00 00	
		Contra,	Cr						
Dec.	31	By Balance, — — —						75 00 00	
								75 00 00	

166 (5) L E G E R.

				Fo	l.	s.	d.
<i>House in Gallowgate, Dr</i>							
1764	July 1	To Stock, for prime cost,	— —	7	720	00	00
	Aug. 29	To <i>Tbifle Bank</i> , for repairs,	— —	11	37	15	00
					757	15	00
<i>Osnaburgs, Dr</i>							
	July 1	To Stock,	— —	7	5	00	00
	Dec. 31	To Profit and Loss, gained,		10	0	08	04
					5	08	04
<i>Gideon Crawford his acc.-current, Dr</i>							
	July 1	To Stock, per balance,	— —	7	0	06	03
					0	06	03
<i>Voyage to London, Dr</i>							
	July 1	To Stock, per the <i>Lovely Nancy</i> ,	— —	7	468	06	08
	Dec. 31	To Profit and Loss, gained,	— —	11	58	02	04
					526	09	00

L E G E R. (5) 167

		Contra	Cr	Fo	l.	s.	d.
1764 Dec.	31	By Balance, for prime cost,	— —	24	720	00	00
		By Profit and Loss,	— —	10	37	15	00
					757	15	00
		Contra,	Cr				
July	29	By Voyage to Philadelphia, at $6\frac{1}{2}d.$ for,	— —				
			2 200	3	5	08	04
			2 200				
					5	08	04
		Contra,	Cr				
Dec.	31	By Profit and Loss, given up,	—	10	00	06	03
						00	06
		Contra,	Cr				
July	30	By Gideon Schaw my account-current, for nett proceeds,	— — —	9	520	17	06
		By Cash, for exchange,	— —	1	5	11	06
					526	09	00

168 (6) L E G E R.

		For	l.	s.	d.
<i>Algernoon Sidney's acct of silks, Dr</i>					
1764	July 1	To Stock, for charges, — — —	7	3	15 00
	26	To Profit and Loss, for charges and commission,	11	17	15 00
		To ditto his account-current, for nett proceeds,	7	556	00 00
				577	10 00
<i>John Crawford my acct in comp. Dr</i>					
July 1	To Stock, per balance, — — —	7	800	00	00
Dec. 29	To Profit and Loss, for my $\frac{1}{4}$ gained, —	11	66	13	04
				866	13 04
<i>John Philips, Paisley, Dr</i>					
July 1	To Stock, per account, — — —	7	105	00	00
Dec. 31	To Balance, — — —	24	91	10	00
				196	10 00
<i>Household-furniture, Dr</i>					
July 1	To Stock, for — — —	7	450	00	00
				450	00 00
<i>John Dunlop my account-current, Dr</i>					
July 1	To Stock, per balance, — — —	7	178	19	3 $\frac{1}{2}$
				178	19 3 $\frac{1}{2}$

L. E G E R. (6) 169

		For	l.	s.	d.
<i>Contra,</i>					
1764	July 1	By Stock sold, — — —	7	452	10 00
	25	By Cash, for 50 lb. at 50 s. per lb. —	1	125	00 00
				577	10 00
<i>Contra,</i>					
Dec.	31	By Balance, — — —	24	866	13 04
				866	13 04
<i>Contra,</i>					
July	29	By Voyage to Philadelphia, per account, —	3	196	10 00
				196	10 00
<i>Contra,</i>					
Dec.	31	By Balance, — — —	24	450	00 00
				450	00 00
<i>Contra,</i>					
		By ditto my account of tobacco, —	7	178	19 3 $\frac{1}{2}$
Vol. II. Y					
				178	19 3 $\frac{1}{2}$

170 (7) L E G E R.

		For	L.	s.	d.
<i>John Dunlop my acct of tobacco, Dr</i>					
1764	July 1	To Stock, per balance, — —	7	1397	19 10
		To ditto my account-current, — —	6	178	19 03 $\frac{1}{2}$
		To Profit and Loss, — —	10	171	02 06
				1748	01 07 $\frac{1}{2}$
<i>George Gordon's acct of sugar, Dr</i>					
July	1	To Stock, per balance, for 80 hhds, —	7	342	05 00
Sept.	22	To Profit and Loss, for charges, interest, and commission, — —	10	86	11 09
		To ditto his account-current, for nett proceeds,	18	1597	11 09
				2026	08 06
<i>Alger. Sidney's account-current, Dr</i>					
July	1	To Stock, per balance, — —	7	302	10 00
26		To Bernard Jones my account of bills, remitted him, — — —	4	253	10 00
				556	00 00
<i>Stock, Dr</i>					
July	1	To Sundries, as per Journal, —		2964	10 11
		To Balance, neat of my estate, —	24	17917	16 08 $\frac{1}{4}$
				20882	07 07 $\frac{1}{4}$
<i>John Ranken, Dr</i>					
July	1	To Cash, paid him in full, —	1	105	19 00
				105	19 00

L E G E R (7) 171

		Cr	Fo	l.	s.	d.
1764	Sept. 11	Contra, Cr By Cash, for nett proceeds, —	1	1748	01	07½
				1748	01	07½
		Contra, Cr	Hbds			
Aug.	5	By Bills receivable, sold Casper Clafon,	20	2	494	13 09
	17	By ditto, sold Robert Macnair,	40	2	1019	07 03
	27	By Sundries, sold, — —	10		262	00 00
Sept.	22	By Bills receivable, sold John Pagan,	10	2	250	07 06
					8c	
				2026	08	06
		Contra, Cr				
July	26	By ditto his account of filks, for nett proceeds,	6		556	00 00
				556	00	00
		Contra, Cr				
July	1	By Sundries, as per Journal, —		125	12	00 08¼
Dec.	31	By Profit and Loss, gained since 1st July last,	10	837	0	06 10½
				20882	07	7¼
		Contra, Cr				
July	1	By Stock, per balance, — —	7		105	19 00
				105	19	00
				Y 2		

172 (8) L E G E R.

			fo	l.	s.	d.
		<i>Bills payable,</i>	<i>Dr</i>			
1764						
Aug.	20	To Sundries, paid David Hutcheson, —		405	10	00
Sept.	24	To Sundries, paid Brown and company, —		950	00	00
Oct.	19	To Thistle Bank, retired Gordon's to Glasford, —	11	500	00	00
	27	To Cash, retired John Bell's draught, —	1	200	00	00
Dec.	10	To ditto, retired Hamilton's to Ingram, —	1	500	00	00
	31	To Balance, — to John Carlisle, Jan. $\frac{2}{3}$.	24	500	00	00
		To ditto, — to George Murdoch, Jan. $\frac{2}{3}$.	24	349	16	06
				3405	06	06
		<i>Glasgow manufactory,</i>	<i>Dr</i>			
		To Balance, — — — —	24	250	00	00
				250	00	00
		<i>John Angus, Perth,</i>	<i>Dr</i>			
Sept.	1	To Cash, remitted him in full, —	1	35	00	00
				35	00	00
		<i>Walter Ewing,</i>	<i>Dr</i>			
July	8	To Cash, in full, — — —	1	165	00	00
		To Profit and Loss, abated for prompt payment, —	10	5	10	00
				170	10	00

L · E · G · E · R.

(8) 173

		Contra,	Cr	Fo.	L.	s.	d.
1764							
July	1	By Stock, to Dawid Hutcheson,		Aug. 29.	7	405	10 00
	24	By John Bell, accepted for his honour,		Oct. 27.	12	200	00 00
Sept.	23	By Ship Sailwell, to Brown and comp.		Mar. 23.	20	950	00 00
	26	By George Gordon's account-current,		Oct. 19.	18	500	00 00
Oct.	9	By Insurance-account to John Carlisle,		Jan. 12.	13	500	00 00
	15	By James Hamilton-my acc.-current,		Dec. 12.	15	500	00 00
Nov.	22	By John Horn my account-current,		Jan. 25.	21	349	16 06
						3405	06 06
		Contra,	Cr				
July	1	By Stock, per account,			7	250	00 00
						250	00 00
		Contra,	Cr				
		By Stock, per account,			7	35	00 00
						35	00 00
		Contra,	Cr				
		By Stock, per balance,			7	170	10 00
						170	10 00

174 (9) L E G E R.

		For	l.	s.	d.
		<i>Shoe-factory, Dr</i>			
1763					
July	8	To Cash, in full, — — —	1	20	00 00
		To Profit and Loss, abated for prompt payment,	10	0	15 00
				20	15 00
		<i>Hamilton's office, Dr</i>			
July	7	To Cash, in full to this date, — — —	10	47	18 07
Sept.	8	To Insurance-account on the Peggy, 500 l.	13	12	10 00
Oct.	28	To Voyage to Philadelphia, per the Diligence, 534 l. 8 s. — — —	3	534	08 00
Dec.	31	To Balance, — — — — —	24	72	10 02
				667	06 09
		<i>James Dunlop, Dr</i>			
July	15	To Sundries, as per Journal, —		407	18 04
				407	18 04
		<i>William Elliot my acc.-current, Dr</i>			
		To Balance, — — — — —	24	818	10 00
				818	10 00
		<i>Gideon Schaw my acc.-current, Dr</i>			
July	30	To Voyage to London, for nett proceeds, —	5	520	17 06
				520	17 06

L E G E R. (9) 175

		Contra,	Cr	Fol.	l.	s.	d.
1764	July 1	By Stock, per balance,	— —	7	20	15	00
					20	15	00
		Contra,	Cr				
July	1	By Stock, per balance,	— —	7	47	18	07
	29	By Voyage to Philadelphia, per the Houston, 1485 l.		3	52	00	00
Sept.	7	By George Gordon's acc.-cur. per the Peggy, 200 l.		18	5	00	00
	23	By Voy. to Philadelphia, per the Diligence, 530 l.		3	16	08	00
Oct.	7	By ditto, per the Edinburgh,	— 387 l.	3	11	12	02
	30	By Sundries, settled the lois on the Diligence,			534	8	00
					667	06	09
		Contra,	Cr				
July	1	By Stock, per balance,	— —	7	407	18	04
					407	18	04
		Contra,	Cr				
July	1	By Stock, per balance,	— —	7	818	10	00
					818	10	00
		Contra,	Cr				
July	1	By Stock, per balance,	— —	7	250	00	00
	30	By Cash,	— —	1	270	17	06
					520	17	06

176 (10) L E G E R.

		<i>Profit and Loss,</i>	<i>Dr</i>	<i>Fo</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
176 ^a							
Oct.	30	To <i>Hamilton's office</i> , for premium retained of cargo, per the <i>Diligence</i> , — —		9	16	8	00
Nov.	7	To <i>John Horn my account-current</i> , for casks, charges, and commission, — —		21	142	8	00
Dec.	9	To <i>Cash</i> , for re-exchange on <i>Gray's bill</i> ,		1	12	12	00
		To <i>House in Trongate</i> , for repairs, — —		3	20	10	00
		To <i>House in Gallowgate</i> , ditto, — —		5	37	15	00
		To <i>Bernard Jones my account of bills</i> , for commission and charges, — —		4	44	17	00
		To <i>Gideon Crawford his account-current</i> , given up, — — —		5	0	06	03
		To <i>Insurance-account</i> , lost, — —		13	426	14	00
		To <i>Charges of merchandise</i> , lost, — —		15	498	03	06 $\frac{3}{4}$
		To <i>Schooner Betsy</i> , for repairs, — —		17	25	00	00
		To <i>Stock</i> , for nett gain, since 1st <i>July</i> last,		78370	06	10	$\frac{1}{2}$
					9595	00	07 $\frac{3}{4}$

L E G E R.

(10) 177.

		Contra,	Cr	Fo	l.	s.	d.
1764							
July	2	By Cash, for interest,	— — —	1	0	07	01
	8	By Sanaries, per Journal,	— —		6	05	00
	15	By James Dunlop, abated,	— —	9	7	18	04
	17	By Deals in company, for commission, and o- ther charges;	— —	11	7	09	04 $\frac{1}{2}$
	26	By Alg. Sidney's account of silk, ditto, ditto,		6	17	15	00
Aug.	20	By Bills payable, for discount,	—	8	0	10	00
Sept.	1	By Cash, for interest,	— —	1	0	07	06
	5	By George Gordon's acc.-current, for commission,		18	15	00	06
	7	By ditto, ditto, ditto,	—	18	3	03	02
	22	By ditto, his account of sugar, ditto;	—	7	86	11	09
	24	By Bills payable, for commission and discount,		8	28	10	00
Oct.	3	By John Green, for interest,	— —	20	1	05	00
	24	By Geo. Gordon's account-current, for commif- sion, &c.	— — —	18	7	00	00
	27	By John Bell of Manchester, ditto,	—	12	1	02	06
Nov.	5	By Osnaburgs in company, for ditto,	—	16	36	17	00
	17	By Cash, for interest,	— —	1	0	13	09
	29	By ditto, ditto,	— —	1	0	18	08 $\frac{1}{2}$
Dec.	3	By George Gordon's account-current, for com- mission,	— — —	8	21	05	00
	4	By ditto, ditto, ditto,	—	8	20	10	00
	11	By James Hamilton my account-current, for re- exchange,	— — —	15	60	00	00
	27	By George Gordon's account-current, for com- mission,	— — —	8	1	18	00
	—	By Cash, for interest on Beverley's bond,		1	25	00	00
	—	By ditto, ditto, on Green's bond,	—	1	14	13	02
	28	By James Price our warehouse, for my $\frac{1}{2}$ gain,		13	212	15	00
	29	By John Crauford my account in company, for my $\frac{1}{3}$, gained,	— —	6	66	13	04
	31	By Sundries, gained on my articles of tradè,		25	895	0	1105 $\frac{1}{2}$
					9595	00	07 $\frac{1}{2}$
VOL. II.							

178 (11) L E G E R.

		Dr	Fo	l.	s.	d.
		<i>Swedish deals in company with George Crawford,</i>				
1764						
July	5	To Cash, at 40 l. per 1000, each $\frac{1}{2}$ concerned, for — —	5000	1	200	00
	12	To Cash, paid charges from Greenock,		1	5	10
	17	To Profit and Loss, for charges, commission, and interest, —		10	7	9 $\frac{1}{2}$
		To ditto, for my $\frac{1}{2}$, gained, —		10	17	11 $\frac{1}{2}$
		To George Crawford, for his $\frac{1}{2}$, gained,		12	17	11 $\frac{1}{2}$
			5000		248	02 $\frac{1}{2}$
		<i>Tristle Bank,</i>				
July	26	To Cash, paid to account, — —		1	200	00
	30	To ditto, ditto, — —		1	100	00
Aug.	1	To Sundries, ditto, — —			303	00
	27	To George Gordon's account of sugar, ditto,		7	100	00
	31	To David Doig, Edinburgh, ditto, —		4	315	00
Sept.	11	To Cash, to account, — —		1	800	00
	15	To ditto, ditto, — —		1	350	00
	25	To James Price our warehouse, ditto, —		13	515	00
Oct.	17	To Foreign specie, ditto, — —		21	750	00
Nov.	2	To Cash, ditto, — —		1	630	00
	6	To ditto, ditto, — —		1	300	00
	11	To ditto, ditto, — —		1	300	00
	14	To Bernard Jones my account of bills, ditto,		4	300	00
	16	To James Price our warehouse, ditto, —		13	309	00
	17	To Cash, ditto, — —		1	490	00
	20	To ditto, ditto, — —		1	500	00
Dec.	1	To Bills receivable, ditto, — —		2	1000	00
	20	To Cash, ditto, — —		1	800	00
	26	To Barton and Baillie, ditto, —		23	1005	00
	27	To Cash, paid to account, — —		1	1200	00
					10267	00

L E G E R. (II) 179

		Co	l.	s.	d.
		Contra,			
		Cr			
1764	July 17	By Cash, received for	5000	248	02 06
			5000	248	02 06
		Contra,			
		Cr			
July	1	By Cash, per my order,	1	100	00 00
	10	By <i>Asbes</i> , ditto,	12	120	00 00
	15	By ditto, ditto,	12	20	00 00
	25	By <i>James Price our warehouse</i> , ditto,	13	500	00 00
Aug.	6	By <i>John Crawford and company</i> , ditto,	15	300	00 00
	14	By <i>Osnaburgs in company</i> , ditto,	16	130	00 00
	20	By <i>Bills payable</i> , ditto,	8	285	00 00
	29	By <i>Sundries</i> , ditto,	8	100	00 00
Sept.	24	By <i>Bills payable</i> , ditto,	8	920	00 00
	28	By <i>James Price our warehouse</i> , ditto,	13	400	00 00
Oct.	19	By <i>Bills payable</i> , ditto,	8	500	00 00
	21	By <i>James Price our warehouse</i> , ditto,	13	370	00 00
Nov.	7	By <i>Voyage to Jamaica</i> , ditto,	17	125	00 00
	10	By <i>Cash</i> , ditto,	1	1440	00 00
	28	By <i>Bernard Jones my account of bills</i> , ditto,	4	505	00 00
Dec.	3	By <i>George Gordon's account-current</i> , ditto,	18	840	00 00
	5	By <i>Schooner Betsy</i> , ditto,	17	25	00 00
	18	By <i>Exchange-account with Barton and Baillie</i> ,	23	404	00 00
	—	By <i>Bills payable</i> , ditto,	8	500	00 00
	22	By <i>Exchange-account with Barton and Baillie</i> ,	23	1000	00 00
	31	By <i>Balance</i> ,	24	1683	00 00
				10267	00 00

Z. 2

180 (12) L E G E R.

				For	l.	s.	d.
		<i>Asbes,</i>	<i>Dr</i>	<i>Casks.</i>			
1764	July 10	To Sundries, for	—	200	300	00	00
	15	To <i>Thistle Bank</i> , for carriage,	—		20	00	00
Dec.	31	To Profit and Loss, gained,	—		51	05	00
				200			
					371	05	00
		<i>Anthony Ferguson,</i>	<i>Dr</i>				
Dec.	31	To Balance due him,	—	24	180	00	00
					180	00	00
		<i>Alexander Colvin, Denovan,</i>	<i>Dr</i>				
July	16	To <i>Asbes</i> , for 50 casks, at 42 s. at 6 months,		12	105	00	00
					105	00	00
		<i>George Crawford,</i>	<i>Dr</i>				
July	17	To Cash, paid him his $\frac{1}{2}$ of nett proceeds on our deals,	—	1	117	11	$6\frac{1}{4}$
					117	11	$6\frac{1}{4}$
		<i>John Bell, Manchester,</i>	<i>Dr</i>				
July	24	To Bills payable, accepted for his honour,		8	200	00	00
Oct.	27	To Profit and Loss, for commission and noting,		10	1	02	06
					201	02	06

L E G E R. (12) 181

		Contra	Cr	Casks.	Fo	l.	s.	d.
1764	July	16	By Alex. Colvin, at 42 s. per cask, for	50	12	105	00	00
		17	By Bills receivable, at 42 s. 6 d. for	50	2	106	05	00
		24	By Voyage to Belfast, for	100	13	160	00	00
				200				
						371	05	00
		Contra,		Cr				
	July	10	By Asbes, per balance of 200 casks,	—	12	180	00	00
						180	00	00
		Contra,		Cr				
			By Balance,	—	24	105	00	00
						105	00	00
		Contra,		Cr				
	July	13	By Cash received, to account of his $\frac{1}{2}$ of our deal concern,	—	1	100	00	00
		26	By Swedish deals in comp. for his $\frac{1}{2}$ gained,	—	11	17	11	$6\frac{1}{2}$
						117	11	$6\frac{1}{2}$
		Contra,		Cr				
	Oct.	27	By Cash,	—	1	201	02	06
						201	02	06

182 (13) L E G E R,

			For	l.	s.	d.
		<i>Voyage to Belfast,</i>	<i>Dr</i>			
1764	July 24	To Sundries, per the Nancy,	—	163	07	06
	Dec. 31	To Profit and Loss, gained,	—	34	02	06
				197	10	00
		<i>James Price our warehouse,</i>	<i>Dr</i>			
July	25	To Thistle Bank, advanced my $\frac{1}{2}$ capital,	11	500	00	00
Sept.	3	To ditto our account of bills, for handkerchiefs,	11	150	00	00
	17	To Sundries — per Journal,	—	336	00	00
	28	To ditto, ditto,	—	572	10	00
Oct.	21	To Thistle Bank, for thread,	11	370	00	00
Dec.	28	To Profit and Loss, for my $\frac{1}{2}$ gained at London,	10	212	15	00
				2141	05	00
		<i>James Hamilton my store,</i>	<i>Dr</i>			
July	27	To Voyage to Philadelphia, per the Dunlop,	3	1408	00	06
Aug.	1	To ditto, per the Nightingale,	3	818	10	00
Nov.	12	To ditto, per the Howston,	3	537	08	00
Dec.	27	To ditto my account-current, for charges on the store,	15	234	11	06
	31	To Profit and Loss, gained,	10	882	10	06
				4881	00	06
		<i>Insurance-account,</i>	<i>Dr</i>			
Oct.	9	To Bills payable at 3 months — Betsy, 500 l.	8	500	00	00
				500	00	00

L E G E R. (13) 183

		For	l.	s.	d.
		<i>Contra,</i> <i>Cr</i>			
1764 Dec.	27	By George Barclay my account-current, for nett proceeds, — — —	23	197	10 00
				197	10 00
		<i>Contra,</i> <i>Cr</i>			
Sept.	25	By Thistle Bank, for a post-bill with exchange,	11	515	00 00
Nov.	16	By ditto, — — —	11	309	00 00
		By ditto our account of bills, — — —	18	483	06 08
Dec.	31	By Balance, — — —	24	833	18 04
				2141	05 00
		<i>Contra,</i> <i>Cr</i>			
Aug.	1	By Thistle Bank, for exchange at 1 per cent.	11	3	00 00
Nov.	11	By Cash, for ditto at 2½ per cent. —	1	7	10 00
Dec.	27	By Sundries, — — —		4870	10 06
				4881	00 06
		<i>Contra,</i> <i>Cr</i>			
July	27	By Cash, at 4 per cent. on the Betsy, 500 l.	1	20	00 00
Sept.	7	By Geo. Gordon's acc.-cur. on the Peggy, 432 l.	18	10	16 00
	8	By Hamilton's office on ditto, — 500 l.	9	12	10 00
	9	By Cash, on the Hoperwell, — 1000 l.	1	30	00 00
Dec.	31	By Profit and Loss, — — —	10	426	14 00
				500	00 00

184 (14) L E G E R.

			Fo	l.	s.	d.
1764		<i>British linen company,</i>				
		<i>Dr</i>				
Dec. 31	To Balance,	— — —	24	112	10	00
				112	10	00
		<i>Alexander Donaldson,</i>				
		<i>Dr</i>				
Dec. 31	To Balance,	— — —	24	215	11	10
				215	11	10
		<i>Robert Dickson,</i>				
		<i>Dr</i>				
Dec. 31	To Balance,	— — —	24	220	00	00
				220	00	00
		<i>Hat-factory,</i>				
		<i>Dr</i>				
Dec. 31	To Balance,	— — —	24	356	10	06
				356	10	06
		<i>William Martin,</i>				
		<i>Dr</i>				
Dec. 31	To Balance,	— — —	24	87	10	00
				87	10	00

L E G E R. (14) 185

		Fo	l.	s.	d.
	<i>Contra,</i>				
	<i>Cr</i>				
1764	July 29				
	By Voyage to Philadelphia, per account, at 6 mon.	3	112	10	00
			112	10	00
	<i>Contra,</i>				
	<i>Cr</i>				
July 29	By Voyage to Philadelphia, per account, at 6 mon.	3	215	11	10
			215	11	10
	<i>Contra,</i>				
	<i>Cr</i>				
July 29	By Voyage to Philadelphia, per account, at 6 mon.	3	220	00	00
			220	00	00
	<i>Contra,</i>				
	<i>Cr</i>				
July 29	By Voyage to Philadelphia, at 6 months, —	3	356	10	06
			356	10	06
	<i>Contra,</i>				
	<i>Cr</i>				
July 29	By Voyage to Philadelphia, per account, at 6 mon.	3	87	10	00
			87	10	00
	Vol. II.				
	A a				
			87	10	00

186 (15) L E G E R.

			For	l.	s.	d.
		<i>Barclay and Bogles,</i>	<i>Dr</i>			
1764	Dec. 31	To Balance,	24	275	10	00
				275	10	00
		<i>Charges of merchandise,</i>	<i>Dr</i>			
July	31	To Cash, expended this month,	1	35	10	00
Aug.	31	To ditto, ditto,	1	65	8	6 $\frac{1}{4}$
Sept.	30	To ditto, ditto,	1	59	10	00
Oct.	31	To ditto, ditto,	1	35	10	00
Nov.	30	To ditto, ditto,	1	259	10	00
Dec.	31	To ditto, ditto,	1	42	15	00
				498	03	6 $\frac{1}{4}$
		<i>James Hamilton my acct-current,</i>	<i>Dr</i>			
Oct.	15	To Bills payable to James Ingram, at 60 days date,	8	500	00	00
Dec.	9	To Cash, for Gray on Danziel and Forrester, returned,	1	300	00	00
	11	To Profit and Loss, for re-exchange on ditto,	10	60	00	00
	27	To ditto my store, for cash received since his settlement,	13	2374	11	06
				3234	11	06
		<i>John Craxford and company,</i>	<i>Dr</i>			
Aug.	6	To the Thistle Bank, lent at 5 per cent. interest,	11	300	00	00
				300	00	00

L E G E R. (15) 187

			Fo	l.	s.	d.
		<i>Contra,</i> <i>Cr</i>				
1764	July 29	By <i>Voyage to Philadelphia</i> , per account, at 6 mon.	3	275	10	00
				275	10	00
		<i>Contra,</i> <i>Cr</i>				
	Dec. 31	By <i>Profit and Loss</i> , — — —	10	498	03	6 $\frac{1}{4}$
				498	03	6 $\frac{1}{4}$
		<i>Contra,</i> <i>Cr</i>				
	Aug. 1	By <i>Thistle Bank</i> , for <i>Dundas on Christie</i> , at 60 days date, — — —	11	300	00	00
	27	By <i>Sundries</i> , — per <i>Journal</i> , — — —		133	00	00
	Oct. 17	By <i>Foreign specie</i> , remitted me, —	21	705	00	00
	Nov. 11	By <i>Cash</i> , for <i>Gray on Danziel</i> , at 20 days date,	1	300	00	00
	Dec. 27	By <i>ditto my store</i> , for charges on the store,	13	234	11	06
	31	By <i>Balance</i> , — — —	24	365	00	00
				3234	11	06
		<i>Contra,</i> <i>Cr</i>				
	Dec. 31	By <i>Balance</i> , — — —	24	300	00	00
				300	00	00
		A a z				

188 (16) L E G E R.

				For	£	s.	d.
<i>Osnaburgs in company with Kellar and Gun,</i>							
				<i>Dr</i>			
176 ^a		<i>Pcs.</i>	<i>Yds</i>				
Aug	4	To Sundries, for — —	400	40000	1000	00	00
Nov	5	To Profit and Loss, for commif- sion and charges, —			10	36	17 00
		To ditto, for my $\frac{1}{3}$ gained,			10	72	15 08
		To Sim. Kellar, for his $\frac{1}{3}$ gained,			16	72	15 08
		To John Gun, for his $\frac{1}{3}$ gained,			16	72	15 08
			400	40000	1255	04	00
<i>Simon Kellar,</i>							
				<i>Dr</i>			
Aug.	20	To Cash, paid him to account,	—	—	1	33	06 08
Nov.	6	To ditto, ditto, —	—	—	1	150	00 00
						183	06 08
<i>John Gun,</i>							
				<i>Dr</i>			
Aug.	20	To Cash, paid him to account,	—	—	1	133	06 08
Nov.	6	To ditto, ditto, —	—	—	1	150	00 00
						283	06 08
<i>William Dunlop,</i>							
				<i>Dr</i>			
Aug.	14	To Osnaburgs in company, at 2 months,	—	—	16	312	10 00
						312	10 00

L E G E R. (16) 189

				Fo	l.	s.	d.
		<i>Contra,</i>	<i>Cr</i>				
1764							
Aug. 14	By William Dunlop, at 7½ d. for	Pcs. 100	Yds. 10000	10	312	10	00
20	By Sundries, at 7½ d. for —	200	20000		625	00	00
25	By John Cribben our account of Osnaburgs, consigned, —	100	10000	17	312	10	00
	By ditto, gained, —			17	5	04	00
		400	40000		1255	04	00
		<i>Contra,</i>	<i>Cr</i>				
Aug. 14	By Osnaburgs in company, advanced by him,			16	100	00	00
	By ditto, gained, — — —			16	72	15	08
Dec. 31	By Balance, — — —			24	10	11	00
					183	06	08
		<i>Contra,</i>	<i>Cr</i>				
Aug. 14	By Osnaburgs in company, advanced by him,			16	200	00	00
	By ditto, gained, — — —			16	72	15	08
Dec. 31	By Balance, — — —			24	10	11	00
					283	06	08
		<i>Contra,</i>	<i>Cr</i>				
Nov. 2	By Cash, in full of Osnaburgs, —			1	312	10	00
					312	10	00

190 (17) L E G E R.

		For	l.	s.	d.
		<i>Glen and Peters, Dr</i>			
1764	Aug. 20	To <i>Osnaburgs in company</i> , for a balance, at 2 months, — — —	16	325	00 00
				325	00 00
		<i>John Cribben our account of Osnaburgs, Dr</i>			
	Aug. 25	To <i>Sundries</i> , as per <i>Journal</i> , —	16	316	13 00
	Dec. 31	To <i>Osnaburgs in company</i> , gained, —	16	5	4 00
				321	17 00
		<i>Schooner Betsy, Dr</i>			
	Aug. 27	To <i>James Hamilton my account-current</i> , bought at <i>Philadelphia</i> , — — —	16	300	00 00
	Dec. 5	To <i>Thistle Bank</i> , for repairs, —	11	25	00 00
				325	00 00
		<i>Voyage to Jamaica, Dr</i>			
	Aug. 27	To <i>James Hamilton my account-current</i> , —	15	1030	00 00
	Nov. 7	To <i>the Thistle Bank</i> , paid* the master of the <i>Betsy</i> , — — —	11	125	00 00
	Dec. 31	To <i>Profit and Loss</i> , gained, — — —	10	406	06 00
				1561	06 06

L E G E R. (17) 191

			fo	l.	s.	d.
1764		<i>Contra,</i>				
Nov.	2	By <i>Cash</i> , in full of <i>Osnaburgs</i> , —	1	325	00	00
				325	00	00
		<i>Contra,</i>				
Oct.	5	By <i>Bills receivable</i> for ditto, <i>Cribben's</i> on <i>Gibson</i> and <i>Balfour</i> , — — —	2	321	17	00
				321	17	00
		<i>Contra,</i>				
Dec.	31	By <i>Balance</i> , for prime cost, — —	24	300	00	00
		By <i>Profit and Loss</i> , for repairs, —	10	25	00	00
				325	00	00
		<i>Contra,</i>				
Nov.	7	By <i>John Horn</i> my account-current, for nett proceeds, per the <i>Betsy</i> , — —	21	1561	06	06
				1561	06	06

192 (18) L E G E R.

		For	l.	s.	d.
		<i>William Fogo, Dr</i>			
1764	Aug. 27	To George Gordon's account of sugar, at 2 mon.	7	162	00 00
				162	00 00
		<i>John Tait, Dr</i>			
Sept.	1	To Cash, lent him on demand, —	1	40	00 00
				40	00 00
		<i>George Gordon's account-courant, Dr</i>			
Sept.	5	To Sundries, per the Peggy, — —		616	00 06
		To Schooner Peggy, for freight, — —	1	30	01 00
	7	To Sundries, — per Journal, — —		18	19 02
	26	To Bills payable, accepted his draught to John Glasford, — — —	8	500	00 00
Oct.	24	To Sundries, per the Hopewell, — —		287	12 00
Nov.	1	To William Fogo, abated 50 per cent. — —	18	81	00 00
Dec.	3	To Sundries, per the Glasgow, — —		871	05 00
	4	To Sundries, per the Jesse, — —		840	10 00
	27	To Sundries, per the Glasgow, — —		192	11 10
				3437	19 06
		<i>James Price our account of bills, Dr</i>			
		To ditto our warehouse, — —	13	483	06 08
				483	06 08

L E G E R. (18) 193

				Fo	l.	s.	d.
		<i>Contra,</i>		<i>Cr</i>			
1764 Nov.	1	By <i>Sundries</i> , in full,	—	—	162	00	00
					162	00	00
		<i>Contra,</i>		<i>Cr</i>			
Nov.	29	By <i>Cash</i> , in full,	—	—	40	00	00
					40	00	00
		<i>Contra,</i>		<i>Cr</i>			
Oct.	13	By <i>Customhouse-debenture</i> , for shoes,	—	3	2	00	00
		By <i>ditto his account of sugar</i> , for nett proceeds,	—	7	15	97	11 09
Dec.	31	By <i>Balance</i> ,	—	24	18	38	07 09
					3437	19	06
		<i>Contra,</i>		<i>Cr</i>			
Sept.	3	By <i>ditto our warehouse</i> , to <i>Macdonald</i> , at 4 mon.	13	150	00	00	
	13	By <i>silk gauzes</i> , to <i>John Philips</i> , at 100 days date,	19	333	06	08	
					483	06	08

Vol. II.

B b

194 (19) L E G E R.

				<i>Fo</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
		<i>James Johnston,</i>	<i>Dr</i>				
1764	Dec. 31	To Balance, — — —		24	147	00	00
					147	00	00
		<i>Alexander Munro,</i>	<i>Dr</i>				
	Dec. 31	To Balance, — — —		24	320	07	00
					320	07	00
		<i>Thomas Hill,</i>	<i>Dr</i>				
	Dec. 31	To Balance, — — —		24	60	00	00
					60	00	00
		<i>Charles Wright,</i>	<i>Dr</i>				
	Dec. 31	To Balance, — — —		24	48	13	00
					48	13	00
		<i>Silk gauzes,</i>	<i>Dr</i>				
	Sept. 13	To James Price our account of	<i>Pcs.</i>				
		<i>bills, at 3 s. 4 d. for</i> —	<i>Yds.</i>	18	333	06	08
			200				
			200				
					333	06	08

L E G E R. (19) 195

		Fo	l.	s.	d.
1764					
Sept. 5	Contra, Cr By George Gordon's account-current, for stockings, at 6 months, — — —	18	147	00	00
			147	00	00
Sept. 5	Contra, Cr By George Gordon's account-current, for linen, at 6 months, — — —	18	320	07	00
			320	07	00
Sept. 5	Contra, Cr By George Gordon's account-current, for shoes, at 6 months, — — —	18	60	00	00
			60	00	00
Sept. 5	Contra, Cr By George Gordon's account-current, for shoes, at 6 months, — — —	18	48	13	00
			40	13	00
Sept. 17	Contra, Cr By James Price our warehouse, for — — —	13	333	06	08
			200	2000	
			200	2000	
	B b 2		333	06	08

196 (20) L E G E R.

				£	s.	d.
<i>Francis Peacock, Dr</i>						
1764	Dec. 31	To Balance,	— — —	24	500	00 00
					500	00 00
<i>Ship Sailwell, Dr</i>						
Sept. 23		To Bills payable, for value of ditto,	—	8	950	00 00
Dec. 31		To Profit and Loss, gained,	—	10	750	00 00
					1700	00 00
<i>Incle company, Dr</i>						
Dec. 31		To Balance	— — —	24	172	10 00
					172	10 00
<i>Thomas Hill and company, Dr</i>						
Sept. 30		To Ship Sailwell, for freight out and home of a voyage,	— — —	20	750	00 00
					750	00 00
<i>John Green, Dr</i>						
Oct. 3		To Sundries, — per Journal,	— —		508	15 00
					508	15 00

L E G E R. (20) 197

		For	l.	s.	d.
	<i>Contra</i>				
	<i>Cr</i>				
1764					
Sept. 23	By <i>Voyage to Philadelphia</i> , for hard-ware, at 6 months, — — —	3	500	00	00
			500	00	00
	<i>Contra,</i>				
	<i>Cr</i>				
Sept. 30	By <i>Thomas Hill and company</i> , for freight,	20	750	00	00
Dec. 31	By <i>Balance</i> , for prime cost, —	24	950	00	00
			1700	00	00
	<i>Contra,</i>				
	<i>Cr</i>				
Sept. 28	By <i>James Price our warehouse</i> , for balance, at 3 months, — — —	13	172	10	00
			172	10	00
	<i>Contra,</i>				
	<i>Cr</i>				
	By <i>Balance</i> , — — —	24	750	00	00
			750	00	00
	<i>Contra,</i>				
	<i>Cr</i>				
Oct. 3	By <i>Sundries</i> , — — —		508	15	00
			508	15	00

198 (21) L E G E R.

					For	l.	s.	d.
		<i>Universal ware-room, Dr</i>						
1764	Dec. 31	To Balance,	—	—	24	350	00	00
						350	00	00
		<i>Foreign specie, Dr</i>						
			<i>Moid.</i>	<i>Joagy.</i>	<i>Doll.</i>			
O&A.	17	To Sundries,	200	200	500	10	725	00
Dec.	31	To Profit and Loss, gained,					33	15
							06	
			200	200	500		758	15
							06	
		<i>John Barbour, Dr</i>						
Dec.	31	To Balance,	—	—	24	277	15	00
						277	15	00
		<i>John Horn my account-current, Dr</i>						
Nov.	7	To Voyage to Jamaica, for sales, per the <i>Betsy</i> ,			17	1561	06	06
	22	To Bills payable, accepted his draught to <i>Geo. Murdoch</i> ,			8	349	16	06
						1911	03	00

L E G E R. (21) 199

					For	l.	s.	d.
		<i>Contra,</i>			<i>Cr</i>			
1764	Oct. 7	By Voyage to Philadelphia, for goods, at 12 months, — — —			3	350	00	00
						350	00	00
		<i>Contra,</i>			<i>Cr</i>			
	Oct. 17	By Sundries, for	Moid. 200	Jaan. 200	Doll. 500	758	15	06
			200	200	500	758	15	06
		<i>Contra,</i>			<i>Cr</i>			
	Oct. 24	By Geo. Gordon's account-current, for 100 boxes of candles, at 6 months, — —			18	277	15	00
						277	15	00
		<i>Contra,</i>			<i>Cr</i>			
	Nov. 7	By Sundries, for returns, per the Betsy, —				1911	03	00
						1911	03	00

200 (22) L E G E R.

			Fo.	l.	s.	d.
	<i>Sugar,</i>	<i>Dr</i>				
1764		<i>Hbas.</i>				
Nov 7	To <i>John Horn my account-current, for</i>	60	21	675	00	00
11	To <i>Cash, for duty and charges, —</i>		1	176	00	06
Dec. 31	To <i>Profit and Loss, gained, —</i>		10	363	19	06
		60				
				1215	00	00
	<i>William Tait,</i>	<i>Dr</i>				
Nov. 14	To <i>Bernard Jones my account of bills, at 8 days,</i>		4	212	10	00
				212	10	00
	<i>John Farquhar my account of rum, Dr</i>					
Nov. 25	To <i>Rum, consigned him 20 puncheons, at 50 l. per punch. — — —</i>		1	1000	00	00
				1000	00	00
	<i>John Godfman,</i>	<i>Dr</i>				
	To <i>Balance, — — —</i>		24	800	00	00
				800	00	00
	<i>Lottery tickets,</i>	<i>Dr</i>				
Dec. 7	To <i>Bernard Jones my account of bills, for 5 tickets, — — —</i>		4	62	10	00
31	To <i>Profit and Loss, gained, — —</i>		10	4937	10	00
				5000	00	00

L E G E R. (22) 201

				Fo	l.	s.	d.
1764 Nov.	4	<i>Contra,</i>		<i>Cr</i>			
		By Bills receivable, for	—	60	2	1215	00 00
				60			
						1215	00 00
Nov.	29	<i>Contra,</i>		<i>Cr</i>			
		By Cash, in full,	— — —		1	212	10 00
						212	10 00
Dec.	31	<i>Contra,</i>		<i>Cr</i>			
		By Balance,	— — —		2	1000	00 00
						1000	00 00
Dec.	4	<i>Contra,</i>		<i>Cr</i>			
		By George Gordon's account-current, for falmon, on demand,	— — —		18	800	00 00
						800	00 00
Dec.	13	<i>Contra,</i>		<i>Cr</i>			
		By Consolidated annuities,	— —		23	5000	00 00
						5000	00 00
		VOL. II.	C c			5000	00 00

202 (23) L E G E R.

		For	l.	s.	d.
1764	<i>Consolidated annuities,</i> Dr				
Dec. 13	To Lottery-tickets, for a price of	—	22	5000	00 00
				5000	00 00
	<i>Exchange-account with Barton and Baillie,</i> Dr				
Dec. 16	To Cash, for the following bills remitted, to sell for my account,				
	<i>Brown on Fraser, at 60 days date,</i>		1	20	00 00
	<i>Johnston on ditto, ditto, —</i>			130	00 00
	<i>Watson on ditto, ditto, —</i>			200	00 00
	With exchange, — —			4	10 00
18	To <i>Thistle Bank</i> , remitted <i>Tod on Sky, Kenrich, and Man</i> , at 60 days date, — —		11	404	00 00
22	To <i>ditto</i> , for fundry bills remitted them, at 80 days par, — — —		11	1000	00 00
31	To <i>Profit and Loss</i> , gained, — —		10	7	02 06
				1865	12 06
	<i>To George Barclay, Belfast, my account-current,</i> Dr				
Dec. 27	To <i>Voyage to Belfast</i> , for nett proceeds of ashes,		13	197	10 00
				197	10 00
	<i>James Hamilton my account on time,</i> Dr				
Dec. 27	To <i>ditto my store</i> , for outstanding debts,		13	1250	09 00
				1250	09 00

L E G E R. (23) 203

		Contra,			Cr	Fo	l.	s.	d.
1764	Dec. 31	By Balance,	—	—	—	24	5000	00	00
							5000	00	00
		Contra,			Cr				
Dec.	20	By Cash, in full of my remittances of the 16th and 18th,	—	—	—	1	860	12	06
	26	By Thistle Bank, for remittance of the 22d,				11	1000	00	00
							1865	12	06
		Contra,			Cr				
Dec.	27	By George Gordon his account-current, for provisions, &c.	—	—	—	18	190	13	10
	31	By Balance,	—	—	—	24	6	16	02
							197	10	00
		Contra,			Cr				
Exc.	31	By Balance,	—	—	—	24	1250	09	00
							1250	09	00

C c 2

204 (24)

L E G E R.

		Balance,	Dr	For	l.	s.	d.
1764							
Dec	To	James Hamilton my store, for goods on hand,		13	1245	10	00
	To	Cash remaining, — —		1	15	03	02
	To	Schooner Peggy, for prime cost, —		1	570	00	00
	To	Ship Tibby, for ditto, — —		2	500	00	00
	To	Bills receivable, per account, —		2	4029	05	00
	To	House in Trongate, for prime cost, —		3	1200	00	00
	To	Voyage to Philadelphia, per the Edinburgh,		3	387	02	02
	To	John Mackay, — — —		3	110	00	00
	To	Customhouse-debenture, — — —		3	2	00	00
	To	Samuel Coutts, — — —		4	75	00	00
	To	House in Gallowgate, for prime cost, —		5	720	00	00
	To	John Crawford my account in company,		6	866	13	04
	To	Household-furniture, per account, —		6	450	00	00
	To	Thistle Bank, — — —		11	1683	00	00
	To	Alexander Colwin, Dunovan, —		12	105	00	00
	To	James Price, our warehouse, —		13	833	18	04
	To	James Hamilton my account-current, —		15	365	00	00
	To	John Crawford and company, —		15	300	00	00
	To	Simon Kellar, — — —		16	10	11	00
	To	John Gun, — — —		16	10	11	00
	To	Schooner Betsy, for prime cost, —		17	300	00	00
	To	George Gordon's account-current, —		18	1838	07	09
	To	Ship Sailwell, for prime cost, —		20	950	00	00
	To	Thomas Hill and company, —		20	750	00	00
	To	John Farquhar my account of rum, —		22	1000	00	00
	To	Consolidated annuities, — — —		23	5000	00	00
	To	George Barclay, Belfast, my account-current,		23	6	16	02
	To	James Hamilton my account on time, —		23	1250	09	00
					24574	06	11

L E G E R. (24) 205

		Contra,	Cr	Fo	l.	s.	d.
1764							
Dec.	31	By Bernard Jones my account of bills, short re-		4	450	06	02 $\frac{3}{4}$
		mitted,					
		By John Philips, Paisley,		6	91	10	00
		By Bills payable, per account,		8	849	16	06
		By Glasgow manufactory,		8	250	00	00
		By Hamilton's office,		9	72	10	02
		By William Eliot my account-current,		9	818	10	00
		By Anthony Ferguson,		12	180	00	00
		By British linen company,		14	112	10	00
		By Alexander Donaldson,		14	215	11	10
		By Robert Dickson,		14	220	00	00
		By Hat-factory,		14	356	10	06
		By William Martin,		14	87	10	00
		By Barclay and Bogles,		15	275	10	00
		By James Johnston,		19	147	00	00
		By Alexander Munro,		19	320	07	00
		By Thomas Hill,		19	60	00	00
		By Charles Wright,		19	48	13	00
		By Francis Peacock,		20	500	00	00
		By Ince-company,		20	172	10	00
		By Universal wareroom,		21	350	00	00
		By John Barbour,		21	277	15	00
		By John Godfman,		22	800	00	00
		By Stock, the neat of my estate,		7	17917	16	08 $\frac{5}{8}$
					24574	06	11

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<i>Articles on which there is gain.</i>				<i>Fo</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>India Stock,</i>	—	—	—	1	41	14	00
<i>Rum,</i>	—	—	—	1	810	02	01
<i>Schooner Peggy,</i>	—	—	—	1	94	11	00
<i>Ship Tibby,</i>	—	—	—	2	148	12	00
<i>Bernara Jones my account of bills,</i>	—	—	—	4	69	00	00
<i>Osnaburgs,</i>	—	—	—	5	00	08	04
<i>Voyage to London,</i>	—	—	—	—	58	02	04
<i>John Dunlop, my account of tobacco,</i>	—	—	—	7	171	02	06
<i>Swedish deals in company,</i>	—	—	—	11	17	11	06 $\frac{3}{4}$
<i>Ashes,</i>	—	—	—	12	51	05	00
<i>Voyage to Belfast,</i>	—	—	—	13	34	02	06
<i>James Hamilton my store,</i>	—	—	—	—	882	10	06
<i>Osnaburgs in company,</i>	—	—	—	16	72	15	08
<i>Voyage to Jamaica,</i>	—	—	—	17	406	06	06
<i>Ship Sailwell,</i>	—	—	—	20	750	00	00
<i>Foreign specie,</i>	—	—	—	21	33	15	06
<i>Sugar,</i>	—	—	—	22	363	19	06
<i>Lottery-tickets,</i>	—	—	—	—	4937	10	00
<i>Exchange-account with Barton and Baillie,</i>	—	—	—	23	7	02	06
 <i>Carried to Profit and Loss account,</i>				—	8950	11	05 $\frac{3}{4}$

S P E C I M E N III.
WASTE-BOOK AND JOURNAL.

Inventory of the money, effects, and debts, owing to and by us, W. G. James Brown and Robert Wright in company, each one third concerned, the whole to be managed by me W. G. for which the concern is to account to me, in name of commission, for L. 100 per annum.

GLASGOW, the first of January 1764.

	L.	s.	d.
<i>Sundries Drs to Stock, per 4650 l.</i>			
. 1	L. 1000	0	0
Cash in company, — —			
. 2	500	0	0
Hard-ware, per particular account, —			
. 2	50	0	0
Checks, for 1000 yards, at 1 s. —			
. 2	200	0	0
White goods, for 100 pcs, 1000 yds, at 4 s.			
<hr/>			
. 2	Broad cloths, as under,		
	N ^o 1.	—	—
	30 yds,	—	10 s.
	— L. 15 00 0		
	2.	—	—
	48 yds,	—	15 s.
	— 30 00 0		
	3.	—	—
	50 yds,	—	16 s.
	— 40 00 0		
	4.	—	—
	60 yds,	—	16 s. 6 d.
	— 49 10 0		
	<hr/>		
	L. 134 10 0		
. 3	Linen, as under,		
	N ^o 1.	—	—
	20 pcs,	—	500 yds,
	— L. 41 13 4		
	2.	—	—
	20 pcs,	—	400 yds,
	— 40 00 0		
	3.	—	—
	10 pcs,	—	250 yds,
	— 32 10 0		
	<hr/>		
	L. 114 03 4		
. 3	Shalloons, as under,		
	N ^o 1.	—	—
	3 pieces,	—	—
	— L. 6 00 0		
	2.	—	—
	5 pieces,	—	—
	— 7 10 0		
	3.	—	—
	5 pieces,	—	—
	— 8 06 8		
	<hr/>		
	L. 21 16 8		
. 3	Voyage to Jamaica, for goods, per the Bonadventure, configned to John Maclean merchant in Kingston, original cost, per invoice, — — —		
	L. 1000	0	0
. 3	750	0	0
Ship Bonadventure—prime cost, —			
. 4	307	0	0
William Nisbet, per account, —			
. 4	203	0	0
John Macalpin, ditto, —			
. 4	119	10	0
Oliver Macleod, ditto, —			
. 4	150	0	0
James Brown, per his proper account,			
. 4	100	0	0
Robert Wright, ditto, —			
. 5	<hr/>		
	4650 00 00		
. 5	January		

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		January 1st 1764.		l.	s.	d.
.5	Stock in company	Dr to Sundries,	4650 l.			
.5	To James Brown	per his account in company,				
		including last year's share of profit,	L. 1250 0 0			
.5	To Robert Wright	ditto, ditto,	1250 0 0			
.6	To my account in company,	ditto,	1250 0 0			
.6	To my account-proper,	for goods, per the } 250 0 0				
		Bonadventure,				
.6	To Ronald Weaver,	Paisley, ditto, ditto,	200 0 0			
.6	To Universal wareroom,	ditto, ditto,	250 0 0			
.6	To Joseph Wimpy,	London, ditto, ditto,	200 0 0			
				4650	00	00
-----3d.-----						
.6	Withdrawn for my own account,			150	00	00
.1	Dr my account-proper	150 l. Cr cash in company.				
-----5th.-----						
.7	Bought for ready money	3 bales linen-yarn,				
.7	1500 spindles,	at 2 s. 8 d.	— — L. 200			
.1	And 200 lb. filk,	at 40 s.	— — 400			
	Linen-yarn,	L. 200 } Drs				
	Silk,	— 400 }				
				600	00	00
.1	Cash in company	600 Cr				
-----6th.-----						
.7	Sold Daniel Montgomery	hardware, per account, at 15				
.2	months,			268	00	00
	Dr Daniel Montgomery	268 l. Cr Hardware.				
-----8th.-----						
.8	Sold John Cochran,	as under,				
.2	Hardware,	per account,	— — L. 100 0			
.3	Broad cloths,	N ^o 1.—30 yds,—L. 16 10				
.3		2.—40 yds,— 32 0				
		3.—50 yds,— 43 15				
				92	5	
	Shalloons,	N ^o 2. & 3.	— — 17 10			
	To pay at 1 month,			209	15	00
	John Cochran	— L. 209 15 0 Dr.				
	{ Hardware,	— 100 0 0				
	{ Broad cloths,	— 92 5 0				
	{ Shalloons,	— 17 10 0				
				209	15	0
January						

WASTE-BOOK AND JOURNAL. 209

		January 9th.			l.	s.	d.
		Bought of <i>John Fleming</i> , viz.					
		20 pieces lawns, 200 yards, at 2 s. 6 d.	L. 25	0			
		20 ditto gauze handkerchiefs, 200 yds, at 4 s. 40	0	0			
		20 ditto, ditto, 200 yds, at 4 s. 6 d.	—	45	0		
					110	00	00
		Paid in money, — — — L. 50 0					
		in broad cloths, N ^o 4.	—	54	0		
		in shalloons, 1.	—	7	10		
		in linen, 2.	—	45	0		
					156	10	00
. 2	<i>White goods,</i>	—	L. 110	0			
. 8	<i>John Fleming,</i>	—	46	10			
. 1	<i>Cash in company,</i>	—	L. 50	0			
. 2	<i>Broad cloths,</i>	—	—	54	0		
. 3	<i>Shalloons,</i>	—	—	7	10		
. 3	<i>Linen,</i>	—	—	45	0		
		12th.					
		By order, and for the account of <i>James Forbes</i> , <i>Dublin</i> , shipped on board the <i>Betsy</i> , for <i>Dublin</i> , as under,					
N ^o 1.	3 bales linen yarn, containing 1500 spindles, at 2 s. 9 d.	—	L. 206	5	0		
2.	1 box, cont. 60 pcs lawns and gauzes		110	0	0		
3.	60 cwt. single refined fugar, at 80 s. to pay the north fugar-house, on demand,		240	0	0		
	Package, lighterage, and portorage,		—	9	15	0	
	Commiffion at 2½ per cent.		—	14	3	1	
. 8	<i>James Forbes's acc.-current,</i>		L. 580	3	1		
. 7	<i>Linen yarn,</i>	—	L. 206	5	0		
. 2	<i>White goods,</i>	—	110	0	0		
. 8	<i>North fugar-house,</i>	—	240	0	0		
. 1	<i>Cash in company,</i>	—	—	9	15	0	
. 9	<i>Profit and Loss,</i>	—	—	14	3	1	
		Sold 1000 yards checks, at 1 s. 3 d. per yard, and received					
. 1	<i>Cash in company,</i>		62	10	00		
. 2	for 62 l. 10 s. Dr. Checks, Cr.						
		Vol. II.	D d	January			

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				l.	s.	a.
January 14th.						
Sent as an adventure, per the <i>Glasgow</i> , Capt. <i>Bray</i> , for <i>Boston</i> , consigned to <i>Thomas Ritchie</i> merchant there, for sales and returns, as under,						
Three tuns of snuff in leather-bags, bought of <i>Johnston and Hutchefon</i> , at 1 month, L. 364 c						
Casks, packing, lighterage, &c. — 37 10						
				401	10	00
.18	<i>Voyage to Boston</i> ,	—	L. 401 10			Dr.
.10	<i>Johnston and Hutchefon</i> ,	—	364 0			} Crs.
.1	<i>Cash in company</i> ,	—	37 10			
17th.						
Received from <i>Leith</i> , per invoice, from <i>Adam Wood</i> , <i>London</i> , 5 bales broad cloths, viz.						
N ^o 1.—1 bale,—30 pcs,—450 yds, L. 225 0 0						
2.—1 ditto,—25 pcs,—500 yds, 166 13 4						
3.—1 ditto,—30 pcs,—450 yds, 250 0 0						
4.—1 ditto,—20 pcs,—400 yds, 100 0 0						
5.—1 ditto,—20 pcs,—400 yds, 80 0 0						
Freight, carriage, and portorage, — 56 6 8						
				878	00	00
.2	<i>Broad cloth</i> ,	—	L. 878 0 0			Dr.
.10	<i>Adam Wood</i> ,	—	L. 821 13 4			} Crs.
.1	<i>Cash in company</i> ,	—	56 6 8			
19th.						
Bought of <i>William Christie</i> , per bill, at 1 month,						
N ^o 1. 50 pcs shalloons, cont. 1000 yds, at 2 s. L. 100 0						
2. 50 pcs ditto, cont. 1050 yds, at 1 s. 8 d. 87 10						
				187	10	00
.3	<i>Shalloons</i> ,	—	L. 187, 10 s.			Dr.
.10	<i>William Christie</i> ,	—	—			Cr.
20th.						
Sold <i>John Campbell</i> and comp. to pay at 3 months, viz.						
1 bale broad cloth, N ^o 3. — L. 260 0 0						
1 ditto, ditto, 4. — 120 0 0						
1 ditto, ditto, 5. — 90 0 0						
1 ditto shalloons, 2. 1050 yds, 105 0 0						
				575	00	00
.11	<i>John Campbell and company</i> ,	—	L. 575			Dr.
.3	<i>Shalloons</i> ,	—	L. 105			} Crs.
.2	<i>Broad cloths</i> ,	—	47 0			

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		January 22d.			L.	s.	d.
		Settled with the north sugar-house, and paid in full of Forbes's sugar,			L. 228		
		Discount at 5 per cent.			12		
	.8	North sugar-house,	L. 240	Dr			
	.1	Cash in company,	L. 228	} Crs.			
	.8	James Forbes's account-current,	12				
		-----24th.-----					
		Drawn on James Forbes, Dublin, at 31 days sight, in favour of Alexander Morison, for 610 l. 15 s. 3 d. Irish, exchange at 7½ per cent. value received,			L. 568	3	1
		Premium 1 per cent.			5	13	8
	.1	Cash in company,	L. 573	16	9	Dr.	
	.8	James Forbes's acc. current,	L. 568	3	17	} Crs.	
	.9	Profit and Loss,	5	13	8		
		-----25th.-----					
		Bought of Johnston and Hutcheson, 10 hhds tobacco, weighing nett 10,500 lb. cost with credit 8 d. per lb. at 6 months,					
		Dispatched by James Maxwell, to be shipped by Thomas Gordon from Leith, to the address of David Maxwell, for sales and returns on our account.					
	.11	David Maxwell our account of goods,	L. 350	Dr.			
	.10	Johnston and Hutcheson,					
		-----26th.-----					
		Sent per Philip Swan to Thomas Gordon, to be shipped from Leith for David Maxwell, London, to sell for our account, 30 pieces linen, N ^o 1. & 3. in one bale, at first cost,					
	.11	David Maxwell our account of goods,	L. 74	3	4	Dr.	
	.3	Linen,					
		-----27th.-----					
	.11	Sold Alexander Todd 100 lb. silk, at 50 s. payable in 1 month,	L. 250	Dr.			
	.7	Silk,					
		D d 2					
		January					

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		L.	s.	d.
-----January 28th.-----				
Bought from <i>Alexander Graham, Esq</i> ; 1000 bolls oat meal, at 13 s. 4 d. per boll, for which granted acceptance at 3 months, for 666 l. 13 s. 4 d. and consigned the same to <i>John Pollock</i> , to sell for our account, —		666	13	04
.11	<i>John Pollock our account of meal</i> , L. 666 13 4 Dr.			
.12	<i>Bills payable</i> , — — — Cr.			
-----30th.-----				
Received advice from <i>Thomas Gordon, Leith</i> , that he hath shipped our goods for <i>David Maxwell</i> , on board the <i>Betsy</i> , inclosing Capt. <i>Andrew Cassils's</i> bill of loading for the same.——Carriage, commission, and shipping charges, — — — —		25	10	00
.11	<i>David Maxwell our account of goods</i> , L. 25, 10 s. Dr.			
.12	<i>Thomas Gordon</i> , — — — Cr.			
-----31st.-----				
Charges this month, — — — —		20	05	00
.12	<i>Charges of merchandise</i> , — — L. 20 5 Dr.			
.1	<i>Cash in company</i> , — — — Cr.			
-----February 1st.-----				
Received advice from <i>John Maclean, Jamaica</i> , that he had received our goods per the <i>Bonadventure</i> , which he would dispose of for our account.——Cost per invoice, — — — —		1000	00	00
And that in the mean time he had shipped to our order, and for our account, on board the <i>Lark</i> , Capt. <i>Bowfy</i> , 20 puncheons old <i>Jamaica</i> rum, per invoice and bill of loading transmitted, containing 2100 gallons, cost at <i>Jamaica</i> 3 s. per gallon, — — L. 315 0				
Charges and commission, — — — 20 15		335	15	00
.12	<i>John Maclean our account of goods</i> , L. 1000 0 Dr.			
.3	<i>Voyage to Jamaica</i> , — — — Cr.			
.13	<i>Rum, per the Lark</i> , — — L. 335 15 Dr.			
.43	<i>John Maclean our account-current</i> , — — — Cr.			
February				

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		February 2d.		l.	s.	d.
		Sold to <i>William Cochran</i> and company 2 bales broad cloth, N ^o 1. & 2. — — —	L. 400			
		And 50 pieces shalloons, — — —	116			
		To pay at 3 months, — — —		516	00	00
.13		<i>William Cochran and company</i> , for L. 516 Dr.				
.2		Broad cloths, for — — —	L. 400			
.3		Shalloons, for — — —	116			
		5th.				
		Received of <i>Oliver Macleod</i> in full, — — —	L. 119 10			
		And of <i>William Nisbet</i> in part, — — —	100 0			
				219	10	00
.1		Cash in company, for — — —	L. 219 10			
.4		<i>Oliver Macleod</i> , for — — —	L. 119 10			
.4		<i>William Nisbet</i> , for — — —	100 0			
		7th.				
		Received from <i>John Pollock</i> in part of the proceeds of our meal, — — —		300	00	00
.1		Cash in company, for — — —	L. 300			
.11		<i>John Pollock</i> our account of meal, — — —				
		9th.				
		Received from <i>Robert Marshall, Birmingham</i> , 2 boxes hardware, value per invoice, at 6 months, — — —	L. 500 0			
		Carriage, and other charges, — — —	30 10			
				530	10	00
.2		Hardware, for — — —	L. 530 10			
.13		<i>Robert Marshall, Birmingham</i> , for L. 500 0				
.1		Cash in company, for — — —	30 10			
		11th.				
		The <i>Lark</i> is arrived from <i>Jamaica</i> , and I have received our 20 puncheons rum. — — —	Freight paid down, L. 40			
		Duties on 2100 gallons, — — —	532			
		Extra charges, — — —	20			
				592	00	00
.13		Rum, per the <i>Lark</i> , for — — —	L. 592			
.1		Cash in company, — — —				

February

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		February 13th.		l.	s.	d.
		Sold <i>Andrew Stevenson</i> 100 lb. filk, at 50 s. per lb. and received his bill on <i>Boftock and Huddleston</i> , at 90 days date par, — — — —		250	00	00
.14	<i>Bills receivable</i> , for	—	L. 250 Dr.			
.7	<i>Silk</i> ,	—	— Cr.			
		14th.				
		Received of <i>John Cochran</i> his bill on <i>Edward Howit, London</i> , at 90 days date par, which I have remitted <i>Joseph Wimpy</i> , — — — L. 200 0				
		In cash to even his account, — 9 15		209	15	00
.7	<i>Joseph Wimpy</i> , for	—	L. 200 0 } Drs.			
.1	<i>Cash in company</i> , for	—	9 15 }			
.8	<i>John Cochran</i> , for	—	L. 209 15 Cr.			
		15th.				
		Taken to myself 1 box of <i>Birmingham</i> hardware, per account, — — — —		275	00	00
.6	<i>My account-proper</i> , for	—	L. 275 Dr.			
.2	<i>Hardware</i> ,	—	— Cr.			
		17th.				
		Paid <i>Johnston and Hutchefon</i> , as follows : In <i>Stevenson's</i> bill on <i>Boftock and Huddleston</i> , L. 250 0				
		Exchange at $\frac{1}{2}$ per cent. — — 1 5				
		In cash to even the account, — — 112 15		364	00	00
.10	<i>Johnston and Hutchefon</i> , for	—	L. 364 0 Dr.			
.1	<i>Cash in company</i> , for	—	L. 112 15 } Crs.			
.14	<i>Bills receivable</i> , for	—	250 0 }			
.9	<i>Profit and Loss</i> ,	—	1 5 }			
		18th.				
		Drawn on <i>David Maxwell</i> , at 90 days date, to Mess. <i>Hume and company</i> par, and received —		500	00	00
.1	<i>Cash in company</i> , for	—	L. 500 Dr.			
.14	<i>David Maxwell our account-current</i> ,	—	— Cr.			
		February				

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		February 18th.		l.	s.	d.
		Received from on board the <i>Nancy</i> , Capt. <i>Kippen</i> , from <i>Virginia</i> , 160 hhds of tobacco, consigned to us for sales and returns, by <i>Robert Kay</i> merchant in <i>Virginia</i> , which being weighed at the King's scale, <i>Port-Glasgow</i> , amounts nett to — 162789 lb.				
		Off shrinkage, at 10 lb. per hhd, 1600				
		Remains for exportation, 161189 lb.				
		Bonded duties, — —	L. 3604 9 0 $\frac{1}{4}$			
		Old subsidy paid down, L. 503 12 6 $\frac{3}{4}$				
		Extra charges, — 40 0 0	543 12 6 $\frac{3}{4}$			
				4148	01	07
.14		<i>Robert Kay's account of tobacco</i> , L. 4148 1 7 Dr.				
.1		<i>Cash in company</i> , for —	L. 543 12 6 $\frac{3}{4}$			
.14		<i>Customhouse-bonds</i> , for —	3604 9 0 $\frac{1}{4}$			
		19th.				
		Sold <i>John King</i> and company hardware, per account, at 12 months, — — — —		320	00	00
.15		<i>John King and company</i> , for —	L. 320 Dr.			
.2		<i>Hardware</i> , — — — —				
		21st.				
.10		Retired our bill with <i>William Christie</i> , — — — —		187	10	00
.1		<i>William Christie</i> , for —	L. 187, 10 s. Dr.			
.1		<i>Cash in company</i> , — — — —				
		Sold <i>Perkins</i> and <i>Penman</i> 10 puncheons rum, per the <i>Lark</i> , containing 1050 gallons, at 10 s. 6 d. per gallon, and received in money — — L. 273				
		Their acceptance at 3 months, — — 273				
.1		<i>Cash in company</i> , for —	L. 273 } Dis.	546	00	00
.14		<i>Bills receivable</i> , for —	273 }			
.13		<i>Rum, per the Lark</i> , —	L. 546 Cr.			
		22d.				
		Settled with the master of the <i>Nancy</i> for freight of <i>Kay's</i> tobacco, amounting at 8 l. per ton to 320 l. of which paid down — — L. 160				
		Granted bill at 3 months for — — 160				
.14		<i>Robert Kay's account of tobacco</i> , for L. 320 Dr.		320	00	00
.1		<i>Cash in company</i> , for —	L. 160 } Crs.			
.12		<i>Bills payable</i> , for —	160 }			

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		l.	s.	d.
February 23d.				
Sold Mess. <i>Barries</i> 1600 lb. of <i>Kay's</i> tobacco, being the allowance on 160 hhds, per the <i>Nancy</i> , at $9\frac{1}{2}$ d. per lb. for which received their acceptance at 12 months,				
.14	<i>Bills receivable</i> , for	L. 63	13	4
				c4
.14	<i>Robert Kay's account of tobacco</i> ,			Cr.
24th.				
Sold for ready money 5 puncheons rum, containing 525 gallons, at 10 s. 6 s. per gallon,				
.1	<i>Cash in company</i> , for	L. 275	11	6
				c6
.13	<i>Rum, per the Lark</i> ,			Cr.
25th.				
Received from on board the <i>Thistle</i> , for account of <i>David Macfarlane, St Kitts</i> , 50 hhds sugar, weighing nett 550 cwt. to sell for his account.				
	Paid down for duties,	L. 174	19	9
	Import-charges,		15	0
				3
.15	<i>Macfarlane's sugar, per the Thistle</i> , for L. 190			Dr.
.1	<i>Cash in company</i> ,			Cr.
				190 00 00
26th.				
Settled for freight of the above sugar, at 3 s. 4 d. per cwt. and paid down				
.15	<i>Macfarlane's sugar, for the Thistle</i> , L. 91	13	4	Dr.
				c4
.1	<i>Cash in company</i> ,			Cr.
28th.				
Accepted <i>David Macfarlane's</i> bill to <i>Thomas Johnston</i> , at 60 days sight, for				
.15	<i>Macfarlane's sugar, per the Thistle</i> , for L. 300			Dr.
				300 00 00
.12	<i>Bills payable</i> ,			Cr.
February				
Sold <i>David Spence</i> 100 hhds of <i>Robert Kay's</i> tobacco, for <i>France</i> , 100743 lb. at 2 d. per lb. which deducting nailage at 4 lb. per hhd, and 4 per cent. discount for prompt payment, amounts, per bill at 1 month, to				
.14	<i>Bills receivable</i> ,	L. 803	16	8
				c8
.14	<i>Robert Kay's account of tobacco</i> ,			Cr.

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		February 29th.		l.	s.	d.
	Sold <i>Alexander Dove, Dublin, Robert Kay's</i> remaining					
	49 hhds of tobacco, weighing — 60446 lb.					
	Off nailage, — — 196					
	At $2\frac{1}{2}$ d. per lb. per bill, at 6 mon. nett 60250 lb.			602	10	00
.14	<i>Bills receivable, for</i> — L. 602 10 Dr.					
.14	<i>Robert Kay's account of tobacco,</i> — Cr.					
.12	Charges this month, — — —			20	05	06
	<i>Charges of merchandise, for</i> L. 20 5 6 Dr.					
.1	<i>Cash in company,</i> — — Cr.					
		March 1st.				
.1	Received of <i>Alexander Todd</i> in full, —			250	00	00
	<i>Cash in company, for</i> — L. 250 Dr.					
.11	<i>Alexander Todd,</i> — — Cr.					
		2d.				
.14	Sold <i>David Macfarlane's</i> sugar, per the <i>Thistle</i> , at 55 s. per cwt. for which received the manager of the west sugar-house his acceptance at 3 months, —			1512	10	00
	<i>Bills receivable, for</i> — L. 1512 10 Dr.					
.15	<i>Macfarlane's sugar, per the Thistle,</i> — Cr.					
.14	Settled the accounts on <i>Robert Kay's</i> tobacco, from which there appears of export charges, — L. 16					
	Postages, and other incidents, — 4					
	Cellar-rent, — — 5					
	Commission at 7 s. 6 d. per hhd, — 60			85	00	00
	<i>Robert Kay's account of tobacco, for</i> L. 85 Dr.					
.1	<i>Cash in company, for</i> — L. 25 } Crs.					
.9	<i>Profit and Loss, for</i> — 60 } Crs.					
		4th.				
.15	Settled likewise the accounts relative to <i>David Macfarlane's</i> sugar, by which there appears to have been disbursed on cellar-rent, — — L. 5 17 6					
	Postages, and other incidents, — 3 19 6					
	Commission at $2\frac{1}{2}$ per cent. — 37 16 3			47	13	03
	<i>Macfarlane's sugar, per the Thistle, for</i> L. 47 13 3 Dr.					
.1	<i>Cash in company, for</i> — L. 9 17 0 } Crs.					
.9	<i>Profit and Loss,</i> — — 37 16 3 } Crs.					
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		March 5th.		L.	s.	d.
Shipped on board the <i>Fanny of Greenock</i> , for <i>Norfolk</i> in <i>Virginia</i> , by order and for account of <i>Robert Kay</i> , the following goods, marked and numbered, as per margin,						
[K]		from our warehouse, per				
No. 1.	1 box cutlery	account, —	L. 120 0 0			
		from <i>John Chalmers</i> and company, per ditto,		120 0 0		
2.	1 bale containing 1000 yds checks, of <i>John Macdonald</i> , per acct at 12 mon.		58 6 8			
3.	1 box containing 50 pieces linsens, of <i>James Macgregor</i> , per account, at 6 months,		L. 125 0			
4.	1 box containing 50 pcs white goods, bought with ready money,	— —	62 5			
			<hr/>	187	5	0
5.	2 boxes containing 100 saddles,	L. 86 0				
	100 bridles,	20 0				
	100 whips,	17 10				
			<hr/>	123	10	0
Bought of <i>James Whitlaw</i> , at 12 months, per account,						
6. 7.	2 hhds, containing 300 pairs pumps and shoes, weighing 419 lb. of <i>Thomas Hill</i> , at 6 months, per account,	—	70 0 0			
	Packing and shipping charges,	—	15 10 0			
	Commission,	—	17 7 3			
	5 per cent. advance, on 78 l. 15 s.	—	3 18 9			
			<hr/>	715	17	08
.15	<i>Robert Kay's account-current</i> , for L. 715 17 8					Dr.
. 2	<i>Hardware</i> , for —	L. 120 0 0				
.18	<i>John Chalmers and company</i> , for	120 0 0				
. 1	<i>John Macdonald</i> , for —	58 6 8				
.16	<i>James Macgregor</i> , for —	125 0 0				
. 1	<i>Cash in company</i> , for —	77 15 0				
.16	<i>James Whitlaw</i> , for —	123 10 0				
.16	<i>Thomas Hill</i> , for —	70 0 0				
. 9	<i>Profit and Loss</i> , for —	21 6 0				
			<hr/>			
6th.						
Received advice from <i>David Maxwell</i> , that he hath received and sold our consignment per the <i>Betsy</i> , nett proceeds at our credit,						
.14	<i>David Maxwell our acc.-cur.</i> for L. 528 10					Dr.
.11	<i>Ditto our account of goods</i> ,	— —				Cr.
						March
				528	10	00

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		March 7th.		l.	s.	d.
	Received from <i>John Pollock</i> nett proceeds of our meal, in full			400	00	00
.1	<i>Cash in company</i> , for	—	L. 400 Dr.			
.11	<i>John Pollock</i> our account of meal,	—	Cr.			
		8th.				
D.MF	Shipped for <i>David Macfarlane</i> , <i>St Kitts</i> , by his order and for his account, on board the <i>Venus</i> of <i>Glasgow</i> , fundry goods, packed in 4 bales, purchased with ready money, which, including charges, amount to					
4.	Commission	—	—	L. 527	00	00
	5 per cent. advance,	—	—	13	3	6
				26	7	0
.17	<i>David Macfarlane's acc.-cur.</i> for	L. 566	10 6 Dr.	566	10	06
.1	<i>Cash in company</i> , for	—	527 00 00 } Cr.			
.9	<i>Profit and Loss</i> , for	—	39 10 6 } Cr.			
		9th.				
	Received of <i>William Nisbet</i> in full,	—	L. 207			
	And of <i>John Macalpin</i> ditto,	—	203			
.1	<i>Cash in company</i> , for	—	L. 410 Dr.	410	00	00
.4	<i>William Nisbet</i> , for	—	207 } Cr.			
.4	<i>John Macalpin</i> , for	—	203 } Cr.			
		10th.				
	The <i>Bonadventure</i> is safe arrived from <i>Jamaica</i> , and brings advice, that <i>John Maclean</i> hath sold our cargo outward, nett proceeds, per account of sales,			1700	00	00
.13	<i>John Maclean</i> our account-current, for	L. 1700	Dr.			
.12	<i>Ditto</i> our account of goods,	—	Cr.			
	Received likewise invoice of 80 cwt. cotton per the <i>Bonadventure</i> ,	—	L. 200 00 00			
	20 punch. containing 2200 gall. rum	—	330 00 00			
	Commission and charges,	—	69 7 6			
.17	By our order and for our account.			599	07	06
.17	<i>Goods</i> per the <i>Bonadventure</i> , for	L. 599	7 6 Dr.			
.13	<i>John Maclean</i> our account-current,	—	Cr.			
		E e 2				
		March				

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		March 11th.		l.	s.	d.
		Received of freight, on the <i>Bonad-venture</i> , from <i>Jamaica</i> , — — — — — L. 670 10				
		Out of which I have cleared the master's accounts; — — — — — 120 10				
				550	00	00
.11		<i>Cash in company</i> , for L. 550 Dr.				
.13		<i>Ship Bonad-venture</i> , — Cr.				
		14th.				
		Discharged the <i>Bonad-venture</i> — duties and impost — charges amount to — — — — —		620	00	00
.17		<i>Goods per the Bonad-venture</i> , for L. 620 Dr.				
.11		<i>Cash in company</i> , — — — — — Cr.				
		16th.				
		Accepted <i>John Maclean's</i> bill, to the order of <i>James Dunlop</i> , at 60 days sight, at the house of <i>Robert Bogle</i> , <i>London</i> , — — — — —		200	00	00
.13		<i>John Maclean our account-current</i> , for L. 200 Dr.				
.12		<i>Bills payable</i> , (at <i>Robert Bogle's</i>), — Cr.				
		17th.				
		Sold <i>David Hutchefon</i> 20 puncheons rum, per the <i>Bonad-venture</i> , at 10 s. 6 d. for 2200 gallons.				
		Received in part — — — — — L. 550				
		In account at 3 months, — — — — — 550				
				1100	00	00
.11		<i>Cash in company</i> , for L. 550 } Drs.				
.17		<i>David Hutchefon</i> , for 550 }				
.17		<i>Goods per the Bonad-venture</i> , 1100 Cr.				
		18th.				
		<i>James Brown</i> hath taken 20 cwt. cotton, at 4 l. per cwt. value in account, — — — — — L. 80				
		And sold the remaining 60 cwt. to <i>Jasper Pennycuik</i> , at 4 l. and taken his acceptance at 3 months, — — — — — 240				
				320	00	00
.4		<i>James Brown his account-proper</i> , for L. 80 } Drs.				
.14		<i>Bills receivable</i> , for — — — — — 240 }				
.17		<i>Goods per the Bonad-venture</i> , — 320 Cr.				
		March				

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		---March 20th.---			l.	s.	d.
		Received up the old subsidy on <i>Kay's</i> tobacco, — — — — —	L. 503	12	6	$\frac{3}{4}$	
		And our bond for the secured duties, 3604	9	0	$\frac{1}{4}$		
							4108 01 07
.1		<i>Cash in company</i> , for — — — — —	L. 503	12	6	$\frac{3}{4}$	} Drs.
.14		<i>Customhouse-bonds</i> , No 1. for 3604	9	0	$\frac{1}{4}$		
.14		<i>Robert Kay's account of tobacco</i> , 4108	1	7			Cr
----- 21ft. -----							
		Received from on board the <i>Swan</i> , to sell for ac- count of <i>Peter Alexander</i> merchant in <i>Leghorn</i> , 3 boxes filk—300 lb.—Duty and charges paid here, —					67 10 00
.17		<i>Peter Alexander's account of filk</i> , for L. 67	10				Dr.
.10		<i>Cash in company</i> , — — — — —					Cr.
----- 21ft. -----							
		Received advice from <i>Mungo Smith</i> merchant in <i>Douglas</i> , that he hath, by our order, received and sold 150 casks of rum, per the <i>Diana</i> , for account of <i>Robert</i> <i>Gordon</i> merchant in <i>Kingston, Jamaica</i> , and inclosed us, in full of nett proceeds, the following bills at 3 months.					
		<i>John Maxwell's</i> , — — — — —	L. 100				
		<i>William Cribbin's</i> , — — — — —	100				
		His own acceptance, — — — — —	100				
							300 00 00
.18		<i>Bills receivable for Robert Gordon</i> , for L. 300					Dr.
.18		<i>Robert Gordon's consignment, per the Diana</i> ,					Cr.
----- 22d. -----							
		Received from on board the <i>Diana</i> , to sell for ac- count of <i>Robert Gordon</i> , viz. 36 barrels indigo, containing 756 lb. 15 hhds. pimento, containing 5605 lb. 20 hhds. fugar, containing 240 cwt. Freight, duty, and other charges paid here, —					215 08 00
.18		<i>Robert Gordon's consignment, per the</i> <i>Diana</i> , for — — — — —	L. 215	8			Dr.
.1		<i>Cash in company</i> , — — — — —					Cr.
March							

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		March 22d.		l.	s.	d.
		Sold <i>William Christie</i> on the quay, <i>Gordon's</i> 36 barrels indigo, at 4 s. 6 d. per lb. — — L. 172 2 0				
		And his 15 hhds pimento, at 1 s. per lb. 280 2 6				
				452	04	06
		Received in part, — — — L. 252 4 6				
		His bill on <i>Todd and Anderson</i> , at 80 days date, <i>London</i> , which we have remitted <i>Robert Bogle</i> , to retire our bill to <i>James Dunlop</i> , — — — — — 200 0 0				
				452	04	06
.1		<i>Cash in company</i> , for — — — L. 252 4 6				
.12		<i>Bills payable</i> (at <i>Robert Bogle's</i> .) 200 0 0				
.18		<i>Robert Gordon's consignment</i> , per the <i>Diana</i> , — — — — — 452 4 6 Cr.				
		March 23d.				
J. T.		Shipped on Board the <i>Flora</i> , Capt. <i>Sheid</i> for <i>Hamburg</i> , consigned to <i>John Tennent</i> merchant there, to sell for account of <i>Robert Gordon</i> , his 20 hhds sugar, containing 240 cwt.				
		Charges till on board, — — — — —		5	10	00
.18		<i>Robert Gordon's consignment</i> , per the <i>Diana</i> , — — — — — L. 5 10 Dr.				
.1		<i>Cash in company</i> , — — — — — Cr.				
		March 24th.				
		Paid a bill of repairs for the <i>Bonadventure</i> , L. 18 10				
		Likewise, paid the maffer, — — — — — 51 10				
				70	00	
.3		<i>Ship Bonadventure</i> , for — — — — — L. 70 Dr.				
.1		<i>Cash in company</i> , — — — — — Cr.				
		March				

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		---March 25th.---			l.	s.	d.
J.M.		Shipped by order, and for account of <i>John Maclean</i> merchant in <i>Jamaica</i> , per the <i>Bonadventure</i> , marks and numbers as per margin.					
No. 1.		300 pieces <i>Irish</i> linen, bought of <i>James Macgregor</i> , at 6 months, —	L. 750	00			
2.		600 pairs shoes, bought of the shoe-factory, at 6 months, weight 890 lb. —	120	00			
3.		1 box cutlery, bought of <i>Francis Peacock</i> and company, at 6 months, per account, —	320	00			
4.		Paid packing, portorage, lighterage, and shipping charges, — —	35	00			
		Freight at 5 per cent. —	61	50			
		Commission at 2 s. 2 d. —	34	31			
					1320	08	01
No. 13.		<i>John Maclean</i> his acc.-cur. for	L. 1320	81	Dr.		
No. 16.		<i>James Macgregor</i> , for	750	00	}	Crs.	
No. 18.		<i>Shoe-factory</i> , for	120	00			
No. 18.		<i>Francis Peacock and company</i> , for	320	00			
No. 1.		<i>Cash in company</i> , for	35	00			
No. 3.		<i>Ship Bonadventure</i> , for	61	50			
No. 9.		<i>Profit and Loss</i> , for	34	31			
---29th.---							
		Sold <i>Peter Alexander's</i> silk, 300 lb. at 45 s. per lb. and received in payment, cash, —			L. 300		
		<i>Philips on Benson</i> , London, at 80 days date, —			360		
					660	00	00
No. 1.		<i>Cash in company</i> , for	L. 300	}	Drs.		
No. 14.		<i>Bills receivable</i> , for	360				
No. 17.		<i>Peter Alexander's</i> account of silk, —	660		Cr.		
		Charges on <i>Alexander's</i> silk, —			L. 5	10	
		Commission, — —			18	00	
No. 17.		<i>Peter Alexander's</i> account of silk, for	L. 23	18	Dr.		
No. 1.		<i>Cash in company</i> , for	5	10	}	Crs.	
No. 9.		<i>Profit and Loss</i> , for	18	08			
---March 29th.---							
		Transmitted <i>Peter Alexander's</i> account of sales, and ordered him, to value on <i>David Maxwell</i> , London, at 60 days sight, for nett proceeds, —					
No. 19.		<i>Peter Alexander's</i> acc.-current, for	L. 568	12	Dr.		
No. 14.		<i>David Maxwell</i> our acc.-current, —			Cr.		
March					568	12	00

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		March 29th.		l.	s.	d.	
		Remitted <i>David Maxwell, Philips</i> on <i>Benson</i> , 80 days date, for	L. 360				
		And <i>Granger</i> on <i>Greenhaw</i> , ditto, value paid,	2				
				570	00	00	
.14		<i>David Maxwell</i> our acc.-current, for	L. 570	Dr.			
.14		<i>Bills receivable</i> , for	360	} Crs.			
.1		<i>Cash in company</i> , for	210				
		3cth.					
		Collected our freight on the <i>Bonadventure</i> , and received from fundries,	L. 575 10 0				
		Received likewise in full of <i>David Spence's</i> bill for <i>Kay's</i> tobacco,	803 16 8				
				1379	06	08	
.1		<i>Cash in company</i> , for	L. 1379 6 8	Dr.			
.3		<i>Ship Bonadventure</i> , for	575 10 0	} Crs.			
.14		<i>Bills receivable</i> , for	803 16 8				
		31st.					
.12		Charges this month,			27	10 00	
		<i>Charges of merchandise</i> , for	L. 27 10	Dr.			
.1		<i>Cash in company</i> ,		Cr.			
		April 2d.					
R. G.		Shipped on board the <i>Phillis</i> , Capt. <i>Brent</i> , by order and for account of <i>Robert Gordon</i> merchant in <i>Kingston</i> , in part proceeds per the <i>Diana</i> , the following goods, marked and numbered, as per margin.					
No 1.		3 bales fustians, at <i>L. 40</i> per bale, bought of <i>John Shortridge</i> , per account, at 6 months,	L. 120 0 0				
2.		1 chest china, bought of <i>John Williamson</i> , at 3 months, per account,	80 0 0				
3.		11 coils cordage, bought for ready money, 10 cwt.	20 0 0				
4.		10 jugs of lintseed-oil, 25 gall. paid,	6 15 0				
5.		14 pieces Holland, of <i>Alex. Monro</i> , at 4 months,	252 0 0				
		Charges,	12 5 0				
		Commission,	12 5 6				
				503	05	06	
.19		<i>Robert Gordon's</i> acc.-current, for	L. 503 5 6	Dr.			
.19		<i>John Shortridge</i> , for	120 0 0	} Crs.			
.10		<i>John Williamson</i> , for	80 0 0				
.1		<i>Cash in company</i> , for	39 0 0				
.20		<i>Alex. Monro</i> , for	252 0 0				
.9		<i>Profit and Loss</i> , for	12 5 6				
		April					

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		April 4th.		l.	s.	d.
		Received advice from <i>John Murdoch, Madeira</i> , that he hath, by our order, shipped on board the <i>Venus</i> , for the account and to the address of <i>David Macfarlane, St Kitts</i> , 10 pipes <i>Madeira</i> wine, amounting Sterling to				
			L. 250 0 0			
		Charges,	10 0 0			
		Commission,	6 10 0			
				266	10	00
.17	<i>David Macfarlane's acc.-cur.</i>	for	L. 266 10	Dr.		
.20	<i>John Murdoch our account-current,</i>			Cr.		
		-----7th-----				
		Received from on board the <i>Nightingale, Peter Telford</i> , 60 hhds sugar, containing nett 720 cwt. consigned us for sale, by <i>John Hay</i> merchant in <i>Barbadoes</i> .				
		Duties and charges paid here,				
.20	<i>John Hay's account of sugar,</i>	for	L. 287 16	Dr.		
.1	<i>Cash in company,</i>			Cr.		
		-----10th-----				
		Settled with the master of the <i>Nightingale</i> , and paid him for freight of <i>John Hay's</i> sugar, as follows,				
		In money,	L. 26			
		In <i>Cribbin's</i> bill,	100			
				126	00	00
.20	<i>John Hay's account of sugar,</i>	for	L. 126	Dr.		
.1	<i>Cash in company,</i>	for	26	} Crs.		
.18	<i>Bills on account of Robert Gordon,</i>	for	100			
		-----12th-----				
		Received drawback of <i>Robert Gordon's</i> sugar, exported to <i>Hamburg</i> ,				
			L. 75 18 0			
		Drawback on <i>Macfarlane's</i> shoes,	2 12 4½			
		Ditto on <i>Maclean's</i> ditto,	5 11 3			
.1	<i>Cash in company,</i>	for	L. 84 1 7½	Dr.		
.18	<i>Robert Gordon's consignment,</i>		75 18 0	} Crs.		
.17	<i>David Macfarlane's acc.-current,</i>		2 12 4½			
.13	<i>John Maclean's ditto,</i>		5 11 3			
				84	01	07½
VOL. II.		F f		April		

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		April 15th.		l.	s.	d.
		Sold James Forbes 20 hhds sugar, per the <i>Nightingale</i> , with the benefit of the drawback, at 55 s. per cwt. and received as follows, viz.				
		His bills on <i>Benson and Mosley, London</i> , at 21 days sight, for — — — L. 500				
		In cash, — — — 160				
.14	Bills receivable, for	—	L. 500	} Drs.	660	00 00
.1	Cash in company, for	—	160			
.20	John Hay's account of sugar,	L. 660				
		17th.				
		Sold Forbes's bills at 2 per cent. exchange, and received — — —				
.1	Cash in company, for	—	L. 510		510	00 00
.14	Bills receivable, for	—	L. 500	} Crs.		
.20	John Hay's account of sugar, for	—	10			
		19th.				
		Taken up John Hay's acceptances to sundries, per his order, to the amount of — — —				
.20	John Hay's account-current, for	L. 657			657	00 00
.1	Cash in company,	—	—			
		20th.				
		Received advice from John Tencin, Hamburg, of the receipt and sales of Robert Gordon's sugar, nett proceeds 8062 merks 8 sch. current money; for which exchange 35 s. Flem. banc. agio 20 per cent. he hath remitted in Perkin's bill on Gibson, London, at 60 days sight, sold at par, — — —				
.1	Cash in company, for	—	L. 480		480	00 00
.28	Robert Gordon's consignment per the <i>Diana</i> ,					
		22d.				
		Sold 40 hhds sugar, per the <i>Nightingale</i> , at 55 s. per cwt. which amounts to — — — L. 1320 c				
		Off 3 months interest, — — — 16 10				
		Received nett, — — —				
.1	Cash in company, for	—	L. 1303 10		1303	10 00
.20	John Hay's account of sugar,	—				
		Charges on John Hay's sugar, — — — L. 25 16 c				
		Commission, — — — 59 8 6				
.20	John Hay's account of sugar, for	L. 85	4 6		85	04 06
.1	Cash in company, for	—	L. 25 16 c	} Crs.		
.9	Profit and Loss, for	—	59 8 6			
		April				

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— April 22d. —			l.	s.	d.
Charges on <i>Robert Gordon's</i> confignment, per the					
	<i>Diana</i> , amount to	— — L. 18 10 c			
	Commission,	— — 36 6 6			
			54	16	06
.18	<i>Robert Gordon's</i> confignment, per the				
	<i>Diana</i> ,	— — L. 54 16 6 Dr.			
.1	<i>Cash</i> in company, for	— L. 18 10 0			
.9	<i>Profit and Loss</i> , for	— 36 6 6			
					} Crs.
— 24th. —					
	Received advice from <i>David Maxwell</i> , that he hath				
	respected <i>John Murdoch's</i> bill, payable 1st <i>July</i> , for				
.20	<i>John Murdoch</i> our account-current, for	L. 266 10 Dr.	266	10	00
.14	<i>David Maxwell</i> our account-current,	— Cr.			
— 26th. —					
	Sold <i>Edward Howit</i> , <i>London</i> , our 100 pieces white				
	goods, at 10 per cent. loss, value in account,	—			
.21	<i>Edward Howit</i> , for	— L. 180 Dr.	180	00	00
.2	<i>White goods</i> ,	— Cr.			
— 30th. —					
	My commission for last 4 months,	L. 33 6 8			
	Account of postages, and other incidents,	19 13 4			
.9	<i>Profit and Loss</i> , for	— L. 53 Dr.	53	00	00
.6	<i>My account-proper</i> ,	— Cr.			
—					
	Charges this month,	— — —			
.12	Charges of merchandise, for	L. 25 6 6 Dr.	25	06	06
.1	<i>Cash</i> in company,	— Cr.			

F f 2

T H E

THE ALPHABET

A.	B.	C.
<i>Fol.</i> Alex. (Peter) ac- } count of silk } 17 Ditto's acc.-current } 19	<i>Fol.</i> Broad cloths } 2 Brown (James) his } account proper } 4 Brown (James) his } account incomp. } 5 Bills payable } 12 Ditto receivable } 14 Ditto for account } of Rob. Gordon } 18	<i>Fol.</i> Cash } 1 Checks. } 2 Cochran (John) } 8 Christie (William) } 10 Campbell (John) } and company } 11 Charges of merchan. } 12 Cochran (Will.) } and comp. } 13 Customhouse-bonds } 14
<i>Fol.</i> D.	<i>Fol.</i> E.	<i>Fol.</i> F. Fleming (John) } 8 Forbes (James) his } account-current } 8
<i>Fol.</i> G. Gordon (Thomas) } 12 Gordon's (Robert) } consignment, per } 18 the Diana } Ditto his account- } current } 19	<i>Fol.</i> H. Hardware, } 2 Hill (Thomas) } 16 Hutcheson (David) } 17 Hay's (John) ac- } count of sugar } 20	<i>Fol.</i> I. Johnston and } Hutcheson } 10 M. <i>Fol.</i> Macalpin (John) } 4 Macleod (Oliver) } 4 My account in company } 6 Ditto proper } 6 Montgomery (Daniel) } 7 Maxwell (David) our } account of goods } 11 Macleod (John) our } account of goods } 12 Ditto our acc.-current } 13 Marshall (Robert) } 13 Maxwell (David) our } account-current } 14 Macfarlane's sugar per } the Thistle } 15 Macdonald (John) } 16 Macgregor (James) } 16 Macfarlane's (David) } account-current } 17 Murdoch (John) our } account-current } 20
<i>Fol.</i> K. Kay's (Robert) ac- } count of tobacco } King (John) and } company } 15 Kay's (Robert) ac- } count-current } 15	<i>Fol.</i> L. Linen } 3 Linen yarn } 7	

TO THE L E G E R.

N.	Fol.	O.	Fol.	P.	Fol.
Nisbet (William)	4			Pollock (Jo.) our account of meal	11
North sugar-house	8			Peacock (Francis) and comp.	18
Q.	Fol.	R.	Fol.	S.	Fol.
		Rum	13	Shalloons	3
				Ship Bonadventure	3
				Stock	5
				Silk	7
				Shoe-factory	18
				Shortridge (John)	19
T.	Fol.	U.	Fol.	V.	Fol.
Todd (Alexander)	11	Universal wareroom	6	Voyage to Jamaica	3
				Ditto to Boston	10
W.	Fol.	Y.	Fol.	Z.	Fol.
White goods	2				
Wright's (Robert)	5				
account-proper	5				
Ditto his account in comp.	5				
Weaver (Ronald)	6				
Wimpy (Joseph)	7				
Wood (Adam)	10				
Whitlaw (James)	16				
Williamson (John)	19				

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		<i>Cash in company,</i>		<i>Dr</i>	<i>Fo</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1764								
<i>Jan.</i>	1	To Stock, for	—	—	5	1000	00	00
	12	To Checks,	—	—	2	62	10	00
	24	To James Forbes's acc.-current, with exchange,				573	16	09
<i>Feb.</i>	5	To Sundries,	—	—		219	10	00
	7	To John Pollock our account of meal, in part,			11	300	00	00
	14	To John Cochran,	—	—	8	9	15	00
	18	To David Maxwell our account-current,	—	—	14	500	00	00
	21	To Rum, per the Lark,	—	—	13	273	00	00
	24	To Rum, per the Lark,	—	—	13	275	11	06
<i>Mar.</i>	1	To Alexander Todd, in full,	—	—	11	250	00	00
	6	To John Pollock our account of meal,	—	—	11	400	00	00
	9	To Sundries,	—	—		410	00	00
	11	To Ship Bonadventure, for freight,	—	—	3	550	00	00
	17	To Goods, per the Bonadventure,	—	—	17	550	00	00
	20	To Robert Kay's acct of tobacco, for old subsidy,			14	503	12	06 $\frac{1}{4}$
	22	To Robert Gordon's consignment, per the Diana,			18	252	04	06
	29	To Peter Alexander's account of silk,	—	—	17	300	00	00
	30	To Sundries,	—	—		1379	06	08
<i>Apr.</i>	12	To Sundries,	—	—		84	01	07 $\frac{1}{2}$
	15	To John Hay's account of sugar,	—	—	20	160	00	00
	17	To Sundries,	—	—		510	00	00
	20	To Robert Gordon's consignment, per the Diana,			18	480	00	00
	22	To John Hay's account of sugar,	—	—	20	1303	10	00
						10346	18	07 $\frac{1}{4}$

L E G E R.

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		Contra,	Cr	Fo	l.	s.	d.
1764							
Jan.	3	By my account-proper, withdrawn,	—	6	150	00	00
	5	By Sundries,	—		600	00	00
	9	By Sundries,	—		50	00	00
	12	By James Forbes's account-current,	—	8	9	15	00
	14	By Voyage to Boston,	—	10	37	10	00
	17	By Broad cloth,	—	2	56	06	08
	22	By North sugar-house,	—	8	228	00	00
	31	By Charges of merchandise,	—	12	20	05	00
Feb.	9	By Hardware,	—	2	30	10	00
	11	By Rum, per the Lark,	—	13	592	00	00
	17	By Johnston and Hutcheson,	—	10	112	15	00
	18	By Robert Kay's account of tobacco, for old subsidy,	—	14	543	12	06 $\frac{3}{4}$
	21	By William Christie's, retired our bill,	—	10	187	10	00
	22	By Rob. Kay's account of tobacco, in part freight,	—	14	160	00	00
	25	By Macfarlane's sugar, per the Thistle,	—	15	190	00	00
	26	By ditto,	—	15	91	13	04
	29	By Charges of merchandise,	—	12	20	05	06
Mar.	2	By Robert Kay's account of tobacco,	—	14	25	00	00
	4	By Macfarlane's sugar, per the Thistle, for inci- dents,	—	15	9	17	00
	5	By Robert Kay's account-current,	—	15	77	15	00
	8	By David Macfarlane's account-current,	—	17	527	00	00
	14	By Goods per the Bonadventure, for duties and charges,	—	17	620	00	00
	20	By Peter Alexander's account of silk,	—	17	67	10	00
	22	By Robert Gordon's consignment, per the Diana,	—	18	215	08	00
	23	By Robert Gordon's consignment per the Diana,	—	18	5	10	00
	24	By Ship Bonadventure,	—	3	70	00	00
	25	By John Maclean's account-current,	—	13	35	00	00
	29	By Alexander's account of silk,	—	17	5	10	00
	—	By David Maxwell our account-current,	—		210	00	00
	31	By Charges of merchandise,	—	12	27	10	00
Apr.	2	By Robert Gordon's account-current,	—	19	39	00	00
	7	By John Hay's account of sugar,	—	20	287	16	00
	10	Ditto, ditto, for freight,	—	20	26	00	00
	19	Ditto his account-current,	—	20	657	00	00
	22	Ditto his account of sugar,	—	20	25	16	00
	—	By Robert Gordon's consignment, per the Diana,	—	18	18	10	00
	30	By Charges of merchandise,	—	12	25	06	06
	—	By Balance,	—	21	4291	07	00 $\frac{1}{2}$
						10346	18 7 $\frac{1}{4}$

232 (2) L E G E R.

		Hardware, Dr		Fo	l.	s.	d.	
1764								
Jan.	1	To Stock in company,	—	5	500	00	00	
Feb.	9	To Robert Marshall, Birmingham, with carriage,	—	13	530	10	00	
Apr.	30	To Profit and Loss, gained,	—	9	52	10	00	
					1083	00	00	
		Checks, Dr		Yds.				
Jan.	1	To Stock in company, for	—	1000	5	50	00	
Apr.	30	To Profit and Loss, gained,	—		9	12	10	
				1000		62	00	
		White goods, Dr		Pcs.	Yds.			
Jan.	1	To Stock in company,	—	100	1000	5	200	
	9	To Sundries,	—	40	400		110	
				140	1400		310	
		Broad cloths, Dr						
		5.	1.	2.	3.	4.		
		yds.	yds.	yds.	yds.	yds.		
Jan.	1	To Stock in comp. for	30	40	50	60	5	
	17	To Sundries,	400	450	500	450	400	
Apr.	30	To Profit and Loss, gained,					9	
				400	480	540	500	
							460	
							1016	
							500	

L E G E R. (2) 233

		<i>Contra,</i>		<i>Cr</i>	<i>Fo</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>		
1764										
Jan.	6	By Daniel Montgomery, per account,		—	7	268	00	00		
	8	By John Cochran, per account,		—	8	100	00	00		
	15	By my account-proper, per account,		—	6	275	00	00		
	19	By John King and company, at 12 months,			15	320	00	00		
Mar.	5	By Robert Kay's account-current,		—	15	120	00	00		
						1083	00	00		
		<i>Contra,</i>		<i>Cr</i>	<i>Yds.</i>					
Jan.	12	By Cash in company,		—	1000	1	62	10		
						1000	62	10		
		<i>Contra,</i>		<i>Dr</i>	<i>Pcs.</i>	<i>Yds.</i>				
Jan.	12	By James Forbes's acc.-current,		40	400	8	110	00		
Apr.	26	By Edward Howit,		—	100	1000	21	180		
	30	By Profit and Loss, lost,		—			9	20		
						140	1400	310		
		<i>Contra,</i>	<i>Cr</i>	5.	1.	2.	3.	4.		
				<i>yds.</i>	<i>yds.</i>	<i>yds.</i>	<i>yds.</i>	<i>yds.</i>		
Jan.	8	By Jo. Cochran, for			30	40	50	60	8	92
	9	By Sundries, for								54
	20	By John Campbell and company,		400			450	400	11	470
Feb.	2	By William Cochran and company,			450	500			13	400
				400	480	540	500	460	1016	05

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234 (3) L E G E R.

					£	s.	d.
		<i>Linen, Dr</i>					
1764		1.	2.	3.			
		<i>Yds.</i>	<i>Yds.</i>	<i>Yds.</i>			
Jan.	1	To Stock, for —	500	400	250	5	114 03 04
Apr.	30	To Profit and Loss, gained, —				9	5 00 00
			<hr/>	<hr/>	<hr/>		
			500	400	250		119 03 04
		<i>Shalloons, Dr</i>					
		1.	2.	3.			
		<i>Pcs.</i>	<i>Pcs.</i>	<i>Pcs.</i>			
Jan.	1	To Stock, for —	3	5	5	5	21 16 08
	19	To William Christie's Sterling, for —	50	50		10	187 10 00
Apr.	30	To Profit and Loss, gained, —				9	36 13 04
			<hr/>	<hr/>	<hr/>		
			53	55	5		246 00 00
		<i>Voyage to Jamaica, Dr</i>					
Jan.	1	To Stock per the Bonadventure, consigned to John Maclean, —				5	1000 00 00
							<hr/>
							1000 00 00
		<i>Ship Bonadventure, Dr</i>					
Jan.	1	To Stock, for first cost, —				5	750 00 00
Mar.	24	To Cash, for repairs, &c. —				1	70 00 00
Apr.	30	To Profit and Loss, gained, —				9	1116 15 00
							<hr/>
							1936 15 00

L E G E R. (3) 235

		Contra,			Cr	Fo	l.	s.	d.
		1.	2.	3.					
		<i>Yds.</i>	<i>Yds.</i>	<i>Yds.</i>					
1764	Jan. 9	By Sundries, —		400			45	00	00
	26	By David Maxwell, our account of goods, —	500		250	11	74	03	04
			<hr/>	<hr/>			<hr/>	<hr/>	<hr/>
			500	400	250		119	03	04
<hr/>									
		Contra,			Cr				
		1.	2.	3.					
		<i>Pcs.</i>	<i>Pcs.</i>	<i>Pcs.</i>					
Jan.	8	By John Cochran, —		5	5	8	17	00	00
	9	By Sundries, —	3				7	00	00
	20	By John Campbell and company, —		50		11	103	00	00
Feb.	2	By William Cochran and company, —	50			13	116	00	00
			<hr/>	<hr/>			<hr/>	<hr/>	<hr/>
			3	55	5		246	00	00
<hr/>									
		Contra,			Cr				
Feb.	1	By John Maclean our account of goods, —				12	1000	00	00
							<hr/>	<hr/>	<hr/>
							1000	00	00
<hr/>									
		Contra,			Cr				
Mar.	11	By Cash, for freight, —				1	550	00	00
	25	By John Maclean's account-current, for freight, —				13	61	05	00
	30	By Cash, received for freight, —				1	575	16	00
		By Balance, for prime cost, —				21	750	00	00
							<hr/>	<hr/>	<hr/>
							1936	15	00

G g 2

236 (4) L E G E R.

				fo	l.	s.	d.
		<i>William Nisbet, Dr</i>					
1764	Jan. 1	To Stock, per account,	— —	5	307	00	00
					307	00	00
		<i>John Macalpin, Dr</i>					
Jan.	1	To Stock, per account,	— —	5	203	00	00
					203	00	00
		<i>Oliver Macleod, Dr</i>					
Jan.	1	To Stock, per account,	— —	5	119	10	00
					119	10	00
		<i>James Brown's account-proper, Dr</i>					
Jan.	1	To Stock, per account,	— —	5	150	00	00
Mar.	18	To Goods, per the Bonadventure,	—	17	80	00	00
					230	00	00

L E G E R. (4) 237

				Fo.	l.	s.	d.
		<i>Contra,</i>					
			<i>Cr</i>				
1764							
Feb.	5	By Cash in company, in part,	—	1	100	00	00
Mar.	9	By Ditto, in full,	—	1	207	00	00
					307	00	00
		<i>Contra,</i>					
			<i>Cr</i>				
Mar.	9	By Cash in company, in full,	—	1	203	00	00
					203	00	00
		<i>Contra,</i>					
			<i>Cr</i>				
Feb.	5	By Cash in company,	—	1	119	10	00
					119	10	00
		<i>Contra,</i>					
			<i>Cr</i>				
Apr.	30	By Balance,	—	21	230	00	00
					230	00	00

238 (5) L E G E R.

				l.	s.	d.
<i>Robert Wright his account-proper, Dr</i>						
1764 Jan.	5	To Stock, per account, — —	5	100	00	00
				100	00	00
<hr/>						
<i>Stock in company, Dr</i>						
Jan.	1	To Sundries, — —	1	465	00	00
Apr.	30	To Balance, for our nett capital, —	21	644	11	03
				1109	11	03
<hr/>						
<i>James Brown's acct in company, Dr</i>						
Apr.	30	To Stock in company, for his $\frac{1}{3}$ of the capital,	5	2147	03	09
				2147	03	09
<hr/>						
<i>Rob. Wright's acct in company, Dr</i>						
Apr.	30	To Stock in company, for his $\frac{1}{3}$ of the capital,	5	2147	03	09
				2147	03	09

L E G E R. (5) 239

		Contra,			Cr	l.	s.	d.
1764	Apr. 30	By Balance,	—	—	—	21	100	00 00
							100	00 00
		Contra,			Cr			
Jan. 1		By Sundries,	—	—	—		4650	00 00
Apr. 30		By Sundries, for the company's capital,	—	—	—		6441	11 03
							11091	11 03
		Contra,			Cr			
Jan. 1		By Stock in company, for his $\frac{1}{3}$ capital,	—	—	—	5	1250	00 00
Apr. 30		By Profit and Loss, for his $\frac{1}{3}$ gain,	—	—	—	9	897	3 09
							2147	03 09
		Contra,			Cr			
Jan. 1		By Stock in company, for his $\frac{1}{3}$ capital,	—	—	—	5	1250	00 00
Apr. 30		By Profit and Loss, for his $\frac{1}{3}$ gain,	—	—	—	9	897	03 09
							2147	03 09

240 (6) L E G E R.

			fo	l.	s.	d.
		<i>My account in company,</i> <i>Dr</i>				
1764	Apr. 30	To <i>Stock in company</i> , for my share of capital,	5	2147	03	09
				2147	03	09
		<i>My account-proper,</i> <i>Dr</i>				
Jan.	3	To <i>Cash in company</i> , withdrawn, — —	1	150	00	00
Feb.	15	To <i>Hardware</i> , per account, — —	2	275	00	00
				425	00	00
		<i>Ronald Weaver, Paisley,</i> <i>Dr</i>				
Apr.	30	To <i>Balance</i> , — — —	21	200	00	00
				200	00	00
		<i>Universal wareroom,</i> <i>Dr</i>				
Apr.	30	To <i>Balance</i> , — — —	21	250	00	00
				250	00	00

L E G E R. (6) 241

			Fo	l.	s.	d.
	<i>Contra,</i>	<i>Cr</i>				
1764						
Jan. 1	By Stock in company, for my $\frac{2}{3}$ capital, —	—	5	1250	00	00
Apr. 30	By Profit and Loss, for my $\frac{1}{3}$ gain, —	—	9	897	03	09
				2147	03	09
	<i>Contra,</i>	<i>Cr</i>				
Jan. 1	By Stock in company, per account, —	—	5	250	00	00
Apr. 30	By Profit and Loss, —	—	9	53	00	00
	By Balance, —	—	21	122	00	00
				425	00	00
	<i>Contra,</i>	<i>Cr</i>				
Jan. 1	By Stock in company, per account, —	—	5	200	00	00
				200	00	00
	<i>Contra,</i>	<i>Cr</i>				
Jan. 1	By Stock in company, per account, —	—	5	250	00	00
				250	00	00
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242 (7) L E G E R.

			For	l.	s.	d.
		<i>Joseph Wimpy, London,</i>	<i>Dr</i>			
1764	Feb. 14	To <i>John Cochran</i> for his draught on <i>Howit</i> , at 90 days date, — — —		8	200	00 00
					200	00 00
		<i>Linen yarn,</i>	<i>Dr</i>			
		<i>Spindles.</i>				
Jan.	5	To <i>Cash in company</i> , for —		1	200	00 00
Apr.	30	To <i>Profit and Loss</i> , gained,		9	6	05 00
					1500	
					206	05 00
		<i>Silk,</i>	<i>Dr</i>			
		<i>Lbs.</i>				
Jan.	5	To <i>Cash in company</i> , for —		1	400	00 00
Apr.	30	To <i>Profit and Loss</i> , gained,		9	100	00 00
					200	
					500	00 00
		<i>Daniel Montgomery,</i>	<i>Dr</i>			
Jan.	6	To <i>Hardware</i> , at 15 months, —		2	268	00 00
					268	00 00

L E G E R. (7) 243

		Contra,		Cr	Fo	l.	s.	d.
1764	Jan. 1	By Stock, per account,	—	—	5	200	00	00
						200	00	00
		Contra,		Cr	Spindles.			
Jan.	12	By James Forbes his account-current,	—	—	8	206	05	00
		for	—	—				
						1500		
						206	05	00
		Contra,		Cr	Lbs.			
Jan.	27	By Alexander Todd, at 50 s. for		100	11	250	00	00
Feb.	13	By Bills receivable, at 50 s. for		100	14	250	00	00
						200		
						500	00	00
		Contra,		Cr				
Apr.	30	By Balance,	—	—	21	268	00	00
						268	00	00

H h z

244 (8) L E G E R.

				For	L.	s.	d.
1764		<i>John Cochran,</i>		<i>Dr</i>			
Jan.	8	To <i>Sundries, at 1 month,</i>	—	—	209	15	00
					209	15	00
		<i>John Fleming,</i>		<i>Dr</i>			
Jan.	9	To <i>Sundries,</i>	—	—	46	10	00
					46	10	00
		<i>James Forbes's account-current,</i>		<i>Dr</i>			
Jan.	12	To <i>Sundries, per the Betsy,</i>	—	—	580	03	01
					580	03	01
		<i>North sugar-house,</i>		<i>Dr</i>			
Jan.	22	To <i>Sundries, in full,</i>	—	—	240	00	00
					240	00	00

L E G E R. (8) 245

<i>Contra,</i>				<i>Cr</i>	<i>Fo</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
1764 Feb. 14		By Sundries, in full,	—	—		209	15	00	
						209	15	00	
<i>Contra,</i>				<i>Cr</i>					
Apr. 30		By Balance,	—	—	21	46	10	00	
						46	10	00	
<i>Contra,</i>				<i>Cr</i>					
Jan. 22		By North sugar-house, abated,	—		8	12	00	00	
24		By Cash in company, for my bill,	—		1	568	03	01	
						580	03	01	
<i>Contra,</i>				<i>Cr</i>					
Jan. 12		By James Forbes's account-current, on demand,			8	240	00	00	
						240	00	00	

L E G E R. (9) 247

		Contra,	Cr	Fo	l.	s.	d.
1764							
Jan.	12	By James Forbes's acc.-current, for commission,		8	14	03	01
	24	By Cash in company, for exchange, —		1	5	13	08
Feb.	17	By Johnston and Hutchefon, for exchange, —		11	1	05	00
Mar.	2	By Rob. Kay's account of tobacco, for commission,		14	60	00	00
	4	By Macfarlane's sugar, per the Thistle, commission, — —		15	37	16	03
	5	By Rob. Kay's account-current, for commission and interest, — — —		15	21	06	00
	8	By David Macfarlane's ditto, ditto, —		17	39	10	06
	25	By John Maclean's account-current, —		13	34	03	01
	29	By Alexander's account of filk, for commission,		17	18	08	00
Apr.	2	By Robert Gordon's account-current, —			12	05	06
	22	By John Hay's account of sugar, for commission,		20	59	08	06
	—	By Robert Gordon's consignment, per the Diana,		18	36	06	00
	30	By Hardware, — —		2	52	10	00
		By Checks, ditto, — —		2	12	10	00
		By Broad cloth, ditto, — —		2	3	15	00
		By Linen, ditto, — —		3	5	00	00
		By Shalloons, ditto, — —		3	36	13	04
		By Ship Bonadventure, ditto, —		3	11	16	15
		By Linen yarn, ditto, — —		7	6	05	00
		By Silk, ditto, — —		7	100	00	00
		By David Maxwell our account of goods, ditto,		11	78	16	08
		By John Pollock our account of meal, ditto,		11	33	06	08
		By John Maclean our account of goods, ditto,		12	700	00	00
		By Rum, per the Lark, ditto, —		13	169	08	00
		By Goods per Bonadventure, ditto, —		17	200	12	06
Total gain last 4 months, —					2857	18	03

248 (10) L E G E R.

			fo	l.	s.	d.
		<i>Voyage to Boston,</i>	<i>Dr</i>			
1764	Jan. 14	To Sundries, per the <i>Glasgow,</i>	—	401	10	00
				401	10	00
		<i>Johnston and Hutchefon,</i>	<i>Dr</i>			
Feb. 17		To Sundries, for snuff, to <i>Boston,</i>	—	364	00	00
Apr. 30		To Balance,	—	21	350	00
				714	00	00
		<i>Adam Wood, London,</i>	<i>Dr</i>			
Apr. 30		To Balance,	—	21	821	13
				821	13	04
		<i>William Cbristie's, Stirling,</i>	<i>Dr</i>			
Feb. 21		To Cash, in full,	—	21	187	10
				187	10	00

L E G E R. (10) 249

		Contra,	Cr	Fo	l.	s.	d.
1764	Apr. 30	By Balance,	— — —	21	40	10	00
					40	10	00
		Contra,	Cr				
Jan. 14		By Voyage to Boston, for snuff, at 1 month,		10	364	00	00
25		By David Maxwell our acct of goods, at 6 mon.		11	350	00	00
					714	00	00
		Contra,	Cr				
Jan. 17		By Broad cloths,	— —	2	821	13	04
					821	13	04
		Contra,	Cr				
Jan. 19		By Sballoons, per bill, at 1 month,	—	3	187	10	00
					157		00

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250 (II) L E G E R.

			fo	l.	s.	d.
		<i>John Campbell and company, Dr</i>				
1764	Jan. 20	To Sundries, at 3 months, — —		575	00	00
				575	00	00
		<i>David Maxwell our acct of goods, Dr</i>				
Jan.	25	To Johnston and Hutcheson, for a consignment, — —	10	350	00	00
	26	To Linen, consigned him, —	3	74	03	04
	30	To Thomas Gordon, for charges at Leith, —	12	25	10	00
Apr.	30	To Profit and Loss, gained, —	9	78	16	08
				528	10	00
		<i>Alexander Todd, Dr</i>				
Jan.	27	To Silk, at 1 month, — —	7	250	00	00
				250	00	00
		<i>John Pollock our acct of meal, Dr</i>				
Jan.	30	To Bills payable, consigned for sale, —				
			Bolls			
			1000	12	666	13 04
Apr.	30	To Profit and Loss, gained, —				
			9	33	06	08
				1000	700	00 00

L E G E R. (II) 254

				Fo	l.	s.	d.
		<i>Contra,</i>					
		<i>Cr</i>					
1764	Apr. 30	By Balance,	— — —	21	575	00	00
					575	00	00
		<i>Contra,</i>					
		<i>Cr</i>					
Mar.	6	By ditto our account-current,	— —	14	528	10	00
					528	10	00
		<i>Contra,</i>					
		<i>Cr</i>					
Mar.	1	By Cash in company, in full,	— —	1	250	00	00
					250	00	00
		<i>Contra,</i>					
		<i>Cr</i>					
Feb.	7	By Cash in company, in part,	—	1	300	00	00
Mar.	7	By ditto, in full of	—	1000	1	400	00
					1000	700	00

252 (12) L E G E R.

		For	l.	s.	d.
<i>Bills payable, Dr</i>					
1764					
Mar. 22	To Robert Gordon's consignment, &c. remitted				
	Robert Bogle, 80 days date, — —	18	200	00	00
Apr. 30	To Balance, — — —	21	1126	13	04
			1326	13	04
<i>Thomas Gordon, Leith, Dr</i>					
Apr. 30	To Balance, — — —	21	25	10	00
			25	10	00
<i>Charges of merchandise, Dr</i>					
Jan. 31	To Cash, expended this month, —	1	20	05	00
Feb. 29	To ditto, ditto, — —	1	20	05	06
Mar. 31	To ditto, ditto, — —	1	27	10	00
Apr. 30	To ditto, ditto, — — —	1	25	06	06
			93	07	00
<i>John Maclean, our acct of goods, Dr</i>					
Feb. 1	To Voyage to Jamaica, per the Bonadventure,	3	1000	00	00
Apr. 30	To Profit and Loss, — —	9	700	00	00
			1700	00	00

L E G E R. (12) 253

	Contra,	Cr	Fo	l.	s.	d.
1764						
Jan. 30	By John Pollock our account of meal, to Alex. Graham, May 3.	— —	11	666	13	04
Feb. 22	By Rob. Kay's account of tobacco, ditto 25.	— —	14	160	00	00
28	By Macfarlane's sugar, per the Thistle, to Tho. Johnston, ditto 2.	— —	15	300	00	00
Mar. 16	By John Maclean's account-current, at Robert Bogle's, London, ditto 18.	— —	13	200	00	00
				1326	13	04
	Contra,	Cr				
Jan. 30	By David Maxwell our account of goods, for charges,	— —	11	25	10	00
				25	10	00
	Contra,	Cr				
Apr. 30	By Profit and Loss,	— —	9	93	07	00
				93	07	00
	Contra,	Cr				
Mar. 10	By ditto, our account-current,	— —	13	1700	00	00
				1700	00	00

254 (13) L E G E R.

		Pun.	Gall.	Fol	l.	s.	d.
<i>Rum, per the Lark, Dr</i>							
1764							
Feb.	10	20	2100	13	335	15	00
	10						
	10				59	00	00
Apr.	30			9	160	28	00
		20	2100		1097	03	00
<i>John Maclean our account-current, Dr</i>							
Mar.	10			2	1700	00	00
	16						
	16			12	200	00	00
	25				1320	08	01
					3220	08	01
<i>William Cochran and company, Dr</i>							
Feb.	2				516	00	00
					516	00	00
<i>Robert Marshall, Birmingham, Dr</i>							
Apr.	30			21	500	00	00
					500	00	00

L E G E R. (13) 255

		<i>Contra,</i>	<i>Cr</i>	<i>Pun.</i>	<i>Gall.</i>	<i>Fo</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1764	Feb.	21	By Sundries, for —	10	1050		546	00	00
	Feb.	24	By Cash in company, for —	5	525	1	27	11	06
			By Balance, for —	5	525	21	27	11	06
							1097	03	00
<hr/>									
			<i>Contra,</i>						
			<i>Cr</i>						
Feb.	1		By Rum, per the Lark, —	—		13	335	15	00
Mar.	10		By Goods, per the Bonadventure, —	—		17	599	07	06
Apr.	12		By Cash in company, — — —	—		1	5	11	03
Apr.	30		By Balance, — — —	—		21	2279	14	04
							3220	08	01
<hr/>									
			<i>Contra,</i>						
			<i>Cr</i>						
Apr.	30		By Balance, — — —	—		21	516	00	00
							516	00	00
<hr/>									
			<i>Contra,</i>						
			<i>Cr</i>						
Feb.	9		By Hardware, at 6 months, — —	—		2	500	00	00
							500	00	00

256 (14) L E G E R.

		For	l.	s.	d.
		<i>Bills receivable, Dr</i>			
1764					
Feb.	13	To Silk, for Stephenson on Bostock and Huddleston, at 90 days date, — —	7	250	00 00
	21	To Rum, for Perkin's and Penman's, at 3 months date, — —	13	273	00 00
	23	To Robert Kay's account of tobacco, for Mess. Barries, at 12 months date, — —	14	63	13 04
	28	To Robert Kay's account of tobacco, for David Spence, at 1 month's date, — —	14	803	16 08
	29	To ditto, for Alexander Dove's, at 6 months date, — —	14	602	10 00
Mar.	2	To Macfarlane's sugar, per the Thistle, west sugarhouse, at 3 months date, — —	15	1512	10 00
	18	To Gwas, per the Bonadventure, for Pennycuik's, at 3 months date, — —	17	240	00 00
	29	To Peter Alexander's account of silk—Philips on Benson, at 80 days date, — —	17	360	00 00
Apr.	15	To John Hay's account of sugar—Forbes on Benson, at 21 days date, — —	20	500	00 00
				4605	10 00
		<i>David Maxwell our acc.-current, Dr</i>			
Mar.	6	To ditto our account of goods, for nett proceeds,	11	528	10 00
	29	To Sundries, at 80 days date, — —		570	00 00
Apr.	30	To Balance, exclusive of interest and commission,	21	236	12 00
				1335	02 00
		<i>Robert Kay's account of tobacco, Dr</i>			
		<i>Lbs.</i>			
Feb.	18	To Sundries, for duties and charges on	162789	4148	01 07
	22	To Sundries, for freight, — —		320	00 00
Mar.	2	To Sundries, for commiss ⁿ and charges,		85	00 00
		To ditto his account-current, — —	15	1025	00 00
			162789	5578	01 07
		<i>Customhouse-bonds, Dr</i>			
Mar.	20	To Robert Kay's account of tobacco, received up No 1. — — —	14	3604	09 0 $\frac{1}{4}$
				3604	09 0 $\frac{1}{4}$

L E G E R. (14) 257

		Contra,	Cr	Fo	l.	s.	d.
1764							
Feb.	17	By Johnston and Hutcheson, for Stephenson and Bostock,		11	250	00	00
Mar.	29	By David Maxwell our account-current, remitted Philips,		14	360	00	00
	30	By Cash, for David Spence's		1	803	16	08
Apr.	17	By Cash, for Forbes on Benson and Mosley,		1	500	00	00
	30	By Balance,		21	2691	13	04
					4605	10	00
		Contra,	Cr				
Feb.	18	By Cash, per draught, in favour of Hume and company, at 90 days date,		1	500	00	00
Mar.	29	By Peter Alexander's account-current,		19	568	12	00
Apr.	24	By John Murdoch our account-current,		20	266	10	00
					1335	02	00
		Contra,	Cr				
			Lbs.				
Feb.	23	By Bills receivable, at 12 months, for	1600	14	63	13	04
	28	By Bills receivable, at 1 month, for	100743	14	803	16	08
	29	By ditto, at 6 months, for	60446	14	602	10	00
Mar.	20	By Sundries, received up the duties,			4108	01	07
					162789	5578	01 07
		Contra,	Cr				
Feb.	18	By Robert Kay's account of tobacco, for N ^o 1.		14	3604	09	0 $\frac{1}{4}$
					3604	09	0 $\frac{1}{4}$
		Vol. II.	K k				

258 (15) L E G E R.

				Fo	l.	s.	d.
<i>John King and company, Dr</i>							
1764 Feb. 19	To Hardware, per account, at 12 months,			2	320	00	00
					320	00	00
<i>Macfarlane's sugar, per the Thistle, Dr</i>							
		Hbds	Cwt.				
Feb. 25	To Cash in company, for duties and charges on —	50	550	1	190	00	00
26	To ditto, for freight, —			1	91	13	04
28	To Bills payable, for his draught,				300	00	00
Mar. 4	To Sundries, for commission and charges, — —				47	13	03
	To ditto his account-current,			17	883	03	05
		50	550		1512	10	00
<i>Robert Kay's account-current, Dr</i>							
Mar. 5	To Sundries, for his account, per the Fanny of Greenock, — — —				715	17	08
Apr. 30	To Balance, — — —			21	309	02	04
					1025	00	00
<i>John Chalmers and company, Dr</i>							
Apr. 30	To Balance, — — —			21	120	00	00
					120	00	00

L E G E R. (15) 259

				Fo	l.	s.	d.
		<i>Contra,</i>		<i>Cr</i>			
1764	Apr. 30	By Balance,	— — —	21	320	00	00
					320	00	00
		<i>Contra,</i>		<i>Cr</i>			
Mar.	2	By Bills receivable, at 3 months,	Hbds 50	Crwt. 550	14	1512	1000
					50	550	15121000
		<i>Contra,</i>		<i>Cr</i>			
Apr.	30	By ditto his account of tobacco,	—		14	1025	0000
					1025	00	00
		<i>Contra,</i>		<i>Cr</i>			
Mar.	5	By Robert Kay's account-current, for hardware,			15	120	0000
					120	00	00
K k 2					120	00	00

L E G E R. (16) 261

			Fo	l.	s.	d.
		<i>Contra,</i>				
		<i>Cr</i>				
1764	Mar. 5	By Robert Kay's account-current, at 12 months,	15	58	06	08
				58	06	08
		<i>Contra,</i>				
		<i>Cr</i>				
Mar.	5	By Robert Kay's account-current, at 6 months,	15	125	00	00
	25	By John Maclean's account-current, at 6 months,	13	750	00	00
				875	00	00
		<i>Contra,</i>				
		<i>Cr</i>				
Mar.	5	By Robert Kay's account-current, at 12 months,	15	123	10	00
				123	10	00
		<i>Contra,</i>				
		<i>Cr</i>				
Mar.	5	By Robert Kay's account-current, at 6 months,	15	70	00	00
				70	00	00

262 (17) L E G E R.

		For	l.	s.	d.
<i>David Macfarlane's acc. current, Dr</i>					
1764					
Mar.	8	To Sundries, per the Venus, —	566	10	06
Apr.	4	To John Murdoch our account-current, per ditto, 20	266	10	00
	30	To Balance, — —	21	52	15 03
			885	15	09
<i>Goods per the Bonadventure, Dr</i>					
		<i>Cott.</i>	<i>Rum.</i>		
		<i>Cwt.</i>	<i>Pun.</i>	<i>Gall.</i>	
Mar.	10	To John Maclean our account-current, —	80	20	2200
	11	To Cash, for duties and charges, —			
Apr.	30	To Profit and Loss, gained,			
			80	20	2200
			13	599	07 06
			1	620	00 00
			9	200	12 06
			1420	00	00
<i>David Hutchefon, Dr</i>					
Mar.	17	To Goods, per the Bonadventure, at 3 months,	17	550	00 00
			550	00	00
<i>P. Alexander's acct of silk, Dr. lbs.</i>					
Mar.	21	To Cash in company, paid duties and charges of — —	300	1	67 10 00
	29	To Sundries, for charges and commission,			23 18 00
Apr.	26	To ditto his account-current, —		19	568 12 00
			300	660	00

L E G E R. (17) 263

		Contra,	Cr	Fo	l.	s.	d.
1764 Apr.	12	By Cash in company,	—	1	2	12	04
	30	By ditto his account of sugar,	—	15	883	03	05
					885	15	09
		Contra,	Cr				
				Cott. Rum.			
				Cwt. Pun. Gall.			
Mar.	17	By Sundries, for	—		1100	00	00
	18	By Sundries, for	—	80		320	00
				80	20	2200	1420
		Contra,	Cr				
Apr.	30	By Balance,	—	21	550	00	00
					550	00	00
		Contra,	Cr				
Mar.	29	By Sundries, in full of	—		300	660	00
				300	660	00	00

264 (18) L E G E R.

					Fo	l.	s.	d.
		<i>Bills for acct of Rob. Gordon, Dr</i>						
1764	Mar. 21	To ditto his consignment, per the Diana, viz.			18			
		John Maxwell's, 3 months, —				100	00	00
		William Cribben's, 3 months, —				100	00	00
		Mungo Smith's, 3 months, —				100	00	00
						300	00	00
		<i>R. Gordon's consigt, per the Diana, Dr</i>						
			<i>Ind.</i>	<i>Pim.</i>	<i>Sug.</i>			
			<i>lbs.</i>	<i>lbs.</i>	<i>cwt.</i>			
Mar.	22	To Cash, for duties and charges of —	756	5605	240	1	215	08 00
	23	To Cash, paid charges of reshipping, —				1	5	10 00
Apr.	22	To Sundries, for charges and commission,					54	16 06
		To ditto his acc. current,				19	1032	08 00
						1308	02 06	
		<i>Shoe-factory, Dr</i>						
Apr.	30	To Balance, —			21	120	00 00	
						120	00 00	
		<i>Francis Peacock and company, Dr</i>						
Apr.	30	To Balance, —			21	320	00 00	
						320	00 00	

L E G E R. (18) 265

		Contra,			Cr	Fo	l.	s.	d.
1764									
Apr.	10	By John Hay's account of sugar, for Cribbin's,				20	100	00	00
	30	By Balance, — — —				21	200	00	00
							300	00	00
		Contra,			Cr				
		Ind.	Pim.	Sug.					
		lbs.	lbs.	cwt.					
Mar.	21	By Bills, for account of ditto, —				18	300	00	00
	22	By Sundries, for —					452	04	06
Apr.	12	By Cash in company,				1	75	18	00
	20	By Cash in company, for					480	00	00
							1308	02	00
		756	5605	240					
		Contra,			Cr				
Mar.	25	By John Maclean's acc.-current, at 6 months,				13	120	00	00
							120	00	00
		Contra,			Cr				
Mar.	25	By John Maclean's acc.-current, at 6 months,				13	300	00	00
							300	00	00
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266 (19) L E G E R.

			For	l.	s.	d.
1764		<i>Peter Alexander's account-current, Dr</i>				
Mar.	29	To <i>David Maxwell our account-current,</i> —	14	568	12	00
				568	12	00
<hr/>						
		<i>Robert Gordon his acc.-current, Dr</i>				
Apr.	2	To <i>Sundries, per the Philis,</i> —		503	05	06
	30	To <i>Balance,</i> — — —	21	529	02	06
				1032	08	00
<hr/>						
		<i>John Shortridge, Dr</i>				
Apr.	30	To <i>Balance,</i> — — —	21	120	00	00
				120	00	00
<hr/>						
		<i>John Williamson, Dr</i>				
Apr.	30	To <i>Balance,</i> — — —	21	80	00	00
				80	00	00

268 (20) L E G E R.

		Fo	l.	s.	d.
		<i>Alexander Monro, Dr</i>			
1764 Apr.	30 To Balance, — — —	21	250	00	00
			250	00	00
		<i>John Murdoch our account-current, Dr</i>			
Apr.	24 To David Maxwell our account-current, —	14	266	10	00
			266	10	00
		<i>John Hay's account of sugar, Dr</i>			
		<i>Cwt.</i>			
Apr.	7 To Cash in company, paid duties and charges of — — 720	1	287	16	00
	10 To Sundries, for freight, —		126	00	00
	22 To Sundries, for charges and commif- sion, — — — 85		04	06	
	30 To ditto his account-current, —	20	1474	09	06
		720	1973	10	00
		<i>John Hay's account-current, Dr</i>			
Apr.	20 To Cash in company, taken up his acceptance for — — —	1	657	00	00
	30 To Balance, — — —	21	817	09	06
			1474	09	06

L E G E R. (20) 269

			Fo	l.	s.	d.
	<i>Contra,</i>	<i>Cr</i>				
1764 Apr. 2	By Robert Gordon's account-current, at 4 months,		19	250	00	00
				250	00	00
	<i>Contra,</i>	<i>Cr</i>				
Apr. 4	By David Macfarlane's account-current,	—	17	266	10	00
				266	10	00
	<i>Contra,</i>	<i>Cr</i>				
Apr. 15	By Sundries, for	— —	240	660	00	00
17	By Cash, for exchange,	—	1	10	00	00
22	By ditto, received nett,	— —	480	1303	10	00
				720	1973	10 00
	<i>Contra,</i>	<i>Cr</i>				
	By ditto his account of sugar,	— —	20	1474	09	06
				1474	09	06

270 (21) L E G E R.

		For	l.	s.	d.
	<i>Edward Howit,</i>	<i>Dr</i>			
1764					
Apr. 26	To white goods, — — —	2	180	00	00
			180	00	00
	<i>Balance in company,</i>	<i>Dr</i>			
Apr. 30	To Cash remaining, — — —	1	429	07	00 $\frac{1}{2}$
	To Ship Bonadventure, ditto, —	3	75	00	00
	To James Brown's account-proper, due the company, — — —	4	23	00	00
	To Robert Wright's account-proper, ditto,	5	100	00	00
	To my account proper, ditto, —	6	122	00	00
	To Daniel Montgomery, ditto, —,	7	268	00	00
	To John Fleming, ditto, — —	8	46	10	00
	To Voyage to Boston—remaining, —	10	401	10	00
	To John Campbell and company—due —	11	575	00	00
	To Rum, per the Lark, 5 puncheons,	13	275	11	06
	To John Maclean our account-current—due,	13	2279	14	04
	To William Cochran and company—due,	13	516	00	00
	To Bills receivable, per account, —	14	2691	13	04
	To John King and company—due, —	15	320	00	00
	To David Hutcheson—due, —	17	550	00	00
	To Bills, for account of Robert Gordon,	18	200	00	00
	To Edward Howit—due, —	21	180	00	00
	Amount of the company's subject,		13797	06	02 $\frac{1}{2}$

L E G E R. (21) 271

		For	l.	s.	d.
	<i>Contra,</i>	<i>Cr</i>			
1764					
Apr. 30	By Balance, — — —	21	180	00	00
			180	00	00
	<i>Contra,</i>	<i>Cr</i>			
Apr. 30	By Ronald Weaver, Paisley, —	6	200	00	00
	By Universal wareroom, —	6	250	00	00
	By Johnston and Hutchefon, —	10	350	00	00
	By Adam Wood, London, — —	10	821	13	04
	By Bills payable, per account, —	12	1126	13	04
	By Thomas Gordon, Leith, —	12	25	10	00
	By Robert Marshall, Birmingham, —	13	500	00	00
	By David Maxwell our account-current, —	14	236	12	00
	By Robert Kay his account-current, —	15	309	02	04
	By John Chalmers and company, —	15	120	00	00
	By John Macdonald, — —	16	58	06	08
	By James Macgregory, — —	16	875	00	00
	By James Whitelaw, — — —	16	123	10	00
	By Thomas Hill, — — —	16	70	00	00
	By David Macfarlane's account-current, —	17	52	15	03 $\frac{1}{2}$
	By the shoe-factory, — —	18	120	00	00
	By Francis Peacock and company, —	18	320	00	00
	By Robert Gordon's account-current, —	19	529	02	06
	By John Shortridge, — —	19	120	00	00
	By John Williamson, — —	19	80	00	00
	By Alexander Monro, — —	20	250	00	00
	By John Hay's account-current, —	20	817	09	06
	Amount of debts due by us, —		7355	14	11 $\frac{1}{2}$
	By Stock in company, for our nett capital,	5	6441	11	03
			13797	06	02 $\frac{1}{2}$

Five QUESTIONS in Company-accounts.

ALTHOUGH the preceding specimens are sufficiently copious, particular, and diversified, with regard to domestic and foreign, proper and company trade; yet, to confirm and facilitate practice in company-accounts, than which no part of accountantship is esteemed more difficult and complicated, especially to young book-keepers, I have thought proper to add the five following questions, three of which are already balanced, to serve as a model for the other two, and these two are left, not only to exercise, but likewise to serve as a test to the young accountant of his own abilities. It were to be wished, that in our magazines, and such periodical writings, some space was allotted for short questions, like some of the following, for the exercise of young people that are bred to business; nor would such exercises be below many teachers, who are seldom seen to depart from the round of their own form. Proper questions in arithmetic and mensuration might likewise serve to promote emulation to excel in figuring; but I would have these questions to bear such a relation to matters of business, that they might serve at once to excite inquiry, enlarge the ideas, and facilitate practice. The periodical writers in England have adopted this scheme with regard to mathematics, but we have never attended to any thing of the kind.

Q U E S T. I.

Two merchants, *Abraham* and *Benjamin*, agree to make a trial of trading in company, each $\frac{1}{2}$ concerned: in pursuance of which design, *Abraham* purchases from sundries with his own money 100 pieces green linen, measuring 2500 yards, which, with charges, cost him 190 *l.*; 100 pieces lawns, measuring 1000 yards, at 2 *s.* 6 *d.* per yard; and 50 pieces gauzes, measuring 500 yards, at 1 *s.* 8 *d.* per yard. At the same time *Benjamin* purchases with his own money 80 pieces green Holland, measuring 1600 yards, which, with charges, came to 200 *l.*; and 100 pieces lawns, containing 1000 yards, cost, with charges, 166 *l.* 15 *s.* These purchases being made, the partners meet, even their accounts, and fix upon *Alexander Colwin* for their bleacher, to whose field they immediately dispatch their respective purchases, marked for distinction with their respective initials. In due time *Colwin* returns them their lawns and gauzes, with a charge of 41 *l.* 13 *s.* 4 *d.* for bleaching, which *Abraham* pays, and immediately reimburses himself by the disposal of 50 pieces gauzes, at 25 *s.* per piece, ready money. *Benjamin* puts off 100 pieces lawns, marked *A*, to *Alexander Parkhill*, at 40 *s.* per piece, and for payment receives a discharge for a debt due by him to ditto *Parkhill* of 50 *l.* gets a draught on his partner *Abraham* for 40 *l.* and receives the balance in money. *David Daig* purchases the 100 pieces marked *B*, from *Abraham*, at 45 *s.* per piece, and gives him in payment *Fogo's* draught on *Macintosh, London*, at 90 days date, which

QUESTION I.

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which in ten days after he sells at $\frac{3}{4}$ per cent. advance. After this they receive their linen and Holland, the former measuring 2600 yards, charged at 3 d. and the latter, measuring 1680 yards, at 5 d. per yard. *Abraham* pays this bill, and sells 40 pieces of the Holland for ready money at 3 s. 6 d. per yard. *John White* purchases the remaining 840 yards at 3 s. 10 d. per yard, and promises payment in 10 days, but afterwards proving insolvent, they are obliged to discount 25 per cent. *Benjamin* received the composition. *Abraham* puts off the remaining 100 pieces of linen, containing 2600 yards, at 2 s. 3 d. per yard, in payment whereof he receives in money 125 l. 10 s. counts with the purchasers in private dealings of his own for 24 l. 10 s. takes up an acceptance of his partner *Benjamin's* for 50 l. and receives fundry small acceptances for the remainder due at two months. The sales being thus finished, each partner brings in his respective account of charges, hitherto not mentioned, viz. *Abraham's* 14 l. 10 s. 6 d. and *Benjamin's* 10 l. 14 s. 6 d. After this they gave in a note of their particular transactions and intromissions above narrated, in order to a general settlement of the whole account; a true state whereof, according to the method of Dr and Cr, is here required.

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		l.	s.	d.
	<i>Sundries Drs to Abraham, 356 l. 13 s. 4 d.</i>			
. 1	<i>Linen, for 100 pieces, 2500 yards green, marked A, with charges cost, — L. 190 0 0</i>			
. 1	<i>Lawns, for 100 pieces, 1000 yards green, marked A, cost at 2 s. 6 d. — 125 0 0</i>			
. 1	<i>Gauzes, for 50 pieces, 500 yards green, marked A, cost at 1 s. 8 d. — 41 13 4</i>			
		356	13	04
	<i>Sundries Dr to Benjamin, 366 l. 15 s.</i>			
. 1	<i>Holland, 80 pieces, 1600 yards green, B. L. 200 0 0</i>			
. 1	<i>Lawns, 100 pieces, 1000 yards ditto, B. 166 15 0</i>			
. 2		366	15	00
. 2	<i>Benjamin Dr to Abraham, 5 l. 10 d.</i>			
. 1	<i>Received to even their accounts in the purchase,</i>		5	00 10
	<i>Sundries Drs to Abraham, 41 l. 13 s. 4 d.</i>			
. 1	<i>Lawns, 200 pieces, 2000 yds, A and B, white, — — — L. 33 6 8</i>			
. 1	<i>Gauzes, 50 pieces, 500 yards, A — ditto, 8 6 8</i>			
. 1	<i>Paid by him for bleaching.</i>		41	13 04
. 1	<i>Abraham Dr to Gauzes, 62 l. 10 s.</i>			
. 1	<i>Received for 50 pieces, 500 yards, 25 s. per piece,</i>		62	10 00
	<i>Sundries Drs to Lawns, 200 l.</i>			
. 2	<i>Benjamin, counted for and received by him, L. 160</i>			
. 1	<i>Abraham, for a bill on him, — — 40</i>			
. 1	<i>Sold 100 pieces A, 1000 yds, at 40 s. per piece.</i>	200	00	00
. 1	<i>Abraham Dr to Lawns, 226 l. 13 s. 9 d.</i>			
. 1	<i>Received for 100 pieces, 1000 yards, B, at 45 s. per piece, with $\frac{3}{4}$ per cent. premium on a London bill for the value, — — —</i>		226	13 09
	<i>Sundries Drs to Abraham, 72 l. 10 s.</i>			
. 1	<i>Linen, received from the bleachfield, 100 pieces, 2600 yds white, A, at 3 d. per yd bleaching, — — — L. 32 10</i>			
. 1	<i>Holland, ditto, 80 pieces, 1680 yds white, B, at 5 d. per yard ditto, — — 40 0</i>			
. 1		72	10	00

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		l.	s.	d.
	<i>Sundries Drs to Holland, 308 l.</i>			
. 1	<i>Abraham, received for 40 pieces, 840 yards,</i>			
	at 3 s. 6 d. — — — L. 147			
. 2	<i>John White, for 40 pieces, 840 yds, at 3 s. 10 d. 161</i>			
. 1		308	00	00
	<i>Sundries Drs to John White, 161 l.</i>			
. 2	<i>Benjamin, received a composition at 15 s.</i>			
	per 20 s. — — — L. 120 15			
. 1	<i>Holland, for an abatement at 25 per cent. 40 5</i>			
. 2		161	00	00
	<i>Sundries Drs to Linen, 292 l. 10 s.</i>			
. 1	<i>Abraham, received in money and credit for L. 150 0</i>			
. 2	<i>Benjamin, retired his acceptance for — 50 0</i>			
. 2	<i>Bills receivable, for fundries, — — 92 10</i>			
. 1		292	10	00
	For sales of 100 pieces, 2600 yds, at 2 s. 3 d.			
. 2	<i>Profit and Loss Dr to Sundries, 25 l. 5 s.</i>			
. 1	To <i>Abraham, for his account, — L. 14 10 6</i>			
. 2	To <i>Benjamin, ditto, — — 10 14 6</i>			
		25	05	00

M m 2

LEGER.

276 (1) L E G E R.

				Fo	s.	d.
<i>Linnen in comp. Dr</i>						
To Abraham, A —	Pcs.	Yds gr.	D ^o wh.	1	190	00 00
To ditto, for bleaching,	100	2500	2600	1	32	10 00
To Profit and Loss in company, gained, — —				2	70	00 00
	100	2500	2600		292	10 00
<i>Lawns in comp. Dr</i>						
To Abraham, A —	Pcs.	Yds gr.	White.	1	125	00 00
To Benjamin, B —	100	1000		2	166	15 00
To Abraham, paid for bleaching, A and B, —			2000	1	33	06 08
To Profit and Loss in company,					101	12 01
	200	2000	2000		426	13 9
<i>Gauzes in comp. Dr.</i>						
To Abraham, A —	Pcs.	Yds.		1	41	13 04
To ditto, paid for bleaching, —		50	500	1	8	06 08
To Profit and Loss, gained, —				2	12	10 00
		50	500		62	10 00
<i>Abraham, Dr</i>						
To Gauzes, received for 50 pieces,				1	62	10 00
To Lawns, for a bill on him,				1	40	00 00
To Lawns, received by him, —				1	226	13 09
To Holland, in part, ditto, —				1	147	00 00
To Linen, in part, ditto, —				1	150	00 00
					626	03 09
<i>Holland in comp. Dr</i>						
To Benjamin, B —	Pcs.	Green.	White.	2	200	00 00
To Abraham, for bleaching,	80	1600	1680	1	40	00 00
To John White, abated, —				2	40	05 00
To Profit and Loss in company,				2	27	15 00
	80	1600	1680		308	00 00

L E G E R. (1) 277

					For	l.	s.	d.
<i>Contra,</i>	<i>Cr</i>	<i>Pcs.</i>	<i>Yds gr.</i>	<i>D^o sub.</i>				
By <i>Sundries</i> , at 2 s. 3 d. for		100	2500	2600		292	10	00
		—	—	—				
		100	2500	2600		292	10	00
<i>Contra,</i>	<i>Cr</i>	<i>Pcs.</i>	<i>Yds gr.</i>	<i>White.</i>				
By <i>Sundries</i> , for	—	100		1000		200	00	00
By <i>Abraham</i> , for	—	100		1000	1	226	13	09
		—	—	—				
		200		2000		426	13	09
<i>Contra,</i>	<i>Cr</i>	<i>Pcs.</i>	<i>Yds.</i>					
By <i>Abraham</i> , for	—		50	500	1	62	10	00
		—	—	—				
			50	500		62	10	00
<i>Contra,</i>	<i>Cr</i>							
By <i>Sundries</i> , <i>A</i> , brought in by him,	—					356	13	04
By <i>Benjamin</i> , to even accounts in the purchase,	—				2	5	00	10
By <i>Sundries</i> , paid for bleaching,	—					41	13	04
By <i>ditto</i> , ditto,	—					72	10	00
By <i>Profit and Loss</i> , for charges paid by him,	—				2	14	10	06
By <i>ditto</i> , for his share of profits,	—				2	93	06	00 $\frac{x}{2}$
By <i>Balance in company</i> , due by him,	—				2	42	09	08 $\frac{1}{2}$
						626	03	09
<i>Contra,</i>	<i>Cr</i>	<i>Pcs.</i>	<i>Green.</i>	<i>White.</i>				
By <i>Sundries</i> , at different prices.		80		1680		308	00	00
		—	—	—				
		80		1680		308	00	00

278 (2) L E G E R.

		fo	l.	s.	d.
<i>Benjamin,</i> <i>Dr</i>					
To <i>Abraham</i> , to even accounts in the purchase,		1	5	00	10
To <i>Lawns</i> , received by him,	—	1	16	00	00
To <i>John White</i> , in full of composition,	—	2	120	15	00
To <i>Linen</i> , for his acceptance of	—	1	5	00	00
To <i>Balance</i> , due him,	—	2	134	19	08½
			470	15	06½
<i>John White,</i> <i>Dr</i>					
To <i>Holland</i> ,	— — —	1	161	00	00
			161	00	00
<i>Bills receivable,</i> <i>Dr</i>					
To <i>Linen</i> , for sundry acceptances,	—	1	92	10	00
			92	10	00
<i>Profit and Loss in company,</i> <i>Dr</i>					
To <i>Sundries</i> , for charges,	—		25	05	00
To <i>Abraham</i> , for his share of profits,	—	1	93	06	00½
To <i>Benjamin</i> , ditto,	— —	2	93	06	00½
			211	17	01
<i>Balance in company,</i> <i>Dr</i>					
To <i>Abraham</i> , due by him,	—	1	42	09	08½
To <i>Bills receivable</i> ,	— —	2	92	10	00
			134	19	08½

L E G E R. (2) 279

		For	l.	s.	d.
<i>Contra,</i> <i>Cr</i>					
By <i>Sundries, B,</i> brought in by him, —	—		366	15	00
By <i>Profit and Loss,</i> for charges, —	—	2	10	4	06
By <i>ditto,</i> for his share of gain, —	—		93	06	00 $\frac{1}{2}$
			470	15	06 $\frac{1}{2}$
<i>Contra,</i> <i>Cr</i>					
By <i>Sundries,</i> —	—		161	00	00
			161	00	00
<i>Contra,</i> <i>Cr</i>					
By <i>Balance,</i> due, —	—	2	92	10	00
			92	10	00
<i>Contra,</i> <i>Cr</i>					
By <i>Linen,</i> gained, —	—	1	70	00	00
By <i>Lawns,</i> gained, —	—	1	101	12	01
By <i>Gauzes,</i> gained, —	—	1	12	10	00
By <i>Holland,</i> gained, —	—	1	27	15	00
			211	17	01
<i>Contra,</i> <i>Cr</i>					
By <i>Benjamin,</i> due to him, —	—	2	134	19	08 $\frac{1}{2}$
			134	19	08 $\frac{1}{2}$

Q U E S T. II.

THree merchants, *Charles, David, and Ebenezer*, agree to be concerned in an adventure to *Jamaica*, each as far as he found it convenient to be in advance. *Charles*, to complete his share of the adventure, gives in goods to the value of 500 *l.*; *David* to the value of 600 *l.*; and *Ebenezer* to the value of 700.; which sums respectively, were declared to be the standard, by which all future transactions among the partners relative to this adventure, were to be proportioned and ascertained: without departing from this purpose, they added, on their common credit, the value of 1000 *l.* in goods, payable to *Greenshields* and *Wardrop* in 12 months; which, with their former inputs, they shipped on board the *Fanny*, Capt. *Walkingshaw*, addressed to *John Horn* merchant in *Kingston*, to sell for their account. *Charles* pays the calendar-account 25 *l.* 10 *s.*; *David* pays portage, cartage, and lighterage, 24 *l.* 15 *s.*; and *Ebenezer* pays the outset charges at *Port-Glasgow*, including $\frac{1}{2}$ freight, 87 *l.* 10 *s.* Partners then meet and even their accounts. — In the course of 6 months, the *Fanny* returns with *John Horn's* advices, bearing, that he had received their adventure, a part whereof being already disposed of, he had, by the same ship, made them a remittance of 100 hhds sugar, nett cost, including charges and his commission, at their debit 1600 *l.* *Sterling*.

Charles receives the sugar, which being weighed at the King's scale netted 1200 *cwt.* the duties whereof, which he likewise paid, amounting to 379 *l.* 10 *s.*

He likewise settles for the freight at two guineas *per* hhd, of which he pays down 105 *l.* and for the remainder draws on his partners at 3 months, which they accept.

His *extra* charges at *Port-Glasgow*, amounted to 35 *l.* 10 *s.*

At his return, he laid a state of his disbursements before his partners, who immediately discharged their respective proportions. — *Robert Macnair* purchases the sugar at 50 *s.* *per* *cwt.* and pays down the value, being allowed a deduction of 3 months interest. Upon this they immediately clear off *Greenshields* and *Wardrop*, who allowed them at the rate of 3 *per* cent. discount for prompt payment, and proportion the remainder amongst themselves, according to their respective shares of stock.

By and by the *Jesse* arrives, by which they have advices from *John Horn*, inclosing account of sales, nett proceeds 3800 *l.* *Sterling*. — In return for which he had remitted them in full 40 puncheons old rum, containing in all 5000 gallons, at 3 *s.*
per

QUESTION II.

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per gallon, besides casks and other charges, which came to 50 *l.* more, and the remainder in bills of exchange, at 60 days sight, on *London*, which *Ebenezer* sold for $1\frac{1}{4}$ advance, clears the freight at 3 guineas *per* puncheon, and pays the duties of the rum, which with charges amounted to 1311 *l.* — *Charles* disposes of 20 puncheons for ready money, at 10 *s.* 6 *d.* *per* gallon, and takes 2 puncheons more to himself at the same price. — In order to finish the concern, they divide the remainder equally, each taking 6 puncheons at the rate of 10 *s.* 6 *d.* *per* gallon.

Now it is required to exhibit a true state of this adventure, and of the parties one to another, in the method of *Dr* and *Cr*, so as the proportion originally stipulated, be every where preserved and ascertained.

VOL. II.

N^o.

JOUR.

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		l.	s.	d.
.1	Voyage to Jamaica in company Dr to Sundries, 2800 l.			
.2	To Charles, for his proportion of stock, L. 500			
.3	To David, ditto, — — 600			
.4	To Ebenezer, ditto, — — 700			
.5	To Greensbiells and Wardrop, at 12 months, 1000			
		2800	00	00
	Per the Fanny, configned to John Horn.			
<hr/>				
.1	Voyage to Jamaica in company Dr to Sundries, 137 l. 15 s.			
.2	To Charles, for packing, — L. 25 10			
.3	To David, for lightorage, &c. — 24 15			
.4	To Ebenezer, for outset and $\frac{1}{2}$ freight, — 87 10			
		137	15	00
<hr/>				
.4	Ebenezer Dr to Sundries, 33 l. 18 s. 7 $\frac{1}{2}$ d.			
.2	To Charles, paid by him, — L. 12 15 3 $\frac{1}{2}$			
.3	To David, ditto, — — 21 3 4			
		33	18	07 $\frac{1}{2}$
	To even their accounts.			
<hr/>				
.6	Sugar in company Dr to Sundries, 2225 l.			
.1	To Voyage to Jamaica in company, for John Horn's charge, — — L. 1600			
.2	To Charles, for duties, charges, and $\frac{1}{2}$ freight, 520			
.7	To Bills payable, for his draught on partners, 105			
		2225	00	00
	100 hhds, 1200 cwt. per the Fanny.			
<hr/>				
.2	Charles Dr to Sundries, 386 l. 13 s. 4 d.			
.3	To David, paid by him, — L. 166 13 4			
.4	To Ebenezer, ditto, — — 220 0 0			
		386	13	04
	To even their accounts.			
<hr/>				
	Sundries Drs to Sugar in company, 2962 l. 10 s.			
.5	To Greensbiells and Wardrop, in full, L. 970 0 0			
.2	To Charles, for his proportion, — 553 9 5 $\frac{1}{2}$			
.3	To David, ditto, — — 664 3 4			
.4	To Ebenezer, ditto, — — 774 17 2 $\frac{1}{2}$			
.6		2962	10	00
<hr/>				
.7	Bills payable Dr to Ebenezer, 105 l.			
.4	Retired Charles's draught, for — —	105	00	00

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		l.	s.	d.
.4	Ebenezer Dr to Sundries, 64 l. 3 s. 4 d.			
.2	To Charles, paid by him as his proportion, L. 29 3 4			
.3	To David, ditto, — — 35 0 0			
		64	03	04
	To even their accounts.			
<hr/>				
	Sundries Drs to Voyage to Jamaica in comp. 2217 l. 10 s.			
.8	Rum in company, 40 punch. 5000 gallons, cost with charges at Jamaica, — L. 800 0			
.4	To Ebenezer, for bills of exchange, for 1400 l. at 60 days sight, sold at $1\frac{1}{4}$ prem. 1417 10			
.1		2217	10	00
	Remitted them in full per the Jesse.			
<hr/>				
.8	Rum in company Dr to Ebenezer, 1437 l.			
.4	For freight, duties, and charges at Port-Glasgow,	1437	00	00
<hr/>				
.2	Charles Dr to Rum, 1443 l. 5 s.			
.8	For 20 puncheons sold, and 2 withdrawn, at 10 s. 6 d. per gallon for 2750 gallons, —	1443	05	00
<hr/>				
	Sundries Drs to Rum in company, 1181 l. 5 s.			
.2	To Charles, for 6 puncheons, — L. 393 15			
.3	To David, ditto, — — 393 15			
.4	To Ebenezer, ditto, — — 393 15			
.8		1181	05	00
	18 punch. 2250 gallons, at 10 s. 6 d.			

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Rum in company,	8
Profit and Loss in company,	9
Balance in company,	10

N n 2

LEDGER.

284 (1) L E G E R II.

	Fo	l.	s.	d.
N ^o 1. <i>Voyage to Jamaica in company, Dr</i>				
To <i>Sundries</i> , consigned to <i>John Horn</i> , per the <i>Fanny</i> ,		2800	00	00
To <i>ditto</i> , for outset charges, — —		137	15	00
To <i>Profit and Loss in company</i> , gained, —	9	879	15	00
		3817	10	00
N ^o 2. <i>Charles, Dr</i>				
To <i>Sundries</i> . to even his account at <i>Port-Glasgow</i> ,		386	13	04
To <i>Sugar in company</i> , for his proportion of cash,	6	553	09	05 $\frac{1}{4}$
To <i>Rum in company</i> , for 22 punch. at 10 s. 6 d. per gallon, — — —	8	1443	05	00
To <i>ditto</i> , 6 punch. ditto, — —	8	393	15	00
		2777	02	09 $\frac{1}{4}$
N ^o 3. <i>David, Dr</i>				
To <i>Sugar in company</i> , for his proportion of cash,	6	664	03	04
To <i>Rum</i> , for 6 punch. at 10 s. 6 d. per gallon,	8	393	15	00
To <i>Balance in company</i> , due him, —	10	467	18	04
		1525	16	08

L E G E R II. (1) 285

	£	s.	d.
N^o 1. Contra, <i>Cr</i>			
By <i>Sugar in company</i> , remitted by <i>John Horn</i> , per the <i>Fanny</i> , — — — —	61600	00	00
By <i>Sundries</i> , remitted by ditto in full, per the <i>Jesse</i> ,	2217	10	00
	3817	10	00
N^o 2. Contra, <i>Cr</i>			
By <i>Voyage to Jamaica in company</i> , for his proportion of stock, — — — —	10500	00	00
By ditto, for packing-charges, — —	125	10	00
By <i>Ebenezer</i> , to even the account of charges,	412	15	03 $\frac{1}{2}$
By <i>Sugar in company</i> , for duties, $\frac{1}{2}$ freight and charges,	6520	00	00
By <i>Ebenezer</i> , for his proportion of 105 <i>l.</i> —	429	03	04
By <i>Profit and Loss in company</i> , for his share of gain,	9565	04	02
By <i>Balance in company</i> , due by him, —	101124	10	00
	2777	02	09 $\frac{1}{2}$
N^o 3. Contra, <i>Cr</i>			
By <i>Voyage to Jamaica</i> , for his proportion of stock,	1600	00	00
By ditto, for cartage, lighterage, &c. —	124	15	00
By <i>Ebenezer</i> , to even the account of charges, —	421	03	04
By <i>Charles</i> , to even his account at <i>Port-Glasgow</i> ,	2166	13	04
By <i>Ebenezer</i> , for his proportion of 105 <i>l.</i> —	435	00	00
By <i>Profit and Loss in company</i> , for his share of gain,	9678	05	00
	1525	16	08

286 (2) L E G E R II.

		£	s.	d.
N ^o 4. <i>Ebenzer,</i> <i>Dr</i>				
To <i>Sundries</i> , to even his account of charges,		33	18	07 ² / ₃
To <i>Sugar in company</i> , for his proportion of cash,	6	774	17	02 ² / ₃
To <i>Sundries</i> , to even the account on <i>Charles's</i> draught,		64	03	04
To <i>Voyage to Jamaica</i> , for a remittance of 1400 <i>l.</i> with exchange,	1	1417	10	00
To <i>Rum in company</i> , 6 puncheons, at 10 <i>s.</i> 6 <i>d.</i> per gallon,	8	393	15	00
To <i>Balance in company</i> , due him,	10	656	11	08
		3340	15	10
N ^o 5. <i>Greenfiells and Wardrope,</i> <i>Dr</i>				
To <i>Sugar in company</i> , allowing deduction at 3 per cent.	6	970	00	00
To <i>Profit and Loss in company</i> , gained,	9	30	00	00
		1000	00	00
N ^o 6. <i>Sugar in comp.</i> <i>Dr</i>				
To <i>Sundries</i> , for cost at <i>Jamaica</i> and charges here,		100	1200	2225 00 00
To <i>Profit and Loss in comp.</i> gained,	9	737	10	00
		100	1200	2962 10 00
N ^o 7. <i>Bills payable,</i> <i>Dr</i>				
To <i>Ebenzer</i> , retired by him,	4	105	00	00
		105	00	00

L E G E R II. (2) 287

		For	l.	s.	d.
N ^o 4. <i>Contra,</i>	<i>Cr</i>				
By <i>Voyage to Jamaica</i> , for his proportion of stock,		1	700	00	00
By <i>ditto</i> , for $\frac{1}{2}$ freight and shipping-charges, —		1	87	10	00
By <i>Charles</i> , to even his account at <i>Port-Glasgow</i> ,		2	220	00	00
By <i>Bills payable</i> , taken up <i>Charles's</i> draught, —		7	105	00	00
By <i>Rum in company</i> , for freight, duties, and o- ther charges, — —		8	1437	00	00
By <i>Profit and Loss in company</i> , for his share of gain, — — —		9	791	05	10
			3340	15	10
N ^o 5. <i>Contra,</i>	<i>Cr</i>				
By <i>Voyage to Jamaica in company</i> , for goods at 12 months, — —		1	1000	00	00
			1000	00	00
N ^o 6. <i>Contra,</i>	<i>Cr</i>	<i>Hbds</i>	<i>Cwt.</i>		
By <i>Sundries</i> , for sales and disposal of — —		100	1200	2962	10 00
		100	1200	2962	10 00
N ^o 7. <i>Contra,</i>	<i>Cr</i>				
By <i>Sugar in company</i> , for <i>Charles's</i> draught, at 3 months, — — —		6	105	00	00
			105	00	00

288 (3) L E G E R II.

				For	l.	s.	d.
No 8. Rum in comp. Dr							
	<i>Pun.</i>	<i>Gall.</i>					
To Voyage to Jamaica, for cost and charges of	40	5000	1	800	00	00	
To Ebenezer, for freight, duties, &c.			4	1437	00	00	
To Profit and Loss in company, gained,			9	387	10	00	
	40	5000		2624	10	00	
<hr/>							
No 9. Profit and Loss in comp. Dr							
To Charles, for his proportion, gained,			2	565	04	02	
To David, ditto,			3	678	05	00	
To Ebenezer, ditto,			4	791	05	10	
				2034	15	00	
<hr/>							
No 10. Balance in company, Dr							
To Charles, due by him, as à contra,			2	1124	10	00	
				1124	10	00	

L E G E R. (2) 289

				Fo	l.	s.	d.
N^o 8. Contra,							
	<i>Cr</i>	<i>Pun.</i>	<i>Gall.</i>				
By Charles, at 10 s. 6 d. per gallon,		22	2750	2	1443	05	00
By Sundries, at 10 s. 6 d. per gallon,		18	2250		1181	05	00
		40	5000		2624	10	00
N^o 9. Contra,							
	<i>Cr</i>						
By Voyage to Jamaica in company, gained,	—			1	879	15	00
By Greenshiells and Wardrop, gained,	—			5	30	00	00
By Sugar in company, gained,	—			6	737	10	00
By Rum in company, gained,	—			8	387	10	00
					2034	15	00
N^o 10. Contra,							
	<i>Cr</i>						
By David, due to him,	—	—		3	467	18	04
By Ebenezer, ditto,	—	—		4	656	11	08
					1124	10	00
VOL. II.							
O u							

S P E C I M E N III.

Exhibiting the history and arrangement of real transactions in foreign trade, selected on purpose, at once, to give a lively idea of foreign mercantile accounts, and of the method of conducting the business of a trading voyage.

Those mercantile transactions, as they happened, are as follows.

Thomas Dale of *Leghorn*, *James Goodman* of *Barcelona*, *Peter Winberton* of *Smyrna*, *Peter Blaxland* of *New England*, *John King*, *John Kelly*, *Peter Bradby* of *London*, *James Bradson* of *Bilboa*, *James Dixon* of *Cadiz*, and *James Corman* of *Lisbon*, correspond and trade with each other, *viz.*

Thomas Dale of *Leghorn* purchases the *Anne* galley, and fits her out to sea, to proceed on a voyage from *Leghorn* to *Barcelona*, and thence to *Smyrna* and the *Arches*, for a lading of wheat for *Lisbon*, to be consigned to the care and disposal of *James Corman*, who is $\frac{1}{3}$ concerned therein, and *Thomas Dale* $\frac{2}{3}$, and who paid for the hull, masts, &c. according to inventory and contract, 1600 *doll.* and paid all charges of fitting out to sea, as per account, *Doll.* 1589 : 12. — Insured 3600 *doll.* on the hull from *Leghorn* for *Barcelona*, at 9 per cent. with more $\frac{1}{2}$ per mill. palace-charges. — Also insured 6000 *doll.* on the hull and itock, from *Barcelona* to *Smyrna*, the *Arches*, and to *Lisbon*, at 28 per cent. with more $\frac{1}{2}$ per mill. palace-charges; and reckons his commission on both insurances $\frac{1}{2}$ per cent.

The galley arriving at *Barcelona*, *James Goodman* receives the freight of barley and wheat, made by said galley, being *Doll.* 1242 : 10; — buys 2000 pieces of eight *Spanish* money, amounting with cost and charges to *Doll.* 2068 : 12 : 6; — delivers them to *Capt. Barnby*, commander of the galley, to dispose of in *Smyrna*, in the purchase of a cargo of wheat. — Pays also to said *Captain* 285 *doll.* — Reckons for his commission on said transaction, *Doll.* 30 : 2 : 6, and 15 *sols* for postage of letters; — draws the balance of account on *Thomas Dale* of *Leghorn*, at 18 $\frac{1}{4}$ *livres* per *pistole*. — The galley arriving at *Smyrna*, *Peter Winberton* sells the 2000 pieces of eight, weighing 1951 (most pillar) one with the other at 35 per cent. — Paid consulage 2 per cent. throffage, 4 per mill.; reckons his own provision and brokerage at 2 per cent. — Buys a cargo of wheat at sundry prices, *viz.* 622 *killows*, at $\frac{1}{10}$, and at $\frac{1}{12}$ per *killow*, — 659 *ditto*, at $\frac{2}{40}$, — 505 *ditto*, at $\frac{2}{40}$ and $\frac{1}{12}$, — 1800 *ditto*, at $\frac{2}{40}$, — 1194 *ditto*, at $\frac{2}{40}$ and $\frac{1}{12}$; — pays petty expenses; and for boats, &c. *Doll.* 20 : 2. — For consulage 4 per cent. — Brokerage $\frac{1}{8}$ of a *dollar* per *killow*; — reckons his provision at 3 per cent. — Pays to *Capt. Barnby* 235 *doll.* and draws for the balance on *Thomas Dale*, at 13 per cent. — *Thomas Dale* draws on *James Corman*, *Doll.* 1506 : 18 : 7, at 930, — *Doll.* 400, at 925, — *Doll.* 300, at 930, and the balance of *Corman's* account-current, at 930, having reckoned $\frac{1}{2}$ per cent. brokerage, and expenses of postages of letters at
Leghorn,

S P E C I M E N III.

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Leghorn, Amsterdam, and London, amounting to *Doll.* 24 : 5 : 1.—
The galley arriving at *Lisbon*, *Corman* sells the lading of wheat, that was purchased by *Winberton*, as follows.—360 alquiers, at 480 *rees per alquier*;—60 ditto, at 460;—358 ditto, at 450;—10494 ditto, at 440;—488 ditto, at 430;—and by selling to several persons, the measure fell short 3 moys in land, of what it carried on board. *Corman* paid 80 *rees per moy*, for measuring 204 moys on board;—boat-hire to *Belem* on ditto, 100 *rees per moy*;—porterage into the warehouse on ditto, 90 *rees per moy*;—boat-hire from *Belem* to the market, on 190 moys, at 120 *rees per moy*; porters, landing, cartage, &c. on 190 moys, 210 *rees per moy*;—measuring in the market of 204 moys, 100 *rees per moy*;—porterage, cartage, &c. to a private warehouse for sale of 38 moys, at 380 *rees per moy*;—hire of empty sacks, 10,300 *rees*. To the health-office at *Lisbon*, 48 *mill*.—Ditto at *Belem*, for assisting in unloading, 10,300 *rees*;—guards to watch the boats, with sundry expenses, 8500 *rees*.—Ware-room rent and turning, 22,700 *rees*;—selling in the markets 201 moys, at 600 *rees per moy*;—brokerage on 201 moys, at 100 *rees per moy*;—commission at $2\frac{1}{2}$ *per cent.* on sales.

Corman buys the ship *Jenny*, for his own account, for 960 *mill.*;—lades on board her 155 moys of salt, at 3500 *rees per moy*; charges amounting to 576,770 *rees*.—Pays sundry charges in fitting her out to sea for *New England*, Capt. *John Walker*, amounting to 581,572 *rees*. He also pays sundries on the *Anne* galley, for her voyage to *Algiers*, to lade corn on freight; *viz.* to the captain, as *per* his account of disbursements, allowed 910,819 *rees*.—To guards and pilot, 15,840 *rees*.—For 5 boats of ballast, 17,500 *rees*.—For 7 barrels of beef, and two frails of fruit, 34 *mill*.—For 3 casks of butter, containing nett 249 lb. at 35 *rees per lb.*—For port-charges, as *per Thomas Harwood's* account, 16 *mill*.—For a pilot going out, 7200 *rees*.—For 25 alquiers of pease, &c. as *per bill*, 76 *mill*.—To *William Pratt*, the ship-chandler, as *per* his account, 328 *mill*.—To *John Stamp*, the sail-maker, *per* account, 93 *mill*.—For wine and fruit, 9600 *rees*.—For 3 cannons, 48 *mill*.—For sundry petty expenses, 3600 *rees*.—For cash paid Capt. *Barnby*, 14,400 *Rees*;—and said *Corman* reckons $2\frac{1}{2}$ *per cent.* commission.

Ship *Jenny* arriving at *Boston* in *New England*, *Peter Blaxland* sells to *James Dudley*, 210 hhds of *Lisbon* salt, at 33 *s. per hhd.*—To *John Priestly*, 30 hhds of *French* salt, at 28 *s. per hhd.*—To ditto, 121 hhds ditto, at 25 *s. per hhd.*—To *John Peterson*, 78 hhds ditto, at 20 *s. per hhd.* He pays lighterage, porterage of the salt, landing, and measuring, *L.* 10 : 1 : 10.—Storage for the salt that was landed, *L.* 5.—Reckons his commission at 5 *per cent.*

The *Anne* galley returns from *Algiers* to *Lisbon*, and *Corman* receives of *Samuel Bolt*, for freight, as *per* charter-party, of 155 tons of corn, and other goods brought from *Algiers*, at 14,500 *rees per ton*.—For 9 boats of ballast sold at *Gibraltar*, 18 pieces of eight.—For $\frac{1}{2}$ port-charges at *Lisbon*, 25,733 *rees*. *Peter Blaxland* of *New England*

O O 2

buys

buys 200 quintals of dried cod-fish, at 21 s. per quintal;—1000 quintals ditto, at 22 s.;—294½ quintals of dried hack and haddock, at 16 s. 6 d. per quintal;—and 377 quintals of dried pollock, at 14 s. per quintal; pays boat-hire, cartage, primage, and several extraordinary charges, amounting to L. 29 : 7 : 10.—Reckons his commission in cost and charges, at 5 per cent. and lades said fish on board the *Jenny*, for *Bilboa*, consigned to *John Bradson*, for account of *Corman*, 1491 quintals, and for his own account, 480½ quintals.

Corman of *Lisbon* disbursed and allowed sundry sums on the *Anne* galley, for her voyage to *Genoa* and *Leghorn*, on freight, viz. Pays to *Capt. Barnby*, per account, for mens wages, &c. 637,670 rees.—Pays for damage, with postorage and waterage aboard, 2780 rees.—For labourers, 10 men for 1½ day, at 200 rees.—For cooperage, and nails, 8400 rees.—For sundry provisions, as beef, pork, butter, bread, pease, &c. as per bill, 204,851 rees.—For port-charges, as per *Thomas Harwood's* account, 23,900 rees.—To the caulker, as per bill, 45,600 rees.—To *James Leven* the mate, 10 pieces of eight, due to him, and discharged him.—For 10 bolts of canvas, at 10,300 rees.—For a cable and piece of hawser, 176,175 rees.—To *William Pratt* the ship-chandler, as per bill, 73,794 rees.—To *John Stamp* the sail maker, 31,355 rees.—For pilotage out, 10,080 rees, and sundry petty expenses, 9500 rees.—For consulage at *Lisbon*, and vice-consulage, and charges at *Belem* for two voyages, 33 mill.—To *Capt. Barnby*, per account, for expenses during the *Algier* voyage, 181 pieces of eight, at 800 rees; out of which he deducts 18 pieces of eight, formerly charged.—Reckons his commission at ½ per cent.

Blaxland of *New England* pays the ship *Jenny's* disbursements, and to the captain, as per account and receipt, amounting to 437 l. 8 s. 4 d.; and to reimburse himself of his advance, draws, by order of *Corman*, on *John King* of *London*, payable to *Samuel Prag*, at 40 days sight, 225 l. Sterling, at 55 per cent.—Further, he draws on *John Kely* of *London*, payable to *Daniel Hooper*, at 40 days sight, for 100 l. Sterling, at 50 per cent. and for the balance of account on *Peter Bradby* of *London*, payable to *John Heachman* at 40 days sight, exchange at 50 per cent.

The *Anne* galley arriving at *Leghorn*, *Thomas Dale* accounts for freight made by her from *Lisbon* to *Genoa* and *Leghorn*, viz. For freight, as per manifesto made good by *Alberto Gimincani* of *Genoa* in 5825 l. at 5 l. per dollar, less 1½ per cent. on 1000 dollars drawn in.—For freight received at *Leghorn*, according to manifesto, 1104 dollars.—For freight received for other merchandises, Doll. 52 : 15.—For average of 5 per cent. received for the owners on dollars 1104.—And the said *Dale* pays sundry charges on said galley, viz. For charges at *Pratick*, Doll. 2 : 5.—To the ship-chandler, per account, Doll. 42 : 4 : 1.—To the butcher, per account, Doll. 17 : 7.—For port charges, per account, Doll. 22 : 11.—To the shipwright, per his account, Doll. 8 : 10.—To the baker for provisions, &c. per his account, Doll. 200.—For salt provisions, beef, &c. Doll. 205.—For ballast, Doll. 25.—

For

SPECIMEN III.

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For translating the charter-party, *Doll.* 1.—To Capt. *Barnby* for his expenses at this port, as *per* account, *Doll.* 92 : 3 : 4.—For charges entering his consolato and procure to recover in the freight, *Doll.* 4 : 10.—To Capt. *Barnby* for his expenses at *Genoa*, 529 *l.* 4 *s.* at 5 *l.* *per* dollar.—For a barrel of tar at *Genoa*, paid for by *Giminiani*, 40 *l.*—For expenses incurred by *Giminiani* in going to *Genoa*, *per* account, 168 *l.* 9 *s.* 4 *d.*—For expenses made by ditto in going from *Genoa* to *Lisbon*, 326 *l.* 13 *s.* 4 *d.*—For boat-hire several times in assisting the galley's dispatch, *Doll.* 1 : 10.—Reckons his provision 2 *per cent.* recovering in the freight, and correspondency for her dispatch hence and at *Genoa*, *Doll.* 47 : 4 : 9.—For postage of letters on this affair, *Doll.* 4 : 11 : 6.—The ship *Jenny* arrives at *Bilboa*, and there *Bradson* sells 1640 $\frac{1}{2}$ quintals of fish to sundry persons, as *per* account, for rials plate 103,811, and delivers for provostage 2 $\frac{1}{2}$ *per cent.* in specie of fish, and one quintal to the weighers, as usual.—Pays for an express to and from *Portugal*, when the ship arrived with orders to go to *Lisbon*, 13 rials, 26 *merc.*—To the inquisition-vessel, 22 rials, and for refreshment 45 rials.—For freight of 12 gabars with fish up to the keys, at 16 rials vellon *per* gabar,—unlading at the keys, 9 gabars, at 93 rials vellon each.—To the oxen, mews, and sledges carrying the lading of 12 gabars, at 20 rials vellon.—Guards to watch the fish at landing, 10 rials plate.—To seamen for their due as customary on 12 gabars, at 5 rials plate.—For removing and piling 9 gabars in small piles, and separating the forts, at 22 $\frac{1}{2}$ rials plate *per* gabar,—weighing out 9 gabars, at 20 rials plate.—Town-duties on weights, and new impost, 891 rials plate.—Lodge-hire $\frac{1}{2}$ rial plate *per* quintal on 1222 quintals.—Contribution-duties 1 *per cent.* on sales.—National duties $\frac{1}{4}$ *per cent.*—Primage on 90 tons paid the captain, at 2 $\frac{1}{2}$ rials plate.—Reckons commission 5 *per cent.* on sales and returns.—Said *Bradson* buys 300 bundles of chestnut-hoops at 33 $\frac{1}{2}$ quarts vellon *per* bundle,—200 bundles ditto at 4 rials vellon *per* bundle, which he shipped on board the *Jenny* for *Cadiz*, consigned to *James Dixon* of said place, for account of *Corman*, and pays shipping them on board two lighters, 2 *merc.* vellon *per* bundle, and boat-hire aboard 21 rials, 10 *merc.* plate.—The *Anne* galley arrives at *Lisbon*, and *Corman* accounts for freight made by her from *Leghorn* and *Genoa* to *Lisbon*, *viz.* *John Baptista Thialini* 30 parcels of sewing-filk at 8 *doll.* *per* parcel.—*Lorenzo Giminiani* 100 bales of paper at 2 $\frac{1}{2}$ *doll.* *per* bale. *Nicolo Lazerago* 1100 bags of rice, containing 3710 quintals, at 700 rees *per* quintal.—*Nunex Alvarez* 6 bundles of coral, 12 millrees.—*J. Rodrigues Antunez*, 6 parcels of riband, 60 millrees.—For primage 5 *per cent.*—To the captain on 200 tons at 15 *doll.* *per* ton, which was received of the above people, and passed to the captain's credit.—Ship *Jenny* arrives at *Cadiz*, and *James Dixon* sells, for account of *Corman* aforesaid, 378 bundles of chestnut-hoops to *Don Pedro de Tranguello* at 10 rials plate *per* fiere of 2 bundles—120 bundles ditto to ditto, being damaged, at 4 rials plate *per* fiere of 2 bundles; and Capt. *Walker* had the remaining

2 bundles, which he applied to the ship's use.—*Dixon* reckons brokerage 1 per cent.—For extraordinary charges on sales aboard $\frac{1}{2}$ per cent.—For commission on sales and returns 5 per cent. of which 1 per cent. is to be charged on remitting, remains 4 per cent.—*Dixon* receives the freight made by the *Jenny*, Capt. *Walker*, from *Bilboa*, viz. For 2194 bars of iron, weighing 577 quintals, consigned to *Don Juan de Matta Gonsalvez*, at $6\frac{1}{2}$ rials plate, new money, per quintal.—For 1550 bars ditto, weighing 500 quintals, consigned to ditto, at $6\frac{1}{2}$ rials ditto.—For 476 bars ditto, weighing 200 quintals ditto, and 8 bundles *chappa de fierro*, weighing 1369 lb. together make 208 $\frac{1}{2}$ quintals, at $6\frac{1}{2}$ rials ditto, consigned to *Don Sebastian dos Lopez*.—For 250 bars ditto, weighing 100 quintals, consigned to ditto, at $6\frac{1}{2}$ rials ditto.—For 774 *rexas de fierro d'arar*, weighing 61 $\frac{1}{2}$ quintals, consigned to ditto, at $6\frac{1}{2}$ rials ditto.—For 72 *carótes de herrage danos*, weighing 140 quintals, consigned to *Don Juan Gonsalvez Lopez dos Santos*, at $6\frac{1}{2}$ rials plate.—For 500 single bundles of chefnut-hoops, consigned to said *Dixon*, being for account of the owner of the *Jenny*, nothing.—For the gros average on said freight, occasioned by the ship's losing her bowsprit, deducting $\frac{1}{3}$ of the charge to be borne by the ship *Jenny*, and a proportion by the hoops, the remainder was adjusted at $\frac{1}{2}$ rial plate per ducat or 750 ducats; what received thereon was 375 rials plate.—*Dixon* reckons his commission on said freight and gros average at $2\frac{1}{2}$ per cent. and by order of *Corman*, and for his account, sells the ship *Jenny*, with all her tackle, to *David Burrows* for 1300 pieces of eight, to pay in 30 days.—Charges for boat-hire aboard several times, and other petty charges, 40 rials plate.—Brokerage 1 per cent.—Commission on sales and returns 5 per cent. of which 1 per cent. to be charged on remitting, remains 4 per cent. which he now charges.—The state of parties, and their conformity in accounts, will appear in the following legers.

LEGERS



L E G E R S

CONFORMABLE TO

S P E C I M E N III.



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Thomas Dale's Leger of Leghorn.

Leg. I.

	For	Doll.	so	den.
<i>Skip the Anne galley in comp. with, Dr</i>				
To Cash, paid for the ship, outfit to Barcelona, and two insurances, — — —	1	5198	08	00
To ditto, per Goodman's draught, for balance of his account, — — —	1	1092	14	02 $\frac{1}{2}$
To ditto, for balance of Winberton's account, — — —	1	504	19	9 $\frac{1}{4}$
To James Corman's Leghorn account, for his $\frac{1}{3}$ freight, — — —	1	732	06	04
To Cash, paid charges on the galley, — — —	1	654	14	02
To Corman's Leghorn account, for his $\frac{1}{3}$ received of Giminiani, — — —	1	55	00	00
To Profit and Loss, gained by this trading-voyage, — — —	2	1484	02	06 $\frac{1}{2}$
		9722	04	11 $\frac{1}{4}$
<i>Cash, Dr</i>				
To James Corman's Leghorn account, for value of three draughts, — — —	1	2206	18	07
To ditto, per draught, for balance of his Leghorn account, — — —	1	80	00	09 $\frac{1}{2}$
To Ship Anne galley in company, received for freight, — — —	1	2196	19	00
To ditto, for balance of Giminiani, — — —	1	165	00	00
To Balance, for what I am in advance on this account, — — —	2	2820	02	10 $\frac{1}{2}$
		7475	01	02 $\frac{1}{2}$
<i>James Corman of Lisbon, Dr</i>				
To Ship the Anne galley in company, for $\frac{1}{3}$ cost and charges, — — —	1	1732	16	00
To Provision, for his $\frac{1}{3}$ reckoned on insurance, — — —	2	3	06	11 $\frac{1}{2}$
To Ship Anne, &c. for $\frac{1}{3}$ Goodman's balance, — — —	1	364	04	08 $\frac{3}{4}$
To ditto, for $\frac{1}{3}$ Winberton's ditto, — — —	1	168	06	07
To Cash, for brokerage, postages, and other incidents, — — —	1	24	05	01
		2292	19	04 $\frac{1}{4}$
To Ship Anne, &c. for $\frac{1}{3}$ charges paid by me, — — —	1	218	04	08 $\frac{2}{3}$
To Provisions, for his $\frac{1}{3}$ reckoned by me, — — —	2	17	15	05
To Corman's Lisbon account, to discharge what should be brought hither, — — —	2	326	13	04
To Balance, due to him on this account, — — —	2	224	12	10 $\frac{1}{2}$
		787	06	04

Leg. i. *Two thirds of the Anne galley.*

297.

	For	Doll.	so.	den.
<i>Corman</i> $\frac{1}{3}$ and self $\frac{2}{3}$, <i>Cr</i>				
By <i>James Corman's Leghorn account</i> , for his $\frac{1}{3}$ cost, charges, and insurance, — —	1	1732	16	00
By ditto, ditto, of <i>Goodman's balance</i> ,	1	364	04	$08\frac{3}{4}$
By ditto, ditto, of <i>Winberton's balance</i> ,	1	168	06	07
By <i>James Corman's Lisbon account</i> , for $\frac{2}{3}$ the produce per his account, 2.452.199 rees, —	2	2636	15	$05\frac{1}{2}$
By <i>Cash</i> , for freight from <i>Leghorn and Genoa</i> ,	1	2196	19	00
By <i>Corman's Leghorn account</i> , for his $\frac{1}{3}$ charges paid per contra, — — —	1	218	04	$08\frac{3}{4}$
By <i>Cash</i> , for the remainder of <i>Giminiani's freight</i> ,	1	165	00	00
By <i>James Corman's Lisbon account</i> , for my $\frac{2}{3}$ freight,	2	1913	05	$02\frac{1}{2}$
By ditto, for $\frac{2}{3}$ of 490 dollars received by him, 303.800 rees, — — —	2	326	13	04
		9722	04	$11\frac{5}{8}$
<i>Contra</i> , <i>Cr</i>				
By <i>Ship the Anne, &c.</i> for cost, outfit, and insurance,	1	5198	08	00
By ditto to <i>Goodman of Barcelona's balance</i> , per account, — — —	1	1092	14	$02\frac{1}{2}$
By ditto to <i>Winberton of Smyrna's balance</i> , per draught, — — —	1	504	19	$09\frac{1}{4}$
By <i>James Corman's Leghorn account</i> , for brokerage, charges, &c. — — —	1	24	05	01
By <i>Ship Anne, &c.</i> for charges, per particulars,	1	654	14	02
		7475	01	$02\frac{3}{4}$
<i>His Leghorn account</i> , <i>Cr</i>				
By <i>Cash</i> , received for three draughts, at different prices, — — —	1	2206	18	07
By ditto, ditto, to even his account,	1	86	00	$09\frac{1}{4}$
		2292	19	$04\frac{1}{4}$
By <i>Ship Anne, &c.</i> for his $\frac{1}{3}$ freight received by me, — — —	1	732	06	04
By ditto, — — —	1	55	00	00
		787	06	04
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		For	Doll.	so.	den.
<i>Provision-account, Dr</i>					
To Profit and Loss, gained hereby,	—	2	21 02	04	$\frac{5}{8}$
			21 02	04	$\frac{5}{8}$
<i>James Corman partner, Dr</i>					
To Anne galley in comp. for my $\frac{2}{3}$ of the ship's produce,	—	2.452.199	1 2636 15	05	$\frac{5}{8}$
To ditto,	—	1.779.331 $\frac{1}{2}$	1 1913 05	02	$\frac{1}{2}$
To ditto, of 490 doll. viz. 326 $\frac{2}{3}$ *					
* As this is the method of writing off errors in accounts, it was judged better to leave it in its original form, than to make any alteration.					
		4.231.530 $\frac{3}{4}$	4550 00	08	
<i>Profit and Loss, Dr</i>					
To Balance, for gain,	—		2 1505 04	11	$\frac{5}{8}$
			1505 04	11	$\frac{5}{8}$
<i>Balance, Dr</i>					
To James Corman's Lisbon account, due,	4.231.530 $\frac{3}{4}$	2	4550 00	08	
			4550 00	08	

Leg. i. Two thirds of the Anne galley.

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		For	Doll.	so.	den.
<i>Contra,</i> <i>Cr</i>					
By James Corman's Leghorn account, for $\frac{2}{3}$, reckoned on insurance, — —		1	3	06	$11\frac{2}{3}$
By ditto, ditto, on fundries, per particulars,		1	17	15	05
			21	02	$04\frac{2}{3}$
<i>My Lisbon account,</i> <i>Cr</i>					
By Corman's Leghorn account, to rectify an error, per contra, $326\frac{2}{3}$ doll.	<i>Rees,</i>				
By Balance, due by him hereon,	4.231.530 $\frac{1}{3}$	2	455	00	08
			455	00	08
<i>Contra,</i> <i>Cr</i>					
By the Anne galley in company, gained by her trading voyage, — — —		1	1484	02	$06\frac{2}{3}$
By Provision-account, gained thereby, —		2	21	02	$04\frac{2}{3}$
			1505	04	$11\frac{1}{3}$
<i>Contra,</i> <i>Cr</i>					
By Cash, for what I am in advance on this affair,		1	2820	02	$10\frac{2}{3}$
By James Corman's Leghorn account, due him,		1	224	12	$10\frac{1}{3}$
By Profit and Loss, to close that account, —		2	1550	11	$04\frac{1}{3}$
			4550	00	08

P p z

300

James Corman's Leger of Lisbon.

Leg. 2.

		For	Millrees.
<i>The Anne galley in company with</i>		Dr	
To <i>Thomas Dale's Leghorn account</i> , for $\frac{1}{3}$ cost, charges, insurance, &c. provision expended thereon, for our account, in <i>Doll.</i> 1736 : 2 : 11 $\frac{1}{2}$,		1	1.614.617
To <i>Goodman of Barcelona</i> , for my $\frac{1}{3}$ of what he exported,		1	338.739
To <i>Thomas Dale of Leghorn</i> , for $\frac{1}{3}$ of what he reckons insurance,		1	3.113
To <i>Winberton of Smyrna</i> , for $\frac{1}{3}$ of his disbursements,		2	156.546
To <i>Tho. Dale's Leghorn acct</i> , for what he reckons me,		1	22.556
To <i>Cash</i> , for charges <i>per</i> particulars,		2	469.620
To <i>Commission</i> , at $2\frac{1}{2}$ <i>per cent.</i> on sales,		2	133.317
To <i>Tho Dale's Lisbon acct</i> , for $\frac{2}{3}$ nett proceeds wheat,		3	3.153.175 $\frac{1}{3}$
To <i>Cash</i> , paid charges on voyage to <i>Algiers</i> , <i>per</i> particulars,		1	1.582.774
To <i>Tho. Dale's Lisbon account</i> , for $\frac{2}{3}$ freight of corn,		3	1.331.755
To <i>Cash</i> , paid charges, <i>per</i> particulars,		1	1.406.005
To <i>Tho. Dale's Lisbon account</i> , for $\frac{1}{3}$ pieces of eight received,		3	9.600
To <i>ditto</i> , for $\frac{2}{3}$ received for freight,		3	1.779.331 $\frac{1}{3}$
To <i>ditto</i> , for $\frac{2}{3}$ of 490 <i>doll.</i> received for ditto,		3	303.800
To <i>Profit and Loss</i> , gained hereby,		5	660.436
			<hr/>
			12.965.384 $\frac{2}{3}$
<hr/>			
<i>Tho. Dale of Leghorn, Dr</i>	<i>Doll.</i>	<i>so.</i>	<i>den.</i>
To <i>Cash</i> , for his draught, at — — 930 <i>rees</i> , for	1506	18	07
To <i>ditto</i> , ditto, 925 for	400	00	00
To <i>ditto</i> , ditto, 930 for	300	00	00
To <i>ditto</i> , ditto, 930 for	86	00	09 $\frac{1}{4}$
To <i>Anne galley</i> , for discharge of an error,	3	06	11 $\frac{1}{2}$
To <i>ditto</i> , for the difference arising <i>per</i> exchange,			
	<hr/>		
	2296	06	03 $\frac{1}{4}$
To <i>ditto</i> , for my $\frac{1}{3}$ freight received by him, <i>per</i> account rendered,	551	06	02 $\frac{1}{3}$
	<hr/>		
	551	06	02 $\frac{1}{3}$
			<hr/>
			2.135.571
			<hr/>
			512.718
			<hr/>
			512.718

Leg. 2. One third of the Anne galley in company. 301

		Fo			Millrees.
<i>Dale of Leghorn $\frac{2}{3}$ and self $\frac{1}{3}$, Cr</i>					
By <i>Thomas Dale's Leghorn account</i> , to rectify an error, <i>per contra</i> , — —		1			3.113
By <i>ditto</i> , for the difference <i>per exchange</i> , —		1			2.002
By <i>Cash</i> , received for the loading of wheat, —		2			5.332.700
By <i>Thomas Dale's Lisbon account</i> , for $\frac{2}{3}$ charges, to <i>Algiers</i> , — —		3			1.055.182
By <i>Cash</i> , received for freight of corn, —		2			1.983.233
By <i>Thomas Dale's Lisbon account</i> , for $\frac{2}{3}$ charges,		3			937.336 $\frac{2}{3}$
By <i>Cash</i> , received 18 pieces of eight, at 800 <i>Rees per piece</i> , — — —		2			14.400
By <i>Thomas Dale's Leghorn account</i> , for my $\frac{1}{3}$ nett freight, 551 <i>dol.</i> 6 <i>sol.</i> 2 $\frac{1}{2}$ <i>den.</i> —		1			512.718
By <i>Cash</i> , received for freight from <i>Leghorn, Genoa</i> , and to <i>Lisbon</i> , — —		2			2.669.000
By <i>ditto</i> , for 490 <i>doll.</i> at 930 <i>Rees per dol.</i> —		2			455.700
					12.965.384 $\frac{2}{3}$
<i>My Leghorn acct Cr</i>		<i>Doll.</i>	<i>s.</i>	<i>den.</i>	
By <i>Anne galley, &c.</i> for my $\frac{1}{3}$ cost and charges, —	1736	02	11 $\frac{1}{2}$	1	1.614.617
By <i>James Goodman, Barcelona</i> , for $\frac{1}{3}$ draught, —	364	04	8 $\frac{3}{4}$	2	338.739
By <i>Anne galley, &c.</i> for $\frac{1}{3}$ insurance, —	3	06	11 $\frac{1}{2}$	1	3.113
By <i>Peter Winberton</i> , for $\frac{1}{3}$ his draught, —	168	06	07	2	156.546
By <i>Anne, &c.</i> for what he reckons, —	24	05	01	1	22.556
	2296	06	03 $\frac{3}{4}$		2.135.571
By <i>Tho. Dale's Lisbon account</i> , to rectify an error, —	326	13	04	3	303.800
By <i>Balance</i> , due me on this account, —	224	12	10 $\frac{1}{2}$	5	208.918
	551	06	02 $\frac{1}{2}$		512.718

James Corman's Leger of Lisbon.

Leg. 2.

			For	Millrees.
<i>Ja. Goodman, Dr</i>				
	<i>Leg. Doll.</i>	<i>Bar. Doll.</i>		
To <i>Tho. Dale's Leghorn account</i> , for my $\frac{1}{3}$ of his draught, —	364 : 4 : 8 $\frac{1}{4}$	479 : 0 : 0	1	338.739
	<hr/>	<hr/>		
	364 : 4 : 8 $\frac{1}{4}$	479 : 0 : 0		338.739
<hr/>				
<i>P. Winberton, Cr</i>				
	<i>Leg. Doll.</i>	<i>Smy. Doll.</i>		
To <i>Tho. Dale's Leghorn account</i> , for $\frac{1}{3}$ his draught, —	168 : 6 : 7	190 : 17 : 0	1	156.546
	<hr/>	<hr/>		
	168 : 6 : 7	190 : 17 : 0		156.546
<hr/>				
<i>Cash, Dr</i>				
To <i>Anne, &c.</i> received for <i>Winberton's</i> wheat,			1	5.332.700
To <i>ditto</i> , for freight of corn, — —			1	1.983.233
To <i>ditto</i> , for 18 pieces of eight, —			1	14.400
To <i>ditto</i> , for freight from <i>Leghorn, Genoa</i> , and to <i>Lisbon</i> , — — —			1	2.669.
To <i>ditto</i> , ditto, 490 doll. —			1	455.7
To <i>Capt. Barnby</i> , for primage, now at his credit, 3000 doll. — —			4	2.790.
				<hr/>
				13.245.033
<hr/>				
<i>Commission, Dr</i>				
To <i>Profit and Loss</i> , — —			5	183.129 $\frac{2}{3}$
				<hr/>
				183.129 $\frac{2}{3}$

Leg. 2. One third of the Anne galley in company. 303

			Fo	Millrees.
<i>Of Barcelona, Cr</i>				
	<i>Leg. Doll.</i>	<i>Bar. Doll.</i>		
By <i>Anne galley in comp.</i> for my $\frac{1}{3}$ of his dis- bursements thereon,	364 : 4 : 8 $\frac{3}{4}$	479 : 0 : 0	1	338.739
	<hr/>	<hr/>		
	364 : 4 : 8 $\frac{3}{4}$	479 : 0 : 0		338.739
<hr/>				
<i>Of Smyrna, Cr</i>				
	<i>Leg. Doll.</i>	<i>Smy. Doll.</i>		
By <i>Anne galley in comp.</i> for my $\frac{1}{3}$ of his dis- bursements, —	168 : 6 : 7	190 : 17 : 0	1	156.546
	<hr/>	<hr/>		
	168 : 6 : 7	190 : 17 : 0		156.546
<hr/>				
<i>Contra,</i>			<i>Cr</i>	
By <i>Dale's Leghorn account</i> , for his three draughts,			1	2.050.441
By <i>ditto</i> , for the balance of my account, —			1	80.015
By <i>Anne galley in company</i> , paid charges, —			1	469.620
By <i>ditto</i> , to <i>Algiers</i> , — —			1	1.582.774
By <i>ditto</i> , per particulars, — — —			1	1.406.005
By <i>Ship Jenny</i> proper, for cost and charges, —			2	2.118.342
By <i>Balance</i> , in my hands, — — —			5	5.537.836
				<hr/>
				13.245.033
<hr/>				
<i>Contra,</i>			<i>Cr</i>	
By <i>Anne, &c.</i> allowed $2\frac{1}{2}$ per cent. on sales of wheat,			1	133.317
By <i>Thomas Dale's Lisbon account</i> , for $\frac{2}{3}$ allowed,			3	26.379 $\frac{2}{3}$
By <i>ditto</i> , ditto, — — —				23.433 $\frac{1}{3}$
				<hr/>
				183.129 $\frac{2}{3}$

304

James Corman's Leger of Lisbon.

Leg. 2.

		Fo	Millrees.
<i>Thomas Dale, Dr</i>			
To <i>Anne galley, &c.</i> for $\frac{2}{3}$ charges paid to <i>Algiers</i> ,	1	1.055.182	
To <i>Commission</i> , for $\frac{2}{3}$ of what I reckon,	2	26.379 $\frac{1}{2}$	
To <i>Anne galley, &c.</i> for $\frac{2}{3}$ paid by me,	1	937.336 $\frac{2}{3}$	
To <i>Commission</i> , for $\frac{2}{3}$ of what I reckon,	2	23.433 $\frac{1}{3}$	
To <i>Dale's Leghorn account</i> , to rectify the error, <i>per contra</i> , 326 $\frac{2}{3}$ doll.	—		
To <i>Balance</i> , due him on this account,	5	4.231.530 $\frac{1}{3}$	
			6.273.861 $\frac{2}{3}$
<i>Ship Jenny proper, Dr</i>			
To <i>Cash</i> , for cost and charges of outfit to <i>New England</i> ,	2	2.118.342	
To <i>Peter Blaxland's New-England account</i> , for cost and charges of dried fish,	3	4.623.384	
To <i>Profit and Loss</i> , for gain hereby,	5	1.603.403	
			8.345.129
<i>Peter Blaxland of New England, Dr</i>			
To <i>Ship Jenny</i> , for nett proceeds of salt,			
To <i>King of London</i> , at 55 <i>per cent. per draught</i> ,	225 00 00	571 15 05	2 1.407.435
To <i>Kitty of ditto</i> , at 50 <i>per cent. per ditto</i> ,	100 00 00	348 00 00	3 856.615 $\frac{3}{4}$
To <i>Bradby ditto</i> , at 50 <i>per cent. per ditto</i> ,	538 19 08 $\frac{1}{2}$	150 00 00	4 369.320 $\frac{3}{4}$
	808 09 07		4 1.990.102 $\frac{1}{2}$
		863 19 08 $\frac{1}{2}$	4.623.384
<i>John King of London, Dr</i>			
To <i>Balance</i> , due him,	L. 225 Ster.		5 856.615 $\frac{3}{4}$
			856.615 $\frac{3}{4}$

306

James Corman's Leger of Lisbon.

Leg. 2.

		Millrees.
<i>John Kelly of London, Dr</i>		
To Balance, due him, for L. 100 Sterling,	5	369.230 $\frac{3}{4}$
		<hr/>
		369.230 $\frac{3}{4}$
<i>Peter Bradby of London, Dr</i>		
To Balance, due him, for L. 538 : 19 : 8 $\frac{1}{2}$ Ster.	5	1.990.102 $\frac{1}{2}$
		<hr/>
		1.990.102 $\frac{1}{2}$
<i>Capt. Barnby of the Anne galley, Dr</i>		
To Balance, due him, for 3000 doll. —	5	2.790.000
		<hr/>
		2.790.000
<i>Ja. Bradson, Bilboa, Dr</i>	<i>Ri. Plate.</i>	
To Ship Jenny proper, for my share of proceeds of fish, —	69.453 : 26 $\frac{3}{4}$	2 5.037.716
		<hr/>
		69.453 : 26 $\frac{3}{4}$
		5.037.716
<i>J. Dixon of Cadiz, Dr</i>	<i>Rials.</i>	
To Ship Jenny proper, for nett proceeds of chefnut hoops, and ditto ship per account, —	20.266 : 15	2 1.899.978
		<hr/>
		20.266 : 15
		1.899.978

Leg. 2. One third of the Anne galley in company. 307

Contra,		Cr	For	Millrees.
By <i>Blaxland's account</i> , for draught of L. 100 Sterling, exchange 65 Sterling per mill. —			3	369.230 $\frac{3}{4}$
				369.230 $\frac{3}{4}$
Contra,		Cr		
By <i>Blaxland's account</i> , for draught, at 65 Ster. per mill. for L. 538 : 19 : 8 $\frac{1}{2}$ Sterling, —			3	1.990.102 $\frac{1}{2}$
				1.990.102 $\frac{1}{2}$
Contra,		Cr		
By <i>Cash</i> , received primage of 200 tons, 3000 dol.			2	2.790.000
				2.790.000
<i>My Spanish account</i> ,	Cr	<i>Ri. Plate.</i>		
By <i>Balance</i> , due me, —		69.453 : 26 $\frac{3}{4}$	5	5.037.716
		69.453 : 26 $\frac{3}{4}$		5.037.716
<i>My Spanish account</i> ,	Cr	<i>Rials.</i>		
By <i>Balance</i> , due me, —		20.266 : 15	5	1.899.978
		20.266 : 15		1.899.978

Q q 2

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James Corman's Leger of Lisbon.

Leg. 2.

		Fo	Millrees.
<i>Profit and Lofs,</i>	<i>Dr</i>		
<i>To Balance, gained on this account,</i>	—	5	2.446.968 $\frac{3}{4}$
			2.446.968 $\frac{3}{4}$
<i>Balance,</i>		<i>Dr</i>	
<i>To Tho. Dale's Leghorn acct, for Doll. 224 : 12 : 10$\frac{1}{4}$,</i>		2	208.918
<i>To Cash in my hands,</i>	—	2	5.537.836
<i>To Braden, for proceeds of fish, Ri. 69.453 : 26$\frac{1}{4}$.</i>		4	5.037.716
<i>To Dixon, due by him,</i>	20.266 : 15.	4	1.899.978
			12.684.448

Leg. 2. One third of the Anne galley in company. 309

Contra,		Cr	Fol.	Millrees.
	By the Anne galley in company, gained thereby,		1	660.436
	By Commission, gained thereby, — —		2	183.129 $\frac{3}{4}$
	By the Ship Jenny, for proper account, gained,		3	1.603.403
				2.446.968 $\frac{3}{4}$
Contra,		Cr		
	By Thomas Dale's Lisbon account, due him,		3	4.231.530 $\frac{1}{2}$
	By John King of London, to be remitted, —		3	856.615 $\frac{3}{4}$
	By John Kelly, ditto, ditto, —		4	369.230 $\frac{1}{2}$
	By Peter Bradby, ditto, ditto, —		4	1.990.102 $\frac{1}{2}$
	By Capt. Barnby, for 3000 doll. at 930 rees,		4	2.790.000
	By Profit and Loss, for close thereof, —		5	2.446.968 $\frac{3}{4}$
				12.684.448

310		James Goodman's Leger	Leg. 3.	
			Fo	Span. mon.
1.	<i>Cash,</i>	<i>Dr</i>		
	To <i>Ship Anne galley</i> , on account of <i>Dale and Corman</i> , for freight, — — —		2 1242	10 00
	To <i>ditto</i> , drawn on <i>Dale</i> , for balance, —		2 1437	00 00
			2679	10 00
2.	<i>Ship the Anne galley for,</i>	<i>Dr</i>		
	To <i>Cash</i> , paid for 2000 pieces of eight, on account of <i>Dale and Corman</i> , — — —		1 2648	12 06
	To <i>ditto</i> , paid postages, —		1	015 00
	To <i>Profit and Loss</i> , for commission, —		3	30 02 06
			2679	10 00
3.	<i>Profit and Loss,</i>	<i>Dr</i>		
	To <i>Balance</i> , for close hereof, — —		4	30 02 06
			30 02 06	
4.	<i>Balance,</i>	<i>Dr</i>		
	To <i>Cash</i> , retained for commission, — —		1	30 02 06
			30 02 06	

Leg. 3.

of Barcelona.

311

		Fo	Span. mon.
<i>Contra,</i>			
	<i>Cr</i>		
By <i>Ship</i> , &c. paid for 2000 pieces of eight,	—	2	2648 12 06
By <i>ditto</i> , for postages, &c.	—	2	0 15 00
By <i>Balance</i> , to account,	—	4	30 02 06
			2679 10 00
<i>Account of Mess. Dale and Corman,</i>			
	<i>Cr</i>		
By <i>Cash</i> , received freight,	—	1	1242 10 00
By <i>ditto</i> , for my draught on <i>Dale</i> ,	—	1	1437 00 00
			2679 10 00
<i>Contra,</i>			
	<i>Cr</i>		
By <i>Ship the Anne galley</i> , &c. for commiffion,		2	30 02 06
			30 02 06
<i>Contra,</i>			
	<i>Cr</i>		
By <i>Profit and Loss</i> , for commiffion,		3	30 02 06
			30 02 06

312

Peter Winberton's Leger

Leg. 4.

		For	Doll.	Ass.
1.	<i>Cash,</i> Dr			
	To <i>Pieces of eight, of Mess. Dale and Corman,</i>	2	2700	00
	To <i>Mess. Dale and Corman, drawn on Dale,</i> —	5	570	51
			<hr/>	<hr/>
			3270	51
2.	<i>Pieces of eight for account of</i> Dr			
	To <i>Cash, for consulage, 2 per cent. and shroffage,</i> <i>4 per millree,</i> — — —	1	64	64
	To <i>Profit and Loss, for provision,</i> — —	5	54	00
	To <i>Mess. Dale and Corman their account-current,</i>	3	2581	16
			<hr/>	<hr/>
			2700	00
3.	<i>Wheat, account of,</i> Dr			
	To <i>Cash, paid for 4780 kellowes, at different prices,</i>	1	2651	02 $\frac{2}{3}$
	To <i>Cash, paid charges,</i> — —	1	421	42 $\frac{1}{3}$
	To <i>Profit and Loss, for commission, at 3 per cent.</i>	5	79	22
			<hr/>	<hr/>
			3151	67
4.	<i>Mess. Dale and Corman,</i> Dr			
	To <i>Wheat, account of ditto,</i> — —	3	3151	67
			<hr/>	<hr/>
			3151	67
5.	<i>Profit and Loss,</i> Dr			
	To <i>Balance, for gain and close hereof,</i> —	6	133	22
			<hr/>	<hr/>
			133	22
6.	<i>Balance,</i> Dr			
	To <i>Cash, retained for commission,</i> — —	1	133	22
			<hr/>	<hr/>
			133	22

Leg. 4.

of Smyrna.

313

		Fo	Doll.	Asp.
1.	<i>Contra,</i> <i>Cr</i>			
	By <i>Pieces of eight, &c.</i> paid for account, —	2	64	64
	By <i>Wheat-account, Dale and Corman,</i> for 4780 killows,	4	2651	02 $\frac{2}{3}$
	By <i>ditto,</i> paid charges <i>per particulars,</i> amounting to	4	421	42 $\frac{2}{3}$
	By <i>Balance,</i> retained for commission, —	6	133	22
			3270	51
2.	<i>Dale and Corman,</i> <i>Cr</i>			
	By <i>Cash,</i> received for 2000 <i>doll.</i> at 35 <i>per cent.</i>	1	2700	00
			2700	00
3.	<i>Mess. Dale and Corman,</i> <i>Cr</i>			
	By <i>Mess. Dale and Corman</i> their <i>account-current,</i>	4	3151	67
			3151	67
4.	<i>Their account-current,</i> <i>Cr</i>			
	By <i>Pieces of eight,</i> for nett proceeds, —	2	2581	16
	By <i>Cash,</i> for my bill on <i>Dale,</i> at 13 <i>per cent.</i> —	1	570	51
			3151	67
5.	<i>Contra,</i> <i>Cr</i>			
	By <i>Pieces of eight,</i> for my commission thereon, —	2	54	00
	By <i>Wheat-account, ditto,</i> — —	3	79	22
			133	22
6.	<i>Contra,</i> <i>Cr</i>			
	By <i>Profit and Loss,</i> for close, — —	5	133	22
			133	22
			133	22

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Peter Blaxland's Leger

Leg. 5.

		For	l.	s.	d.
<i>Salt for account of,</i> <i>Dr</i>					
	To <i>Cash</i> , paid charges here, — —	1	15	01	10
	To <i>Profit and Loss</i> , for commission at 5 per cent.	2	3	17	09
	To <i>Corman's account-current</i> , for nett proceeds,	1	571	15	05
			617	15	00
<i>Cash,</i> <i>Dr</i>					
	To <i>Salt-account</i> , received for 497 hhds, —	1	617	15	00
	To <i>Corman's New-England account</i> , per draught on <i>King</i> , — — — —	1	348	00	00
	To <i>ditto</i> , <i>ditto</i> , on <i>Kelly</i> , — —	1	150	00	00
	To <i>ditto</i> , <i>ditto</i> , on <i>Bradby</i> , — —	1	808	09	07
	To <i>Balance</i> , to account, — —	2	374	10	08
			2298	15	03
<i>Profit and Loss,</i> <i>Dr</i>					
	To <i>Balance</i> , for close, — —	2	387	12	02
			387	12	02
<i>J. Corman's New-England account,</i> <i>Dr</i>					
	To <i>Cod-fish in company</i> , for his proportion of cost,	2	1350	07	10
	To <i>ditto</i> , <i>ditto</i> , of charges, —	2	21	16	08
	To <i>Profit and Loss</i> , ditto, of what I reckon, —	1	68	12	02
	To <i>Skip Jenny</i> , account of ditto advanced thereon,	2	437	08	04
			1878	05	00

Leg. 5.

of New England.

315

		Fo	l.	s.	d.
<i>Corman in Lisbon,</i> <i>Cr</i>			<i>N.E.</i>		
By <i>Cash</i> , received for 497 hhds,	— —	1	617	15	00
			617	15	00
<i>Contra,</i> <i>Cr</i>					
By <i>Salt-account</i> , paid charges,	— —	1	15	01	10
By <i>Cod-fish in proportion</i> , for 187½ quintals,	—	1	1816	17	03
By <i>ditto</i> , for charges,	— —	1	29	07	10
By <i>Ship Jenny</i> , on account of <i>Corman</i> , ditto,	—	2	437	08	04
			2298	15	03
<i>Contra,</i> <i>Cr</i>					
By <i>Salt-account</i> , for my commiffion,	—	1	30	17	09
By <i>Corman's New-England account</i> , for what I reckon,	—	1	68	12	02
By <i>Cod-fish</i> , for my proportion of gain,	—	2	288	02	03
			387	12	02
<i>Contra,</i> <i>Cr</i>					
By <i>Salt-account</i> , for nett proceeds,	— —	1	571	15	05
By <i>Cash</i> , per draught on <i>King</i> ,	— —	1	348	00	00
By <i>ditto</i> , ditto, on <i>Kelly</i> ,	— —	1	150	00	00
By <i>ditto</i> , ditto, on <i>Bradby</i> ,	— —	1	808	09	07
			1878	05	00
	R r 2				

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Peter Blaxland's Leger

Leg. 5.

		Dr	Fo	l.	s.	d.
<i>Cod-fish in proportion,</i>		<i>Dr</i>		<i>N.E.</i>		
				<i>curr.</i>		
To <i>Cash</i> , at different prices, for 1871 $\frac{1}{2}$ quintals,			1	1816	17	03
To <i>ditto</i> , paid charges, — —			1	29	07	10
To <i>Profit and Loss</i> , for my proportion of gain,			1	288	02	03
				2134	07	04
<i>Ship Jenny for account of,</i>		<i>Dr</i>				
To <i>Cash</i> , for several disbursements, — —			1	437	08	04
				437	08	04
<i>Bradson of Bilboa,</i>		<i>Dr</i>				
To <i>Cod-fish, &c.</i> for my proportion of nett proceeds, at 60 days, for pieces of eight, — —	<i>Rials. mer.</i> 24.388 : 18		2	762	02	10
				762	02	10
<i>Balance,</i>		<i>Dr</i>				
To <i>Bradson</i> —to account,	<i>Rials. mer.</i> 24.388 : 18		2	762	02	10
				762	02	10

Leg. 5.

of New England.

317

		fo	l.	s.	d.
<i>Betwixt Corman and self,</i> Cr			N.E.		
			curr.		
By <i>Corman's New-England account</i> , for his proportion,		1	1350	07	10
By <i>ditto</i> , for his ditto of charges,	—	1	21	16	08
By <i>Bradson of Bilboa</i> , for my share of nett proceeds, in 24.388 rials, 18 mer. at 60 days,	—	2	762	02	10
			2134	07	04
<i>Corman of Lisbon,</i> Cr					
By <i>Corman's New-England account</i> ,	—	1	437	08	04
			437	08	04
<i>My Spanish account,</i> Cr					
By <i>Balance</i> , to account,	Rials. mer. 24.388 : 18	2	762	02	10
			762	02	10
<i>Contra,</i> Cr					
By <i>Cash retained</i> ,	— — —	1	374	10	08
By <i>Profit and Loss</i> , for close,	— — —	1	387	12	02
			762	02	10

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J. Bradson's Leger

Leg. 6.

		For	Ri. Pl.	Mer.
1.	<i>Cash,</i> <i>Dr</i>			
	To <i>Fish-account of Corman and company,</i> —	2	103.811	11
			103.811	11
2.	<i>Fish-acct of Corman and company,</i> <i>Dr</i> <i>Quint.</i>			
	To <i>Cash,</i> paid charges in <i>rials</i> plate, on 1640 $\frac{1}{2}$.	1	3070	12
	To <i>ditto,</i> in <i>rials vellon</i> 1049, makes plate,	1	559	16
	To <i>Commission,</i> for 5 per cent. on sales,	3	5190	19
	To <i>Corman's acc.-current,</i> for nett proceeds, —	5	94990	32
			103811	11
	<i>Commission,</i> <i>Dr</i>			
	To <i>Profit and Loss,</i> for gain, —	7	5245	08 $\frac{1}{2}$
			5245	08 $\frac{1}{2}$
	<i>Chestnut-boops for acct of Corman,</i> <i>Dr</i>			
	To <i>Cash,</i> paid charges, —	1	21	10
	To <i>ditto,</i> for 800 <i>rials,</i> and 10.050 <i>quarts vellon,</i> is plate,	1	1057	01 $\frac{3}{4}$
	To <i>ditto,</i> for 1000 <i>merwadies vellon,</i> is plate,	1	15	20
	To <i>Commission,</i> at 5 per cent. —		54	23 $\frac{1}{2}$
			1148	21 $\frac{1}{4}$

Leg. 6.

of Bilboa.

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	Fo	Ri. Pl.	Mer.
1. <i>Contra,</i> <i>Cr</i>			
By <i>Fish-account of Corman and company</i> , for charges, —	2	3070	12
By <i>ditto, ditto</i> , —	2	559	16
By <i>Chestnut-hoops, ditto</i> , —	4	21	10
By <i>ditto, ditto</i> , —	4	1057	01 $\frac{3}{4}$
By <i>ditto, paid 1000 merwadies</i> , —	4	15	20
By <i>Balance in my hands</i> , —	7	99.087	19 $\frac{3}{4}$
		103.811	11
<i>Contra,</i> <i>Cr</i>			
By <i>Cash, received for 164c$\frac{1}{2}$ Quintals</i> ,	1	103.811	11
		103.811	11
<i>Contra,</i> <i>Cr</i>			
By <i>Fish-account of Corman, for commission</i> , —	2	5190	19
By <i>Chestnut-hoops ditto, at 5 per cent.</i> —	4	51	23 $\frac{3}{4}$
		5245	08 $\frac{3}{4}$
<i>Contra,</i> <i>Cr</i>			
By <i>Corman's acc.-current, for clofe and transfer</i> ,	5	1148	21 $\frac{1}{4}$
		1148	21 $\frac{1}{4}$

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James Bradson's Leger

Leg. 6.

		For	Ri.	Pl.	Mer.
5.	<i>James Corman's account-current, Dr</i>				
	To <i>Chestnut-hoops</i> , fer his account due me, —	4	1148	21 $\frac{5}{8}$	
	To <i>Peter Blaxland</i> , for his proportion of fish,	6	24388	18	
	To <i>Balance</i> due him, — —	7	69453	26 $\frac{3}{4}$	
			94990	32	
6.	<i>Peter Blaxland's account-current, Dr</i>				
	To <i>Balance</i> , due him, — —	7	24388	18	
			24388	18	
7.	<i>Balance, Dr</i>				
	To <i>Cash</i> in my hands, — —	1	99.087	19 $\frac{5}{8}$	
			99.087	19 $\frac{5}{8}$	
8.	<i>Profit and Loss, Dr</i>				
	To <i>Balance</i> , for gain and transfer, —	7	5245	08 $\frac{1}{2}$	
			5245	08 $\frac{1}{2}$	
<i>J. Dixon's Leger</i>					<i>Old Pl.</i>
1.	<i>Cash, Dr</i>				
	To <i>Chestnut hoops</i> for account of <i>Corman</i> , received for 498 bundles, — —	2	2130	00	
	To <i>Ship Jenny</i> , received freight 10,317 $\frac{3}{4}$ new plate, is, — —	4	8254	07	
	To <i>ditto</i> , for the gross average, — —	4	375	00	
			10.759	07	
2.	<i>Chestnut-hoops for, Dr</i>				
	To <i>Cash</i> , paid brokerage, 1 per cent. on sales of 500 bundles, — —	1	21	10	
	To <i>ditto</i> , extra charges on ditto, $\frac{1}{2}$ per cent. —	1	10	22	
	To <i>Profit and Loss</i> , for commission, at 4 per cent.	3	85	06	
	To <i>Corman's acc.-current</i> , for nett proceeds, —	5	2012	30	
			2130	00	

Leg. 6. *of Bilboa.* 321

			Fo	Ri. Pl.	Mer.
5.	<i>Contra,</i>	<i>Cr</i>			
	By <i>Fish-account</i> , for nett proceeds,	—	2	94990	32
				94990	32
6.	<i>Contra,</i>	<i>Cr</i>			
	By <i>Corman's acc.-current</i> , for his proportion of fish,	—	5	24388	18
				24388	18
7.	<i>Contra,</i>	<i>Cr</i>			
	By <i>Corman's acc.-current</i> , due him,	—	5	69453	26½
	By <i>Blaxland's</i> , ditto,	—	6	24388	18
	By <i>Profit and Loss</i> , for transfer,	—	8	5245	08½
				99087	19½
8.	<i>Contra,</i>	<i>Cr</i>			
	By <i>Commission</i> , for gain thereby,	—	3	5245	08½
				5245	08½
	<i>of Cadiz.</i>				
1.	<i>Contra,</i>	<i>Cr</i>			
	By <i>Chestnut-hoops</i> , &c. for brokerage,	—	2	21	10
	By ditto,	—	2	10	22
	By <i>Ship Jenny</i> , for charges,	—	4	40	00
	By ditto, brokerage, &c. on 1300 pieces of eight,	—	4	104	00
	By <i>Balance</i> , in my hands,	—	7	10583	09
				10.759	07
2.	<i>account of Corman,</i>	<i>Cr</i>			
	By <i>Cash</i> , received for,	<i>Bundles</i> 498	1	2130	00
	Applied by <i>Capt. Walker</i> ,	— 2			
		500			
	Vol. II.	S f		2130	00

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J. Dixon of Cadiz.

Leg. 7:

		For	Old Pl.
3.	<i>Profit and Loss,</i> Dr		
	To <i>Balance</i> , for gain and transfer, —	7	716 28
			716 28
4.	<i>Ship Jenny for account</i> Dr		
	To <i>Profit and Loss</i> , for freight and average, $2\frac{1}{2}$ per cent. — — —	3	215 22
	To <i>Cash</i> , for charges, — — —	1	40 00
	To <i>ditto</i> , brokerage on 1300 pieces of eight, —	1	104 00
	To <i>Profit and Loss</i> , at 4 per cent. on 1300 ditto, —	3	416 00
	To <i>Corman's acc.-current</i> , for nett proceeds, —	5	18.253 19
			19.029 07
5.	<i>James Corman's acc.-current,</i> Dr		
	To <i>Balance</i> , due him, —	7	20.266 15
			20.266 15
6.	<i>David Burrows,</i> Dr		
	To <i>Ship Jenny</i> , for account of <i>Corman</i> , 1300 pieces of eight, — — —	4	10.400 00
			10.400 00
7.	<i>Balance,</i> Dr		
	To <i>Cash</i> in my hands, — — —	1	10583 09
	To <i>David Burrows</i> , due by him, — — —	6	10400 00
			20.983 09

Leg. 7.

His Leger continued.

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		Fo	Old Pl.
3.	Contra, Cr		
	By <i>Chestnut-hoops</i> , &c. for 4 per cent. on sales,	2	85 06
	By <i>Ship Jenny</i> , &c. $2\frac{1}{2}$ per cent. on freight and average,	4	215 22
	By <i>ditto</i> , 4 per cent. on returns,	4	416 00
			716 28
4.	of <i>Corman of Lisbon</i> , Cr		
	By <i>Cash</i> , for freight, 10.317 $\frac{3}{4}$ N. P. is	1	8254 07
	By <i>ditto</i> , for the gros average,	1	375 00
	By <i>David Burrows</i> , for the price at 1300 pieces of eight,	6	10.400 00
			19.029 07
5.	Contra, Cr		
	By <i>Chestnut-hoops</i> , for the nett proceeds,	2	2012 30
	By <i>Ship Jenny</i> , ditto,	4	182 319
			20.266 15
6.	Contra, Cr		
	By <i>Balance</i> , due by him,	7	10.400 00
			10.400 00
7.	Contra, Cr		
	By <i>Corman's acc.-current</i> , due him,	5	20266 15
	By <i>Profit and Loss</i> , for transfer,	3	716 28
			10.983 43
	S f 2		

QUESTION IV.

Three merchants, *Francis*, *George*, and *Henry*, trade in company, and correspond together; the substance of whose transactions is expressed in the following narrative.

They purchase a ship of 100 tuns, for which they grant bill at six months to *Parson* and *Peters* for 500 *l.* By the contract of copartnery *Francis* stood $\frac{2}{5}$ concerned in the ship, and the company-transactions following thereupon, *George* $\frac{4}{5}$, and *Henry* $\frac{3}{5}$. The ship cost further for outfit and provisions for a voyage to *Philadelphia* 185 *l.* which *Henry* paid.

Francis purchases goods proper for the *Philadelphia* market, which, per invoice, amounted to 1290 *l.* *George* to the amount of 1000 *l.* and *Henry* to the amount of 1115 *l.*; and, by consent, the difference of the purchases was passed to account. Moreover, they take in goods on freight for *Philadelphia*, 50 bales, which were entered in the ship's books at 178 *l.* 10 *s.* They give the ship the name of *the Peggy*, which being now manned, loaded, and victualled, *Henry* goes master and supercargo, at the allowance of 5 guineas a-month, for conducting the vessel, and $2\frac{1}{2}$ per cent. on sales, purchases, and returns in specie.—The charges on the goods outward were paid by *George*, to the amount of 37 *l.* 10 *s.*; he likewise pays premium of insurance on the ship, cargo, and charges, at 2 per cent.

In two months the *Peggy* arrives at *Philadelphia*, where *Henry* receives freight of the 50 bales on board, 178 *l.* 10 *s.* pays the mate and sailors $2\frac{1}{2}$ months wages, 47 *l.* 10 *s.* *Sterl.* pays dues and several charges at landing, 89 *l.* 14 *s.* *Sterl.* and some reparations on the ship to the amount of 25 *l.* 9 *s.* In three weeks after landing he made sale of the best part of his cargo, for which he drew 6460 *l.* *Pennsylvania* currency, exchange at 70 per cent. He consigns the remaining part of the cargo to *Hugh Lennox*, amounting, per invoice, to 870 *l.* *Sterling*, for sales and returns to his partners at *Glasgow*; and upon this consignment advances for victualling the ship 84 *l.* currency. *Henry* next prepares for a new loading, and for that purpose purchases lumber to the amount of 870 *l.* currency, and provisions to the amount of 3750 *l.* currency; charges till on board 67 *l.* 10 *s.* currency; takes the opportunity of the *Donaldson*, Capt. *Lindsay* for *Greenock*, to remit to the address of his partners 6532 *doll.* at 7 *s.* 6 *d.* currency, for the value of 500 *l.* *Sterling*, whereof he drew on his partners, at 60 days sight. His private incidents chargeable on the whole of this affair came to 15 *l.* 15 *s.* currency; the remainder of his money he converted into dollars, towards the charges of his next landing, and immediately sets sail for *Jamaica*, having only remained at *Philadelphia* two months.

Henry's wife having occasion for 50 *l.* receives it from *Francis*, who likewise pays *Parson* and *Peters* for the ship, when their acceptance became due.—Much about this time the *Donaldson* arrives with the dollars, and *Henry's* advices.—*Francis* pays for freight 3 per cent. in specie, and sold the remainder at 4 *s.* 8 *d.* per piece; charges on this affair

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affair paid by him 3 *l.* 15 *s.*—He likewise accepts for *George* and self *Henry's* draught, which he afterwards paid when it became due. At this time likewise *George* receives from *Francis* 200 *l.* to account. After six weeks sailing *Henry* arrives safe with the *Peggy* at *Kingston*, pays the mate and sailors 440 dollars, as one month's wages, being 19 *l.* and for pilotage and other charges 15 *l.* more, all *Sterling*. He immediately puts off the lumber, and receives *Jamaica* currency for *Pennsylvanian* 870 *l.* He likewise puts off his provisions to sundries, the total proceeds whereof amounted to 3690 *l.* currency. With part of this money he purchases 6000 gallons of rum at 4 *s.* 6 *d.* per gallon; pays for 60 puncheons 75 *l.*; charges for particulars 25 *l.* He next purchases 140 hhds sugar, containing 1740 *cwt.*, at 30 *s.* per *cwt.*; charges on the sugar for particulars 121 *l.* 10 *s.* In the mean time he advises his partners of these transactions *via London*, and of the exchange 25 per cent; pays some reparations on the *Peggy*, 37 *l.* 10 *s.* and other charges not yet mentioned, 24 *l.* 15 *s.*; victuals the ship, 110 *l.* and sails immediately with his cargo for *Britain*. His transactions at *Jamaica* detained him six weeks, and in three months more he arrives at *Port-Glasgow*. *Francis* being advised of his arrival, immediately joins him at *Greenock*, to discharge the vessel. *Henry* advances to the mate and sailors one month's wages upon landing, and *Francis* enters the sugar and rum, and pays down the duties, which amounted nett to 2109 *l.* 3 *s.* 9 *d.* whereof he had received 900 *l.* from *George*. These transactions took up fourteen days, at the end of which *Henry* clears his mate and sailors with 95 *l.* Expenses of discharging the ship, paid by *Francis*, 45 *l.* *Francis* disposes of the rum to *John King* and company, at 10 *s.* 6 *d.* per gallon, receives the one half down, and gets an acceptance for the other half at three months.—*George* sells the sugar to the *North sugar-house*, at 50 *s.* per *cwt.*, and gets their acceptances at three months, which the bank immediately discounts.—A true and exact state of these transactions is required in books kept by each of the partners, in terms of their original contract, so as the state of parties, and the situation of the whole, may distinctly appear and correspond.

Q U E.

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QUESTION V.

TWO merchants, *John Paterfon* of *Glasgow*, and *Thomas Stevenson* of *Boston, New England*, agree to trade in company, each $\frac{1}{2}$ concerned, allowing to each other reciprocally $2\frac{1}{2}$ per cent. commission on all such transactions as would carry provision to an indifferent factor at that rate, and to make a proportional charge for matters of less trouble.

In pursuance of this agreement, *Thomas Stevenson* builds a ship, which costs him, masts, rigging, and every charge included, 1150 *l.* currency, which he loads with 200 hhd's flaxseed, at 30 *s.* currency per hhd; charges of victualling and loading the ship 120 *l.* currency. To these disbursements he adds his commission $2\frac{1}{2}$, and $\frac{1}{2}$ per cent. more for advance, and draws on his partner for $\frac{1}{2}$ of the whole, exchange at 50 per cent. at 40 days sight. He names the ship *the Betsy*, gives the command to *John Forrester*, who hires a mate and six seamen, and immediately proceeds on his voyage to *Port-Glasgow*, with invoice and letters of consignment to *Paterfon*.—The ship in two months arrives accordingly, and *Paterfon* pays the master his own and sailors account, including pilotage, &c. 60 *l.*; he likewise accepts *Stevenson's* bill, and pays it when due.

Unloading and lighterage, portorage, &c. of the flaxseed to *Glasgow*, cost him 57 *l.* 10 *s.* He disposes of the flaxseed to fundries for 3 *l.* per hhd, ready money; charges attending the sales 14 *l.* 10 *s.*—To these charges necessarily incurred he adds $\frac{1}{2}$ per cent. thereon, and $2\frac{1}{2}$ per cent. on the sales for his own trouble.

He next purchases a cargo fit for the *Boston* market, at 12 months, for his own and partner's account, amounting to 3028 *l.*; packing, lighterage, portorage, and charges at loading came to 45 *l.* 10 *s.* victualling 45 *l.* 15 *s.* upon which with the cargo he takes credit of $2\frac{1}{2}$ per cent. commission, and dispatches the ship, under the same command, consigned to his partner *Stevenson* at *Boston*, where she arrives in two months.—*Stevenson* receives the cargo from on board, pays charges, &c. at landing, 157 *l.* currency, and discharges the ship's account, 95 *l.* currency. Without waiting for the sales of the cargo, he immediately makes a purchase of 2500 quintals of dried cod, hack, and haddock, for which he paid at the rate of 22 *s.* per quintal, likewise a carpenter's bill for repairs of the *Betsy* 15 *l.* 10 *s.* victualling ditto for a voyage to the *Mediterranean*, 74 *l.* 10 *s.* expenses of cartage, portorage, and loading, 47 *l.* 18 *s.* besides commission on the whole at $2\frac{1}{2}$ per cent.—He immediately clears the ship, and consigns the cargo to *Don Sebastian* of *Barcelona*.—*Forrester* immediately sets sail, and in seven weeks reached *Barcelona*.—*Don Sebastian* pays *Forrester* to account 1440 *rials*, and several charges on the fish for unloading, portorage, cartage, &c. 2020 *rials*.—He disposes of the fish at 120 *rials* per quintal; charges on the sales 1356 *rials*, to which he adds his own commission on the sales and charges at 4 per cent.—By *Stevenson's* orders *Don Sebastian* charters the vessel for *London*, at 48,000 *rials*, payable

QUESTION V.

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able on delivery of the cargo there; pays for victualling the ship 500 *rials*, and delivers the nett proceeds in dollars to *Forrester*, who immediately sets sail for *London*.

Stevenson by this time had completed the sales of his cargo from *Glasgow*, for which he had drawn in cash 3480 *l.* and had in outstanding debts 2620 *l.* all currency; storage and other charges attending the sales amounted to 177 *l.* 10 *s.* upon which and the account of sales he charges $2\frac{1}{2}$ per cent. commission.

The *Betsy*, after a month's sailing, arrived at *London*, where *Forrester* unloaded and received his freight at 3 *s.* 6 *d.* per *piastre*. His charges on this voyage, including his own and seamen's wages, came to 108 *l.* 19 *s.* By orders from *Paterfon* of *Glasgow*, he sells the ship and tackle for 570 *l.* *Sterling*, deducting all charges; sells likewise his dollars at 4 *s.* 9 *d.* and lays out all the money in his hands on bills on *Glasgow*, which he purchases 30 days after date $4\frac{1}{2}$ per cent. under par; these he immediately remits to *Glasgow* to *John Paterfon*, whither he likewise goes himself by the way of *Leith*, on board the *Diligence*, to wait new orders.

In the mean time *Stevenson* advises, that the debts are now all collected, excepting 250 *l.* which was totally lost by means of bankruptcy, the exchange as formerly at 150 per cent.

Paterfon gives the captain 50 guineas for his faithful service, and dispatches him to examine another ship, which he was about to purchase, for the foundation of a new adventure. *Paterfon* gets payment of all his bills, and pays the cargo outward upon four months discount.— An exact state of these trading-voyages, and of the parties one to another, and the conformity of accounts rendered by each partner, upon a supposition of regular advices, is now required.

INVOICE.

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I N V O I C E - B O O K.

GLASGOW, 11th July 1764.

Invoice of five bales superfine broad cloth, and eight hog sheads of sugar, shipped on board the Molly of Greenock, Jacob Gibwell master, for account and risk of Mr Peter Vankepple, merchant of Amsterdam, marked and numbered as per margin.

		BROAD CLOTHS 5 bales.						
		Yds.	s.	d.				
P.V. N ^o 1.	to 5.	115	14	6	L. 83	7	6	
		105	13	4	70	0	0	
		110	12	6	68	15	0	
		108	15	0	81	0	0	
		112	15	6	86	16	0	
<hr/>								
55 ^o					389	18	06	
		SUGAR 8 hhds.			Tare.			
		C.	q.	lbs.	C.	q.	lbs.	
P.V. N ^o 6.	to 13.	14	2	16	1	3	8	
		13	1	20	1	2	19	
		16	3	00	2	0	13	
		14	3	14	1	3	12	
		15	1	24	1	3	17	
		15	3	16	1	3	21	
		12	2	14	1	2	8	
		13	2	14	1	1	20	
		<hr/>						
		Gross	117	1	6	14	1	6
		Tare	14	1	6			
		<hr/>						
		Nett	103 at 30 s. per cwt,		L. 154	10	0	
		Casks and wrappers,			4	15	0	
		<hr/>						
		Bill of lading, cocket, &c.			159	05	00	
		Lighterage and portorage,			1	10	00	
		Commiffion on 551 l. 18 s. 6 d. at 2½ per cent.			13	16	00	
		<hr/>						
		Errors excepted,			565	14	06	

George Keller.

I N V O I C E - B O O K .

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G L A S G O W , 12th July 1764.

*Invoice of sundries shipped on board the Glasgow, William Walk-
inghaw master, for Jamaica, by Thomas Hill and company, on
the proper account and risk of the shippers, consigned to Mess. John
Horn and company, merchants in Kingston, for sales and returns.
Contents, cost, and charges as under.*

		l.	s.	d.
I. H. & comp. 1 BOX SHOES, containing as follows,				
12 doz. turned pumps for men,	50 s. L.	30	0	0
8 doz. boys ditto,	40 s.	16	0	0
12 doz. mens shoes,	50 s.	30	0	0
8 doz. boys ditto,	40 s.	16	0	0
20 pairs of boots,	20 s.	20	0	0
		112 00 00		
<i>C. q. lb.</i>				
1 copper still and hhd, wt. 6 2 14	at 16½ d. per lb.	51	00	03
1 pewter worm for ditto, 4 1 0	at 12 d. per lb.	23	16	00
2 BALES of fail-cloth, containing as under,				
<i>Pcs.</i>	<i>Yds.</i>			
N ^o 1. — 11 —	433			
2. — 10 —	389			
— 822 at 12½ d. per yard,		42	18	04
10 BOXES moulded candles, as under,				
<i>Dozen.</i>		<i>Dozen.</i>		
N ^o 1. — 5 6		N ^o 6. — 5 3		
2. — 5 9		7. — 5 7		
3. — 5 4		8. — 5 8		
4. — 5 8		9. — 5 10		
5. — 5 6		10. — 5 10		
27 9		28 2		
28 2 doz.				
— 55 11 at 5 s. per dozen,		L. 13	19	7
Boxes,		0	16	8
Charges,—bill of lading,—cocket, &c.		3	03	09
		246 14 07		
Errours excepted,				
		<i>T. H. and comp.</i>		

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INVOICE-BOOK.

BRISTOL, 13th July 1764.

Invoice of sundries shipped on board the Anne of Bristol, George Inglis master, by George Crawford and company, by order, for account, and at the risk of Thomas Hill and company, merchants in Glasgow, consigned to John Horn and company, merchants in Kingston, Jamaica, for sales and returns to ditto Hill and company. Contents, cost, and charges, as under.

		l.	s.	d.
I. H. 12 CASKS of bottled ale, viz.				
<i>Doz.</i>		<i>Doz.</i>		
N ^o 1. —	10 4	N ^o 7. —	11 5	
2. —	9 8	8. —	11 7	
3. —	11 2	9. —	11 8	
4. —	11 1	10. —	11 9	
5. —	11 6	11. —	11 5	
6. —	11 3	12. —	10 4	
	65 0		68 2	
	68 2			
133 2 at 5 s. per dozen,		L. 33 5 10		
Casks,	— — —	3 0 0		
			36 05 10	
6 BALES of paper, viz.				
N ^o 1. —	20 reams superfine post, 15 s.	L. 15 0 0		
2. —	18 ditto ditto, 16 s.	14 8 0		
3. —	40 ditto cut pot, 8 s.	16 0 0		
4. —	15 ditto medium, 30 s.	22 10 0		
5. —	10 ditto super-royal, 45 s.	22 10 0		
6. —	18 ditto demy, 20 s.	18 0 0		
	Sheets, ropes, and boxes,	1 5 0		
			109 13 00	
6 bushel-casks of pease, at 4 s.		—	1 04 00	
16½ ditto, 2 s.		—	1 12 00	
1 chest china,		—	42 00 00	
5 kegs of barley, cont. 15 cwt, at 10 s.		L. 7 10 0		
Kegs,	— — —	0 10 0		
			8 00 00	
Charges,		— — —	2 01 08	
Errors excepted,			200 16 06	
<i>G. Crawford and comp.</i>				

I N V O I C E - B O O K .

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C O R K, 28th October 1764.

Invoice of sundries shipped on board the Edinburgh, Peter Gordon master, for Jamaica, by John and Alexander Colvils, on the proper account and risk of Thomas Hill and company of Glasgow, consigned to John Horn and company, merchants in Kingston, for sales and returns to ditto Hill and company. Contents, cost, and charges, as under.

			l.	s.	d.
I. H. & comp. 30 FIRKINS of the best rose and crown butter, viz.					
Wt.	Tare.				
N ^o 1. — 61 — 11	N ^o 11. — 62 — 10	N ^o 21. — 63 — 14			
2. — 60 — 13	12. — 65 — 11	22. — 64 — 16			
3. — 64 — 11	13. — 63 — 13	23. — 65 — 15			
4. — 67 — 14	14. — 60 — 11	24. — 67 — 11			
5. — 61 — 14	15. — 67 — 10	25. — 61 — 10			
6. — 63 — 13	16. — 60 — 11	26. — 60 — 12			
7. — 65 — 15	17. — 64 — 13	27. — 61 — 13			
8. — 61 — 11	18. — 61 — 11	28. — 67 — 11			
9. — 60 — 11	19. — 61 — 16	29. — 64 — 15			
10. — 60 — 14	20. — 67 — 17	30. — 63 — 11			
622 — 127	636 — 125	635 — 128			
636 — 125					
635 — 128					
Gross 1893 — 380					
Tare 380					
Nett 1513 at 35 s. 6 d. per cwt. — —			23	19	06 $\frac{1}{4}$
45 barrels full bound mefs-beef, at 26 s. —			58	10	00
20 ditto ditto pork, at 29 s. — —			29	00	00
26 half-barrels tongues, at 36 s. —			46	16	00
8 CASKS of Lisbon white-wine, viz.					
N ^o 1. — 6 10	N ^o 5. — 7 4				
2. — 7 2	6. — 7 2				
3. — 6 9	7. — 6 9				
4. — 7 4	8. — 6 1				
28 1	27 4				
27 4					
55 5 dozens of pints, at 8 s. per dozen,			22	03	04
Charges, — — — —			4	13	08
Errors excepted,			185	02	06 $\frac{1}{4}$
<i>J. and Alex. Colvils.</i>					
T t 2					

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I N V O I C E - B O O K .

FONCHIAL in Madeira, 20th August 1764.

Invoice of twenty-seven pipes wine, shipped on board the Anne of Bristol, George Inglis master, for Jamaica, by John Murdoch, on the proper account and risk of Mess. Thomas Hill and company, of Glasgow, consigned to John Horn and company, merchants in Kingston, for sales and returns to ditto Hill and company. Contents, cost, and charges, as under.

			<i>Rees.</i>
I. H. & comp.	16 pipes of wine,	at 42.000, make	672.000
	10 ditto second sort,	at 30.600, make	306.000
	1 ditto Malmsey,	— — —	90.000
	Charges,	— — —	15.250
			<hr/>
			1.083.250

Exchange at 6 s. 8 d. per millrce, is L. 361 : 1 : 8. Sterl.

Errours excepted,

J. Murdoch.

Bill of lading on the above.

I. H. & comp. Shipped, by the grace of God, in good order, and well conditioned, by *John Murdoch* of *Fonchial in Madeira*, merchant, in and upon the good ship, called *the Anne of Bristol*, whereof *George Inglis* is master, now riding at anchor in the port of *Fonchial*, and bound for *Jamaica*, twenty-seven pipes of wine, marked and numbered as *per margin*, and are to be delivered in the like good order, at *Kingston in Jamaica*, (the danger of the seas only excepted), unto Mess. *John Horn and comp.* merchants there, or to their assigns, the one or other paying freight for the said wine ———— *per ton*, with primage and average accustomed. In witness whereof, the master or purser of the said ship hath affirmed to three bills of lading, of this tenour and date, one of which bills being accomplished, the other two stand void. And so God send the good ship to her desired port in safety. *Amen.*

Dated at *Fonchial*, 20th August 1764.

Note, Of these bills one must be sent *per post* to the person to whom the goods are consigned, the master keeps one, and the shipper another.

I N V O I C E - B O O K .

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G L A S G O W , 15th July 1764.

*Invoice of merchandise shipped on board the Catharine of Glasgou,
Capt. Kelburn, for Philadelphia, by John Trader and company,
by order and on the account and risk of Bartham and Lennox mer-
chants there. Contents, cost, and charges, as under.*

						l.	s.	d.
B.&L.		2 BALES of Osnaburgs.						
No	Pcs.	Yds.	Rate.	Amount.				
1.	7	911	7 $\frac{1}{3}$ d.	L. 27 16 8				
	Sheet and ropes,			0 6 6				
2.	6 $\frac{1}{2}$	812	7 $\frac{1}{2}$	25 7 6				
	Sheet and ropes,			0 6 6				
						53	17	02
3.	2 SHEETED BOXES, Fife and Glasgou checks.							
		breadth.	pcs.	cal.	yds.	shop	yds.	d.
1 d ^o	Fife, N ^o 1.	$\frac{3}{4}$	34	925	894	7 $\frac{1}{4}$	27	1 0 $\frac{1}{2}$
	Glas	$\frac{7}{8}$	7	189	183	10	7	12 6
	ditto	$\frac{7}{8}$	17	447 $\frac{1}{2}$	434	10 $\frac{1}{2}$	18	19 9
	ditto	$\frac{7}{8}$	20	527	508	10	21	3 4
	ditto	$\frac{7}{8}$	10	263	253	9	9	9 9
	Coloured thread, 24 lb. at 2 s, 4 d.					2	16	0
	Box, sheet, and ropes,					0	11	0
						87	12	05 $\frac{1}{2}$
4.	1 d ^o	Glas. N ^o 6.	$\frac{7}{8}$	16	429	416	11	19 1 4
	ditto	$\frac{7}{8}$	13	372 $\frac{1}{2}$	361	12	18	1 0
	ditto	$\frac{7}{8}$	3	79 $\frac{1}{2}$	77 $\frac{1}{2}$	10 $\frac{3}{4}$	3	9 4 $\frac{3}{4}$
	Ticken	$\frac{3}{4}$	11	237 $\frac{1}{2}$	237 $\frac{1}{2}$	12 $\frac{1}{2}$	12	7 4 $\frac{3}{4}$
	ditto	$\frac{3}{4}$	5	115 $\frac{1}{2}$	115 $\frac{1}{2}$	15	7	4 4 $\frac{1}{2}$
	ditto	$\frac{3}{4}$	5	112 $\frac{1}{2}$	112 $\frac{1}{2}$	17	7	19 4 $\frac{1}{2}$
	Box, sheet, and ropes,					0	11	0
						58	13	10 $\frac{1}{2}$
5.	1 SHEETED BOX broad cloths and shalloons.							
		Yds.	s.	d.	l.		s.	d.
1	piece scarlet, N ^o 2.	25	8	8	10		16	8
1	ditto purple,	4.	13 $\frac{3}{4}$	14	9		17	0
1	ditto brown,	11.	22 $\frac{1}{8}$	8	9		6	2 $\frac{1}{2}$
1	ditto blue,	12.	15 $\frac{3}{4}$	8	10		6	19 1 $\frac{1}{3}$
1	ditto drab,	15.	25 $\frac{1}{2}$	12	6		15	18 9
1	ditto peabloom,	16.	30	10	0		15	0 0
3	ditto shalloons,	90	1	6	6		15	0
2	ditto ditto,	60	1	3	3		15	0
5	ditto ditto,	150	1	0	7		10	0
	Box, sheet, and ropes,					0	17	6
						86	15	02 $\frac{5}{8}$
Carried forward,								
						286	18	08 $\frac{5}{8}$

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INVOICE-BOOK.

		<i>l.</i>	<i>s.</i>	<i>d.</i>
Brought forward, —		286	18	0 $\frac{5}{8}$
6.	1 sheeted box of lawns, gauzes, and handkerchiefs.			
	<i>Doz.</i> <i>s.</i>			
	Handker. N ^o 1.—6: 6—pl. bord. 24 —L. 7 16 0			
	2.—14 —flowered 36 — 25 04 0			
	3.—20 —ditto, 30 — 30 00 0			
	<i>Pcs. Yds. s. d.</i>			
	Silkgauz. 1. flowered 12—120—3 0— 18 00 0			
	2. striped 18—180—3 0— 13 10 0			
	3. spotted 15—150—2 6— 18 15 0			
	4. plain 16—160—2 4— 18 00 0			
	Pearlditto, 5. — 30—300—2 0— 30 00 0			
	Box, sheet, and ropes, — 00 12 6			
		161	17	06
7.	1 small box nuns thread.			
	<i>lbs. s. d.</i>			
	Nunsthread, N ^o 7. — 8 — 3 0 — L. 1 04 0			
	10. — 12 — 4 6 — 2 14 0			
	14. — 14 — 5 0 — 3 10 0			
	18. — 20 — 6 8 — 6 13 4			
	24. — 5 — 10 0 — 2 10 0			
	30. — 10 — 20 0 — 5 00 0			
	36. — 10 — 26 0 — 13 00 0			
	38. — 5 — 28 0 — 7 00 0			
	40. — 5 — 30 0 — 7 10 0			
	Sheet, box, and ropes, — 0 05 0			
		49	06	04
8.	1 cask snuff.			
	13 doz. and 10 bottles, containing			
	97 lb. at 1 s. 2 d. — L. 5 13 02			
	8 doz. rapee, contain. 65 lb. at 1 s. 4 d. 4 06 08			
	Bottles at 2 s. 4 d. per doz. — 2 11 00			
	Cask and package, — 0 05 10			
		12	16	08
	Cartage and lighterage to Port-			
	Glasgow, — — L. 1 4 0			
	Shipping-charges and entry, — 2 1 0			
		3	05	00
	Commissions at 2 $\frac{1}{2}$ per cent. on L. 514, is —	12	17	00
		527	01	02 $\frac{5}{8}$
	Errors excepted, J. Trader and company.			

I N V O I C E - B O O K.

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G L A S G O W, 15th July 1764.

*Invoice of sundry goods, shipped on board the Betsy, Capt. Thomas Smith, from
Leith to London, consigned to Thomas Paywell of London, by John
Trader, at the risk and on account of the shipper.*

11 boxes thread, marked T. P.

											l. s. d.						
No Thread.	No 1. Box.	No 2. Box.	No 3. Box.	No 4. Box.	No 5. Box.	No 6. Box.	No 7. Box.	No 8. Box.	No 9. Box.	No 10. Box.	No 11. Box.	Tot.	per lb.				
lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.	lb.		s.	d.	l.	s.	d.
5	0	2	0	0	0	0 ^{1/4}	0	0	0	0	0	2 ^{1/4}	1	8	0	03	09
6	6	4	6	6	6	1 ^{1/2}	1 ^{1/2}	3	2	2 ^{1/2}	0	38 ^{1/2}	2	0	3	17	00
7	15	5	15	15	20	30	27	30	26	34	33	260	2	4	30	06	08
8	15	15	15	15	20	30	28	30	26	42	36	272	2	8	36	05	04
9	14	14	14	14	20	12	11	12	10	8 ^{1/2}	8 ^{1/2}	138	3	0	20	14	00
10	12	12	12	12	14	8	8	8	7	1 ^{1/4}	2	96 ^{1/4}	3	4	16	00	10
11	12	12	12	12	14	12	12	12	10	14 ^{3/4}	15	137 ^{3/4}	3	8	25	05	01
12	10	10	10	10	12	8	8	8	6	6	6	94	4	0	18	16	00
13	8	8	8	8	10	8	8	10	8	12	11 ^{1/4}	99 ^{1/4}	4	4	21	10	01
14	8	8	8	8	10	3	3	4	4	1	1	58	4	8	13	10	08
15	8	8	8	8	10	3	3	4	4	3 ^{3/4}	4	63 ^{3/4}	5	0	15	18	09
16	4	4	4	5	02	0 ^{1/4}	0	0	0	0 ^{1/4}	0	19 ^{1/2}	5	4	5	04	00
17	4	4	4	3	0	0	0	0	0	0	0	15	5	8	4	05	00
18	3	3	3	3	0	0	0	0	0	0	0	12	6	0	3	12	00
19	0	0	0	0	0	0 ^{1/2}	0	0	0	0	0	1 ^{1/2}	6	4	0	03	02
20	3	3	3	3	7	1	1	1	0	1 ^{1/2}	1 ^{1/2}	25	6	8	8	06	08
22	3	3	3	3	7	2	2	3	3	1 ^{1/4}	1 ^{1/4}	31 ^{1/2}	7	4	11	11	00
24	4	4	4	4	4	4	3	4	3	2 ^{3/4}	3	39 ^{3/4}	8	0	15	18	00
26	4	4	4	4	4	4	4	4	3	5	4 ^{1/4}	44 ^{1/4}	10	8	23	12	00
28	3 ^{1/2}	3 ^{1/2}	3 ^{1/2}	3 ^{1/2}	4	4	4	4	3	4	4 ^{1/2}	41 ^{1/2}	12	0	24	18	00
30	2	2	2	2	3	3	4	4	3	5 ^{1/2}	5 ^{1/4}	36 ^{1/4}	13	4	24	03	04
32	2	2	2	2	2	2	3	4	3	2 ^{1/4}	2 ^{1/2}	26 ^{3/4}	16	0	21	08	00
34	1	1	1	1	1	2	3	3	2	1 ^{1/2}	1 ^{1/4}	17 ^{1/2}	17	4	15	03	04
36	1	1	1	1	1	1	1	1	2	0 ^{1/2}	1 ^{1/4}	10 ^{3/4}	18	8	10	00	08
38	1	1	1	1	1	1	1 ^{1/2}	0	0	0	0	7 ^{1/2}	20	0	7	10	00
40	0 ^{1/2}	0 ^{1/2}	0 ^{1/2}	0 ^{1/2}	0 ^{1/2}	1	1	1	0	0	0	5 ^{1/2}	21	4	5	17	04
42	0	0	0	0	0	0 ^{3/4}	0	1	0	0	0	1 ^{3/4}	24	6	2	02	10 ^{1/2}
44	0	0	0	0	0	0	0	0	0	0	0	1 ^{1/2}	29	4	0	14	08
46	0	0	0	0	1	0	0	0	0	0	0	1	30	8	1	10	08
50	0	0	0	0	0 ^{1/4}	0	0	0	0	0	0	1 ^{1/4}	32	0	0	08	00

388 16 10^{1/2}

11 boxes at 3 s. ropes 10 s. carriage 16 s. shipping 11 s.

3 10 00

Carried over, L. 392 06 10^{1/2}

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INVOICE-BOOK.

	—	l.	s.	d.
Brought over,		392	06	10½
 T. P. 10 hhds tobacco, viz.				
	<i>cwt. gr. lb.</i>			
1. N ^o 314 cont.	8 2 14	}	26 25 at 6 d.	L. 73 08 6
2. — 315	9 1 27			
3. — 316	7 3 12			
4. — 317	8 2 14	}	34 00 at 7 d.	111 01 4
5. — 318	9 1 20			
6. — 319	7 2 18			
7. — 320	8 1 04	}	28 34 at 7½ d.	100 15 0
8. — 321	9 2 06			
9. — 322	10 3 04			
10. — 323	8 1 22			
		285	04	10
 T. P. 10 hhds saffron cut tobacco,				
	<i>cwt. gr. lb.</i>			
N ^o 1. containing	7 2 10	Tare	0 2 05	
2.	6 1 05	ditto	0 3 00	
3.	8 0 07	ditto	0 3 23	
4.	7 3 08	ditto	0 2 18	
5.	6 1 12	ditto	0 3 06	
6.	7 2 15	ditto	0 2 04	
7.	8 0 00	ditto	0 3 05	
8.	6 3 09	ditto	0 2 06	
9.	7 1 16	ditto	0 3 10	
10.	8 2 20	ditto	0 2 20	
	74 2 18		7 0 13	
Tare off	7 0 13			
	67 2 05	at 1 s. per lb.	—	378 05 00
Charges of carriage, shipping, &c.		—		10 06 00
				1066 02 08½
Errors excepted,		<i>John Trader.</i>		

S A L E S - B O O K.

GLASGOW, 15th July 1764.

Sales of 60 hhd's sugar, received per the Dunlop, Robert Ker master, for account of George Gordon, St Kitts.

		1764				l. s. d.		l. s.	
May	3	For Cash, at 50 s.	nett cwt.						
		per cwt.	No 1. 2. 3. 4.		56 3	141	17	6	
		Ditto, ditto,	5. 6. 7. 8.		52 2	131	05	0	
	5	To Rob. Macnair,							
		at 3 months, at	9. 10. 11. 12.	}	110 0	305	10	0	
		51 s. per cwt.	13. 14. 15. 16.						
	7	To Casper Clafon, at	17. 18. 19. 20.	}	162 2	414	07	6	
		3 months, at 51 s.	21. 22. 23. 24.						
		per cwt.	25. 26. 27. 28.						
	9	To John Pagan, at	29. 30. 31. 32.	}	160 3	401	17	6	
		1 month, at 50 s.	33. 34. 35. 36.						
		per cwt.	37. 38. 39. 40.						
	11	For Cash, at 50 s.	41. 42. 43. 44.	}	161 2	403	15	0	
		per cwt.	45. 46. 47. 48.						
			49. 50. 51. 52.						
	14	To Ja. Macpherson,							
		at 3 months, at	53. 54. 55. 56.	}	108 2	279	07	9	
		51 s. 6 d. per cwt.	57. 58. 59. 60.						
						812 2			
						Gross proceeds,		2076 00 03	
						Charges.			
						Paid duties on the above sugar, —		251 09 0 $\frac{3}{4}$	
						Charges at landing, —		25 07 0	
						Cellar-rent, —		5 04 0	
						Freight at two guineas per hhd, —		126 00 0	
						Commission at 2 $\frac{1}{2}$ per cent. on sales, —		51 18 0	
								459 18 00 $\frac{3}{4}$	
						Nett proceeds, errors and bad debts excepted,		1616 01 02 $\frac{5}{8}$	
						Carried to his account-current.			
						W. Williamson.			
						Vol. II.		U u	

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S A L E S - B O O K.

GLASGOW, 15th July 1764.

Sales of 20 puncheons rum, per the Hanna, Capt. Dupont, for account of Robert Gordon merchant in Jamaica.

		Pergal.							
		Gall.	s. d.	l.	s.	d.			
1764	June 28	No 1.	For Cash, —	105	10	0	52	10	00
	30	2.	Ditto, —	110	9	6	52	05	00
		3.	To Gavin Douglas, at 3 months, —	120	10	6	63	00	00
	July 1	4.	To Jo. Weir, at 3 mon.	110	10	0	55	00	00
		5.	To Philip Swan, at 3 months, —	112	10	6	58	18	00
		6.	To Ralph Newlands, at 3 months, —	100	10	0	50	00	00
	3	7.	} For Cash, —	120	9	0	54	00	00
		8.		118	9	6	56	01	00
		9.		106	10	0	53	00	00
	4	10	— —	114	9	0	51	16	00
		11	— —	110	10	0	55	00	00
		12	— —	115	10	0	57	10	00
	6	13	} To J. Farquhar, 3 mon.	100	10	0	50	00	00
		14		110	11	0	60	10	00
	7	15	— —	112	10	0	56	00	00
		16	— —	115	10	0	57	10	00
		17	— —	112	9	9	54	12	00
	10	18	} For Cash, —	104	10	0	52	00	00
		19		108	10	0	54	00	00
	15	20		110	10	0	55	00	00
Gross proceeds, —				2211			1095	12	05
Charges on the above 20 puncheons.									
At landing, —						6	17	00	
Duty on 2211 gallons, —						536	07	10	
Freight, at 3 guineas per puncheon,						63	00	00	
Cellar-rent, —						3	10	00	
Commission on the sales, 2½ per cent.						27	07	07	637 02 05
Nett proceeds passed to the credit of his account-current, errors and bad debts excepted.								1732	14 05
John Wild.									

S A L E S - B O O K .

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G L A S G O W , 15th July 1764.

Account of sales of eight boxes indigo, and four boxes spiceries, received per the Diligence, Capt. Howison, via Leith, for account of David Maxwell merchant in London.

1764	No.	Gross.	Nett.	To whom sold, and when payable.	Rate.		per box.		Total.							
					s.	d.	l.	s.	d.	l.	s.	d.				
May	18	1	70 $\frac{1}{2}$	56	To John Dyer, at 6 months,	5	0	14	0	0						
	30	2	65	52	To John Bryce, at 3 months,	4	9	11	17	6						
June	8	3	80	65	To Robert Lang, for cash,	4	9	15	8	9						
	16	8	85 $\frac{3}{4}$	69 $\frac{3}{4}$	To Cha. Maxwell, for cash,	5	0	17	8	9						
	18	4	67	54	To Will. Christie, at 3 mon.	5	0	3	10	0						
	24	6	57 $\frac{1}{4}$	45 $\frac{1}{2}$	To James Young, for cash,	5	0	11	7	6						
July	10	5	75	64	To Ja. Devonport, at 3 mon.	5	0	16	0	0						
	14	7	64	51	To Allan Freeport, for cash,	4	6	11	9	6						
											111	02	00			
June	10	1	12 lb. cinnamon,	to James Rattray,	for cash,	10	0	6	0	0						
	—	2	4 ditto nutmegs,	ditto ditto,		12	0	2	8	0						
	—	3	100 ditto pimento,	ditto ditto,		1	0	5	0	0						
	—	4	10 ditto mace,	ditto ditto,		20	0	10	0	0						
Charges.																
Freight, agency at Leith, and carriage,											5	16	6			
Porterage, and wareroom-rent,											0	18	9			
Commission at 2 $\frac{1}{2}$ per cent.											3	7	3			
														23	08	00
														134	10	00
Nett proceeds,																
Passed to the credit of his account-current, errors and bad debts excepted.														124	07	06
Paul White.																

U n z

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S A L E S - B O O K .

GLASGOW, 15th July 1764.

Account of sales of ten bales Osnaburgs received per John Gray carrier, for account of John Angus merchant in Perth.

	o. Z	Yards in each piece.							Total.	Rate.	To whom sold.	Amount.		
		l.	s.	d.										
May	8	1	115	119	111	110	108	100	663	7 $\frac{1}{2}$	William Craig,	19	18	6
	12	2	99	112	114	113	107	106	651	7 $\frac{1}{2}$	John Schwarz,	21	0	5 $\frac{1}{2}$
	17	3	117	116	118	114	114	112	691	7 $\frac{1}{2}$	James Gray,	21	1	10 $\frac{1}{2}$
June	8	4	110	108	114	115	117	118	682	6 $\frac{1}{8}$	William Sharp,	19	9	0
	9	5	120	106	105	111	112	114	668	7	William Mayn,	17	3	0
	10	6	111	110	112	116	115	110	674	7 $\frac{1}{2}$	Geo. Maxwell,	21	1	3
	—	7	117	110	114	108	119	111	679	7 $\frac{1}{8}$	William Traill,	20	5	6
July	—	8	111	113	110	107	108	110	659	7 $\frac{1}{8}$	Will. Fleming,	20	18	9 $\frac{1}{2}$
	12	9	117	118	110	111	112	113	681	7 $\frac{3}{4}$	John Gray,	21	19	9 $\frac{1}{4}$
	—	10	115	117	112	110	116	113	683	7	John Shand,	19	18	3
At 6 months, — — —											202	16	5	

Charges.			l.	s.	d.
Carriage from Perth,	—	—	2	15	0
Wareroom-rent,	—	—	1	0	0
Commission and standing to the debts,	—	—	10	2	9 $\frac{1}{2}$
5 per cent.	—	—	—	—	—
			<hr/>		
			13	17	9 $\frac{1}{2}$
Nett proceeds,			188	18	7 $\frac{1}{4}$
To be carried to his account-current as the debts fall due.					
Errors excepted.					
Thomas Strangeways.					

S A L E S - B O O K .

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Sales on account of John Brown of Glasgow, per the Molly,
Capt. Gordon.

1764	To whom sold.	Pumps.		Linen.		Silk gauze.		Prices.	Currency.	
		100 pairs mens	100 pairs boys	50 pieces	1000 yards	50 pieces	500 yards			30 doz. gauze handkerch.
Jan.	3 Cash, —	0	0	50	1000	0	0	at 3 s. 6 d.	175 00 00	
	10 Ditto, —	0	0	0	0	50	500	at 6 s. 8 d.	166 13 04	
	12 Edward Clerk,	50	50	0	0	0	0	at 7 s. 6 d. 5 s. 6 d.	32 10 00	
	20 John Mackay,	50	50	0	0	0	0	at ditto, ditto,	32 10 00	
Feb.	1 Cash, —	0	0	0	0	0	4	at 50 s.	10 00 00	
	10 John Lapslay,	0	0	0	0	0	5	at 45 s.	11 05 00	
	12 John Green,	0	0	0	0	0	6	at 52 s. 6 d.	15 15 00	
	15 James Forrester,	0	0	0	0	0	2	at 50 s.	5 00 00	
	18 Cash, —	0	0	0	0	0	1	at 51 s.	2 11 00	
Mar.	11 Edward Clerk,	0	0	0	0	0	2	at 52 s.	5 04 00	
	12 Cash, —	0	0	0	0	0	3	at 50 s.	7 10 00	
	14 John Gray,	0	0	0	0	0	7	at 50 s.	17 10 00	
		100	100	50	1000	50	500	30	181 08 04	
Charges.										
Jan.	8 Paid freight to Capt. Gordon, .							L. 10	12	c
	Wharfage and negro-hire,							7	6	0
	3 per cent. for standing to debts,							14	8	10
	Commission and storage, 8 per cent.							38	10	3
									70 17 01	
Nett proceeds,									410 11 03	
Carried to his account-current when received.										
Errours excepted.										
								J. Horn and company.		
Kingston, March 15.										
1764.										
Per the Edinb. Capt. Bray.										

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S A L E S - B O O K .

K I N G S T O N , *Jamaica*, 1764.

Account of sales of merchandise per the Sally, William Knox, on the proper account and risk of John Glen and company, merchants in Glasgow.

1764			<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
		10 BOXES CANDLES, weight 670 lb.						
Feb.	8	For Cash, 4—260 lb. at 12 d. box. 2 s. 6 d.	13	10	0			
	19	Frazer and Hume, 4—264 lb. at 10 d. d ^o 2 s. 6 d.	11	10	0			
	21	Hall and Cramon, 2—146 lb. at 10 d. d ^o 2 s. 6 d.	6	6	8			
		—						
		10				31	06	08
		21 pieces SAIL-CLOTH.						
Mar.	9	Gray and Jellop, 2 — at 70 s. each, —	7	0	0			
	11	Bland and Jolly, 1 — — — —	3	10	0			
	15	Will. Gartshore, 4 — at 70 s. —	14	0	0			
	17	Ditto, — 4 — at 60 s. —	12	0	0			
	18	Cash, — 5 — at 70 s. —	17	10	0			
	20	Ditto, — 5 — at 55 s. —	13	15	0			
		—						
		21				67	15	00
Feb.	9	J. Campbell, 1 still and worm, 75 per C. advance,	-	-	-	130	18	06
		14 PAIRS BOOTS.						
Mar.	11	James Peters, 2 — at 47 s. 6 d. each,	4	15	0			
	14	William Marlowe, 12 — at 40 s. —	24	0	0			
		—						
		14				28	15	00
		72 SADDLES.						
Feb.	7	Will. Greensleeves, 6 — at 37 s. 6 d. each,	11	5	0			
	9	Francis Garden, 19 — at 40 s. —	38	0	0			
Mar.	11	Peter Thom, 47 — at 45 s. —	105	15	0			
		—						
		72				155	00	00
		60 BARRELS HERRINGS.						
Feb.	7	John Syme, 20 — at 40 s. each,	40	0	0			
	9	Cash, — 40 — at vendue, —	70	10	0			
		—						
		60				110	10	00
		Charges.						
Jan.	29	Freight, — — —	18	10	0			
		Wharfage and negro-hire, —	9	7	0			
		Commission and storage at 8 per cent.	41	18	9 ³ / ₄			
		—						
		60				524	05	02
		Nett proceeds, —						
		To be carried to John Glen and company's account-current when received.				434	00	04 ¹ / ₄
		Errors excepted.						
		<i>J. Horn and comp.</i>						
		<i>Kingston, 24th March 1764.</i>						

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L E T T E R - B O O K .

Mr David Maxwell,
London,

Glasgow, July 15. 1764.

S I R,

Yours of the 9th duly came to hand.—I now inclose you an account of sales of your eight boxes indigo, and four boxes spiceries, nett proceeds 124 l. 7 s. 6 d. at your credit, and when in cash, you shall be remitted in the manner you advise.—I hope the sales will give you satisfaction, at least I have done the best I could.—I am respectfully,

S I R,

Your most obedient humble servant,

JOHN TRADER.

Mr Bernard Jones,
London,

Glasgow, July 10. 1764.

S I R,

I Wrote you of the 8th, since which have yours of the 5th.—I have of this post valued on you, *viz.*

To <i>David Kelly</i> , at 10 days date, for	—	—	L. 250
To <i>Simon Syne</i> , at 20 days date, for	—	—	200
			—
At your credit,	—	—	450

And I remit you <i>Gray on Forrester</i> , 9th instant, at			
60 days date, for	—	—	L. 200
And ——— <i>Thomson on Wheeler</i> , d ^o , at 70 days date, for			300
			—
At your debit,	—	—	500

I am respectfully,

S I R,

Your most humble servant,

JOHN TRADER.

Mr

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L E T T E R - B O O K .

Mr John Daniel bought of John Trader,

5 puncheons rum, N ^o 1. —	110 gallons, at 10 s.	L. 55 0 0
2. —	115 ditto, at 9 s. 6 d.	54 12 6
3. —	118 ditto, at 10 s. 6 d.	61 19 0
4. —	120 ditto, at 10 s.	60 0 0
5. —	130 ditto, at 10 s.	65 0 0
		<hr/>
		L. 296 11 6

*Mr John Farquhar,
Edinburgh,**Glasgow, July 15. 1764.*

S I R,

A Greeable to yours of the 8th past, I have sent you, as above, five puncheons old *Jamaica* rum, amount 296 l. 11 s. 6 d. by *James Maxwell*, who I hope will deliver it safe. — It stands at your debit payable in six months, as you order. — I shall expect your thanks for the justice I have done you in executing this commission; and when you have occasion, your further commands will be very obliging.

S I R,

Your most humble servant,

JOHN TRADER.

B I L L.

B I L L B O O K.

Vol. II.

L E F T - H A N D P A G E.

1764	By whom drawn.	To whom drawn.	No	When presented.	When payable.	Contents.	Whose account.	Fate.
July	1 John Syme,	John Gray,	7	July 6	Aug. 12	256 16 06	John Trader,	A.
	3 William Spence,	Thomas Hill,	8	8	Oct. 11	200 0 0	John Young,	P.
	5 Charles Gray,	James Spence,	9	10	Aug. 16	300 0 0	John Traader,	A.
	8 John Gun,	William Philp,	10	13	29	500 0 0	John Trader,	A.
	John Trader,	Alex. Morison,	11	13	30	500 0 0	John Trader,	A.
	Alex. Jaffray,	John Spence,	12	16	Sept. 11	200 0 0	Alex. Spence,	A.
	John Fleming,	David Deig,	13	17	Sept. 15	300 0 0	Edward Clarke,	P.—A.S.P.
	Alex. Trotter,	John Maxwell,	14	18	Oct. 11	100 0 0	John Trader,	A.

R I G H T - H A N D P A G E.

1764	By whom drawn.	On whom drawn.	No	When presented.	When payable.	Contents.	Whose account.	Fate.
July	6 James Young,	Alex. Parkbill,	20	July 11	Sept. 12	300 0 0	John Trader,	A.
	8 William Couper,	John Spence,	21	13	Sept. 29	200 0 0	Alex. Spence,	A.
	John Wimpy,	Charles Hyde,	22	15	Sept. 27	200 0 0	John Young,	P.
	William Gray,	Edward Howit,	23	18	Oct. 20	200 0 0	John Trader,	A.
	William Sprig,	Joseph Wimpy,	24	19	Nov. 1	300 0 0	John Trader,	A.
	James Beg,	Simon Frazer,	25	23	Nov. 11	500 0 0	John Trader,	A.
	Alex. Couper,	John Smith,	25	25	Nov. 17	300 0 0	Edward Clarke,	A.

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BOOK OF COMMISSIONS.

June 8	To send <i>John Farquhar, Edinburgh,</i> } 5 puncheons rum. — — }	Sent per <i>Maxwell.</i>
9	To purchase 5 hhds <i>Virginia</i> tobacco } for <i>Alexander Gray, Stirling.</i> — }	Sent per <i>Gilchrist.</i>
11	To remit <i>David Maxwell, London,</i> for } account of <i>John Nisbet, Paisley.</i> — }	Had no remittance.
13	Received orders to send the remainder } of <i>Robert Gordon's</i> sugar to <i>Hamburg.</i> }	Done.
14	Received orders and cash, to remit } 200 l. to <i>Adam Wood</i> for <i>Dav. Hutcheson.</i> }	Done.
17	Ordered to purchase, and dispatch per } the <i>Molly,</i> 1500 spindles of five-hank } yarn, for <i>James Forbes, Dublin.</i> — }	Done.
18	Ordered to send 50 lb of silk to <i>Wil-</i> } <i>liam Nisbet, Paisley.</i> — — }	Not to be got.
19	To send <i>William Christie's</i> packet per } the <i>Juniper,</i> to <i>Quebec.</i> — }	Done.
21	To purchase white goods for <i>David</i> } <i>Maxwell, London.</i> — — }	Half completed, sent to <i>Leith.</i>
22	To take my order of snuff from <i>Kippen.</i>	Done.
24	To purchase a fine violin for <i>Arigoni.</i>	Done.

BOOK

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BOOK of NUMBERS, OF LEGER of WARES.

No.	SPECIES of GOODS.	Wt. or Measure.	Date of Sales.		DEBTORS.
1	One bale of white pepper,	<i>lbs.</i> 400	<i>June</i>	10	<i>William Gray.</i>
2	One piece of crimson damask,	<i>yds</i> 63	<i>June</i>	17	<i>Cash.</i>
3	One bale <i>Irisb</i> linen,	<i>yds</i> 1000			
4	One box of cochineal,	<i>lbs.</i> 90	<i>July</i>	7	<i>John Dyer.</i>
5	One bale of <i>Osnaburgs</i> ,	<i>yds</i> 1000	<i>July</i>	8	<i>William Gray.</i>
6	One bale printing demy,	<i>reams</i> 50	<i>July</i>	9	<i>Alex. Donaldson,</i>
7	One bale check handkerchiefs,	1000			
8	One piece tabby filk,	<i>yds</i> 34	<i>July</i>	12	<i>John Easton.</i>
9	One box jewelry,				
10	One chest china,		<i>July</i>	13	<i>Will. Walkinshaw.</i>
11	One box incle,	<i>gross</i> 1000			
12	One chest of hats,	100	<i>July</i>	15	<i>James Paul.</i>
13	One bale of <i>Hollands</i> ,	<i>yds</i> 900	<i>July</i>	17	<i>James Snodgrafs.</i>
14	One bale poplins,	800			
15	One piece scarlet-cloth,	<i>yds</i> 30	<i>July</i>	18	<i>James Spence.</i>
16	One box filk,	<i>lbs.</i> 250	<i>July</i>	20	<i>William Nisbet.</i>

X x 2

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B O O K O F

		<i>Mr Charles Gray, Glasgow, in account</i>	<i>Dr</i>		
			<i>l.</i>	<i>l.</i>	<i>d.</i>
1763					
Nov.	27	To bill to <i>John Gray</i> , 18th ult. 40 days date,	150	00	00
		To ditto to <i>John Spence</i> , ditto, 40	150	00	00
Dec.	26	To ditto to <i>Jo. Maxwell</i> , 16th past, 40	187	00	00
		To ditto to ditto, ditto, 40	113	00	00
Dec.	28	To ditto to <i>Geo. Stapleton</i> , ditto, 42	173	00	00
1764	2	To ditto to <i>James Green</i> , 23d Nov. 40	150	00	00
Jan.	4	To ditto ditto, ditto 42	150	00	00
		To ditto to <i>Arch. Smith</i> , 25th ditto, 40	31	00	00
		To ditto to ditto, ditto, 40	26	00	00
	11	To ditto to ditto, 2d Dec. 40	196	00	00
	12	To ditto to ditto, 3d ditto, 40	160	00	00
	14	To ditto to <i>John Spence</i> , ditto, 42	150	00	00
	18	To ditto to <i>John Spears</i> , 9th ditto, 40	200	00	00
	22	To ditto to <i>James Stevens</i> , 3d ditto, 50	150	00	00
		To ditto ditto, ditto, 50	140	00	00
	28	To ditto ditto, 29th ditto, 30	135	16	00
Feb.	11	To ditto to <i>Thomas Young</i> , 23d ditto, 50	192	00	00
Mar	24	To ditto to <i>Hammond and Birket</i> , ditto, 95	20	00	00
		To Interest, — — — —	16	09	08
		To Postages, — — — —		09	08
		To Commission, L. 2473, 16 s. at $\frac{1}{2}$ per cent. —	12	07	06
 <i>London, April 5. 1764.</i>					
			2503	02	10
Errors excepted,					
<i>John Trader.</i>					

ACCOUNTS-CURRENT. 349

<i>with John Trader, London,</i>			<i>Cr</i>		
			<i>l.</i>	<i>s.</i>	<i>d.</i>
1764					
Jan.	4 By Kelly on Granvill, 2d Nov. 60 days date,		93	0	0
	25 By ditto, ditto, 23d ditto, 60		150	0	0
	28 By Young on Parkhill, 27th Oct. 90		65	0	0
	29 By ditto on ditto, 28th ditto, 90		140	0	0
Feb.	2 By ditto on ditto, 1st Nov. 90		83	0	0
	6 By Fairholms on ditto, 5th Dec. 60		150	0	0
	9 By Turner on Grant, 8th ditto, 60		100	0	0
	24 By Watson on Maclean, 8th ditto, 75		200	0	0
	By Gray on Forrest, 23d ditto, 90		215	0	0
Mar.	1 By Selby on Thom, 9th Dec. 80		122	0	0
	2 By ditto ditto, 30th Nov. 90		30	0	0
	By ditto ditto, ditto, 90		32	0	0
	By Johnston on Sidney, ditto, 90		47	0	0
	3 By ditto ditto, 1st Dec. 90		35	0	0
	By ditto ditto, ditto, 90		46	0	0
	8 By Glen on Thomson, 6th ditto, 90		31	0	0
	By Slap on Sternhope, ditto, 90		45	0	0
	11 By ditto ditto, 9th ditto, 90		16	0	0
	By Selby on Shuttlecock, 19th ditto, 80		115	0	0
	By Busby on Thrush, 13th ditto, 90		500	0	0
	16 By King on Man, 19th ditto, 90		40	0	0
	21 By ditto on ditto, ditto, 95		54	10	0
	26 By Bell on Tony, 5th Jan. 80		44	0	0
	28 By Boyd on Belveder, ditto, 85		80	0	0
Apr.	2 By ditto ditto, 2d Dec. 120		43	0	0
	By balance due to the accountant, —		26	12	10
			2503	02	10

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M O N T H - B O O K.
January.

January.	Debts receivable.	Debts payable.
7	From James Flinch,	1 To Samuel Dally,
8	From William Selfs,	7 To John Crichton,
	From Peter Paywell,	8 To remit to London,
11	From John Abel,	9 To remit to Edinburgh,
12	From Abraham Gentle,	13 To John Grassum,
14	From Cain Selby,	To Andrew Craveewell,
20	From John Jebber,	15 To Paul Periwinkie,
22	From Paul Peachum,	17 To Samuel Greenbow,
25	From Gideon Schaw,	19 To Peter Spark,
	From William Winchester,	To Glen and Peters,
27	From John Gevard,	24 To Jonathan Wild,
28	From Sampson Gideon,	To Simon Gray,
29	From George Selby,	27 To Earnest Dickson,
	From John King,	30 To Ebenezer Elliot,
	From Peter Gray,	31 To Philip Muir,
	From Thomas Tiddle,	
30	From the Tannery,	
31	From the Inkle factory,	
	5730	3850

T H E
UNIVERSAL ACCOUNTANT.

P A R T III.

Of BILLS of EXCHANGE, and PROMISSORY
NOTES;

With the Laws and Customs concerning their Force
and Manner of Negotiation, in the most remark-
able Countries in *Europe*.

I N T R O D U C T I O N.

*Of Bills of Exchange, and a summary of the Rules to be
observed in negotiating them.*

A Bill of exchange is, A short order for money to be received in one place or country, for the value paid in another ; in which there are generally four persons concerned ; two at the place where it is drawn, and two at the place of payment ; *viz.* the *drawer*, or he who gives the order to make payment ; the *indorser*, or he to whose order the bill is made payable, and remits it to his correspondent, with an indorsation or transference of property ; the *porteur* or remittee, to whom the bill is remitted for acceptance and payment ; and the *accepter*, upon whom the order is made, and by his acceptance binds himself to the payment of the debt, or observance of the order.

Sometimes it happens, that there are only three persons concerned, one and the same person being indorser and possessor ; for instance, one going from *Glasgow* to *London*, and not chusing to run the risk, or have the burden of a sum of money to answer his purposes there, purchases a bill of exchange with his money, which he carries with him for acceptance and payment.

Sometimes it likewise happens, that there are only two concerned in a bill, the *drawer* and *accepter*, the property of which is likewise transferrable by indorsation.

In foreign bills, to promote dispatch, and to secure against miscarriages,

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carriages, and other accidents, a set of exchange is generally taken, *i. e.* three or four bills of the same tenour and date, each excepting against the others, which are remitted by different posts, ships, or other channels of conveyance; and when one of them is paid, the others are of no force.

1. *Of the drawer.*

Whoever orders his correspondent to pay money for his account, must either be supposed to have effects in that correspondent's hands, or credit with him; and it is extremely necessary, that the drawer stand well with his correspondent, otherwise he cannot expect that he will come under acceptance for him, and the refusal is attended with loss and discredit to the drawer, besides the difficulties it may bring upon the remitter and remittee. When the order given is obtemperated by acceptance, the drawer is then out of the question, unless the acceptor fail; in which case, the acceptor being discredited, the bill must recoil upon the drawer. It is customary among merchants, in case of accidents, to have more correspondents in the same place than one, to whom, if necessary, application may be made for acceptance *supra* protest. This no doubt is the best precaution for securing credit; for a correspondent may, upon some occasions, have private reasons for refusing acceptance, which may not concern the drawer; and as credit is the first thing to be attended to, nobody would chuse to risk it on one bottom.

2. *Of the indorser.*

The indorser is the person in whose favour, or to whom the bill is drawn, and by putting his name on the back thereof, not only transfers the property to another, but by that means becomes himself accountable for the payment thereof. The same transference and obligation may be transmitted and continued through a number of hands; and in case the bill in the event should prove bad, it generally retreats in the same way it advanced, at least in the way of courtesy; the holder or last indorsee demands principal and costs of the one who preceded him, from whom it is presumable he had the bill, and so on to another, till it reaches the drawer, who is finally accountable. In case of diffidence, however, the holder may sue all the preceding indorsers and drawer together.

3. *Of the remitter.*

As bills are a transferrable property, it will be proper that the remitter not only indorse the bills he remits to his correspondent, but likewise fill up that indorsation, by transferring his property in such bills to his correspondent, in words to this purpose. — *Pay to Mr A. B. or order, value in account.* Although the remitter should from
political

and PROMISSORY NOTES. 353

political reasons omit to indorse himself, and only for his own security fill up the last indorsation, by a transference to his correspondent; yet that precaution will not clear him from making good the contents to his correspondent, if he is so much in debt, as nothing can come to his credit effectually, but actual money, provided the bill is duly negotiated, though it may cost a suit before the balance is ascertained.

4. *Of the remittée.*

Every bill of exchange should, immediately upon its coming to hand, be tendered for acceptance, that is, carried to the person upon whom it is drawn, for him to write his name at the bottom, which, to a bill after date, is deemed sufficient acceptance; but, to one after sight, the acceptor must likewise mention the date of acceptance, in order to ascertain the time of its being payable, as the days after sight commence from that date.

If a bill of exchange is refused acceptance, or payment, it is immediately put into the hands of a notary-public, who carries it to the person on whom it is drawn, and upon its not being then accepted or paid, will protest it; no excuse being deemed sufficient for delay. The possessor therefore of a note or bill, should on no occasion neglect this necessary security to himself, provided either the acceptance or payment is refused or evaded; for by it, according to the law of merchants, he holds the drawer and indorsers, not only for the value of the bill, but also for interest and damages; whereas, by omitting it, he hath no claim on either of them. In such places where no public notary resides, any substantial person of the place, in the presence of two credible witnesses, may act as such.

An inland bill, or promissory note, under the value of *L. 20*, needs not be protested, in case of non-acceptance or non-payment, as it may be recovered without; but a foreign bill drawn for what sum soever, provided it is refused, must be protested, or the possessor will have no recourse.

If the person upon whom a bill of exchange is drawn cannot be found, the bill must then be carried to a notary-public, who, upon being convinced thereof, will protest it.

If the acceptor of a bill should fail before it becomes due, it is proper to protest against him for better security; and if it should so happen that both drawer and acceptor should fail, the person possessed of the bill may claim a dividend of both their estates, or recover the contents, &c. of the indorsers, if any. — An inland bill may be indulged before protesting, but a foreign bill only one post. It is likewise proper to observe, that no bill of exchange can be protested against, unless the value be mentioned therein to be received.

If a foreign bill of exchange be protested for non-acceptance, it must be kept till due, and the protest only sent to the drawer, which will oblige him to find security for the payment; but if for non-pay-

354 OF BILLS OF EXCHANGE,

ment, both the bill and protest must be returned, in order to recover its contents with costs, &c.

If an inland bill be accepted, and special action brought against the acceptor, the bill must be produced upon trial.

If, by any accident, a bill should not come to hand till after it is due, which may frequently happen to foreign bills, by reason of contrary winds, it must be immediately tendered for payment, and in case of refusal protest it, which will oblige the drawer to make good all damages; the same as if it had been received and presented in due time, and protested the day it became due: but, should the possessor, through neglect, keep it till after the time of payment, he can, in that case, have no demand upon the drawer or any other, provided the person upon whom it is drawn, should fail after it becomes due, and it can be made appear, that he had effects of the drawer's in his hands, to the value of the bill. — If a bill or note becomes due on a *Sunday* or holiday, it must be demanded the day before, and, upon refusal of payment, protested.

If a bill that is left for acceptance, should be lost or mislaid, the person upon whom it is drawn, will, notwithstanding, be obliged to pay it, upon being properly indemnified, provided he intended to accept it.

No person can legally draw a bill for another in his absence, unless properly authorized by a letter of attorney or otherwise; notwithstanding which, it is commonly practised by clerks, &c.; and if it can be proved, that a merchant hath frequently paid bills of their acceptance, they will be recoverable by law.

When a bill is accepted for honour of the drawer, or any of the indorsers, it must be done under protest, which will entitle the acceptor to commission-money, costs, &c. together with interest for the same, from the time it becomes due; when another protest must be made by him for non-payment, with a declaration that the bill was paid for honour of the drawer or indorser, as it happens.

If a person abroad draws a bill of exchange upon any merchant in *London*, not having effects in his hands, the drawer thereof will be liable, by the law of our plantations, from 10 to 20 *per cent.* re-exchange, besides costs, provided the bill is regularly negotiated.

All bills of exchange not expressly drawn payable in current money, are payable in bank, betwixt which there is a difference in most places in *Europe*, *Britain* only excepted, bank-money being considerably higher.

Forms of Bills of Exchange.

N^o 1. *Glasgow, 15th July 1764.* *pro L. 150 Sterl.*

At sight of this my only bill of exchange, pay to Mr *John Gray* or order, One hundred and fifty pounds *Sterling*, for value received.

To Mr *Bernard Jones*, }
 London.

John Trader.

N^o 2.

and PROMISSORY NOTES. 355

- N^o 2. L. 150 *Sterling*. Glasgow, 15th July 1764.
 Ten days after date, pay to the order of Mr *Simon Trotter*,
 One hundred and fifty pounds *Sterling*, value received.
 To Mr *Bernard Jones*, } Accepts B. J. John Trader.
 London.
- N^o 3. Glasgow, 14th July 1764. pro L. 100.
 Forty days after sight, pay to Mr *John Finch*, or his order,
 One hundred pounds *Sterling*, value received, and place the same
 to account, per advice from
 To Mr *Bernard Jones*, } 20th July 1764, John Trader.
 London. } accepts B. J.
- N^o 4. Glasgow, 15th July 1764. pro f. 4000 *current money*.
 At single usance, pay this my first of exchange, (my second
 not paid), to Mr *James Green*, or order, Four thousand *guil-*
ders, *current-money*, value received, and place the same to ac-
 count, as per advice from
 John Trader.
 To Mess. *Drummond and Campbell* } Accept D. and C.
 merchants, *Amsterdam*.
- N^o 5. Glasgow, 15th July 1764. pro f. 4000 *current money*.
 At single usance, pay this my second of exchange, (my first
 not paid), to Mr *James Green*, or order, Four thousand *guil-*
ders, *current money*, value received, and place the same to ac-
 count, as per advice from
 To Mess. *Drummond and Campbell* } John Trader.
 merchants, *Amsterdam*.
- N^o 6. L. 100. Glasgow, 15th July 1764.
 Six weeks after date, pay to my order in *London*, One hundred
 pounds *Sterling*, value received of *John Paxton*.
 To Mr *Bernard Jones*, } John Trader.
 London.

Forms of acceptances.

- N^o 1. Glasgow, 15th July 1764. pro L. 100.
 Ten days after date, pay to me or my order, at my warehouse
 here, One hundred pounds *Sterling*, for value delivered in goods,
 To Mr *Peter Punctual*, } Accepts P. P. John Trader.
 merchant in *Paisley*.

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N^o 2. *Glasgow, 15th July 1764. pro L. 100.*

Against the term of *Martinmas* next, pay to me, or my order,
 at my house here, One hundred pounds *Sterling*, value of
 To Mr *Lauchlan Longdate,* } Accepts L. L. *John Trader.*
 merchant in *Gorbells.*

*Forms of promissory notes.*N^o 1.

I promise to pay Mr *Cain Watchword*, or his order, on de-
 mand, One hundred pounds *Sterling*, value received.

pro L. 100. Glasgow, 15th July 1764. John Trader.

N^o 2.

I promise to pay to Mr *Simon Sharp*, One hundred and twenty
 pounds, ten days after date hereof, or to his order, at my house
 here, for value received.

pro L. 120. Glasgow, 15th July 1764. John Trader.

Form of indorsation.

<i>John Selby,</i>	<i>James Spike,</i>	<i>William Wimpy,</i>	<i>Pay to Mr Bernard Jones,</i> <i>or order, value in account,</i> <i>John Trader.</i>	<i>o r,</i>	<i>Pay to Mr Bernard Jones,</i> <i>or order, value received of</i> <i>John Trader.</i>	<i>William Wimpy.</i>
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Of

Of DAYS of GRACE and USANCE. 357

Of days of grace.

It is customary among merchants, to allow a certain number of days to the acceptor after a bill becomes due, before payment is demanded, which are called *days of grace*, and are more or less, according to the customs of the different places drawn upon, *viz.*

	<i>Days.</i>
Great Britain and Ireland, ——— ———	3
Amsterdam, Rotterdam, Middleburgh, Cologne, Breslaw, } Nuremberg, Venice, and Portugal, ———	6
France, Dantzick, and Konigberg, ———	10
Spain, ——— ———	14
Geneva, ——— ———	30
Naples, ——— ———	8
Rome, ——— ———	15
Francfort, ——— ———	4
Leipfic, Naumberg, and Augsburg, ———	5
Hamburg, and Sweden, ——— ———	12

In the other parts of *Italy* not mentioned, the possessor of a bill hath the days of grace arbitrary to himself, there being no fixed time which the acceptor can claim. *Sundays* and holidays are every where included in the days of grace.

Of Usance,

Usance is a customary time allowed for the payment of foreign bills, and is more or less as custom hath established it in different places.

The usance of London to and from	<i>France, Antwerp,</i> <i>Hamburg, Brabant,</i> <i>Amsterdam, Zealand,</i> <i>Rotterdam, Flanders,</i> <i>Middleburg,</i>	} 1 kalendar month.
	<i>Spain, Portugal,</i> —	} 2 kalendar months.

Usance to the different parts of *Italy*, — 3 kalendar months.

The usance of Amsterdam upon	<i>Italy, Portugal, Spain,</i> —	} 2 months,
	<i>France, Flanders, Brabant, and all</i> <i>places in Holland and Zealand,</i>	} 1 month.
	<i>Francfort, Nuremberg, Venice, Ham-</i> <i>burg, and Breslaw,</i> —	} 14 days sight.

Double usance to or from any of the above places, is double the time of the customary allowance of an usance, and half-usance in proportion.

A R T.

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ART. I. CHAP. I.

The laws and customs of England with regard to bills of exchange.

SECT. 1. *What shall be deemed a bill of exchange within the custom of merchants.*

AS the custom of merchants hath established these bills for the benefit of commerce, it hath likewise prescribed their form; by which it is required that they should be in writing, and drawn by the party, or those having legal authority from him; which constitutes a species of contract to pay the same without any express promise. The same strictness and formality however is not required in bills current between merchants, as in deeds, wills, &c. although, at the same time, it may happen that a writing may have the form of a bill of exchange, and yet want the force.—For instance, if *A* draws a bill in this form,—*Sir, Pay to B One thousand pound out of the money belonging to the Yorkshire company, being part of the consideration-money for the purchase of the wood of Blackbeath, &c.*; this bill would by no means entitle *B* to an action against the drawer in the custom of merchants; for it is only a direction or appointment to pay the money out of a particular fund, and doth not answer the necessity of trade, and neither negotiable nor indorsable; and charging the drawer with such a note, would be liable to this further inconvenience, that every one who gives his steward an order to receive money, or pay it away, might be sued for non-payment. In like manner, a bill drawn by his officer upon his agent, requiring him to pay so much out of his growing subsistence, would not make the drawee liable though he accepted such a bill, because in this case trade and credit are out of the question, but is to be paid out of the growing subsistence of the drawer; so that if the party die, or the fund be taken away, the payment must of consequence cease. *L. Raym. 1361. 1. Geo. I. Jocelyn versus Laferre.*

In almost every case it hath been found, that nothing can give the force of a bill of exchange but a power of transference, and an acknowledgment of the value being received at drawing the bill. *2 Salk. 130. Trin. 2. Ann. B. R. Butler versus Crips.*

SECT. 2. *Of the acceptance;—what shall be deemed good,—and what binding. The acceptance of a bill of exchange is made by subscribing, signing, and subjecting the person drawn on for its contents.*

AVery small matter will amount to acceptance, and any words will be sufficient for that purpose, which shew the party's assent or agreement to pay the bill; such as,

1. If

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1. If upon the tender thereof he subscribes, — *Accepts* — *Accepted by me* — *I accept* — *I will pay the bill when due*, it amounts to an acceptance.

2. If the party desires the bill to be left, and it will be accepted tomorrow, this will likewise amount to an acceptance; but if he desires it to be left till he examines his books, it will not bind. *Mol. b. 2. c. 10. § 20.*

3. A foreign bill was drawn upon the defendant, and being returned for want of acceptance, the defendant said, that *if the bill came back again, he would pay it*. This was ruled a good acceptance. *Car versus Coleman.*

4. The defender was sued as acceptor of a bill of exchange, and upon the evidence it appeared to be a parole-acceptance only, which the chief justice ruled to be sufficient. *Lumley versus Palmer.*

5. A bill for satisfaction of a bill of exchange, drawn upon the defendant, and accepted by him. During the suit the original defendant died, and it was revived against his executors. — Question, — Whether the plaintiff, by keeping the bill about ten days in his custody, without coming to the drawer for the money, did not discharge the acceptance? — Decreed for the defendant to pay the note, with interest, and each party to bear their own costs. *In chan. Powel and Mober.*

6. A bill was drawn from *New England*, for refitting a ship, upon the defendant, who was freighter. — As he lived at *Whitehaven*, the plaintiff applied to a merchant in *London*, who was his correspondent, who sent the bill to the defendant for acceptance, who, in return, writes, that he would pay the bill in case the owners did not, to whom he would take the first opportunity of writing — The defendant urged against payment till he should hear from the owners; but the jury decreed against him, with interest, 30 days after the date of his letter, the time the bill was drawn at. *Wilkinson versus Lutwidge.*

7. A bill was accepted conditional, if a certain consignment was sold, and the drawer in cash therefrom. — At the time of payment pled, that as the sale was contingent, the bill was not negotiable in the custom of merchants. — The court held it good. *Smith versus Abbot.*

8. It is held that an acceptance may be qualified, as thus; — *I accept this bill, half to be paid in money, half in bills, or half in goods*; and this is good in the custom of merchants, as the holder may refuse such acceptance if he pleases, and may preserve his recourse. *Petit versus Benson.*

9. A bill once accepted cannot be revoked by the party that accepted it, though immediately after, and before the bill becomes due, he hath advice that the drawer is broke.

If a bill is not accepted to be paid at the exact time, it must be protested; but if accepted for a longer time, the party to whom a bill is made payable, must protest the same for want of acceptance, according to the tenour. Nor can he cancel his name notwithstanding the

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the protest; for, by his acceptance, he hath made himself Dr, and cannot give away the transfer made by his acceptance, though contrary to the tenour. An action was brought in a case of this kind;—question, Whether departing from the tenour did not discharge the acceptance? — Not. *Molloy*.

SECT. III. *Of the protest: the necessity and validity thereof: when to be made; and the notice to be given to the drawer of the drawee's refusal.*

1. **A** Protest does not raise any debt, but only serves to give formal notice that the bill is not accepted, or accepted and not paid; and this, by the common law, was and is still necessary on every foreign bill before the drawer can be charged; but it was not required on any inland bill before the statute 9th and 10th *William III.*; nor does the want of it since that statute destroy the remedy which the party had before against the drawer for the principal. *Molloy, b. 2. ch. 10. § 51.*

2. He to whom a bill is payable must regularly resort to the drawee, and desire him to accept the bill before there can be a protest; but if he be dead, or cannot be found, these are good causes for protesting the bill: also, if after acceptance the drawee dies, there is to be a demand on his executors or administrators, and failing payment, a protest; and in case the money becomes due before an executor or administrator can be appointed, this delay is sufficient cause to protest the bill. *3 New Ab. Law, 612.*

3. If he to whom the bill is to be paid dies, there can be no protest before a probate of his will, or administration granted; for none but his executors or administrators can give a legal acquittance for the money, and consequently no other person can sue for or demand the same; and though security be offered to indemnify the drawee against the executors, yet he is not obliged to accept thereof, being a matter left entirely to his consideration, to judge and determine on the sufficiency of such security; and in this case it is said, that if a public notary protest the bill, an action on the case lies against him. *3 New Ab. Law, 612.*

4. If a bill be left with a merchant to accept, which is lost or mislaid, he to whom it is payable is to request the merchant to give him a note for the payment, according to the time limited in the bill, otherwise there must be two protests, the one for non-acceptance, and the other for non-payment; and though such note be given, yet if the merchant happens to fail, there must be a protest for non-payment, in order to sue the drawer. *3 New Ab. Law, 613.*

5. The protest is usually made by some notary-public, and such protest is, *prima facie*, good evidence that the bill was not accepted, or if accepted, that it was not paid, and sufficient to put the proof on the other side. *3 New Ab. Law, 613.*

6. A protest on a foreign bill is absolutely necessary to entitle the party

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party to recover against the drawer, not only interest and costs, but likewise the principal sum; and, for this purpose, the bill must be presented in a reasonable time; and in case of refusal of acceptance, or in case the drawee cannot be found, it must be protested in a reasonable time, and notice of such protest, as also notice after acceptance and non-payment, given to the drawer in a reasonable time; for though the drawer is bound to the party to whom the bill is payable, till payment be actually made, yet it is with this condition and proviso, that protest be made in due time, and a lawful and ingenious diligence used for obtaining payment of the money; and the reason is, that the drawer might have had opportunities or means of being reimbursed, which he lost by means of this neglect. 3. *New Ab. Law*, 613.

7. As to inland bills, though a protest was not necessary at common law, in order to sue the drawer, and is only necessary now, by statute 9. and 10. *William III.* to entitle the party to interest and costs; yet convenient notice must be given by the party to whom the bill is payable, to the drawer, of the drawee's refusal of payment; and if any damages accrue to the drawer for want of such notice, it must be borne by the person to whom the bill is payable; but this must be left to a jury, who are to determine herein according to the custom of merchants. 3. *New Ab. Law*, 613. *Allan versus Dockwra*.

8. If the acceptor fails or absconds before the day of payment, the person to whom it is payable may protest it for better security, and advise the drawer or remitter thereof; and when the time of payment comes, it ought to be protested for non-payment. But no protest for non-payment can be before the bill falls due, under the penalty of being non-suited. *L. Raym.* 742.

SECT. 4. *Of the indorsement of a bill of exchange, and who may indorse it.*

1. **BY** indorsement is meant a transference of the property of the bill or note to the indorsee by the custom of merchants, and is usually made on the back of the bill, and must be in writing; but the law hath not appropriated any set form of words as necessary to this ceremony, and therefore his name simply is deemed sufficient indorsement. 3. *New Ab. Law*, 609.

2. A bill of exchange was indorsed in this manner, *Pay the contents of this bill unto the order of J. S.* who brought his action as indorsee, averring he had made no order to any body to receive the money; and on demurrer it was objected, that *J. S.* could not maintain an action, because the indorsement was not to him, but to his order: but the court held the action well brought against the indorsee; and that among tradesmen this manner of indorsement is commonly used, although it is intended to be made payable to the person whose order is mentioned. 3. *New Ab. Law*, 609.

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SECT.

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SECT. 5. *Who shall be liable in the payment of the money, and of demanding it from the drawer, and suing him, the indorsers, and acceptor,*

1. **E**VERY drawer of a bill is liable to the payment thereof, as is every acceptor and indorser. Also if there are several indorsers of the same bill, the last indorser may bring his action against the first indorser, or any of them; for the indorsement is as it were a new bill, or at least a warranty, as some express it, by the indorser, that the bill shall be paid. 3. *New Ab. Law*, 607.

2. If a bill be drawn upon *A*, and he accepts it, and afterwards refuses payment, upon which the bill is protested, the person to whom it is payable may bring several actions against the acceptor, drawer, and indorsers, for payment, as the protest is no discharge of the acceptor. 3. *New Ab. Law*, 607.

3. But though the acceptor, drawer, and indorsers are all liable, yet the party can have but one satisfaction, and until such satisfaction is actually had, he may sue all or any of them. 3. *New Ab. Law*, 607.

4. By the custom of merchants, if one merchant draw a bill upon another, which is protested, and a third hearing thereof, accepts *supra protest* for honour of the drawer, he may be sued in the same manner for payment as the original drawer, and hath the same recourse upon the drawer and indorsers, unless he hath effects in his hands. 3. *New Ab. Law*, 608.

5. A bill was drawn at six days sight, presented and accepted 8th *February*, which made it payable the 14th, and the days of grace brought it to the 17th, which was a *Saturday*, and the acceptor stopped payment on the *Tuesday* following, before which the bill was not rendered. Upon this evidence it was left to the jury, who were of opinion, that the drawer was acquitted at the expiration of the days of grace. *Stran.* 829.

6. In an action upon an inland bill of exchange brought by the indorsee against the drawer, it appeared the bill was payable 14th *May*; that, upon promise of payment, the indorsee gave licence from time to time till the 7th *June*, when the acceptor failed; and there being no notice to the drawer, the chief justice held it to be the loss of the indorsee. *Stran.* 792.

7. *A* drew a bill of exchange upon *B*, payable to *C* at *Paris*; *B* accepts; *C* indorsed it to *D*, *D* to *E*, *E* to *F*, and *F* to *G*, who demanded payment when due; and being refused, made a regular protest, brought an action against *D*, and recovered; afterwards *D* brought an action against *B*, and though *D* produced the bill and protest, yet because he could not produce a receipt for the money, he was, according to the custom of merchants, as several merchants affirmed on oath, non-suited. *L. Raym.* 742.

8. An action was brought on a bill of exchange against the indorser, and it was ruled by *Holt*, C. J. upon evidence, 17, That there

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is no necessity to prove the drawer's hand, because though it be a forged bill, the indorser is bound to pay it.

2dly, The plaintiff must prove that he demanded it of the drawer, or him upon whom it is drawn; and that he refused to pay it; or else that he sought him, and could not find him; otherwise he could not resort to the indorsee.

3dly, That this was done in convenient time; for if they stand and are responsible a convenient time after the assignment, and no demand made, the indorsee shall not charge the indorser.—The time of foreign bills is three days, and no allowance to be made for *Sundays* and holidays.

4thly, It is a question whether notice must be given or not; but it is fair to give notice.

5thly, That the demand must be proved subsequent to the indorsement; for if it was precedent, he could only act as a servant to the indorser, and so the demand was insufficient to charge the indorser.

6thly, If a man indorses his name blank upon the back of a bill, he puts it in the power of the indorsee to make what use of it he pleases, and he may use it as it an acquittance to discharge the bill, or as an assignment to charge the indorser.

7thly, In cases of bills purchased at discount, this is the difference: If it be a bill payable to *A or the bearer*, it is an absolute purchase; but if to *A, or order*, and it is indorsed blank, and filled up with an assignment, the indorser must warrant it as much as if there had been no discount. 1. *Salk.* 127.

9. *R* drew a bill payable to *O, or order*; *O* indorses it to *L*, and *L* brings an action for the money against *O*; and by *Holt* it was said, that he ought to prove that he had demanded, or endeavoured to demand, his money of *R* before he could sue *O* on his indorsement; so if the bill was drawn on any other person, payable to *O, or order*, the demand to entitle *L* to his action ought to be after the indorsement.

2dly, *O* indorsed this bill blank to *L*, and therefore it was urged, that this was a sale of the bill, and the indorsement could not subject the indorser to an action; but *per Holt* the indorsement was ruled to be good.

3dly, *Per Holt*, A blank indorsement entitles the indorsee to superscribe what he pleases.

4thly, If the indorsee omit any thing relative to the demand, in point of time or regularity, in case a failure ensue, he loses recourse on the indorser.

5thly, *Per ditto*, If an action be brought against the indorser, it is not necessary to prove the hand of the drawer; for though it be forged, the indorser is liable. *L. Raym.* 443.

10. *Moor* a goldsmith subscribed two notes payable to the defendant; the defendant on the 19th of *October* indorses them, and gives them and eight others to one *Zouch*, to whom he was indebted. *Zouch*, 19th *October*, between the hours of eleven and twelve, brought these notes to the plaintiffs, being goldsmiths, and they accepted them,

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and

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and gave *Zouch* other bills, and some money; and afterwards, the same day, the plaintiffs received money upon other bills of the said *Moor*, and might have had the money upon the bills in question, had it been demanded; but in the night following *Moor* broke and run away; and whether the plaintiffs or indorser should lose the contents, is the question.—It was first debated, whether the acceptance of these bills in satisfaction for so much money, be a good discharge of the indorser? And *Holt*, chief justice, held, that goldsmiths bills were governed by the same laws and customs as other bills of exchange, *viz.* that the indorsee will receive it of the acceptor if he can; then, in case of disappointment, of the first drawer, where being disappointed likewise, he comes upon the indorser; but then there must be no neglect in the negotiation, and the demand must be made in convenient time.—It was next debated about what shall be thought convenient time? Chief Justice *Holt* was of opinion, that the same time ought to be allowed to inland bills as to foreign, and left the determination to a jury, to give their verdict according to the custom of merchants.—The jury found, that, all circumstances considered, the plaintiff had not convenient time to receive his money; that having about ten bills more to call for that day, he could not, without neglecting matters as significant, overtake them all, and therefore it was found for the plaintiff.

11. Case upon a foreign bill of exchange by the indorsee against the indorser; in which it was objected, that they had not shewn a demand upon the drawer; in whose default only it is that the indorser warrants.—The opinion of the court was as follows: “The design of the law of merchants in distinguishing these from all other contracts, by making them assignable, was for the convenience of commerce, that they might pass from hand to hand in the way of trade, in the same manner as specie. Now, to require a demand upon the drawer, will be laying such a clog upon these bills, as will deter every body from taking them. The drawer lives abroad, perhaps in the *Indies*, while the indorsee hath no correspondent to whom he can send the bill for a demand, or, if he could, yet the delay would be so great, that nobody would meddle with them. —Suppose it was in case of several indorsements, must the last indorsee travel round the world before he can fix his action upon the man from whom he received the bill? In common experience every body knows, that the more indorsements a bill hath, the greater credit it bears; whereas if these demands were all necessary to be made, it must naturally diminish the value, by how much the more difficult it renders the calling in the money.”

Strang. 441.

12. In an action by the second indorser of a bill of exchange against the first indorser, it was held sufficient to say the drawer had not paid it, without shewing a demand. *Strang.* 515.

13. An action was brought by the plaintiff against the defendant, as indorser of an inland bill of exchange for 100 *l.* drawn at 40 days sight,

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fight, by one *Carrick* upon *Dodd*, in favour of the defendant, who indorsed it to the plaintiff. *Dodd* accepted the bill, but did not pay it, upon which it was protested by the plaintiff, all which was proved to the jury; but it did not appear that the drawer had notice of the non-payment before this action was brought, or that any application was first made to him for payment. This, in the opinion of the court, although it was further proved, that he had constantly dunned the acceptor for six weeks together, lost the plaintiff's recourse. *Mich. term, 1758.*

14. If the indorsee of a bill accepts but twopence from the acceptor, he can never resort to the drawer. *L. Raym. 743.*

15. A bill of exchange was drawn upon the plaintiff at *Leghorn*, which he accepted; but before the bill fell due, the drawer failed. By the law there, if the acceptor hath not sufficient effects of the drawer in his hands, in case of the drawer's failure the acceptance becomes void. Wherefore, to get clear of this acceptance, the plaintiff instituted a suit at *Leghorn*, and, by a sentence of that court, his acceptance was vacated. Afterwards the plaintiff returned to *England*, and was sued here at law upon this bill, and thereupon he exhibited his bill in the court of chancery for an injunction and relief. Lord Chan. *King* was clearly of opinion, that this cause was to be determined according to the local laws of the place where the bill was negotiated; and the plaintiff's acceptance of the bill having been vacated, and declared void by a competent jurisdiction, he thought that sentence was conclusive, and bound the court of chancery here; and in this case a perpetual injunction was granted, to injoin the defendant from suing upon this bill. *22d Nov. 1720. 2. Eq. Ab. 524.*

16. *A* drew a bill of exchange upon *B*, payable to *C*; then *B* accepts the bill; *C* indorses it to *D*. Now, by this indorsement by *C*, *D* is discharged of any payment as to *C*; and if *D* indorses it over to *E*, then *B* is discharged of any payment to *D*; but if *D* pays the money to *E*, then *D*, by this payment, becomes again entitled to receive the money of *B*; and at such time no other, whether *E* or *C*, is entitled to bring an action against *B*, but *D* only; so if *C* pays the money to *D*, then *B* is discharged as to *D*; but *C* becomes really entitled, and *B* is again entitled as to him, but discharged against *D* and *E*. *Lutw. 885. 888.*

SECT. 6. *Of the evidence necessary to support an action on a bill of exchange.*

1. *A* Gives *B* a bill of exchange on *C*, in payment of a former debt; this will not be allowed as evidence, or *non assumpsit*, unless paid, though *B* kept it in his hands long after it was payable; for a bill shall never go in payment of a precedent debt, unless it be part of the contract that it should be so. *1. Salk. 124. coram Holt.*

2. An indorser of a bill of exchange who hath paid it, must prove the payment in an action against the acceptor. *L. Raym. 742. 743.*

3. The

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3. The indorsee need not prove the drawer's hand ; because if it was a forged bill, the indorser must pay it. 1. *Salk.* 127.

4. The indorsee need not prove any demand on the drawer.

5. The plaintiff, to shew a protest, produced an instrument, attested by a notary-public ; and though it was insisted upon, that he should prove this instrument, or at least give some account how he came by it, *Holt* ruled it not to be necessary ; for that, he said, would destroy commerce and public transactions of this nature. 12. *Mod.* 345.

6. If a man hath a bill of exchange, he may authorize another to indorse his name upon it by parole ; and when that is done, it is as valid as if he had done it himself. 12. *Mod.* 564.

7. Action of a bill of exchange, being by an executor, and upon a debt laid to be due to the testator, he held it necessary to prove the acceptance was in the testator's time. *Coram Holt.* 12. *Mod.* 447.

8. The plaintiff had a bill of exchange drawn on the defendant, which he indorsed and delivered to *J. S.* who went to the defendant to get it accepted. *J. S.* left it with him, and it was afterwards lost ; thereupon the plaintiff brought trover.—The court were all of opinion, that the bare indorsement, without any other words, purporting an assignment, does not make an alteration of the property ; for it may still be filled up, either with a receipt or assignment, and consequently *J. S.* is a good witness. 1. *Salk.* 130.

9. Demand must be made on the acceptor of a bill of exchange, or maker of a promissory note, before the indorser can be sued.

10. As to notice given by the indorser to the acceptor before he commenced his action, that he must provide the money, it was offered in evidence, that he gave him notice by sending him a letter to do so. But the chief justice held that the bare sending a letter to the post-office, would be a sufficient evidence of a demand, without some further proofs of his having received it ; and besides a personal demand is generally expected. *Barnard Rep. in B. R.* 199.

11. To prove an indorsement over a bill of exchange, it was offered, that the defendant had himself confessed, that he was come to town to hasten on the trial of an action that was brought against him upon an indorsement that he had made on a bill of exchange, and the counsel said that the very cause was brought down by proviso ; so that it is strong evidence, that it is for the same matter ; and the Chief Justice at the sittings at *Guildhall*, allowed this to be good evidence of the indorsement. *Barnard Rep. in B. R.* 199.

SECT. 7. Of the damages recovered for non-payment.

1. **I**nterest on a bill of exchange commences from the time of the demand made, and therefore, if no demand was made till action, the defendant may plead tender and refusal, and uncore profit, that is, *that the money was offered at the time and place, and there was none to receive it, and that he is still ready to pay the same ;* and so discharge himself of interest ; but if it be the defendant's fault, that the demand

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mand could not be made, as if he were out of the kingdom, the want of demand ought not to prejudice the plaintiff. *6. Mod. 138.*

2. Drawee accepts the bill, and some time after it is protested for non payment, and thereupon the bill is indorsed to the drawer, who brought an action as indorsee. Interest was ruled to be paid from the time of the protest. *10. Mod. 36.*

3. Since the statute 3. and 4. *Anne*, it hath been adjudged, that an indorsee of an inland bill of exchange, may maintain an action against the acceptor, on a parole-acceptance, as to the principal sum, though not as to interest and costs; for the act being made to give a further remedy for interest, damages, and costs, against the drawer, cannot be supposed to take any advantage from the payee, which he had before; and therefore the true construction of the act is, that to charge the drawer with interest and costs, the drawee must refuse to accept it in writing; nevertheless, if he accepts the bill by parole, he is liable to the principal sum in the bill. So on the statute 9. and 10. *W. III.* which gives damages and costs in case of a protest, it hath been held, that that statute doth not take away the party's remedy against the drawer, if there was no protest, as to the principal sum, but only as to the damages and costs. *6. Mod. 80. 81.*

SECT. 8. *Re-exchange.*

RE-exchange was undoubtedly at first claimed in name of damages upon bills returned with protest, and may still be considered in that light, in those places upon which bills cannot be readily passed; but, in its proper acceptation, it must be considered as the difference of the price of exchange where a bill was remitted, and the place where it was drawn; when the value of a drawn or remitted sum is redrawn: for instance, I owe *L. 100* at *London*, to be paid on a certain day, for which I remit my correspondent a bill, due at or before that time. This bill, notwithstanding, is refused acceptance, and to save my credit, my friend must either advance the money for me, or redraw. — The last appears to be most convenient; but to make good *L. 100*, he must value on me for *L. 104, 10 s.* which he does, and returns me my remittance with the advice; I must in this case charge the drawer or indorsers as seems most to my purpose, not only with *L. 100*, as the principal, and the charges of protest, commission, and postages, but likewise with *L. 4, 10 s.* as the re-exchange, to which in this case I am liable, and in all other cases might have been liable. They who deal largely in bills of exchange, are extremely careful to have proper intelligence of the course of exchange, to and from all the different places with which they correspond, every post day;—and it is reckoned an omission in a correspondent, to neglect advising of this particular at the place of their residence, at the bottom of his letter.

C H A P.

C H A P. II.

Of the laws and usages of Scotland in regard to bills of exchange.

AS the foundation of this depends upon the 20th act, parl. 3. Charles II. it will be necessary to cite the same, which is as follows. "Our Sovereign Lord considering how necessary it is for the flourishing of trade, that bills or letters of exchange be duly paid, and have ready execution, conform to the custom of other parts, doth therefore, with advice and consent of his estates of parliament, statute and ordain, that foreign bills of exchange, from or to this realm, duly protested for not-acceptance or for not-payment, the said protest having the bill of exchange prefixed, is registrable within six months after the date of the said bill, in case of not-acceptance, or after the falling due thereof, in case of not-payment, in the books of council and session, or other competent judicatures, at the instance of the person to whom the same is made payable, or his order, either against the drawer or indorser, in case of a protest for not-acceptance, or against the acceptor, in case of a protest for not-payment, to the effect it may have the authority of the judges thereof interponed thereto, that letters of horning upon a simple charge of six days, and other executorial necessary, may pass thereupon, for the whole sums contained in the bill, as well exchange as principal, in form as effects; sicklike, and in the same manner, as upon registrate bonds, or decreets of registration, proceeding upon consent of parties. *Provided always*, that if the said protests be not duly registrate within six months, in manner above provided, then and in that case, the said bills and protests are not to have summary execution, but only to be pursued by way of ordinary action, as accords. *And further*, the sums in all bills of exchange bear annualrent, in case of not-acceptance, from the date thereof; and in case of acceptance and not-payment, from the day of their falling due, ay and while the payment thereof. *And farther*, notwithstanding of the foresaid summary execution provided to follow upon bills of exchange, for the sums therein contained, in manner above specified; yet it is leisom to the party-charger to pursue for the exchange, if not contained in the said bills, with re-exchange, damage, interest, and all expenses, before the ordinary judge; or, in case of suspension, to eke the same to the charge, at the discussing of the said suspension, to the effect that the same may be liquidate, and decret given therefor, either against the party principal, or against him and his cautioners, as accords." The execution that is provided by this act, varying in several points from the customs of other countieis, these customs generally regulate the practice of traders in *Scotland*, when their own public acts are silent, and determine nothing.

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In case of any foreign bill of exchange from or to Scotland duly protested for not-acceptance, or for not-payment :

This act mentions only foreign bills, and not such as are drawn from one place within *Scotland* to another, or inland bills ; which was so ordered, lest people had been tempted, with the privilege of summary execution, to constitute all their debts by bills, and none by bonds.

Inland bills of exchange had not in *England*, before 1697, any manner of force or credit. But at length, seeing great damages frequently happened in the course of trade, by reason of the delays of payment, and other neglects of such bills, those bearing value received, were ordained to be summarily negotiated, by protesting, accepting, and giving advice thereof, &c. provided the bills be drawn for 20*l.* *Sterling* or upwards.

The laws of *Scotland* have not only made careful provision for the due payment of foreign bills, but also of inland draughts ; summary execution by horning is ordained to proceed upon bills, or tickets, drawn upon, or granted by, or to, and in favour of the bank, and the managers and administrators thereof, and protests thereon, as is appointed to pass upon foreign bills.

The like execution passes upon all inland bills and precepts, as is appointed to pass upon foreign bills by this act 20. parl. 3. *Charles II.* 1681, which statute is extended in all points to inland bills and precepts. Whether under that general the privilege of annualrent be comprehended, seems not so clear ; for as it may be alleged for the affirmative, that seeing *generalia debent generaliter intelligi*, and the act 1681 is extended in all points, the clause concerning annualrent being one of them, must be understood as carried under the general, especially considering, that this sense is acquiesced in by common practice, nobody ever scrupling at the payment of annualrent for inland bills

But the Lords have found annualrent due upon inland bills as well as others. Bills or precepts for delivery of salt, meal, &c. are not privileged as money-bills, though the ordinary solemnities required in other writs may be dispensed with in them when granted *in re mercatoria*.

Inland bills and precepts must also be negotiated as foreign bills, by duly presenting them, protesting for not-acceptance and not-payment, and advising the drawer, or last indorser thereof. So the possessor of an inland precept granted by his debtor in a bond, not having protested the same for not-payment, nor done any diligence against the acceptor of the precept till he broke, was found to have no recourse for payment against the drawer or his cautioner in the bond.

Promissory notes have the same effect both in *France* and *England* as bills of exchange, as to indorsements thereof, and maintaining actions thereon, for payment of sums, with costs and damages. There is this difference indeed, that whereas a bill must be pro-

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tested, the party failing to pay a note must be summoned to court.

Promissory notes have no such privilege in *Scotland*. A merchant's note, payable to others, or order, at such a place, or at any other place, with the current exchange, was found only to be a simple ticket, and not of the nature of a bill of exchange, in respect there was not a drawer and acceptor, and therefore null, for want of writer and witnesses names and designations.

The like note, whereby one promised to pay to a person, or order, a sum, value received, being indorsed to a third party, was, for the same reason, compacted with the indorser's debt. Nor doth the *English* statute of 3d and 4th *Anne*, cap. 9. giving the like remedy on promissory notes, as is now used upon bills of exchange, for three years, though made perpetual by an act of the *British* parliament since the union, extend to promissory notes in *Scotland*; because the *British* statute doth only make the former, which was a temporary law of *England*, to have perpetual force there; and being but an accessory, can go no farther than the statute of *England* it was calculated to continue.

The exchange is sometimes given to the drawer, sometimes to the remitter, and then it is contained in the bill. Exchange should be determined conformably to the course at the place where the bill is drawn, to the place of payment; but how the course is regulated, is a more difficult question. Some have compared the rising and falling of exchange to the ebbing and flowing of the sea, as it depends upon the present rate of coin in the place the bill is directed to, and the plenty or scarcity of money or bills from whence they are drawn; plenty of money and scarcity of bills raises the exchange, and plenty of the latter and scarcity of the former lowers the same. The reason that the exchange is generally against *Scotland*, in its negotiations with *London*, is not founded altogether in the balance of trade. The court draws the nobility, who are the greatest landed interest, to *London*, where they must be supplied with bills from their factors in *Scotland*, or draw down upon them at a still greater disadvantage. Besides, so many, who have either money or credit, having become jobbers in the stocks, have continual demands upon their agents in *Scotland*, and sometimes so very large, that a single post will have a considerable influence in the exchange; to these *Scotland* hath no counterbalance: but the remarkable disappointments which have been met with of late in this last species of trade, will probably serve as a beacon for some time to come.

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C H A P. III.

Of the regulation of bills of exchange in France, according to the ordinance of March 1673, title 5.

ART. 1. **B**ills of exchange ought to contain, in a concise manner, the names of those to whom the contents are to be paid, the time of payment, the name of him who gave the value, and whether it was received in money, merchandise, or otherwise.

ART. 4. 11. 12. The bearers of bills of exchange, which have been accepted, or which become due at a certain day, are obliged to get them paid, or to have them protested, within ten days after that in which they become due; and after such protest, they who have accepted them can be prosecuted at the suit of the bearers; the same bearers can also, with the judge's leave, seize the effects of those who have drawn or indorsed these bills, though they were accepted, and even the effects of those on whom they were drawn, in case they accepted them.

ART. 13. 14. 15. They who have drawn or indorsed bills of exchange, ought to be prosecuted within fifteen days, if they dwell within the distance of ten leagues; if at a greater distance, at the rate of one day more for every five leagues, without distinction of the districts of parliaments. But this must be understood of such persons only whose dwelling-place is within the kingdom of *France*; as for those who dwell in other countries, the delays are otherwise regulated. Those who dwell in *England, Flanders, or Holland*, ought to be prosecuted within two months; in *Italy, Germany, or Switzerland*, within three months; in *Spain*, within four months; in *Portugal, Sweden, and Denmark*, within six months. All these several terms must be reckoned from the day next following that on which the protest was made, to that on which the prosecution is begun inclusively, without distinction of *Sundays* or holidays; after which terms the bearers of bills of exchange have no longer any action or demand against the drawers and indorsers.

ART. 16. 17. The drawers and indorsers of bills of exchange are obliged to prove, in case it be denied, that those on whom they have drawn them were indebted to them, or had money in their hands at the time the bills were to be protested, otherwise they are obliged to make them good; and in case the drawers or indorsers had, since the time limited for the protest, received the value, either in money, merchandise, by account, compensation, or otherwise, they are also obliged to make those bills good.

ART. 18. 19. Bills of exchange payable to a particular person, and not to the bearer, or order, being lost or mislaid, payment may be demanded and made by virtue of a second letter, without giving security, provided nevertheless, mention being made of its being a second bill,

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and that the first or preceding shall remain void and null. But when a bill payable to the bearer, or order, happens to be lost or mislaid, it ought not to be paid but by an order from the magistrate, and by giving security to answer for the payment.

ART. 20. The securities given for the payment of bills of exchange are discharged of course, without any sentence proceeding, or summons, if no demand was made during three years, reckoning from the day of the last prosecution.

ART. 21. A bill of exchange is reputed to be acquitted or paid, when no demand or proceeding was made during five years, reckoning from the day next following that on which it was due, or protested, or the last proceeding made. Nevertheless the pretended debtors are obliged, if thereto required, to declare, that they are not indebted; and their widows, heirs, or assigns must affirm, that they sincerely believe there is nothing due.

ART. 22. What has been observed in the two last articles ought to take place also with regard to minors and absent persons.

ART. 23. 24. 25. A bare signature on the back of a bill of exchange is looked upon only as an indorsement, and not as an order, unless it be dated, and the person's name be mentioned who paid the value, either in money, merchandise, or otherwise. And a bill thus indorsed is reckoned the property of him whose name is mentioned in the order, without any transfer or notification: but on the contrary, if there be only a blank indorsement, that is to say, the bare signature of the proprietor, it should be reckoned to belong still to him, who thus put his name on the back of it, and such might be seized by his creditors, and brought in to account to his debtors.

ART. 26. It is absolutely forbidden to antedate any order upon pain of forgery.

ART. 27. They who subscribe a bill of exchange, (which subscription the *French* call *aval*), whereby they bind themselves to pay the contents, in case it be not paid, when due by the acceptor or drawer, become thereby bound to the drawer, indorser, and acceptor, though it be not mentioned in the subscription or *aval*.

C H A P. IV.

The orders and regulations of the city of Hamburg with relation to bills of exchange.

I. **H**E that accepts a bill of exchange, becomes debtor himself, as well as he that has taken up or received the money.

II. When a bill of exchange comes from foreign and distant countries, if drawn upon any man, in order to be accepted, if the person declines accepting, he who presents the bill must immediately protest it; if he waits three days to know the mind of him who should accept

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accept it, he shall incur no prejudice thereby, provided no servant goes in the mean time to the place where the money is told out.

III. If the person upon whom the bill is drawn will not accept it within the three days, the proprietor or presenter of the bill must protest, and send back the protest; but withal he must keep the bill itself by him, till the time is elapsed. If the person upon whom the bill is drawn will then pay the money, the bearer must receive it, upon condition that he likewise pays the charges of the protest. If he will not pay, then the owner must protest for principal, interest, and damages, and send back the protest with the bill, and demand of the drawer his principal, interest, and damages, pursuant to the course of exchange.

IV. When a bill is due, the time being expired, the owner must not fail to demand his money with all possible expedition; and if the acceptor be remiss and backward in paying, he is obliged to protest the bill within twelve days; for he may wait no longer without prejudice, provided he is remiss in making his demand, or has not had any new contract or dealings with the acceptor; but if these twelve days expire before he enters his protest, he thereupon forfeits his demand upon the drawer, and can only apply himself to the acceptor. This case holds punctually; but allowances are made for a *Sunday* or holiday falling in, upon which no protest can be entered.

V. If any one takes a bill upon himself, and promises to accept it, he is obliged to pay it.

VI. If a man receives a bill in order to accept it, and keeps it by him three exchange-days, so that the former possessor cannot come at it, though he makes a demand, the bill shall pass as actually accepted; and when the time is expired, he that kept it so long, and did not return it upon a demand made, stands obliged to pay it.

VII. If a person receives money, and the bill drawn thereupon is not accepted at the appointed place, but a protest returned upon it, he is obliged immediately and without any delay, to give in surety, or pledge, or consign goods to the value, to secure the creditor for the money, together with his charges and damages.

VIII. If a servant, without full power and commission given in writing, accepts a bill drawn upon his master, the master is not obliged to pay it when it becomes due; but if the servant had a full power given in writing, the master must pay it in the usual course.

IX. If any man presents a bill of exchange, and it is not accepted, a third party may accept, out of regard to the person who drew it; and after he has made payment and received the bill transferred, he has a good action against the debtor for the money he paid: or he may protest and accept the bill, and then pay and take the bill himself, with a protest that he may have a clear demand for his own. This third person does, by virtue of the acceptation, stand obliged to pay the said bill.

X. No man must pay a bill before it is due: for if it should happen that the person who receives the money before due, breaks in the
mean

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mean time, the loss falls upon those who paid the bill before the time.

XI. Those who have paid the sum specified in a bill of exchange, may recall the commission therein contained, upon account that the person who drew the bill *re integrâ*, paid it before the acceptor, unless it be that he upon whom the bill was drawn, was no agent or factor for the drawer, but had a right to the said sum, and received advice along with the bill to apply the said sum entirely to his own use.

XII. Bills being drawn payable at *Francfort, Leipsic, Nuremberg*, and the like places of yearly fairs, and there accepted, the possessors of the bills may, without prejudice to themselves, be allowed to enter a protest, three days after the people are returned from such fairs, to their usual place of abode; and upon other commissions or orders, they may protest three days after the pay-week; but, if they do not protest within, or upon the expiration of those three days, they thereby lose their action upon the drawer, and must entirely depend upon the acceptor.

C H A P. V.

An edict of the Imperial city of Francfort upon the Maine, relating to exchange and commerce.

WE the council of the holy Imperial city of *Francfort* upon the *Maine*, do hereby make known to all men, and particularly to all inland and foreign traders that carry on commerce and exchange in the fairs that are usually kept here, and otherwise, that upon the complaints brought before us, we have found, that, for some time past, the bills of exchange negotiated in this city, and at these fairs have been managed in a very disorderly and abusive manner. Now, considering that this occasions no small inconveniencies, and chargeable and tedious law-suits; and besides it is to be feared, that if this abuse is not looked after, it will terminate in sinking the trade and commerce, to the great detriment of the free and privileged fairs that are to be held here:

Upon this consideration, we conceived, both from our own concern, and from the earnest request of several merchants, that we are under an obligation and necessity of determining by a certain edict, or order, how merchants are to act in our fairs, and what measures they are to observe in managing their affairs of merchandising and exchanges.

Accordingly we do now ordain and require, in this our public edict, what is drawn up in the following articles.

I. In the first place, considering that it has but too often happened, that some foreign merchants, who do not resort hither personally themselves, but send their sons, factors, or servants, to negotiate and adjust all their

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their concerns, have thereby occasioned a dispute upon what was contracted and negotiated by the persons thus commissioned : we give those foreign merchants to understand, that it behoves them, both at a fair-time, and on all other occasions, to qualify the persons they send with a due commission, or full powers either general or special, and confined either to a certain or unlimited time, empowering them to act at liberty, both in buying and selling ; as also to accept, take, pay, discount, and discharge bills of exchange, and to do what they think fit in whatever is needful, pursuant to the nature and act of every sort of business ; and these commissions, or full powers, are hereby ordered to be entered in every principal superior court.

II. And that those who deal with such agents, may have full instruction and satisfaction with regard to their commission, every person thus commissioned, shall be obliged to convey his commission, with a copy of it to the notary, that is always here appointed, and set apart for that office ; which done, the *notary* shall immediately compare it with the original itself, and carry the same to the *protocol*. After that he shall return the original, having first wrote upon it, that he brought it out of the *protocol* ; and the agent again shall sign upon the copy brought from the *protocol*, that he had his original returned him.

III. The commission, or full power, given without a limitation of time, shall continue in force, till the principal granter revoke it in due form, and notifies his revocation by the notary at the *protocol*, appointed for this service : so that, if the revocation itself is not registered in the *protocol*, it shall be invalid.

IV. But if it happen that a principal, having given a commission calculated to a certain time, wants to disannul the commission before the time is expired, he may do it without prejudice to any man ; only the revocation must be notified and registered, as above, in the *protocol* : and what was negotiated before the revocation continues in full force.

V. Further, considering that, of late, a custom is crept into partnerships, companies, and societies, that the members do not all write their own names, nay, oftentimes none of their own names, but only the name of the founder or treasurer of the company, who is dead long before ; so that traders cannot know who and how many belong to such a company ; or in case of the death, or the breaking of any of the members, whom to apply to, as being jointly bound for the debt : upon this consideration it is enacted, That all and every trader, whether inhabitants of this place, or foreigners, that are incorporated into a company, or joint society, shall insert all their several and particular names in any commission, given either to one of their own members, or any other person for negotiating their concerns, without omitting any thing relating to their respective rights ; to the end that the *notary* set apart for the office, may give into the *protocol*, not only the commission, or full power put into his hands,
but

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but likewise the names of all the company, or partners, and what relates to their joint settlement, the which he shall be obliged to do.

VI. If a company has a mind to part, the partners must give timely notice of it to their correspondents, and especially to their creditors, as well as the appointed notary; in default of which, all subsequent negotiations upon that foot, shall affect them as much as if the company were subsisting; and the notary shall be obliged to mark the separation, or parting, thus notified, in the margin of the full powers registered in the *protocol*.

VII. In like manner, to prevent the disorderly events that have happened with reference to bills of exchange, all acceptations hereafter, shall be signed either by the name of the principal dealers, or by those who are fully commissioned, with the date annexed, both in the time of the fair, and at all other times.

VIII. In the time of the fair, the acceptance of bills of exchange shall commence on the *Monday* in the beginning of the fair, and reach to *Tuesday* at nine o'clock in the morning, in the second or third pay-week; after which time, no presenter is obliged to wait longer for acceptance; but if it is performed before nine o'clock aforesaid, the bill may be protested, or at least noted. In the mean time, the creditor and presenter may protest it before, if he thinks fit; and at the same time, if any one who declined the acceptance in the first week, is willing to accept it *per honor di littera sopra protesto*; then the protest shall be put into his hands, for his use, as well as the bill.

IX. The reason of the refusal to accept must be taken from the *recusant*, or some of his servants, and inserted into the protest by the appointed notary, or if, through multiplicity of business, he has not time, by any other notary substituted by him; and at the same time, a particular copy thereof shall be kept by the said notary. If any one alarmed by the protest, offers to pay the bill before the protest is sent away, he is obliged to pay the charges, as well as he who pays *per honor di littera*.

X. Bills regularly accepted in the fair, but not paid at the due time, shall, pursuant to the ancient custom, be marked down, or registered, upon the demand of the creditors or presenters, by the notary, on *Saturday* in the pay-week, presently after the merchants are gone from the common place of meeting, or to fix to a certain time, at any hour from two o'clock in the afternoon to sunset; and the protest raised thereupon must be sent away, by the very first, or at farthest by the second post.

XI. The transferred and indorsed bills, which commonly appear at the fair, shall, for certain reasons, be no farther prohibited, but pass current.

XII. In fair-time, the usual protestations of bills drawn at usance, that is, payable fourteen days after acceptance, shall continue as heretofore; that is, the person may, without prejudice, delay the protestation four days at discretion after the bill is due, but with this difference

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difference, that the day upon which the bill is presented and accepted, shall not be reckoned, the following day being the first of the computation: and that *Sundays* or holidays falling in, shall never be reckoned among the days of grace.

XIII. But this allowance of time is not given to such bills as run upon sight, or at two or three days sight, upon which the acceptor has no days of grace, but is obliged, as soon as the bill is accepted and due, to pay the money at farthest within twenty-four hours.

XIV. As to the value and worth of bills, coming either in the fair-time, or otherwise, from such places as observe the fair-standard of this city, and reckon in rix-dollars, the payment shall be in exchange, or bank-money, of 74 cruitzers, and not 90 cruitzers of current money, unless it be that it is expressly specified so in the bill. But let it be either exchange or current money, both of them shall be understood of the good large specie.

XV. Considering that in the course of exchange, notwithstanding it is founded upon plain and honourable commerce, the exception *non numeratæ pecuniæ*, or the shifting refuge of not having ready money told down, will begin to creep in; it is hereby declared, in such dealings, the said exception shall by no means be admitted: so that those who absolutely accept a bill, must never plead any such exception, but stand obliged to make prompt payment with a previous regard to their own right.

XVI. In like manner, no exceptions of that nature shall take place in any contracts; and the contracts themselves, unless they be concluded with the mutual approbation of the joint contractors, are hereby declared invalid.

XVII. All assignments must return upon the assignees, unless it be that the assignee does absolutely accept, and take upon himself the whole matter.

XVIII. With reference to the failure and bankrupt cases that happen here, considering that foreign dealers who live out of our country, are admitted upon an equal foot with our own inhabitants, and the former receive their *ratam*, or dividend, as well as the latter, though at the same time our inhabitants are denied the like privilege elsewhere: we therefore enact, *jure talionis*, That the merchants living in those places that use our inhabitants after that rate, shall be upon the same footing here; and that no foreigner, or out-living trader, shall be allowed to partake of a bankrupt's estate or effects, before he produces a credible testimony from his magistrates and superiours, importing that our dealers are allowed the like privilege in the like cases, in the place where he trades and lives.

XIX. Since the merchants style has brought it to a custom, that in case any one had a demand on a third person, both for his own account, and somewhat due apart for another, though this third person does not make full payment, the demander, whether foreigner, or home-trader, is impowered to hold to his own account, whatever

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is contracted, or paid: we therefore ordain, that if this account is made before a man breaks, the demander must acquiesce in it.

XX. In like manner, if any one has received commodities of another, to sell them by way of commission, but upon their account is charged with bills of exchange, and other costs, he is impowered to reimburse himself out of the said goods; and in case of the goods being seized upon the proprietor's breaking, he stands obliged only for the surplus.

To make this our order and edict known unto all men, we have caused it to be printed and published; and it shall begin to be of force the next ensuing *Easter*, in 1667, and all merchants or others that deal to this place, are hereby ordered to act accordingly, in order to their own safety.

Given at the council-board, Sept. 18. 1666.

The edict having been published in the year 1666, it was followed by another short confirmatory decree of *Feb. 8. 1676.*

A later edict of the Imperial States of Francfort upon the Maine, relating to exchange and trade, renewing and enforcing their former orders, with additions.

WE, the council of the city of *Francfort upon the Maine*, do hereby make known to all and every trader, whether foreigner, or inhabitant of this place, *Christian* or *Jew*, that is any way concerned in exchange and merchandise, That forasmuch as we are, to our high displeasure, informed, that our new order issued forth in 1666, with regard to commerce and exchange, is not duly observed, whereby great disorders have crept into all payments on bills of exchange, and assignations, of which the traders who reside here have given us intelligence, and petition for this our regulation: We therefore considering that such disorders may be greatly detrimental, did appoint a deputation commissioned from our own body, together with some merchants and traders, to inspect narrowly into the circumstances of this affair, and form some resolutions thereupon; the substance of which is as follows.

I. It is our will and pleasure, that our new edict, or order, relating to traffic or exchange, issued forth in the above-mentioned year of our Lord 1666, shall be and is hereby enforced and renewed, as to all the particulars contained in it, and that hereby full warning and admonition should be given to all persons, to correct, after the time to come, the disorders and abuses committed contrary to the tenour of that order.

II. In a particular manner, we hereby confirm and revive the fourteenth paragraph of the said edict, or order: and injoin all persons, in pursuance of that, to make payment of money in good large specie; but with this allowance, that, from the date hereof, to the
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first day of the month of *July* next ensuing in this present year, all who have occasion to make payments, are warranted to satisfy their creditors in guilders, and other pieces of small money; or if that be refused, to suffer their bills to be sent back protested. But as soon as the first day of *June* is past, no man shall be obliged, against his will, to receive, in the payment of bills, guilder pieces, or the small, half, and quarter dollars: if the bill is drawn payable in bank or exchange money, he is not bound to take any other money, but the cross *Albertus's* or *Dutch* dollars, and the three, whole, and half good rix-dollars, or whole and half ducatoons, each ducatoon being reckoned at a rix-dollar and a quarter; and those who fail in payments after this manner, are declared liable to the immediate execution of the law. Farther, those who are debtors upon bills, are allowed to pay in as many quarter-dollars, as will make ten in the hundred, and no more.

III. Nevertheless, in the third place, no man shall be forced to take any assignation, unless it be that the assignation falls upon the person that is willing to pay in ready cash.

IV. All contracts made at the end of the fair-time, shall stand as good and valid, as those agreed upon in the middle of the fair-time.

V. *Lastly*, When *Jews* are to pay bills to *Christians*, they are hereby obliged and bound (as well as the *Christians*) to bring the money to their houses without admonition.

All this we injoin with a salvo to what alterations, additions, and explications this council shall make as time and occasion shall require.

Given at the council-board, Tuesday, Feb. 8. 1676.

C H A P. VI.

The regulations of exchange of the honourable and prudent the States of the city of Ausburg.

FOrasmuch as the honourable and prudent, the States of the Imperial city of Ausburg, are informed upon good grounds, that, for some time past, no small disorders are crept into the management of exchange, among the merchants that trade here, which gives occasion to apprehend, that, if this grievance be not speedily redressed, it will not only grow heavier in process of time, but may prove the source of many tedious and costly law-suits, and other inconveniencies: upon this consideration, the said honourable States, (who are always careful and vigilant in promoting the interest of their country, by omitting nothing that may advance commerce and fair trade, upon which depend the livelihood and welfare of their trade), the said States find themselves bound, pursuant to the example of other trading towns, to establish an order and standing rule of exchange, and to publish the same, that no man may pretend ignorance, in hopes that the good citizens and inhabitants will

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observe the contents of it, with a dutiful compliance, as they mean to avoid the penalties that arise upon their doing otherwise.

In the *first* place, As to what relates to the accepting of bills of exchange, if the person upon whom a bill is drawn is unwilling to accept, either he, or one commissioned by him, must sign it, and add the date of the acceptation. Both parties may chuse to present, or accept the bill, either the very day upon which it comes to hand, or the next day after, (abating for the *Venetian* bills, upon which there follows a peculiar order, in the fourth paragraph of this our edict); but the person upon whom the bill is drawn must discover his mind, as to the accepting in such a convenient time, that in case he declines to accept, he who has the bill, may enter and forward his protest to the respective place by the first post.

In the *next* place, Considering that the posts and comers to and from this place, are settled upon such a foot, that the letters from one place to another, coming in for the most part (especially in the harvest and winter) in the afternoon, and towards the evening, must be dispatched against the next day, four or five o'clock being the last hour for the giving in of letters, which confines men to a narrow compass of time, in so much that it may easily happen, especially if the writing or post day happens to be a holiday, that they cannot negotiate the acceptation in the preceding date: we therefore determine, that all acceptations demanded or given on such holidays, shall be valid, (excepting still the *Sundays*, which there is no necessity of including); but at the same time, all persons shall hereby be obliged to the *Christian* demeanour, of not making use of this dispensation, without an absolute necessity, it being required of them, to procure the accepting on the foregoing working-days, if it is possible. In like manner, the public notaries are hereby warranted to enter and mark down the protestations on such holidays, and, if occasion is, to return them; all which cannot be done, if the protest cannot be sent back in less than eight days, which may prove detrimental to those who remit, and are under a necessity of making use of the instrument of protestation.

In the *third* place, The honourable States do all along stand by their decree, published on *July* 16. and 24. in the year 1624, by the tenour of which, the common and single usance is settled to fifteen days, and consequently the double usance to thirty, and usance and half to twenty-three, and a half-usance to eight days; and after the expiring of these, commencing from the acceptation, the next day is the day of payment, upon which computation, all holidays, besides *Sundays*, are not reckoned for *termini in terminis*. The same method shall hold and continue as to the five days of grace *inclusive*, after the usance is out, which time the merchants may wait without prejudice or danger; provided still, that *Sundays*, and all holidays, in which no council can be held, shall not be reckoned in that number.

In the *fourth* place, In regard it is enacted in the said decree, with
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reference to *Venetian* bills, that no person shall be obliged to accept them but on *Fridays*, the consequence of which is, that the last day of usance elapses on a *Saturday*, and the pay-day happens to be next *Sunday*, so that the money cannot be demanded till the *Monday* following; and considering that this, upon account of the letters from *Venice* their coming in mostly all the year round on a *Thursday* before noon, may prove dilatory, and no small detriment to those who receive the *Venetian* bills: upon these considerations, the tenour of the said decree shall stand firm, which provides, that the accepting *Venetian* bills shall be upon *Friday*; but withal, that the bills from *Venice* or elsewhere, to this place, and falling due upon a *Sunday*, may be demanded on the foregoing *Saturday*; so that such payments made on a *Saturday* are warrantable and legal. And the like shall be observed as to the days of grace, as much as if they had become due on a *Saturday*.

The same rule holds as to all other bills of exchange, pursuant to the ancient use and custom.

Fifthly, With reference to such bills of exchange as are drawn payable à *littera vista*, or upon sight, which are presented out of hand and accepted; we impose no necessity upon traders to pay them presently, provided they do it within twenty-four hours; after which a protest is warrantable. In like manner, no days of grace shall be allowed on such bills as are payable in a very short time, such as two or three days; these bills being hereby put upon the same foot with the foregoing bills upon sight. But all other bills, of what number of days soever, upon half, whole, or more usance; and likewise the *Francfort Ritorni ultimo Junii, ultimo Novembris*, or whatever bills made payable upon a certain expressed day, shall, without distinction, be allowed the five days of grace; to this end only, that the creditor or possessor of the bills, may wait so long without prejudice to himself to satisfy the debtor, if he cannot receive the money upon the first demand, pursuant to the decree mentioned above. Not that the allowance of these days of grace shall encourage men to gratify their humour or occasions, in retarding the payment so far behind the due time. On the contrary, they are required to make good payment upon the day that the bills become due, according to the custom hitherto observed; so that no delays shall be officiously claimed, upon pretence of the days of grace.

Sixthly, In case bills drawn payable on a certain day, do not arrive here till not only the prescribed time itself, but likewise some part of the necessary days of grace is expired, the said five days of grace shall be computed, as beginning not from the presenting and accepting the bill, but from the day of payment fixed in the bill, so that the debtor can only make use of the remainder of that complement: if both the time prescribed, and the full number of the days of grace are all past before the presenting the bill, the payment shall accrue within twenty-four hours after accepting, as well as bills upon sight.

Seventhly, All bills of exchange drawn payable on a certain day,
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at one or more ufances, or a shorter term, must be paid by the acceptor, whenever the ufance and the five days of grace are expired, whether the value be received by the drawer or not; for it is a standing rule, *Chi accetta pagi*. In like manner, let this be an universal rule as to the payment of bills, That as payments made upon the day that the bill becomes due, or any day, or any day after, are good, so, on the contrary, payments made before the accruing day are faulty; for if they prove any way prejudicial to one or the other third person, they will be held as null and invalid.

8thly, As soon as the bill of exchange returns protested for non-payment, he who drew the bill stands obliged immediately to repay his creditor the sum specified in the bill, besides his charges, and the exchange *laggio*, or to give him good security, or some other reasonable satisfaction, upon the very day that the advice comes; and both the drawer of the bill and acceptor are bound jointly and severally, as creditors, to the possessor, till the bill is satisfied; the possessor having a full power to demand payment of either.

9thly, To give credit to a protested bill, lies chiefly at the door of those who are to receive the money; and if they will not credit it themselves, they should endeavour to try about; and if they meet with any one that accepts this protested bill, he, having accepted, stands obliged to pay it. But if, after this, the person upon whom the bill was drawn desires and offers to accept and pay the bill, then he who gave the bill this credit before, is not obliged to stand, unless so inclined.

10thly, That if any inhabitant of this place accepts a bill, to pay at some other place, as *Nuremberg, Ulm, St Gall, &c.*; and, in like manner, if any one receives remittances and bills of exchange, upon debtors living elsewhere, the contents of which bills are to be advanced here; in both these cases the acceptance must be procured by letters and bills of exchange, transmitted from one to another, which requires some time. The time of payment, in such cases, shall accrue after the same rate as if the acceptance had been made at the place where the money is to be paid. But in case any inhabitant of this place stands bound to pay here at *Ausburg* a bill of exchange to another person that lives elsewhere, and is desired by him to transmit him neat money for it, he is not obliged to comply with his desire, without discounting the *provision-money*; after that the possessor of the bill may send any body who takes the payment on himself, according to the usual manner, in the market-place of this city; or if he is willing to dispense with it, he may freely do it.

In the 11th place, with reference to the manifold indorsements of bills of exchange, since they are so much in use here, as well as in other places, that it will not easily bear a limitation, and far less a total restraint; we suffer them still to pass, but with this reserve, that the indorsement in *banco* is hereby declared altogether null; and he who gives such bills, shall be obliged to fill up the indorsements, making mention of the sums.

12thly, In

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12thly, In regard that by the dispatching of *dispacii*, not only in the *Batzner* fairs, (where transferred bills are not allowed), but in other places, to save the *provision-charge*, a custom is introduced, that the debtor does not give his own bill, but one of a second, third, or fourth person, with whom the creditor never had any dealings; we suffer this custom to take place towards the facilitating of business, but with this proviso, that the debtor shall, upon sending such a bill, write to his creditor a separate acknowledgment, that he stands forever obliged to see the bill paid.

Considering likewise, in the 13th place, that, for some time past, great and many inconveniencies have arose from the too late dispatching of bills *per le fieri*; and that there is a necessity of removing such inconveniencies; we therefore enact, that the creditor shall stand obliged, under the penalty of four guilders to the poor, to pay the bill to his creditor, at farthest at the noon of that day upon which the *primi spacii* must be dispatched. Besides, those who have received money *per le fieri*, stand obliged to give a writ of acknowledgment to their creditors, if they but desire it.

Lastly, It being sufficiently known what inconveniencies and differences have arisen from the *assignation-payments*, it is full time to remedy them; to which end nothing is more proper, than that all written assignations and transferrings should be altogether taken away, and *rescontro*, upon the spot placed in their room, after the following manner. He who is to pay the money is to appear at the exchange on exchange-days, (for which from eleven to twelve before noon, on *Saturday, Monday, and Tuesday*, is the precise time allotted), and there endeavour to adjust the *rescontro*, and to satisfy his creditors. But if upon *Tuesday* exchange he cannot come to an end with his creditor, who demands prompt payment in cash, he stands obliged, without farther delay, to pay him in ready money.

C H A P. VII.

The regulations and ordinances of exchange established at Bologna, in Italy.

I. **T**HE place shall be free to all persons, both foreigners and natives, and as well to those who do not, as to those that do merchandise; so that every person, of what condition soever, may give or receive money in exchange, provided that the exchange be real; meaning by real exchange when the money is actually paid in *Bologna*, that it may be repaid in another place, according to the contents of the bill of exchange, and that also the bill be actually sent to the place and person upon whom it is drawn, and there be either paid or refused.

II. It shall be in every one's power, though no merchant, to put his money in, and receive bills of exchange for it, that thereby he

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may have credit in other places, as it is usual elsewhere in *Italy*, and out of it; and also it shall be lawful for any person to give money upon bills of exchange, and to return such bills to the drawer, if the buyer does not receive the money he paid upon them.

III. If foreigners send foreign pieces of money for exchange, or otherwise, such money shall remain free and unmolested for the use of those that sent it, even though they be excommunicated by order of the holy church, or be guilty of heresy or treason, or though they should be indebted to the treasury; such money shall be left free and unmolested, for the use of the said foreigners; and the same shall be understood of money sent from other countries by bills of exchange to persons of that character here*.

IV. All differences and disputes happening in this city concerning bills of exchange between any persons whatsoever, shall be decided and determined by the consuls and merchant judges, to whom alone it shall belong to take cognisance of such suits and differences; nor shall it be in the power of any other judge, or judicature, or magistrate whatsoever, to take notice of, or judge, or any other way to hinder their judgment, or to meddle or concern themselves in it, directly or indirectly, in any manner whatsoever. And it is likewise declared, that the deciding of all such controversies shall belong to the said judicature, not only in the first trial, but also in case of an appeal, according to the constitution and form of the said judicature. And if any should appeal to the Pope himself, the right of judgment shall then devolve upon the judge of appeals, and the merchant judges, and consuls, as it is specially ordained by his Holiness in such a case; and the appellant shall be obliged to prosecute his suit before them within a certain limited time, according to the statutes of the said judicature; or otherwise the appeal to be void and of no effect, and the sentence given to be put in execution by the merchant judges and consuls, as if there had been no appeal.

V. The merchants may meet in the place where the said judicature sits, or any other place which shall be thought convenient for them, whither they shall repair, and remain there an hour in the forenoon, and an hour in the afternoon, three days a-week, *viz. Mondays, Wednesdays, and Fridays*, these not being holidays, and if they be, that meeting shall be kept the day preceding, and there shall be no business done among merchants on holidays.

VI. The exchanges must be made in gold crowns of good coin, for all places; and all accounts and writings between merchants and dealers, foreigners or inhabitants, shall be made in that specie.

VII. The usance for paying bills of exchange shall be as follows, *viz.*

To *Rome* and *Genoa*, at ten days sight.

* This seems to be no mean stroke of policy in the ecclesiastical state, in order to render it a kind of asylum for delinquents of all nations; and to convince the world that even the worst of crimes shall be no restraint to the drawing of money and people into these all-sanctified territories.

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To *Milan, Venice, Florence, Pisa, Lucca*, and other places of *Tuscany*, at eight days sight.

To *Naples*, at fifteen days sight.

To *Palermo, Messina, Bari*, and other places of *Sicily*, at one month.

To *Lyons, Besançon, and Spain*, according to the yearly markets.

To *Paris, Antwerp*, and all the *Netherlands*, at two months.

To *London* and the *Levant*, at three months.

VIII. There shall be paid to the brokers who conclude the said exchange-contracts a golden stiver for every hundred crowns by each party; and these brokers shall be approved and allowed by the judicature of merchants, and be obliged to make observations, and do every other thing which shall be required of them, according to the disposition of the statutes of the said judicature; and they shall keep a book after the manner of a journal, wherein they shall write from day to day, with their own hands, what exchange-contracts they conclude, setting down both parties, *viz.* the drawer and the buyer of the bill, as well as the sums drawn, and the prices of the exchange, and for what places; in doing of which, if any fail, in whole or in part, they shall be discharged from their offices, and deprived of all their fees.

IX. In case any bills of exchange drawn at *Bologna* return protested, the buyer of any such bills to whom it shall be returned, immediately appearing before the judges and consuls, if they be sitting at that hour, and otherwise, before one of the notaries of the said judicature, and these demanding execution against the drawer of the said bill, the said judges and consuls, or (they not sitting) the said notary, without any other intimation or acting of the drawer, shall presently grant the said execution; by virtue whereof, the creditor may, with a serjeant, seize the goods of the debtor for the sum contained in the bill, with the interest, charges, and damages, according as the judge shall think fit.

And in case any hindrance or delay should happen to the said execution, the said serjeant shall presently give notice of it to the said notary, who shall then be obliged to give a personal order to the creditor against the debtor; who, in case of any execution upon his goods, may appear before the said judges and consuls, and complain, if he thinks himself oppressed, or has any exception to make against the bill: but he shall not in any manner be admitted to an audience till he has secured the creditors, although the time of payment be not come. And in case a bill be returned protested, and he that drew the bill be dead, the buyer may proceed against the goods of his heir, in the same manner as he might do against his if he were living, though the time limited by the law for prosecuting an heir, or making an inventory of his goods, be not expired, as though the heir be a minor, who has not yet got tutors, and notwithstanding any other reason whatever. And in case the time appointed by the law for the heir's taking full possession of the goods of the deceased, and for making a lawful inventory, be expired, before the creditor appear to demand

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the said execution, then the said creditor may lawfully draw bills of exchange for the said money, charges, &c. upon the said heirs, till he be fully paid; and the goods of all sorts of people, of what condition soever, even though they be magistrates, to whom a protest, or a non-accepted bill, shall be returned, may and shall, at the request of the creditor, be seized for the paying, or securing of the payment of the creditor's money, before the said judge, consul, or notary, as is said before, notwithstanding all laws, customs, statutes, and privileges to the contrary.

X. And because it sometimes happens, that some who lay out money upon exchange, do it with a surety, who subscribes the second or third bill, as it is customary in many places; it is hereby declared, that if the first bill be refused, and returned protested, the creditor may as well demand his money of the subscribers of the second or third bill, as of the principal who hath drawn it, as he shall think fit; and the forementioned execution to be awarded against the principal, may also be awarded against the surety, any law or custom formerly in use to the contrary notwithstanding.

XI. No prescription shall be of force, nor no other exception be admitted against true and real bills of exchange; and all trials of that nature shall be speedily decided, without any artificial delay, hindrance, or interruption of the process.

XII. Bills of exchange being drawn upon *Bologna*, and refused to be accepted, the bearer thereof may cause a protest to be made for all charges, damages, and interests, against the person or persons refusing to accept them; and in case such person or persons be absent, and no opportunity can be found to make a personal protest, it may be made, by a notary, at the house of the party or parties who should accept it; and the time of payment being come, and payment made, the protest may be delivered to the payer.

XIII. No acceptance of bills drawn upon *Bologna* shall be valid, except they be accepted by him who is to pay the money, and not by an agent, friend, or book-keeper, except such persons have a sufficient procuration; in which case all traders shall be obliged to give notice to the superintendant of the court-merchant, of all persons that are so appointed; to satisfy their bills, and for the time they are to continue in that station, which the said superintendant must enter in a record kept for that purpose.

XIV. Bills upon other men being thus accepted, by persons qualified as above, the said person shall be obliged to pay the money in due time, and the bearers of such bills shall be no way prejudiced by such acceptations, so that they may not act against all such persons as are in any manner bound in the said exchange, but shall be allowed to proceed against any one concerned in the said bill, as they think fit, and that as well for the principal sum, as for the charges, damages, and interest.

XV. If it happen that after the accepting any bill the acceptor breaks, and by that means the bill remains unpaid, the bearer there-
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of duly entering his protest, the drawer shall be obliged to refund to him the principal, as well as the interest, damages, and charges.

XVI. No attorney shall be allowed to appear in the court-merchant except only in cases in which it is ordained by the statutes of the said judicature of merchants, in the article concerning bills of exchange, and with the conditions and restrictions contained in the said article, concerning the said attorneys, and no otherwise.

XVII. And in case there should happen any difference concerning the said bill of exchange, not mentioned in these articles, they must be determined by the judge and consuls of the said judicature, or by the greatest number of them. But in all the cases above said, they must act, proceed, give sentence, and execute, according to the contents of these articles, and not according to the institutions of the said judicature concerning exchanges, as far as they are contrary to, or differ from, these articles; but otherwise the said institutions to remain in their full force and virtue, as well concerning bills of exchange as concerning common writings, and all other things whatsoever, treating of the power or jurisdiction of the judges, consuls, &c. any former law, use, practice, or custom to the contrary notwithstanding.

C H A P. VIII.

Of promissory notes, and the statutes 3d and 4th Anne concerning them.

1. **A**S no action could be maintained on promissory notes, nor were they assignable at common law, the increase of trade, and necessity of paper-credit, put bankers and others upon an expedient of bringing them within the custom of merchants, and making them negotiable as inland bills of exchange; but this the judges would not admit of, promissory notes being only considered by the common law as evidences of a debt, and not assignable or negotiable in their own nature.

2. But it being found necessary to make use of this kind of credit, by the 3d and 4th *Anne*, cap. 9. (made perpetual by 7th *Anne*), reciting, That whereas it hath been held that notes in writing, signed by the party who makes the same, whereby such party promises to pay unto any other person, or his order, any sum of money therein mentioned, are not assignable or indorsable over, within the custom of merchants, to any other person; and that such person, to whom the sum of money mentioned in such note is payable, cannot maintain an action, by the custom of merchants, against the person who first made and signed the same; and that any person to whom such note shall be assigned, indorsed, or made payable, could not, within the said custom of merchants, maintain any action upon such note against the person who first drew and signed the same: therefore, to the intent to encourage trade and commerce, which will be much advanced if such

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notes shall have the same effect as inland bills of exchange, and shall be negotiated in like manner, it is enacted, " That all notes in writing, that shall be made and signed by any person or persons, body politic or corporate, or by the servant or agent of any corporation, banker, goldsmith, merchant, or trader, who is usually intrusted by him, her, or them, to sign such promissory notes for him, her, or them, whereby such person or persons, body politic or corporate, his, her, or their servant, or agent, as aforesaid, doth or shall promise to pay to any other person or persons, body politic and corporate, his, her, or their order, or unto bearer, any sum of money mentioned in such note, shall be taken and construed to be, by virtue thereof, due and payable to any such person or persons, body politic and corporate, to whom the same is made payable; and also every such note, payable to any such person or persons, body politic and corporate, his, her, or their order, shall be assignable or indorsable over, in the same manner as inland bills of exchange are or may be, according to the custom of merchants; and that the person or persons, body politic and corporate, to whom such sum of money is or shall be by such note made payable, shall and may maintain an action for the same, in such manner as he, she, or they might do, upon an inland bill of exchange, made or drawn according to the custom of merchants, against the person or persons, body politic and corporate, who, or whose servant or agent, as aforesaid, signed the same; and that any person or persons, body politic and corporate, to whom such note that is payable to any person or persons, body politic and corporate, his, her, or their order, is indorsed or assigned, or the money therein mentioned, ordered to be paid by indorsement thereon, shall and may maintain his, her, or their action for such sum of money, either against the person or persons, body politic and corporate, who, or whose servant or agent, as aforesaid, signed such note, or against any of the persons that indorsed the same, in like manner as in the case of inland bills of exchange; and in every such action the plaintiff or plaintiffs shall recover his, her, or their damages, and costs of suit; and if such plaintiff or plaintiffs shall be non-sued, or a verdict be given against him, her, or them, the defendant or defendants shall recover his, her, or their costs, against the plaintiff or plaintiffs, defendant or defendants, respectively recovering, may sue out execution for such damages and costs by *Capias*, *Fieri facias*, or *Elegit*."

And it is further enacted by the said statute, " That all and every such action shall be commenced, sued, and brought within such time as is appointed for commencing or suing such actions upon the case, by the statute 21. *Ja. I. of limitations*.

" Provided that no body politic or corporate shall have power, by virtue of this act, to issue or give out any notes by themselves, or their servants, other than such as they might have had issued, if this act had never been made."

3. It

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3. It hath been adjudged, that a note wrote by the plaintiff, and subscribed by the defendant, is a note *made and signed* by the defendant within this act; for the signing and subscribing is the lien, and the writing or making is the mechanical part of it.

4. This was a motion for an injunction, and the case was, A note was given by the defendant as trustee for the executrix of *Fowler*, for some share in the *Affiento* brass and copper mines, to the plaintiff *Brown*, who was an original undertaker in setting on foot that bubble. And here it was very much disputed, whether the plaintiff should be left to law upon this note; for that those mines were a mere bubble, and had no existence *in rerum natura*; and *Fowler* was an innocent person, that only sold the shares he had bought, and the plaintiff was the original undertaker of the project. In this case it was very much disputed, whether the defendant could give any thing in evidence to shew that the note wanted a consideration. The court was equally divided, and two judges were of opinion, that upon promissory notes, the want of a consideration could not be given in evidence; for the words of the statute, 3d and 4th *Anne*, cap. 9. touching promissory notes, are, "That all notes in writing, that after the first day of *May*,
 " *anno Dom.* 1705, shall be made and signed by any person or per-
 " sons, bodies politic or corporate, or by the servant or agent of any
 " corporation, banker, goldsmith, merchant, or trader, who is actual-
 " ly intrusted by him, her, or them, to sign such promissory notes for
 " him, her, or them, whereby such person or persons, bodies politic
 " or corporate; his, her, or their servant or agent, as aforesaid, doth
 " or shall promise to pay to any other person or persons, bodies po-
 " litic or corporate, his or their order, or bearer, any sum or sums of
 " money mentioned in such note, shall be taken and construed to be,
 " by virtue thereof, due and payable to any such person or persons,
 " bodies politic or corporate, to whom the same is made payable."
 The two puisne judges were therefore of opinion, that since the statute made it payable by virtue of the note, that the consideration of the note was not inquirable, no more than the consideration of a bond; and on a bond the defendant can only plead *Non est factum* in a court of law; and if it were sealed and delivered, which were the only solemnities of contracting appointed by the law, nothing could be given in evidence touching the consideration.

The other two judges thought there was a great difference between a note and a bond, notwithstanding the statute; for in the case of the bond, where there were solemnities of contracting, *viz.* the sealing and delivery, if there was no consideration, yet if there was no fraud in obtaining the bond, the money was a gift in law to the obligee; but the note was no more than a simple contract; and notwithstanding the statute says, that the money shall be due and payable by virtue of the note, that only makes the note itself the evidence of the consideration, which it was not before the statute, as appears by the case of *Clarke versus Martin*, and *Potters versus Pearson*, 1. *Salk.* 129.; but though the note itself be evidence for a consideration, yet it is
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not a conclusive evidence, but turns the proof upon the defendant, to shew that there was no consideration given for such a note, and so he can show that it is still but a simple contract, and therefore but a *nudum pactum, unde non oritur actio*; and of this opinion was Lord Chancellor King, and moved to rule it so at *Nisi prius*. But in this case an injunction was granted on terms, the defendant agreeing to give judgment, with a release of errors subject to order in the hearing.

Note, This matter was very much disputed in the hall, and this case put, that if *A* forged a bank-note, and gave it as a consideration to *B* for *B*'s note, or if *A* should have given brass money for his note, could not this want of consideration be given in evidence? If not, *A* might recover against *B* where there was no debt, and certainly the statute did not design that a man should recover where there was no debt at all; for the statute only makes promissory notes as bills of exchange, and though the acceptor and indorser was bound to pay those bills, whether they had received any consideration or not, because the acceptor accepts it for the honour of the drawer, and the indorser negotiates it; yet the drawer of the bill was not obliged to pay it to the person in whose behalf the bill was drawn, unless he had paid him a consideration, but the owing value received was evident *prima facie*, that a consideration was paid to the drawer of the bill.

As promissory notes have now, at common law, and according to the custom of merchants, the same deference paid them in *England* as bills of exchange, it would be needless to add any thing more concerning them.

T H E

T H E
U N I V E R S A L A C C O U N T A N T .
P A R T I V .
A B R I E F V I E W o f t h e B R I T I S H C U S T O M S ;
O R ,
T h e B R I T I S H M E R C H A N T ' S B O O K o f R A T E S .

E X H I B I T I N G

The penalties and imposts to which he is subjected, and the privileges, bounties, and drawbacks to which he is entitled at importation and exportation; digested in a method so clear and intelligible, that the calculation of the duties on any quantity may be quickly made by practice, as easily as the price of goods by the piece.

F O U N D E D

On the acts of parliament relative thereto, to this present year 1764.

M E R C H A N D I S E I N W A R D S.		D U T I E S											
		R A T E S.		P a i d o n i m p o r t a t i o n.		R e p a i d o n e x p o r t a t i o n.							
		l.	s.	d.	l.	s.	d.	l.	s.	d.			
A													
Dzes for coopers, per the dozen,		0	12	0	0	2	3	14	7	0	2	0	6
Alum, per 112 lb. for dyers use,		2	0	0	0	6	2	18	1/2	0	5	3	10 1/2
Almonds, per cwt.		6	0	0	0	2	0	4	4	0	1	17	6
Alphabets, the set, containing twenty-four,		0	5	0	0	0	11	11	0	0	0	10	2 1/2
Alpisti, or Canary-feed, per cwt.		3	15	0	0	14	5	5	0	12	7	17 1/2	0
Amber, per lb.		0	3	8	0	1	0	11	9	0	0	11	11
Amber-beads, per lb.		0	10	0	0	3	9	12	0	3	6	15	0
Anchovies, the small barrel of 16 lb.		0	7	6	0	1	9	10 7/8	0	1	7	8	1/8
Ancil of Barbary, per lb.		0	1	6	0	0	3	9	3/10	0	0	3	0 3/4
Annise-seeds, per cwt.		3	0	0	0	1	0	2	2	0	18	9	0
Anvils, per cwt.		0	15	0	0	11	6	14	1/2	0	11	2	8 3/4
Apples, per bushel,		0	6	4	0	2	0	15	3/4	0	0	13	1/2
Arrows, for trunks, per gros,		0	6	8	0	1	3	8	0	1	1	10	0
Asbes, weed, per cwt.		0	10	0	0	1	11	2	0	1	8	5	0
Asbes, pot or pearl, per barrel 200 lb.		1	5	0	0	12	3	15	0	11	8	12 1/2	0
Asbes, wood or soap, per latt of 12 barrels,		0	0	0	0	5	7	10	0	5	7	10	0
Axl-blades, per thousand,		0	13	4	0	2	6	16	0	2	3	0	0
And for every 112 lb. of iron,		0	0	0	0	4	8	5	0	4	8	5	0
Augers for carpenters, per gros, and the duty on iron,		1	0	0	0	3	10	4	0	3	4	10	0
Axes, or hatchets, per dozen, and iron duty,		0	6	8	0	1	3	8	0	1	1	10	0
B													
Abies, or puppets for children, per gros,		0	17	10	0	3	5	9	0	3	0	2 1/2	0
Babies heads of earth, per dozen,		0	13	4	0	2	6	16	0	2	3	0	0

Babies,

B.

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B.

	RATES.				DUTIES			
	l.	s.	d.		l.	s.	d.	20ths
<i>Babies, jointed, per dozen,</i>	2	0	0		0	10	2	10
<i>All other toys for children, not particularly rated, are charged upon oath, for } every 20 s. value,</i>	0	0	0		0	5	1	3
<i>Bacon</i> { <i>of Ireland, per fitch,</i>	0	5	8	17	0	0	10	2
{ <i>of Germany, per 112 lb.</i>	0	0	11	11	0	0	0	10
{ <i>with locks, per dozen,</i>	0	0	0	3	0	0	3	15
<i>Bags</i> { <i>with steel-rings, without locks, per dozen,</i>	0	0	0	0	0	0	0	0
{ <i>Besides the duty on iron.</i>	0	0	0	0	0	4	8	5
<i>Balls for children, per small grofs,</i>	1	0	0	8	17	5	1	5
<i>Balls (washing), per small grofs,</i>	2	0	0	7	8	0	0	0
<i>Soap duty on ditto, per lb.</i>	0	0	0	3	0	0	0	0
<i>Bone, per great grofs,</i>	1	10	0	0	5	9	6	15
<i>Box, the great grofs,</i>	1	10	0	0	5	9	6	15
<i>Crystal, per thousand,</i>	3	0	0	11	0	12	0	10
<i>Coral, per lb.</i>	0	10	0	3	12	0	3	6
<i>Glafs, per great grofs,</i>	0	4	0	1	19	0	1	2
<i>Square jasper, per 100 stones,</i>	2	0	0	7	8	0	6	9
<i>Jet, per lb.</i>	0	5	0	1	2	7	1	18
<i>Bellows, per pair, besides 6 s. if the leather be worth 20 s.</i>	0	3	4	0	7	14	0	6
<i>Clapper, per lb.</i>	0	1	0	0	2	6	3	0
<i>Dog-bells, per small grofs,</i>	1	4	0	0	3	1	1	14
<i>Horfe ditto, per small grofs,</i>	0	10	0	1	11	2	0	1
<i>Morrice ditto, per ditto,</i>	0	1	5	0	1	11	0	2

Besides

M E R C H A N D I S E I N W A R D S.

Vol. II.

B.

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B.

M E R C H A N D I S E I N W A R D S.	D U T I E S								
	R A T E S.			Paid on importation.			Repaid on exportation.		
	l. s.	d.	20ths	l. s.	d.	20ths	l. s.	d.	20ths
<i>Besides if made of brass, for every 20 s. value,</i>	0	0	0	0	11	5	0	11	5
<i>Berries, of the British plantations, for dyers use, charged upon oak for</i>	1	0	0	2	10	13	0	2	4
<i>Binding for brooms, per 112 lb.</i>	0	16	8	0	3	11	17	3	7
<i>Birds, (singing), the dozen,</i>	0	9	0	0	2	1	17	5	3
<i>Birds of other kinds, not before rated, per dozen,</i>	0	12	0	0	2	10	9	2	7
<i>Black, (lamp), the cwt.</i>	4	0	0	1	10	4	16	0	6
<i>Bladders, per dozen,</i>	0	0	4	0	0	19	3	0	17
<i>Barrel boards, per cwt. containing 120, of any part in Europe, except Ire-</i>	0	5	0	0	1	5	3	1	3
<i>land and France,</i>	0	5	0	0	11	11	0	0	10
<i>Of Ireland, and all other places, except France, and its plantations,</i>	0	15	0	0	4	3	10	3	11
<i>Clap-boards, per cwt. containing 120, of any place in Europe, except</i>	0	15	0	0	2	10	15	0	2
<i>Ireland and France,</i>	0	13	4	0	0	6	16	0	3
<i>Of Ireland,</i>	0	15	0	0	7	6	0	0	6
<i>Plate-boards, per M.</i>	0	0	0	0	7	8	14	0	7
<i>And for every cwt. besides,</i>	1	0	0	0	5	8	14	0	5
<i>Pipe-boards, per 120, of any part of Europe, except Ireland and France,</i>	1	0	0	0	3	10	4	0	3
<i>Of Ireland,</i>	0	3	4	0	8	5	9	0	8
<i>Scale-boards, per cwt. except of Ireland and France,</i>	0	0	0	0	8	3	10	1	2
<i>Of Ireland, &c.</i>	0	1	0	0	0	3	8	0	0
<i>White boards, for shoemakers,—except Ireland and France,—per board,</i>	0	0	0	0	0	3	6	0	3
<i>Of Ireland, &c.</i>	0	0	0	0	2	6	1	0	2

Note, from the plantations free.

Books

M E R C H A N D I S E I N W A R D S.		D U T I E S			
		R A T E S.		P a i d o n	
		l. s. d.	l. s. d.	i m p o r t a t i o n.	e x p o r t a t i o n.
		l. s. d.	l. s. d.	l. s. d.	l. s. d.
C.					
	C abinets of amber, per piece, ————	3 0 0	0 14 4	0 12 11	0 3 0
	D itto, or counters, small, per piece, ————	2 0 0	0 7 8	0 6 9	0 0 0
	D itto, or counters, large, per piece, ————	4 0 0	0 15 4	0 13 6	0 0 0
	C ables, rated or unrated, per cwt. ————	0 13 4	0 7 3	0 0 0	0 0 0
	C addas, or cruel riband, per 12 pieces,—36 yards each, ————	3 0 0	0 11 6	0 10 1	0 1 0
	C alves skins in the hair, per piece, ————	0 10 0	0 0 2	0 0 2	0 3 3
	C alves velvets to make rennet, per 112 lb. ————	1 0 0	0 4 9	0 0 0	0 0 0
	C andle-plates, per lb. ————	0 1 4	0 0 3	0 0 3	0 0 0
	C andles { of tallow, per cwt. besides 9 s. 4 d. excise, ————	1 8 0	0 14 9	0 0 0	0 0 0
	{ of green wax, per lb. ————	0 1 0	0 10 17	0 0 0	0 0 0
	{ of white or yellow ditto, per lb. ————	0 1 6	0 1 0 6	0 0 0	0 0 0
	B y 25. Geo. II. candles imported from any place, in any package, that shall not contain 224 lb. of neat candles at least, to be forfeited, and the master, or other persons taking charge of the vessel, to forfeit 50 l. Foreign candles have no drawback at exportation.				
	C andlewick, per cwt. ————	3 10 0	0 13 5	0 11 9	0 15 0
	reeds, per M. ————	2 10 0	0 9 7	0 8 5	0 5 0
	C anes, vocat. { rattans, per M. ————	2 10 0	0 14 3	0 13 1	0 10 0
	{ walking-canes, per M. ————	2 10 0	0 13 0	1 11 10	0 10 0
	C apers, per lb. ————	0 0 6	0 0 1	0 0 1	0 0 4
	{ playing cards, per gros, ————	6 0 0	4 15 1	1 0 3	0 0 0
	C ards, vocat. { wool cards, old, per dozen pairs, ————	0 6 0	0 1 1	0 1 0	0 3 0
	{ wool cards, new, per dozen pairs, ————	0 10 0	0 1 1	0 1 8	0 5 2
	<i>All cards prohibited to be imported.</i>				

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Carpets

Q.

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Q.

M E R C H A N D I S E I N W A R D S.		D U T I E S					
		R A T E S.		Paid on importation.		Paid on exportation.	
		<i>l. s. a.</i>	<i>l. s. d.</i>	<i>d.</i>	<i>20ths</i>	<i>l. s. d.</i>	<i>20ths</i>
Carpets of	Brunswick, per piece,	0 10 0	0 2 4	14½	0 2 1	17½	
	China, of coarse cotton,	0 4 0	0 1 8	9½	0 1 7	7	
	More for every 20 s. of the gross price at the candle,						
	Cornix, per carpet, 2½ yards long,	0 0 0	0 2 10	4	0 2 10	4	
	Ghent, per dozen,	1 5 0	0 5 11	16¼	0 5 4	13¼	
	Persia, per yard square,	3 0 0	0 14 4	7	0 12 11	5	
	Tomey, per piece of 2½ yards,	2 5 0	0 19 2	10½	0 18 1	13½	
	Turkey, or Venice, short, per piece,	1 10 0	0 7 2	3½	0 6 5	12½	
	ditto long, containing four yards and upwards,	1 10 0	0 7 2	3½	0 6 5	12½	
	Cocoa-nuts, per 112 lb. except where prohibited importation,	8 0 0	0 1 18	3 12	1 14 6	0	
Coffee, at importation, per cwt.	2 10 0	0 11 11	12½	0 10 9	7½		
Upon payment of the above duty, the coffee to be put into warehouses, and upon delivery from thence, to be consumed in Great Britain;	7 0 0	0 1 13	6 3	1 10 2	5		
If of the British plantations, to pay	0 0 0	0 14 0	0	0 0 0	0		
If of any other place,	0 0 0	0 16 16	0	0 0 0	0		
Cocoa-nuts per M.	0 0 0	0 10 0	0	0 2 1	17½		
Copper	unwrought, per cwt.	0 10 0	0 4 14	½	0 13 4	17½	
	hammered or raised, as bars, rods, &c.	0 10 0	0 7 14	½	1 11 11	12½	
	ore, per 112 lb.	6 0 0	0 1 14	9 16½	0 0 6	9½	
	plates, or plate the mark,	0 2 6	0 0 7	3½	0 0 1	110	
	Besides for 112 lb.	0 6 8	0 0 1	3 8	0 16 4	17½	
of all sorts fully wrought, not before particularly rated, per 112 lb.	0 0 0	0 16 4	17½	2 7 10	17½		
Note, Copper-bars have no drawback unless imported from the East Indies, or the coast of Barbary by the British.	9 6 8	2 12 4	1½				

Copper.

M E R C H A N D I S E I N W A R D S.

D U T I E S

C. [398] C.

	RATES.		Paid on importation.		Paid on exportation.	
	l. s.	d.	l. s.	d./20ths	l. s.	d. 20ths
Copperas, green, (for dyers use), per 112 lb.	0	15	0	1 5 11	0	1 1 5 1/2
Cordage or ropes, tarred or untarred, per cwt.	0	13	0	7 9 1	0	0 0 0
Corks, ready made, per gross,	0	1	0	0 4 15 1/2	0	0 0 4 6 1/4
Corks for shoemakers, the dozen pieces,	0	4	0	0 9 4 1/10	0	0 0 8 2
Corks of all sorts, per cwt.	0	16	0	3 2 10	0	2 9 15
Beans, not exceeding 28 s. per quarter, — per quarter,	1	6	0	19 10 8	0	11 10 8
ditto, exceeding 28 s. per quarter, — per quarter,	0	5	0	0 16 8 14	0	8 8 14
ditto, exceeding 40 s. per quarter, in British ships, per quarter,	0	0	0	0 11 11	0	0 10 7 1/2
ditto in foreign ships, or foreign built,	0	0	0	1 0 6	0	0 10 7 1/2
Barley and malt, not exceeding 28 s. per quarter, — per quarter,	1	6	0	19 10 8	0	11 10 8
ditto, exceeding 28 s. and not above 32 s. per quarter, — per quarter,	0	5	0	0 16 8 14	0	8 8 14
ditto, exceeding 32 s. per quarter, in British ships,	0	0	0	0 11 11	0	0 10 7 1/2
ditto, ditto, in foreign ships,	0	0	0	1 0 6	0	0 10 7 1/2
<i>Note, Malt must not be imported.</i>						
Oats, not exceeding 16 s. per quarter,	0	4	0	5 10 19 1/2	0	3 2 19 1/2
ditto, exceeding 16 s. in British ships,	0	0	0	9 4 1/2	0	8 2
ditto, ditto, in foreign ships,	0	0	0	9 16 1/2	0	8 2
Pease, not exceeding 40 s. per quarter,	0	4	0	16 6 19 1/2	0	8 6 19 1/2
ditto, exceeding 40 s. per quarter, in British ships,	0	0	0	9 4 1/2	0	8 2
ditto, ditto, in foreign ships,	0	0	0	9 16 1/2	0	8 2
Rye, not exceeding 36 s. per quarter,	1	6	0	19 10 8	0	11 10 8
ditto, exceeding 36 s. but not 40 s. per quarter,	0	5	0	16 8 14	0	8 8 14
ditto, exceeding 40 s. if in British ships,	0	0	0	0 11 11	0	0 10 7 1/2
ditto, ditto, in foreign ships,	0	0	0	1 0 6	0	0 10 7 1/2

Wheat,

M E R C H A N D I S E I N W A R D S.		DUTIES											
		RATES		Paid on									
		importation.		exportation.									
		<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>								
		<i>120ths</i>		<i>120ths</i>									
CORN & COAL.	Wheat, not exceeding 44 s. per quarter, _____	2	0	1	1	9	12	0	13	9	12		
	ditto, exceeding 44 s. but not 53 s. 4 d. per quarter, _____	0	6	8	0	16	11	12	0	8	11	12	
	ditto, exceeding 53 s. 4 d. and not above 4 l. _____	0	0	0	0	8	11	12	0	4	11	12	
	ditto, exceeding 4 l. in British ships, _____	0	0	0	0	1	3	8	0	1	1	10	
	ditto, ditto, in foreign ships, _____	0	0	0	0	1	4	8	0	1	1	10	
Note, Corn may not be imported in any other bottoms than British, Irish, and those of the country where it is produced.													
D	Eals, <i>vocal.</i>	12	0	0	3	8	8	8	3	3	0	0	
	Eals, <i>vocal.</i> { Burgendorp, per 120, _____ Meabro, per 120, _____ Norway, or German, per 120, _____ Spruce, per 120, _____	4	0	0	1	2	10	16	1	1	0	0	
		5	0	0	1	8	7	10	1	6	3	0	
		15	0	0	4	5	10	10	3	18	9	0	
	No deal: to be imported unless in British or Irish ships, or those of the country of which they are the growth. Vide Wood.												
	Dornix {	with caddas, per piece of 15 yards, _____	1	10	0	0	8	7	1	0	7	10	10
		with silk, per piece of 15 yards, _____	2	0	0	0	11	5	8	0	10	6	0
		with wool, ditto ditto, _____	1	5	0	0	7	1	17	1	6	6	15
	Down, per lb. {	with thread, ditto ditto, _____	1	0	0	0	5	8	14	0	5	3	0
		French, per yard, _____	0	2	0	0	1	4	4	0	0	9	13
_____		0	1	6	0	0	4	6	0	0	3	17	
Durance, or duretty, with thread, per yard, _____	0	6	8	0	1	3	8	0	1	1	10		
Ditto, with silk, per yard, _____	0	10	0	0	1	11	2	0	1	8	5		
Almonds,													

M E R C H A N D I S E I N W A R D S.		D U T I E S					
		R A T E S.		Paid on			
		l. s.	d.	l. s.	d.		
Almonds, bitter, per 112 lb.		2	0	0	6	9	12
Aloes { cicatrina, per lb.		0	5	0	0	10	4
{ epatica, per lb.		0	2	0	0	4	13
Ambergrease, black or grey, per oz. Troy,		3	0	0	0	10	2
Aquafortis (for dyers use free) per bottle of four gallons,		2	5	0	0	0	0
Arsenic (for dyers use free) per lb.		0	0	4	0	0	0
Asia foetida, per lb.		0	1	2	0	0	7
{ artificial, per lb.		0	3	4	0	0	6
{ capaiva, per lb.		0	2	6	0	0	7
{ natural, per lb.		0	0	6	0	0	13
Barbadoes tar, per lb.		0	0	3	0	0	8
Benjamin of all sorts, per lb.		0	5	0	0	0	15
Black lead, per 112 lb.		1	10	0	0	10	4
Borax { unrefined, per lb.		0	3	4	0	0	5
{ refined, per lb.		0	13	4	0	0	16
Camphire { unrefined, per lb.		0	2	6	0	0	3
{ refined, per lb.		0	5	0	0	0	2
Cantharides, per lb.		0	5	0	0	0	4
Capita papaverum, per M.		0	5	0	0	0	4
Castoreum, or beaver's cuds, per lb.		0	10	0	0	0	4
{ red or white, per lb. in fragm.		0	3	4	0	0	6
{ whole unpolished, per lb.		1	0	0	0	0	16
{ whole polished, per lb.		1	0	0	0	0	16

Drugs from the place of their growth.

Drugs

D.

[400]

D.

D.

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D.

M E R C H A N D I S E I N W A R D S.		D U T I E S							
		R A T E S.		P a i d o n		R e p a i d o n			
		l. s.	d.	l. s.	d.	l. s.	d.		
Coriander-seeds, per 112 lb.		1	0	3	10	10	3	4	16
elutheræ, per 112 lb.		1	0	8	4	11	7	8	0
guaiaci, per 112 lb.		3	0	11	7	10	10	2	8
Cortex	Peruvianus, or Jesuits bark, per lb.	2	6	0	8	7	8	0	7
	limonum, vel aurantiorum, per lb.	0	6	0	1	13	4	0	10
tamarisci, per lb.		0	8	0	1	11	0	0	1
Cream of tartar, (for dyers use free), per 112 lb.		2	1	0	0	0	0	0	0
Cummin seeds, per 112 lb.		1	1	3	5	10	5	8	0
Dens { apri, per lb.		0	2	0	6	14	1	6	2
{ equi marini, per lb.		0	2	0	6	14	1	6	2
Eboris rasuræ, per lb.		0	8	0	1	11	0	0	1
Elleborus albus et niger, per lb.		0	6	8	1	10	7	0	1
Effence of limons, per lb.		0	8	0	1	11	0	0	1
Euphorbium, per lb.		0	6	0	1	3	4	0	1
Fennel seeds, per lb.		0	12	0	2	3	18	0	9
Franki cense, per 112 lb.		0	0	0	1	3	1	0	0
Gentiana, per lb.		1	1	0	5	9	15	0	1
Grains { of Guinea, per 112 lb.		1	1	0	9	8	12	1	1
{ of France, per lb.		0	2	0	4	13	0	0	4
Green ginger, per lb.		0	1	0	0	0	0	0	2
Guinea pepper, per lb.		0	1	0	0	0	0	0	2
Gum { armoniac, per lb.		0	4	0	9	6	0	0	8
{ guaiaci, per lb.		0	4	0	9	6	0	0	8

Drugs from the place of their growth.

Drugs

VOL. II.

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D.

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D.

M E R C H A N D I S E I N W A R D S.		D U T I E S		
		R A T E S.	P a i d o n i m p o r t a t i o n.	R e p a i d o n e x p o r t a t i o n.
		<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>
D r u g s f r o m t h e p l a c e o f t h e i r g r o w t h.	Gum { sandrake, per lb.	1 8 0	5 2	4 9 2½
		0 1 6	3 9½	0 3 1½
	Horns of harts or frags, per hundred,	1 10 0	5 9 15	0 5 1 4
	Incense, or olibanum, per 112 lb.	5 0 0	9 4 10	0 17 0
	Julep, per lb.	0 4 0	0 9 6	0 0 8 3½
	Manna, per lb.	0 2 6	0 5 6¼	0 0 5 2
	Mercury { precipitat. per lb.	0 6 8	0 1 3 10	0 0 1 1 12
		0 3 0	0 6 9 ½	0 0 6 2½
	Musk, per oz. Troy,	2 0 0	0 7 9 0	0 0 6 9 12
	Musk-cods per dozen,	2 0 0	0 7 9 0	0 0 6 9 12
	Myrrha, per lb.	0 3 0	0 6 19 ½	0 0 6 2½
	Nardus celtica, per 112 lb.	5 12 0	1 1 8 8	0 19 0 9 ½
	Nitrum, per lb.	0 2 0	0 4 13	0 0 4 1 ½
	Nutmegs conditid, per lb.	0 4 0	0 9 6	0 0 8 3½
	Opium, per lb.	0 10 0	0 1 1 5	0 0 8 4
		0 1 0	0 2 6 ½	0 0 8 4
		0 10 0	0 3 0	0 0 2 0 3 ½
O i l o f {	almonds, per lb.	0 5 0	1 4 15 ½	0 0 3 6 ¾
	amber, per lb.	0 5 0	1 4 15 ½	0 0 3 6 ¾
	anise, per lb.	0 5 0	1 4 15 ½	0 0 3 6 ¾
	cinnamon, per oz. Troy,	0 2 0	0 6 14 10	0 0 2 10 7
	juniper, per lb.	0 6 0	1 1 19	0 0 4 4 ¼
	mace, per lb.	0 8 0	1 6 12	0 0 6 ¾
rosemary, per lb.	0 8 0	1 6 12	0 0 6 ¾	
thyme, per lb.	0 5 0	1 4 15 ½	0 0 6 ¾	

Drugs

D.

[403]

D.

M E R C H A N D I S E I N W A R D S.	R A T E S		D U T I E S	
	l. s. d.	l. s. d.	l. s. d.	l. s. d.
Oil of turpentine, per lb.	0	6	0	0
Oil of vitriol, per lb.	0	1	0	0
Orange, jessamine, or other perfumed oils, not otherwise rated, per lb.	0	5	0	0
Chemical oils not otherwise rated, per lb.	0	2	0	0
Poppy-seeds, per lb.	0	8	0	0
Prunes of Brunolia, per lb.	0	1	0	0
Quicksilver,	0	3	0	0
Radix serpentaria, per lb.	0	2	0	0
Red lead, per 112 lb.	0	16	0	0
Alkali, per lb.	0	4	0	0
Nitre, per lb.	0	1	0	0
Prunellæ, per lb.	0	6	0	0
Tartari, per lb.	0	1	0	0
Vitrioli, per lb.	0	0	0	0
Sassafras, per 112 lb.	1	0	0	0
Sena, per lb.	0	2	0	0
Seeds for gardens, of all sorts, per lb.	0	0	0	0
Sperma ceti fine, per lb.	0	5	0	0
coarse, per 112 lb.	4	0	0	0
Spikenard, per lb.	0	6	0	0
Sulphur vivum, per lb.	0	0	0	0

D R U G S F R O M T H E P L A C E O F T H E I R G R O W T H.	P a i d o n i m p o r t a t i o n .		R e p a i d o n e x p o r t a t i o n .	
	l. s. d.	l. s. d.	l. s. d.	l. s. d.
Oil of turpentine, per lb.	0	0	0	0
Oil of vitriol, per lb.	0	3	0	0
Orange, jessamine, or other perfumed oils, not otherwise rated, per lb.	0	4	0	0
Chemical oils not otherwise rated, per lb.	0	6	0	0
Poppy-seeds, per lb.	0	1	0	0
Prunes of Brunolia, per lb.	0	2	0	0
Quicksilver,	0	6	0	0
Radix serpentaria, per lb.	0	9	0	0
Red lead, per 112 lb.	0	3	0	0
Alkali, per lb.	0	0	0	0
Nitre, per lb.	0	1	0	0
Prunellæ, per lb.	0	3	0	0
Tartari, per lb.	0	7	0	0
Vitrioli, per lb.	0	7	0	0
Sassafras, per 112 lb.	3	10	0	0
Sena, per lb.	0	5	0	0
Seeds for gardens, of all sorts, per lb.	0	0	0	0
Sperma ceti fine, per lb.	0	11	0	0
coarse, per 112 lb.	0	11	0	0
Spikenard, per lb.	0	15	0	0
Sulphur vivum, per lb.	0	1	0	0

E.

MERCHANDISE INWARDS.

F.

[405]

F.

	RATES		DUTIES		Paid on exportation.
	l. s. d.	l. s. d.	l. s. d.	l. s. d.	
<i>lbs of all kinds taken and imported by British free.</i>					
<i>Flax imported in British or Irish ships, free.</i>					
Ermins, the timber, of 40 skins,	2 0 0	0 0 0	0 0 0	0 0 0	8 7 10
Badgers skins, per piece,	0 2 0	0 0 0	0 0 0	0 0 0	5 3 1/2
Bears skins, { black or red, per piece,	1 0 0	0 0 0	0 0 0	0 0 0	4 3 15
{ white per piece,	2 0 0	0 0 0	0 0 0	0 0 0	7 10
Beaver { skins, the whole piece,	0 2 0	0 0 0	0 0 0	0 0 0	6 13 8
{ wombs, the piece,	0 1 8	0 0 0	0 0 0	0 0 0	6 1 1/4
Black { tawed, per dozen,	1 6 8	0 0 0	0 0 0	0 0 0	0 0 0
{ untawed, per hundred,	3 10 0	0 0 0	0 0 0	0 0 0	5 9 0
Budge { Navern, per 100 legs	0 8 4	0 0 0	0 0 0	0 0 0	1 2 1/2
{ Poults, per fur, of four pains,	1 0 0	0 0 0	0 0 0	0 0 0	1 9 11 1/4
{ Rumney, per 100 legs,	0 6 8	0 0 0	0 0 0	0 0 0	4 3 15
{ White, tawed, per hundred,	2 0 0	0 0 0	0 0 0	0 0 0	5 5
{ Seasoned, per pain,	1 0 0	0 0 0	0 0 0	0 0 0	8 7 10
Calaber { Stag, per pain,	0 12 6	0 0 0	0 0 0	0 0 0	4 3 15
{ Tawed, the timber of 40 skins,	0 8 0	0 0 0	0 0 0	0 0 0	2 8 6 7 1/2
{ Untawed, ditto,	0 6 8	0 0 0	0 0 0	0 0 0	8 14
Cats { Skins, per 100,	2 0 0	0 0 0	0 0 0	0 0 0	1 5 5
{ Poults, per ditto,	1 0 0	0 0 0	0 0 0	0 0 0	8 7 10
{ Wombs, per pain,	0 6 3	0 0 0	0 0 0	0 0 0	4 3 15
Fitches { per timber, of 40 skins,	0 13 4	0 0 0	0 0 0	0 0 0	1 4 3 1/8
{ per pain or mantle,	0 12 6	0 0 0	0 0 0	0 0 0	2 10 10

Furs, VOCAT.

Furs.

F.

[406]

F.

	RATES.		DUTIES								
	Paid on importation.		Paid on exportation.		Repaid on exportation.						
	l. s. d.	z. s. d.	l. s. d.	z. s. d.	l. s. d.	z. s. d.					
Foxes, <i>viz.</i> {	10	0	2	7	10	2	3	1	10		
	0	1	0	0	3	16	0	0	3	9	
	0	15	0	0	3	7	14	0	3	16	4
Foynes, <i>viz.</i> {	0	13	0	0	2	4	14	0	2	1	17
	0	16	8	0	3	2	6	0	2	10	10
	0	1	0	0	6	4	12	0	5	9	0
Grays {	0	12	6	0	0	2	17	9	0	2	11
	0	3	4	0	0	1	18	1	0	6	7
	0	4	0	0	9	11	2	0	2	8	6
Black Jennets, raw, <i>per skin</i> , {	0	15	0	0	0	6	4	12	0	0	10
	0	12	6	0	3	7	1	1	5	9	0
	0	8	4	0	2	11	18	8	0	3	2
Ditto, <i>seafoned, per skin</i> , {	0	16	8	0	1	11	18	1	0	2	8
	0	3	0	0	3	11	17	1	0	3	7
	0	0	0	0	8	12	7	0	0	7	15
Ditto, <i>seafoned, per skin</i> , {	0	4	0	0	0	11	9	4	0	0	10
	1	5	0	0	5	11	16	3	0	5	4
	5	0	0	0	1	3	11	5	1	1	6
Ditto, <i>per pain or mantle</i> , {	10	0	0	2	7	10	10	2	3	1	10
	9	0	0	2	3	1	1	1	1	18	9
	0	10	0	0	2	4	14	1	0	2	1

Furs, vocat.

Furs,

F.

[407]

F.

M E R C H A N D I S E I N W A R D S.	D U T I E S								
	R A T E S.		P a i d o n i m p o r t a t i o n.		R e p a i d o n e x p o r t a t i o n.				
	l. s.	d.	l. s.	d. 20ths.	l. s.	d. 20ths.			
Martrons, gills, per timber of forty skins, _____	0	12	0	2	10	9	2	7	1
Ditto tails, per hundred, _____	2	0	0	0	9	6	18	8	7
Miniver, per mantle, _____	0	13	4	0	3	2	6	2	10
Minks tawed, per timber, _____	4	0	0	0	19	1	16	0	17
Ditto untawed, per timber, _____	3	0	0	0	14	4	7	0	12
Moles skins, per dozen, _____	0	0	6	0	0	1	8	0	1
Otters skins, per piece, _____	0	5	0	0	1	2	7	0	18
Cunee skins, per piece, _____	0	12	6	0	2	11	18	0	2
Sables of all sorts, per timber, _____	3	0	0	7	3	7	10	6	9
Wolverings, per piece, _____	0	12	6	0	2	11	18	0	2
Wolves skins untawed, _____	1	3	0	0	5	6	1	0	4
All unrated furs, for every 20 s. value on oath, _____	0	0	0	0	4	9	9	0	4
If any of the above skins, or other furs, be tawed, they are prohibited; and otherwise dressed, to pay more for every 20 s. value, upon oath, _____	0	0	0	0	6	0	0	0	0
Amsterdam, Holland, or Dutch, per piece, containing 2½ pieces of 15 } yards to the half piece, _____	8	0	0	1	10	9	12	1	7
Barmittians, per piece, containing two half-pieces, _____	8	0	0	1	10	9	12	1	7
Cullen fustians, per ditto, ditto, _____	8	0	0	1	10	9	12	1	7
Holmes and Bevernax fustians, per bale of 45 half-pieces, _____	8	0	0	15	8	0	0	13	10
Ditto, per piece of two half-pieces, _____	3	4	0	0	14	2	18	0	12
Naples fustians, viz. Tripe or Velure plain, the half-piece containing 7½ yards, _____	4	0	0	0	15	4	16	0	13
Tripe or Velure plain, per yard, _____	0	10	0	0	1	1	2	0	1

Furs, vocat.

Fustians.

Fustians.

H.

[408]

G.

M E R C H A N D I S E I N W A R D S.	RATES.				DUTIES			
	L. s. d.		d. 20ths		L. s. d.		d. 20ths	
	Importation.	Exportation.	Importation.	Exportation.	Importation.	Exportation.	Importation.	Exportation.
<i>Sparta</i> velvet, per yard,	0	16	0	0	0	2	8	8
<i>Jean</i> fustians, per piece of 2½ pieces	3	7	0	0	0	11	5	13½
<i>Milan</i> fustians, per piece of two half-pieces,	8	0	0	1	10	7	0	0
<i>Augusta</i> fustians, per ditto ditto,	4	10	0	0	7	3	18	5
Ditto with silk, per yard,	0	8	0	0	2	3	9½	4
of <i>Wesel</i> , per piece, containing two half-pieces,	8	0	0	1	10	9	12	0
G <i>Arnets</i> , { small, rough, per lb.	1	0	0	0	3	10	4	4
{ small or great, if cut, per lb.	3	0	0	0	11	6	12	10
{ ditto of the <i>East Indies</i> , per lb.	3	0	0	1	2	9	12	4
<i>Glue</i> , per cwt.	1	0	0	0	3	10	4	4
<i>Bridges</i> , per grofs of 12 dozen,	2	10	0	0	9	7	10	5
<i>Canary</i> , <i>Milan</i> , or <i>Venice</i> , plain, per dozen of pairs,	1	0	0	0	3	10	4	4
ditto, wrought with gold or silver, per dozen,	4	0	0	0	15	4	16	10
<i>French</i> , plain, per grofs,	2	10	0	0	13	10	2½	0
ditto wrought with gold or silver, per dozen pairs,	4	0	0	2	14	1	16	17½
<i>Spanifß</i> plain, per dozen pairs,	0	15	0	0	1	13	3	0
silk, knit, per dozen pairs,	2	0	0	0	11	5	8	7½
More for every lb. of <i>Vandon</i> the dozen pairs,	0	0	0	0	1	10	10	0
More for leather for every 20 s. value upon each,	0	0	0	0	6	0	0	0
<i>Glovers</i> clippings, per 112 lb.	0	5	0	0	1	2	7¼	18½
<i>Gold foil</i> , per small grofs,	0	6	8	0	1	3	8	110

Gold

G. [409] G.

M E R C H A N D I S E I N W A R D S.	D U T I E S								
	R A T E S		P a i d o n i m p o r t a t i o n .		R e p a i d o n e x p o r t a t i o n .				
	l.	s.	d.	l.	s.	d.	l.	s.	d.
Gold paper, per small gross,	0	13	4	0	3	2	0	0	0
Sugar-candy, brown, per 112 lb.	1	0	0	2	8	6	2	3	9
ditto from the East Indies,	1	0	0	4	6	0	4	1	3
ditto, white, per 112 lb.	1	5	0	3	12	9	3	5	7
ditto from the East Indies,	1	5	0	6	9	0	6	1	0
Muscovadoes, per 112 lb.	4	0	0	0	19	4	0	17	6
refined double or single, in loaves, per cwt.	1	7	0	4	2	5	3	1	4
St Thome and Pannelles, per cwt.	2	6	8	0	9	8	0	8	9
white, per cwt.	7	6	8	1	15	4	2	19	7
ditto from the East Indies,	7	6	8	3	3	0	2	19	7
ditto from the British plantations,	5	0	0	1	1	1	0	18	8
brown, from the East Indies,	4	0	0	1	14	4	1	12	6
Sugar, brown, and Muscovadoes, from the British plantations, If exported in twelve months, all sugar of the British plantations draws back the whole duty, without any discount whatever.	1	10	0	0	6	3	0	5	7
Almonds, per cwt.	6	0	0	2	0	4	1	17	0
Annise-seeds, per cwt.	3	0	0	1	0	2	0	18	9
Cinnamon, per lb.	0	6	8	0	3	8	0	3	4
Cloves, per lb.	0	4	0	0	2	18	0	2	0
Currants, per cwt.	6	0	0	1	2	1	1	0	7
Dates, per cwt.	6	0	0	2	0	4	1	17	6
Figs, per cwt.	1	13	4	0	11	2	0	10	5
Ginger of the East Indies, per lb.	0	3	0	0	1	0	0	11	3

Grocery,

Vol. II.

3 F

G. [410] G.

M E R C H A N D I S E I N W A R D S.	D U T I E S					
	R A T E S.		P a i d o n i m p o r t a t i o n.		R e p a i d o n e x p o r t a t i o n.	
	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.
Ginger } of the <i>Brit: West Indies</i> , per 112 lb.	1	0	0	9	6	4
Ginger } of the <i>foreign West Indies</i> , per lb.	1	4	0	0	0	0
Liquorice, per 112 lb.	1	0	0	1	4	6
ditto in powder, per 112 lb.	2	0	0	2	4	8
Mace, per lb.	0	6	0	0	0	0
Nutmegs, per lb.	0	3	0	0	1	8
Pepper, imported directly from the place of its growth in <i>Brit: bottoms</i> , per lb. to be lodged in warehouses,	0	1	8	0	0	0
From thence taken for home consump, to pay	0	0	0	0	4	2
<i>May be imported to London only.</i>						
Pimento of and from the <i>Brit: plantations</i> , per lb.	0	0	6	0	0	0
Plums, dried, per lb.	0	0	0	0	1	14
Prunes, <i>French</i> , per 112 lb.	0	15	0	0	10	16
ditto, not <i>French</i> , per 112 lb.	0	15	0	0	10	5
{ great, per 112 lb.	1	10	0	0	13	2
{ of the <i>tun</i> , per cwt.	2	0	0	0	16	0
{ of <i>Lipra</i> or <i>Belvedera</i> , per cwt.	0	11	0	0	7	8
{ of <i>Smyrna</i> , black, per cwt.	1	0	0	0	10	3
{ of ditto, red, per cwt.	1	0	0	0	10	3
{ of all other places not formerly rated, per cwt.	0	10	0	0	7	4
More if in a foreign bottom for every 20 s. value of the above rates,	0	0	0	0	3	0

H.

Grocery wares, vocat.

M E R C H A N D I S E I N W A R D S.		D U T I E S															
		R A T E S.		P a i d o n		R e p a i d o n											
		l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.				
H	Air-of	H.															
		Camels, per lb.	0	3	0	0	0	6	18	3	0	0	0	6	14	1	
		Black cattle, per 112 lb.	1	10	0	0	7	2	3	1	0	0	0	6	5	12	1
		Elks for saddles, per 112 lb.	0	12	0	0	0	4	17	1	0	0	0	0	2	1	6
		Goats, per lb.	0	1	2	0	0	2	13	9	0	0	0	0	0	2	7
		Horse, per lb.	0	2	6	0	0	7	3	5	0	0	0	0	0	6	9
		Human for perukes, per lb.	0	6	8	0	0	1	7	3	0	0	0	0	0	1	5
		{ for bottoms for sieves, per grofs of hair,	0	1	0	0	0	1	1	2	0	0	0	0	0	1	8
		{ Handkerchiefs, per dozen,	3	0	0	0	1	1	6	12	0	0	0	1	0	0	5
		{ Besides if made of silk, for { every dozen,	0	0	0	0	5	7	10	0	0	0	0	5	7	10	0
		{ every pound weight,	0	0	0	0	1	10	10	0	0	0	0	1	10	10	0
		Hat-bands, per grofs,	0	5	0	0	0	4	8	1	0	0	0	2	3	0	0
		Cullen or steel hemp, and all other kinds dressed, per cwt.	10	0	0	0	1	18	6	0	0	0	1	13	9	0	0
		Short dressed, per cwt.	8	0	0	0	1	0	9	12	0	0	1	7	0	0	0
		Spruce, Myscovia, and all other rough hemp, per cwt.	0	13	4	0	0	3	2	6	0	0	0	2	1	0	10
{ Of Ireland and the British plantations free.																	
{ The hemp to be imported in no other than British bottoms, or of the country of which it is the produce.																	
Hempseed, per last,	1	0	0	0	3	15	0	0	0	0	3	15	0	0	0		
More for every 20 s. value upon oatb,	0	0	0	0	0	10	4	0	0	0	0	3	4	10	0		
{ Buff hides, per piece,	0	10	0	0	0	3	9	12	0	0	0	3	6	15	0		
{ And besides for every pound weight,	0	0	0	0	0	7	0	0	0	0	0	0	4	13	1		
Hides, vocat. { Cow or horse hides in the hair, per piece,	0	2	6	0	0	7	3	5	0	0	0	0	6	9	3		
															Hides		

H.

[412]

H.

M E R C H A N D I S E I N W A R D S.	D U T I E S			
	R A T E S		P a i d o n	
	l. s. d.	l. s. d. 2cths	l. s. d.	l. s. d.
Cow or horse hides tanned, per piece,	0 10 0	2 4 14½	0 2 4	20 1 17½
And for every pound weight,	0 0 0	0 0 0	0 0 0	0 2 6½
Cow-hides of Barbary and Muscovy, per piece,	0 0 0	0 0 0	0 0 0	0 6 9½
And besides, if dressed in oil, per lb.	0 0 0	0 0 0	0 0 0	0 4 13½
And besides, if tanned, per lb.	0 0 0	0 0 0	0 0 0	0 2 6½
And besides, if tawed, per hide,	0 0 0	0 0 0	0 0 0	0 2 4 0
India hides, per piece,	0 0 0	0 0 0	0 0 0	0 2 4 0
And besides, if dressed in oil, per lb.	0 4 2	0 11 19½	0 0 0	0 10 15½
And besides, if tanned, per lb.	0 0 0	0 0 0	0 0 0	0 4 13½
And besides, if tawed, per hide,	0 0 0	0 0 0	0 0 0	0 2 6½
Of horses, mares, and geldings, tawed, for every 20 s. of their value upon oatb,	0 0 0	0 0 0	0 0 0	0 2 4 0
And besides for every hide,	0 0 0	0 0 0	0 0 0	0 4 3 15
Loth hides, per piece,	0 0 0	0 0 0	0 0 0	0 1 4 0
And besides for every pound weight,	0 0 0	0 0 0	0 0 0	0 1 9 7½
Red or Muscovia hides, tanned, coloured, or uncoloured, per hide,	0 5 0	0 11 16	0 0 0	0 4 13½
Besides for every pound weight,	0 0 0	0 0 0	0 0 0	0 1 5 5
All other hides, and pieces of hides not before rated, for every 20 s. value upon oatb,	0 0 0	0 0 0	0 0 0	0 2 0 0
And besides, if tanned, per lb.	0 0 0	0 0 0	0 0 0	0 4 3 15
And besides, if dressed in oil, per lb.	0 0 0	0 0 0	0 0 0	0 2 6½
And besides, if tawed, per hide,	0 0 0	0 0 0	0 0 0	0 4 13½
All other hides in the hair, or undressed, half custom.	0 0 0	0 0 0	0 0 0	0 2 4 0
Honey, per barrel,	2 0 0	0 7 8	0 0 0	0 6 9 0

Hides, vocat.

Hoops

M E R C H A N D I S E I N W A R D S.

	D U T I E S					
	R A T E S.		P a i d o n i m p o r t a t i o n.		R e p a i d o n e x p o r t a t i o n.	
	l. s.	d.	l. s.	d.	l. s.	d.
Hoops from the <i>British</i> plantations free.						
Hops per cwt.—no drawback to Ireland,	15	0	5	4	3	9
Horses or mares, per piece,	10	0	1	18	1	13
I.						
Iron, unwrought or short spinnel, per lb. of the manufacture of any place not belonging to Great Britain, in lieu of all other duties, pay per lb. by 24th Geo. II.	0	0	0	3	0	0
Iron wrought, per dozen pounds,	8	0	1	5	1	11
Indico of Turkey, West Indies, <i>British</i> plantations, free.						
Ink for printers, per cwt.	2	0	0	7	0	6
Amys, Spanish, Spruce, and Swedish, imported in foreign built ships, per ton, Ditto in <i>British</i> bottoms, by <i>British</i> sailors.	7	0	2	17	2	14
No drawback, if imported to America, per 9th Anne.	7	0	2	8	2	5
Rod iron, per cwt.	1	0	0	8	0	8
Ditto, from Ireland,	1	0	0	3	0	3
Ditto, under $\frac{1}{4}$ of an inch square, per cwt.	1	0	0	8	0	8
Unwrought, of Ireland, per ton, containing 20 cwt. of 112 lb.	7	0	1	6	1	3
Ditto of all other places, per ton,—in <i>British</i> ships, in foreign ships,	7	0	2	8	2	5
Iron wares manufactured, not otherwise rated nor prohibited, per 112 lb.	7	0	2	17	2	14
Besides } for kettles, per piece,	2	0	0	7	0	3
} for other manufactures, per cwt.	0	0	0	1	0	1
	0	0	0	4	0	4

Iron, 8 5

M E R C H A N D I S E I N W A R D S.	D U T I E S			
	R A T E S.		P a i d o n	
	l. s. d.	l. s. d.	l. s. d.	l. s. d.
Spanish leather or cordevant, per dozen of skins,	5 0 0	1 11 11	1 1 6	15
Spruce or Danske leather, per dozen ditto,	2 0 0	0 9 6	0 8 7	10
More for every 20 s. value upon oath,	0 0 0	0 6 0	0 0 0	0
Hangings, gilt, per piece,	4 0 0	0 19 11	0 17 3	0
More for every 20 s. value upon oath,	0 0 0	0 6 0	0 0 0	0
Leather for masks, per lb.	0 6 8	0 1 7 3	0 1 5 5	5
More for every 20 s. value upon oath,	0 0 0	0 6 0	0 0 0	0
Turkey cordevant, per dozen,	2 0 0	0 17 6	0 8 7	10
East-India cordevant, per dozen,	2 0 0	0 1 7 0	0 16 3	10
All other leather and manufactures of leather unrated, or whereof the most valuable part is leather, for every 20 s. value upon oath,	0 0 0	0 10 9	0 4 3	15
Wares of tawed leather prohibited.	4 0 0	0 15 4	0 13 6	0
Lemons pickled, per pipe,	0 0 11	0 0 0	0 0 1	17
Lemon-water, per gallon,	0 0 1 6	0 0 0	0 0 4	19
Alexandria or Turkey linen, per ell,	0 0 10	0 0 0	0 0 2	11
Borelaps, per ell, breadth not above 28½ inches,	6 13 4	4 15 6	2 19 0	10
British, per 100 ells,	0 10 0	0 4 6	0 4 3	6
Calicoes, fine or coarse, per piece,	0 0 0	0 2 10 4	0 2 10 4	4
Calicoes, alias thin cloth, commonly called muslin, and white calicoes, are to pay, over and above all other duties, 15 per cent. to be computed according to the gross price at which the said cloth is publicly sold by auction, &c. if exported, all drawn back; is for 20 s. value,	0 0 0	0 0 0	0 0 0	0
Calicoes of India, Persia, China, printed, stained, or dyed, per piece,	0 0 0	0 8 17	0 0 0	0

Leather, vocat.

Linen, vocat.

Linen, vocat.

Linen,

MERCHANDISE INWARDS.

	RATES.				DUTIES									
	l. s.		d.		Paid on importation.		Repaid on exportation.							
	l.	s.	d.	0	l.	s.	d.	0						
Calicoes printed, stained, &c. from East India, to be brought to no port but London, and there to be duly entered and secured in proper warehouses till exportation.	3	10	0	0	0	18	8	11	2	0	17	0	12	0
No piece of calico of the breadth of 1 1/4 yard, or under, shall exceed in length 10 yards, and no piece of calico above that breadth shall exceed in length 6 yards.	6	0	0	0	4	5	11	17	1/2	2	13	1	13	1/2
Dutch barrafs or Hessens canvas, per 120 ells,	15	0	0	0	10	14	11	14	6	12	10	4	0	0
French and Normandy canvas, and line narrow, brown or white, per 120 ells,	2	10	0	0	0	13	4	8	8	12	2	3	1/2	0
Ditto canvas and line broad for tabling, being 1 1/4 ell and upwards, } per 120 ells,	1	0	0	0	0	7	8	3	7	0	0	0	0	0
Packing canvas, guttings, or spruce canvas, per 120 ells,	0	13	0	0	0	4	0	2	4	0	0	0	0	0
Poldavies, per bolt, containing 28 ells,	0	13	0	0	0	0	0	2	4	0	0	0	0	0
Spruce elbing, or Queensburgh canvas, per bolt of 28 ells,	2	0	0	0	0	10	8	6	7	0	0	0	0	0
Striped or tufted canvas with thread, per piece of 15 yards,	4	0	0	0	1	1	4	13	1/2	0	19	5	17	1/2
Striped, tufted, or quilted canvas with silk, per piece of 15 yards,	4	0	0	0	1	1	4	13	1/2	0	19	5	17	1/2
Striped canvas with copper, per piece of 15 yards,	5	0	0	0	4	1	7	18	0	0	0	0	0	0
Vandolose or Vitery canvas, per 120 ells,	3	0	0	0	0	16	0	10	7	0	14	7	8	1/2
Working canvas for cushions, } narrow, per 120 ells,	5	0	0	0	1	6	8	16	1/2	1	3	4	6	1/2
Working canvas for cushions, } broad, per 120 ells,	6	0	0	0	1	12	1	0	1	0	1	9	2	16
Working canvas for cushions, } broadest, per 120 ells,	0	1	8	0	0	0	5	6	2	7	0	4	7	1
Cowisfield cloth, or plats, per ell,	1	0	0	0	0	4	7	14	3	0	4	2	0	3
Damask } Tabling made in Holland, not exceeding 1 1/4 ell English in } breadth, per ell,														

Linen, weat.

Linen

L.

[416]

L.

M E R C H A N D I S E I N W A R D		D U T I E S	
R A T E S.	P a i . o n i m p o r t a t i o n .	R e p a i d o n e x p o r t a t i o n .	
l. s. d.	l. s. d.	l. s. d.	
			L. [418] L.
Bag Hoiland, <i>Brabant</i> cloth, Brown Holland, <i>Emden</i> cloth, <i>Flamish</i> cloth, Freeze cloth, <i>Gentish</i> cloth, <i>Lyngbam</i> cloth, <i>Overyffel</i> cloth, <i>Roufe</i> cloth, } not exceeding $1\frac{1}{4}$ ell <i>English</i> in breadth per ell, }	5 0 0 0 1 18 $\frac{1}{10}$ 0 0 0	1 0 10 $\frac{7}{10}$ 0 0 0	
More if { <ul style="list-style-type: none"> above $1\frac{1}{4}$ ell, and under 2 ells in breadth, ditto, — from 2 to 3 ells in breadth, ditto, — at 3 ells and upwards, ditto, — 	0 0 0 0 0 0 0 0 0	0 0 0 0 0 0 0 0 0	
Hamburg and <i>Silesia</i> cloth, broad, white, or brown, per 120 ells, — <i>Hamburg</i> cloth, narrow, ditto, — <i>Hinderlands</i> brown, Middlegood, <i>Headlake</i> , and <i>Muscovia</i> linen, narrow, } per 120 ells, —	10 0 0 8 0 0 2 13 4 2 13 4	0 0 0 0 0 0 0 13 11 $\frac{4}{15}$ 0 13 11 $\frac{4}{15}$	
<i>Hinderlands</i> <i>webited</i> , from Prussia, Polonia, or any part of the east country, except Russia, under the breadth of $\frac{7}{8}$ yard, to pay as narrow east-country linen. Irish cloth may be imported directly from Ireland by British or Irish, free, excepting sailcloth, or linens chequered, striped, printed, painted, stained, or dyed, and canvas or sailcloth, of which the bounty hath been allowed in Ireland on exportation.			Linen

M E R C H A N D I S E I N W A R D S.

DUTIES

	RATES		Paid on importation.		Repaid on exportation.	
	L. s.	d.	L. s.	d.	L. s.	d.
the half-piece of 6½ ells, <i>vocat.</i> callico lawns, per piece, ———	3	0	0	13	0	12
More for every 20 <i>gross</i> value at the candle, ———	1	6	0	12	0	11
Silesia lawns, per piece, betwixt 4 and 8 yards, ———	0	0	0	2	0	1
French lawns prohibited. ———	0	0	0	2	0	1
Lockrams, { Tregger, greit, or narrow, or common dowlas, and broad } <i>vocat.</i> { dowlas, per piece of 106 ells, ———	5	0	1	6	1	4
Ditto French, ———	0	0	0	0	0	0
Minsters, per roll of 1500 yards, ———	0	0	3	11	2	4
Napkins, French, per dozen, ———	5	6	13	4	15	3
Silesia neckcloths, or of any other country but India, per dozen, ———	0	12	0	0	0	0
Ditto of the Spanish Netherlands, or United Provinces, ———	0	9	0	0	0	0
Oil-cloth, per ell, of the Spanish Netherlands or United Provinces, ———	0	9	0	0	0	0
Ozenbrigs, per roll, containing 1500 ells, ———	0	1	0	0	0	0
of Holland, not above 1½ ell in breadth, per 120 ells, ———	6	0	0	16	0	15
of all other places but India and Ireland, ditto, ———	0	0	0	7	0	0
of Ireland, worth 14 d. per yard, ———	5	0	0	1	6	0
ditto from 10 d. to 14 d. per yard, ———	0	0	0	0	0	0
foreign made, excepting in India ships, for every 20 s. value upon oatb. for every ell of canvas, ———	0	0	0	0	0	0
In East-India ships imported free. ———	0	0	0	0	0	0
Satecloth, or saildick, { of Holland linen, not above 1½ ell breadth, per piece, ———	0	0	0	0	0	0
{ of all other European linen, per piece, ———	0	0	0	0	0	0

Linen cloth, or

L.

[419]

L.

M E R C H A N D I S E I N W A R D S.	D U T I E S					
	R A T E S.		P a i d o n i m p o r t a t i o n.		R e p a i d o n e x p o r t a t i o n.	
	l. s.	d.	l. s.	d.	l. s.	d.
Spanish or Portugal linen, per ell, _____	0	1	0	4	0	3
Trillets, { per ell, _____	0	1	0	4	0	3
{ of the Spanish Netherlands or United Provinces, per ditto, _____	0	1	0	4	0	3
Polonia, Ulsters, Hanovers, Lubeck, narrow Silesia, narrow Westphalia, _____	0	1	0	4	0	3
narrow Hertford, plain napkining, and all other narrow cloth of High _____	0	1	0	4	0	3
Dutchland; and the east country, white or brown, not otherwise rated, _____	0	1	0	4	0	3
per 120 ells, _____	0	1	0	4	0	3
Soutrwisch, per ditto, _____	0	1	0	4	0	3
All linen of Germany, or High Dutchland, and Silesia, not above $\frac{7}{8}$ _____	0	1	0	4	0	3
broad, shall be accounted narrow linen, and all above that breadth shall _____	0	1	0	4	0	3
be accounted broad, and pay accordingly. _____	0	1	0	4	0	3
All linen of Prussia, Polonia, or any part of the east country, excepting _____	0	1	0	4	0	3
Russia, exceeding $\frac{7}{8}$ yard breadth, to pay as broad German linen, by the _____	0	1	0	4	0	3
additional impost 2s, 4s and 5s Will. and Mary, cap. 5. _____	0	1	0	4	0	3
Straßburg or Hamburg linen, per ell, _____	0	1	0	4	0	3
{ French, _____	0	1	0	4	0	3
{ European, _____	0	1	0	4	0	3
{ not European, _____	0	1	0	4	0	3
All other linen, for every _____	0	1	0	4	0	3
20 s. value upon oath, _____	0	1	0	4	0	3
And besides the aforesaid duties, all linens chequered, striped, printed, _____	0	1	0	4	0	3
painted, stained, or dyed, (except lawns, striped or chequered linens, be- _____	0	1	0	4	0	3
ing all white, Silesia neckcloths striped at the ends only, barras or pack- _____	0	1	0	4	0	3
ing canvas and buckrams), are to pay for 20 s. of their real value _____	0	1	0	4	0	3
upon oath, or 30 per cent. _____	0	1	0	4	0	3

Linen etc. CI

All

L.

[421]

M.

MERCHANDISE INWARDS.

All linens shall pay one full moiety of the nett old subsidy, over and above what is before rated, (excepting Irish linen, per certificate, and printed and painted Calicoes, &c.), for which additional duty the importer giving security at the customhouse, shall have twelve months time for payment of the same, from the time of importation; or in case such importer shall pay ready money, he shall have 10 per cent. of the said duty abated him; and if any of the linens for which this duty is paid, or secured at the importation be exported within three years after the importation, then the aforesaid duty shall be wholly repaid, or the security vacated as to what shall be so exported.
This additional duty is included in the duties to be paid and repaid.

M.

M
Aps, printed, per ream, ————
Ditto in frames, per piece, ————
small, of any part of Europe, except Ireland and France, ————
of Ireland, and all other parts, except France and its plantations, ————
Matts, { middle, of any part of Europe, except Ireland and France, ————
of Ireland, and all other places but France and its plantations, ————
great, of any part of Europe, except Ireland and France, ————
of Ireland, and all other places, except France and its plantations, ————
Matting of { Barbary or Portugal, per yard, ————
Holland, ditto, ————
Matts of Russia, per mat, ————

RATES		DUTIES	
l.	s. d.	Paid on importation.	Repaid on exportation.
l.	s. d.	l. s. d.	l. s. d.
4	0 0	0 15 4 16	0 13 0
0	5 0	0 1 2 7 1/4	0 1 0 18 1/2
0	3 4	0 0 11 9	0 0 10 10
0	0 0	0 0 7 14	0 0 6 15
0	10 0	0 2 10 7	0 2 7 10
0	0 0	0 1 11 2	0 1 8 5
1	0 0	0 5 8 14	0 5 3 0
0	0 0	0 3 10 4	0 3 4 10
0	1 6	0 0 4 6 7/8	0 0 3 17 7/8
0	0 6	0 0 1 8 2/8	0 0 1 5 7/8
0	0 6	0 0 1 3 1/8	0 0 1 0 1/4

Melasses

M. [422] N.

M E R C H A N D I S E I N W A R D S.	D U T I E S										
	R A T E S.		P a i d o n i m p o r t a t i o n.		R e p a i d o n e x p o r t a t i o n.						
	l. s. d.	d.	l. s. d.	d. 2. ths.	l. s. d.	d. 2 cts.					
Melasses { of Rameals of the British American plantations, per ton, imported from any other place, per ton, ———	13	6	8	2	11	4	0	2	5	0	0
Melasses { per piece of 30 yards, ———	13	6	8	1	0	0	0	9	15	0	0
Melasses { per ditto of 14 yards, Silesia making, ———	9	0	0	1	14	7	16	1	10	4	10
Mum, per barrel, containing 42 gallons, ———	1	16	0	0	6	11	3	6	0	18	0
Mum, per barrel, containing 42 gallons, ———	2	10	0	0	11	3	10	0	8	11	0
More for excise on every barrel, containing 32 gallons, ———	0	0	0	1	5	0	0	0	0	0	0
Mustard-seed, per cwt. ———	0	1	0	0	1	11	2	0	1	8	5
N.											
Chair-nails, per thousand, ———	0	13	4	0	2	6	16	0	2	3	0
More if { iron, per 112 lb. ———	0	0	0	0	4	8	5	0	4	8	5
More if { brags, per thousand, ———	0	0	0	0	0	7	10	0	0	7	10
Copper nails, per tum containing ten thousand, ———	0	13	4	0	2	6	16	0	2	6	16
More for every 112 lb. ———	0	0	0	0	16	4	17	1	16	4	17
Harnes-nails, per tum containing ten thousand, ———	1	0	0	0	3	1	4	0	3	4	10
Head-nails, per barrel, ———	8	0	0	1	10	9	12	1	7	0	0
Rose and faddlers nails, per tum of ten thousand, ———	0	1	4	0	2	6	16	0	2	3	0
Small-nails, per half-barrel, ———	8	0	0	1	10	9	12	1	7	0	0
Sprig nails, per tum of ten thousand, ———	0	6	8	0	1	3	8	0	1	1	10
Center-hooks, per thousand, ———	0	5	0	0	11	11	0	0	10	2	1
More for every 112 lb. of iron, ———	0	0	0	0	4	8	5	0	4	8	5
And besides for sack of the harnes, { iron, per 112 lb. head, rose, faddlers, small, and } brags, for every 20 s. } sprig nails, as are made of } value of the rate, }	0	0	0	0	0	4	8	5	0	4	8
	0	0	0	0	11	5	0	0	11	5	0

Nails, vocat.

Nuts,

N. [423] O.

		DUTIES							
		RATES.		Paid on importation.		Repaid on exportation.			
		l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.		
		ths							
Nuts, <i>vocat.</i> {	Nutmegs, pickled, per piece,	0	0	4	0	0	0	13	1/2
	Chefnuts, per bushel,	0	5	0	0	1	2	7	1/4
	Small nuts, per barrel,	0	10	0	0	1	11	2	5
	Walnuts, per barrel,	0	6	8	0	1	3	8	10
O.									
O Akham, per cwt.	Oater, per barrel,	0	10	0	0	1	11	2	5
	Ordinary oil of olives from any place not otherwise rated, per tun of 252 gall. <i>More if in a foreign bottom,</i>	32	0	0	0	6	3	2	8
	Of Provence, per ton,	0	0	0	0	8	0	0	0
	Of hempseed, per ton,	32	0	0	21	13	2	8	0
	Of rapeseed or linseed, per ton,	20	0	0	11	7	0	0	0
	Of other seeds, for every 20 s. value upon oath, <i>And besides for every ton,</i>	70	0	0	20	19	6	0	0
	Sallad oil, per gallon,	0	0	0	3	10	4	0	0
	Of Seville, Majorca, Minorca, Apulia, and Portugal, per ton,	0	0	0	7	10	0	0	0
	Note, All olive oil imported in ships not belonging to Great Britain or Ireland, <i>pay duty as if imported by aliens, per 12. Car. II. cap. 18. § 9.</i>	0	5	0	0	11	11	0	2
	<i>of Greenland, per ton,</i>	0	0	0	0	0	0	0	0
	<i>of Newfoundland, and the like sort,</i>	0	0	0	0	0	0	0	0
	<i>of foreign fishing, per ton,</i>	50	0	0	0	0	0	0	0
<i>But by the 25. Car. II. cap. 7. § 1. the several sums payable thereon for the</i>									

old

M E R C H A N D I S E I N W A R D S.

DUTIES

	RATES.		Paid on importation.		Repaid on exportation.	
	l. s.	d.	l. s.	d.	l. s.	d.
<i>old subsidy, instead of poundage on the rates above mentioned, are respectively regulated according to the following circumstances of importation:</i>						
Caught and imported in ships belonging to Great Britain, in the Greenland seas, St David's freights, or any other parts of the seas adjoining, until the 25th December 1764, and thereafter to the end of next session of parliament, per ton,	0	0	0	10	0	9
Taken and imported to Britain by ships of the British colonies, Of Newfoundland, or any other of his Majesty's plantations, taken and imported in shipping belonging to any of his Majesty's colonies or plantations, per ton,	0	0	0	13	0	10
Taken in ships belonging to any of his Majesty's colonies, and imported in British ships,	0	0	0	11	0	8
Of foreign fishing, per ton, By subsequent acts, whales, whalefins, as also the skins, oil, blubber, or other produce whatever of seals, &c. caught in the Greenland seas, and others adjacent, in British ships legally navigated, may be imported in such ships free.	0	0	0	8	0	7
Olive-oil per hoghead,	8	0	15	16	0	11
per barrel,	0	3	0	0	0	0
Onions, per 100 bunches,	0	16	0	3	0	2
seed, per cwt.	4	0	0	15	0	13
Oranges and lemons, per thousand,	1	0	0	3	0	3

P.

O.

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O.

O.

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P.

M E R C H A N D I S E I N W A R D S.		D U T I E S			
		RATES.	Paid on importation.	Repaid on exportation.	
		<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>	<i>l. s. d.</i>
	P.				
	P <i>Ackbread</i> in skeins, per 100 lb.	3 0 0	0 11 6	10 1 10	
	Ditto, <i>vocat.</i> bottom-thread, per 100 lb.	2 10 0	0 9 7	10 5 5	
	<i>Pails</i> or <i>kitts</i> of wood, per dozen,	0 6 8	0 1 7	10 5 5	
	<i>Painters colours</i> of all sorts, not otherwise rated, per lb.	0 0 0	0 0 1	10 5 7	
	{ Atlas ordinary, per ream,	0 14 0	0 16 0	0 0 0	
	{ blue royal, per ream,	0 10 0	0 6 9	0 0 0	
	{ sugar-bakers blue, per single ream,	0 0 0	0 5 6	0 0 0	
	Brown paper, per bundle of 40 quires,	0 3 0	0 11 0	0 0 0	
	Brown cap, per ream,	0 7 6	0 3 8	0 0 0	
	Cartridge-paper, per ream,	0 7 6	0 4 5	0 0 0	
	Chancery double, per ream,	0 5 0	0 4 7	0 0 0	
	{ fine, per ream,	0 12 0	0 10 3	0 0 0	
	{ second, per ream,	0 12 0	0 8 0	0 0 0	
	Elephant ordinary, per ream,	0 7 0	0 7 0	0 0 0	
	{ fine, per ream,	0 14 0	0 13 0	0 0 0	
	{ second, per ream,	0 14 0	0 10 0	0 0 0	
	Genoa fine, per ream,	0 14 0	0 7 9	0 0 0	
	ditto second, per ream,	0 10 0	0 6 7	0 0 0	
	Genoa fine, per ream,	0 4 6	0 3 6	0 0 0	
	ditto second, per ream,	0 4 6	0 2 9	0 0 0	
	German, per ream,	0 4 6	0 2 9	0 0 0	
	printing, fine, per ream,	0 4 6	0 2 9	0 0 0	
	second ordinary, per ream,	0 4 6	0 2 5	0 0 0	

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Paper, vocat.

Paper,

P.

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P.

M E R C H A N D I S E I N W A R D S.		D U T I E S			
		RATES.	Paid on importation	Repaid on exportation.	
		l.	s. d.	l. s. d.	20ths
Demy, viz.	Genoa fine, per ream,	—	—	—	—
	ditto second, per ream,	—	—	—	—
	German, per ream,	—	—	—	—
	printing, per ream,	—	—	—	—
Foolscap,	fine, per ream,	—	—	—	—
	second, per ream,	—	—	—	—
	Genoa, fine, per ream,	—	—	—	—
	ditto, second, per ream,	—	—	—	—
Lombard German, per ream,	German, per ream,	—	—	—	—
	printing, fine, per ream,	—	—	—	—
	ditto, second, per ream,	—	—	—	—
	Genoa, fine, per ream,	—	—	—	—
Pot,	ditto, second, per ream,	—	—	—	—
	ordinary, per ream,	—	—	—	—
	superfine, per ream,	—	—	—	—
	second fine, per ream,	—	—	—	—
Prefring paper, per hundred leaves,	—	—	—	—	
<i>And besides for every 112 lb. as millboards,</i>					
Post,	large, fine, weighing, } 15 lb. and upwards,	—	—	—	—
	per ream, } under 15 lb.	—	—	—	—
Royal, fine, per ream,	—	—	—	—	—
Super-royal, per ream,	—	—	—	—	—

Paper, wocal.

Paper,

P.

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P.

M E R C H A N D I S E I N W A R D S.	D U T I E S						
	R A T E S.		Paid on importation.		Repaid on exportation.		
	l. s. d.	d. 20ths	l. s. d.	d. 20ths	l. s. d.	d. 20ths	
Paper, vocat.	Second writing, { royal, per ream, _____	1 0 0	14 11 14	0 0 0	0 0 0	0 0 0	
	{ super-royal, per ream, _____	1 0 0	18 8 14	0 0 0	0 0 0	0 0 0	
	Genea royal, { fine, per ream, _____	0 14 0	8 11 2 1/10	0 0 0	0 0 0	0 0 0	
	{ second, per ream, _____	0 10 0	7 9 4 1/2	0 0 0	0 0 0	0 0 0	
	Holland royal, { fine, per ream, _____	0 14 0	8 11 2 1/10	0 0 0	0 0 0	0 0 0	
	{ second, per ream, _____	0 10 0	5 10 14 1/2	0 0 0	0 0 0	0 0 0	
	Ordinary royal, per ream, _____	0 0 0	2 11 7 1/4	0 0 0	0 0 0	0 0 0	
	<i>Any new fabric, sorts, or kinds of paper, not before particularly rated, to pay according to the rates of those sorts of paper which are nearest the above in size and quality to the several sorts rated, without distinction of place or country whence imported.</i>						
	Parchment, per roll of 6 dozen, _____	2 2 0	0 12 9	1 5 0	0 12 9	0 9 0	0 13 1/2
	Pencils of all kinds, per gross, _____	0 10 0	0 4 14 1/4	0 2 4 14 1/4	0 0 0	0 2 1 17 1/2	0 0 0
Perry,	<i>Of and from Jersey, Guernsey, Sark, and Alderney, may be imported on payment of the excise.</i>						
	Of all other places, per ton, _____	0 0 0	12 10 0	0 0 0	0 0 0	0 0 0	
	And besides, { if filled, _____	0 0 0	4 10 0	0 0 0	0 3 10 0	0 0 0	
	{ if unfilled, _____	0 0 0	3 19 2 8	0 0 0	0 2 19 2 8	0 0 0	
	And besides for every 20 s. { of France, _____	0 0 0	0 12 7 1	0 0 0	0 7 7 1	0 0 0	
	{ not of France, _____	0 0 0	0 3 10 1	0 0 0	0 3 10 1	0 0 0	
	{ and the ton, _____	0 0 0	0 10 0 0	0 0 0	0 10 0 0	0 0 0	
	Petticoats of silk, per piece, _____	3 0 0	0 17 2 2	0 0 0	0 15 9 0	0 0 0	0 0 0
	And besides for every pound weight of silks, _____	0 0 0	1 10 10	0 0 0	0 1 10 10	0 0 0	0 0 0

Pewter,

P.

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P.

MERCHANDISE INWARDS.

	DUTIES						
	RATES.		Paid on importation.		Repaid on exportation.		
	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	
Pewter, old, per 112 lb.	2 10 0	0 11 11	12 1/2	0 10 9	7 1/2		
of 4 feet square, or 16 feet area, &c.	0 0 0	3 0 0	0 0 0	0 0 0	0 0 0		
Pictures betwixt 4 and 16 superficial feet,	0 0 0	2 0 0	0 0 0	0 0 0	0 0 0		
under 4 feet area,	0 0 0	1 0 0	0 0 0	0 0 0	0 0 0		
Pitch { per last, containing 12 barrels of the British plantations,	2 10 0	0 9 7	10	0 8 5	5 1/2		
{ per ditto ditto not of the British plantations,	2 10 0	0 10 9	11 1/4	0 9 7	6 1/4		
Note, Pitch may not be imported in any other than British or Irish bottoms, and never from the Netherlands or Germany.							
Plate { of silver, white, or of the East Indies, or China, ungold, per ounce,	0 4 0	0 3 2	9 1/2	0 2 1	7		
	0 4 0	0 2 2	9 1/2	0 2 1	7		
	0 4 0	0 1 5	9 1/2	0 1 4	7		
	of silver parcel, gilt, per ounce,	0 4 6	0 3 6	11 1/4	0 2 3	15 1/8	
	of the East Indies, or China, per ounce,	0 4 6	0 2 5	11 1/4	0 2 3	15 1/8	
	of all other places,	0 4 6	0 1 6	18 1/4	0 2 3	15 1/8	
of silver, gilt, per ounce,	0 5 0	0 3 10	12 1/4	0 1 5	12 7/8		
	0 5 0	0 2 7	12 1/4	0 2 6	13 1/4		
	0 5 0	0 1 8	7 1/4	0 1 6	18 1/4		
Quills, vocat. goose-quills, per thousand,	0 2 0	0 4 12	2 1/2	0 0 4	1		
	0 5 0	0 1 2	7 1/2	0 1 0	18 1/4		
	0 5 0	0 1 10	16	0 1 9	7 1/2		
	0 5 0	0 1 2	7 1/4	0 1 0	18 1/4		
Quilting of all sorts, except of India or China, whether of cotton, per ditto,						Calico	

M E R C H A N D I S E I N W A R D S.		D U T I E S							
		R A T E S.		P a i d o n i m p o r t a t i o n.		R e p a i d o n e x p o r t a t i o n.			
		l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.		
Calico and cotton quilting to be sold by the candle, and to pay for every 20 s. } of the gros price 15 per cent.		0	0	2	10	0	2	10	4
Quilts, per dozen, French making, of calico, per piece,		4	16	0	4	1	18	8	0
And besides for every 20 s. gros price at the candle, Quilts of fatin or other silks, per piece,		0	0	0	2	10	0	2	10
And more for every pound weight of silk, Quinces, per cwt.		6	13	4	1	18	0	1	15
		0	0	0	1	10	0	1	10
		0	8	0	1	6	9	1	4
R ags, ropes, junks, or fishing-nets, fit only for making of paper or pasteboard, may, upon entry, be imported duty free, but if not regularly entered, forfeited.		1	6	8	0	6	4	12	0
Rice, per cwt.		0	6	0	1	17	1	0	3
Rims for sieves, per gros,		0	6	8	0	4	6	3	0
of France, per 112 lb.		0	6	8	0	1	3	8	0
Resin of the British plantations, per ditto,		0	6	8	0	1	10	18	0
of all other places, per ditto,		0	13	4	0	2	6	16	0
Rugs, vocat. { Irish rugs, per piece, Polish rugs, per piece,		1	0	0	5	10	4	0	3
		8	0	0	1	10	9	12	0
Sackcloth, { per 120 ells, of single thread, per piece of 15 yards, with white thread, per yard, with silk, per yard,		0	1	0	0	0	2	6	1
		0	1	6	0	0	3	9	1

Saffron,

S.

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S.

		DUTIES									
		RATES.		Paid on importation.		Repaid on exportation.					
		l.	s.	d.	l.	s.	d.	l.	s.	d.	
Saffron, per lb.		1	10	0	5	9	6	0	5	0	13
Bay or French salt, per bushel, But if for curing fish, per bushel,		0	0	6	0	4	14 ⁹ / ₁₆	0	0	0	2
White or Spanish salt, per bushel, But if for curing fish, per bushel,		0	0	0	0	2	13 ¹ / ₁₆	0	0	0	1
More upon delivery out of the warehouse { if paid, except for curing fish for exportation, { if secured,		0	0	8	0	2	18 ³ / ₁₆	0	0	0	2
Note, Salt is under the same regulations in importation as pitch.		0	0	0	0	0	110 ³ / ₄	0	0	0	1
Salt.		0	0	0	0	6	4	0	0	6	4
Saltpetre { of East India, per 112 lb. of France, per 112 lb. of all other places, per 112 lb.		1	0	0	0	6	8	8	0	6	2
Double, per yard, ditto, or Flanders serge, per piece of 15 yards,		1	0	0	11	7	13	0	0	6	1
Says, { Hunslet says, per piece of 24 yards, Milled says, per piece,		0	12	0	0	11	8	0	0	1	5
Seed, { clover, per 112 lb. hemp, per last,		9	0	0	2	3	14 ² / ₇	0	0	2	0
Ships taken as prizes, and legally condemned in the high court of admiralty, for every 20 s. value upon oath,		6	0	0	1	4	7	16	1	10	4
Raw silk. { Bridges silk, per lb. of 16 ounces, Ferret or floret silk, per ditto, Fillozel, or Paris silk, per ditto, Granada silk, { black, per ditto, coloured, per ditto,		6	0	0	1	3	1	4	1	0	3
		0	10	0	0	3	1	4	0	1	0
		0	10	0	2	4	14 ¹ / ₂	0	0	2	1
		1	0	0	3	18	10	4	3	18	4
		0	0	0	0	11	11	8	0	0	0
		2	0	0	0	7	8	8	0	6	9
		1	0	0	0	4	3	16 ¹ / ₂	0	3	10
		0	15	0	0	10	1	16 ¹ / ₄	0	6	0
		3	0	0	0	11	6	12	0	10	1
		4	0	0	0	15	4	16	0	15	6

Silk,

S.

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S.

M E R C H A N D I S E I N W A R D S.	RATES.		DUTIES		Repaid on exportation.
	l. s. d.	l. s. d.	l. s. d.	l. s. d.	
Coney-skins, per dozen,	0	1	0	0	0
Cordevant of <i>Turkey</i> , per dozen,	0	1	0	0	0
Cordevant of <i>East India</i> , per ditto,	0	1	0	0	0
Dog-skins, however dressed, for every 20 s. value upon oath,	0	5	0	0	0
And for every pound weight,	0	0	0	0	0
Dog skins undressed, per piece,	0	0	0	0	0
Elk-skins dressed or undressed, per skin,	0	0	0	0	0
More if dressed in oil for every pound weight,	0	0	0	0	0
Fisher-skins, per piece,	0	0	0	0	0
Fox-skins dressed, per dozen,	0	0	0	0	0
And for every 20 s. value upon oath,	0	0	0	0	0
in the hair, not otherwise rated, per dozen,	0	0	0	0	0
of <i>Barbary</i> , or the east-country, in the hair, per dozen,	0	0	0	0	0
of <i>Ireland</i> in the hair, per dozen,	0	0	0	0	0
tanned, per dozen,	0	0	0	0	0
And more per pound weight,	0	0	0	0	0
of all other sorts, however dressed, except cordevants, per dozen,	0	0	0	0	0
For every pound weight,	0	0	0	0	0
And for every 20 s. value upon oath,	0	0	0	0	0
Gold-skins, per piece,	0	0	0	0	0
And if dressed, for every 20 s. value upon oath,	0	0	0	0	0
Hare-skins, per dozen,	0	0	0	0	0

Skins, vocal.

Skins,

£.

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£.

M E R C H A N D I S E I N W A R D S.		D U T I E S				
		R A T E S.		Paid on importation.		Repaid on exportation.
		l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.
Kid-Skins	Horfe-skins per fletchers, per skin, _____	0 6 0	0 1 8 ¹⁰ / ₄₀	0 0 0	0 0 0	0 0 0
	in the hair, per hundred, _____	1 0 0	0 17 3 9	0 0 0	0 4 3 15	0 0 0
	if dressed, per hundred, _____	2 0 0	0 1 0 2 18 8	0 0 0	0 8 7 10	0 0 0
	dressed in the hair from East India, per hundred, _____	2 0 0	0 1 7 6 0 9	0 0 0	0 14 3 0	0 0 0
	in the hair, French, per hundred, _____	1 0 0	0 1 6 0 9	0 0 0	0 8 0 0	0 0 0
	not perfectly dressed, per dozen, _____	0 0 0	0 1 6 0 0	0 0 0	0 0 0 0	0 0 0
	And more for every 20 s. value upon oath, _____	0 0 0	0 4 9 9	0 0 0	0 1 5 0	0 0 0
	however tawed, { per lb. weight, _____	0 0 0	0 3 0 0	0 0 0	0 0 0 0	0 0 0
	dressed in allum, per hundred, _____	0 0 0	0 4 9 9	0 0 0	0 4 3 15	0 0 0
	More for every dozen, _____	1 0 0	0 4 9 9	0 0 0	0 4 3 15	0 0 0
Lamb-Skins	dressed in oil, per hundred, _____	4 0 0	0 19 1 16	0 0 0	0 17 3 0	0 0 0
	More for every dozen, _____	0 0 0	0 2 0 0	0 0 0	0 0 0 0	0 0 0
	undressed in the wool, per 120, _____	0 10 0	0 2 4 14 ¹ / ₂	0 0 0	0 2 1 17 ¹ / ₂	0 0 0
	dressed, per hundred, _____	0 10 0	0 2 4 14 ¹ / ₂	0 0 0	0 2 1 17 ¹ / ₂	0 0 0
	Slink, { More for every 20 s. value upon oath, _____	0 0 0	0 6 0 0	0 0 0	0 0 0 0	0 0 0
	undressed in the wool, per 120, _____	0 5 0	0 1 2 7 ¹ / ₂	0 0 0	0 1 0 18 ¹ / ₄	0 0 0
	Tanned, { for every 20 s. value upon oath, _____	0 0 0	0 4 9 9	0 0 0	0 4 3 15	0 0 0
	per dozen, _____	0 0 0	0 1 6 0 0	0 0 0	0 0 0 0	0 0 0
	Lions skins, per piece, _____	0 10 0	0 2 4 14 ¹ / ₂	0 0 0	0 2 1 17 ¹ / ₂	0 0 0
	Moufe-skins, per piece, _____	0 10 0	0 2 4 14 ¹ / ₂	0 0 0	0 2 1 17 ¹ / ₂	0 0 0
Mufquash, per piece, _____	0 0 0	0 0 0 0	0 0 0	0 1 5 0	0 0 0	
Panther-skins, per piece, _____	1 0 0	0 4 9 9	0 0 0	0 4 3 15	0 0 0	

2 1 3
Skins, vocat.

Skins,

S. [436] S.

M E R C H A N D I S E I N W A R D S.	D U T I E S			
	R A T E S.	P a i d o n i m p o r t a t i o n.	R e p a i d o n e x p o r t a t i o n.	
	l. s. d.	l. s. d.	l. s. d.	l. s. d.
Pelts of goats { dressed, per dozen,	0	10	0	0
{ undressed, per dozen,	0	5	0	0
Pelts of all other sorts, per hundred,	1	10	0	0
Portugal skins, per dozen,	2	0	0	0
More if dressed for every 20 s. value upon oath,	0	0	0	0
Racoons, per skin,	0	0	0	0
Shagreen skins, per skin,	0	1	8	0
More if dressed for every 20 s. value upon oath,	0	0	0	0
Shammy skins, per dozen,	1	6	8	0
More, if not particularly charged, for every 20 s. value upon oath,	0	0	0	0
dressed, per dozen,	0	5	0	0
And besides, { if in oil, per dozen,	0	0	0	0
{ if otherwise dressed, per dozen,	0	0	0	0
tanned, { for every 20 s. value upon oath,	0	0	0	0
{ per dozen,	0	0	0	0
in the wool, per skin,	0	0	0	0
Spruce skins, { tawed, per dozen,	2	0	0	0
{ besides for every 20 s. value upon oath,	0	0	0	0
Swans skins, per piece,	0	0	0	0
Tails or tips of fable, per piece,	0	3	0	0
Tiger skins, per piece,	0	2	0	0
Vizer-skins, per piece,	0	10	0	0
Woodshocks, per skin,	0	5	0	0
	0	5	0	0

Skins, woad.

S.

[437]

S.

MERCHANDISE INWARDS.

	RATES				DUTIES			
	l. s. d.		l. s. d.		l. s. d.		l. s. d.	
	l.	s.	d.	20ths	l.	s.	d.	20ths
<i>And if any of the forefald skins are tanned, tawed, or dressed, and not particularly charged, for every 20 s. value upon oath, besides the forementioned duties,</i>	0	0	0	0	0	0	0	0
<i>All other skins, and pieces of skins, except those rated in furs and leather,</i>	0	0	0	0	0	0	0	0
<i>And if any of the forefald skins are tanned, tawed, or dressed, and not particularly charged, for every 20 s. value upon oath, besides the forementioned duties,</i>	0	0	0	0	0	0	0	0
<i>All other skins, and pieces of skins, except those rated in furs and leather,</i>	0	0	0	0	0	0	0	0
<i>Skins, if tanned, tawed, or dressed, and not particularly charged, for every 20 s. value upon oath, besides the forementioned duties,</i>	0	0	0	0	0	0	0	0
<i>furs and leather,</i>	0	0	0	0	0	0	0	0
<i>Snuff of all forts from the British plantations or Spanish West Indies, in British ships, per lb.</i>	0	0	0	0	0	0	0	0
<i>all forts from all other places excepting France, per lb.</i>	0	0	0	0	0	0	0	0
<i>Casille or Venice, per 112 lb.</i>	0	0	0	0	0	0	0	0
<i>per barrel,</i>	0	0	0	0	0	0	0	0
<i>Flemish, { besides for every pound weight,</i>	0	0	0	0	0	0	0	0
<i>Hard, of all forts, not otherwise rated, per 112 lb.</i>	0	0	0	0	0	0	0	0
<i>Soft, of all forts, not otherwise rated, per ditto,</i>	0	0	0	0	0	0	0	0
<i>By 23. Geo. II. soap may not be imported but in packages containing 224 lb. wt. at least, of soft soap, and to be allowed no drawback on exportation.</i>	0	0	0	0	0	0	0	0
<i>of cotton, per dozen pairs,</i>	0	0	0	0	0	0	0	0
<i>More for every 20 s. value of the gross price at the candle,</i>	0	0	0	0	0	0	0	0
<i>of thread, per dozen pairs,</i>	0	0	0	0	0	0	0	0
<i>Spinal, fine, for making gauze, per lb.</i>	0	0	0	0	0	0	0	0
<i>Arrack, per ton of 252 gallons,</i>	0	0	0	0	0	0	0	0
<i>And besides for excise, per gallon,</i>	0	0	0	0	0	0	0	0
<i>of Spain, Portugal, or Italy, per ton,</i>	0	0	0	0	0	0	0	0
<i>of France, per ton,</i>	0	0	0	0	0	0	0	0
<i>of all other countries, per ton,</i>	0	0	0	0	0	0	0	0
<i>Brandy { More for the excise-duty, per gallon,</i>	0	0	0	0	0	0	0	0
<i>of all other countries, per ton,</i>	0	0	0	0	0	0	0	0
<i>More for the excise-duty, per gallon,</i>	0	0	0	0	0	0	0	0

Spirits,

S.

[441]

T.

M E R C H A N D I S E I N W A R D S.		D U T I E S									
		R A T E S.		P a i d o n i m p o r t a t i o n.		R e p a i d o n e x p o r t a t i o n.					
l.	s.	d.	l.	s.	d.	l.	s.	d.			
	1	5	0	4	9	15	0	4	2	12½	
	1	0	0	5	9	6	0	5	0	15	
	0	15	0	2	1	13	0	2	6	7½	
	4	0	0	12	10	0	0	0	0	0	
	0	0	0	4	10	0	0	3	10	0	
	0	0	0	3	19	2	8	2	19	2	8
	0	0	0	3	0	4	4	2	0	4	4
	0	0	0	1	1	7	4	1	1	7	4
	0	16	8	0	7	10	15	0	7	6	0
	0	8	0	0	2	3	9½	0	2	1	4
	0	8	0	2	5	9	2	2	2	0	0
	0	2	8	0	0	9	3½	0	0	8	8
	0	13	4	0	3	9	10	0	3	6	0
	0	4	0	0	1	11	4½	0	1	12	0
	2	10	0	0	9	7	10	0	8	5	5
	2	10	0	0	10	9	11½	0	9	7	6½

Tread,

VOL. II.

3 K

Staffs of all kinds made of, or mixed with wool, per yard, —
 Prohibited to be imported for sale, except made in Ireland, with licence, bond, &c.
 Sturgeon, { per firkin, —
 { per keg, —
 of and from Guernsey, Jersey, Alderney, or Sark, may be imported free
 of custom, upon payment of the excise for the time being, on the like
 liquors made in this kingdom.
 Syder and { of all places, per ton, —
 Syder-egger, { And besides, { if filled, —
 { if unfilled, —
 More if { of France, —
 { not of France, —

T. Allow, per cwt. —
 with caddas, per Flemish ell, —
 with gold or silver, per ditto,* —
 with hair, per ditto, —
 with silk, per ditto, —
 with wool, per ditto, —
 per last of 12 barrels { British plantations, —
 { not of British plantations, —
 For the importation is under the same restrictions as pitch, which see.

MERCHANDISE INWARDS.

	RATES.		DUTIES	
	l. s. d.	l. s. d.	Paid on importation.	Repaid on exportation.
Tortoise-shell, per lb.	—	—	—	—
Treacle { of Flanders, per barrel,	—	—	—	—
{ of Jeane, per lb.	—	—	—	—
Tweezers of France, per dozen,	—	—	—	—
Twine of Hamburg, per cwt.	—	—	—	—
Twist for bandstrings, per dozen knots,	—	—	—	—

T.

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T.

Nor can any tobacco of the British plantations be landed at any port in Great Britain, without a manifest under the hands and seals of the office where it was taken on board, containing an account of all the tobacco laden on board that ship, with the marks, numbers, weights, tares, and contents of the several hogheads, &c. The master landing the same without delivering such manifest to the collector, being liable in the penalty of 100 l.; and the landwaiters suffering the same to be landed before they have entered the contents of such manifest in their books, and putting a mark, to be appointed by the commissioners of the customs, upon each hoghead, &c. being liable in a penalty of 50 l.

No tobacco unmanufactured to be exported but in casks, chests, or cases only, each containing 425 lb. of nett tobacco at least, excepting casks or other packages, containing samples of tobacco, shipped and exported at the same time and place, and with the same packages whence such samples were taken; and all tobacco must be shipped from the identical port or place, in the original package, and with the same marks as it was first imported, without any alteration except necessary cooperage, under the pain of forfeiting all such tobacco, excepting only 10 lb. which shall be allowed to be taken out of each hoghead, &c. after the same is weighed on importation.

No tobacco of the British plantations to be exported, but to Ireland, in ships under 70 tons burden. If any British-plantation tobacco hath been damaged on board the ship or lighter before landing, the merchant is at liberty to cut off such damaged tobacco from the hoghead or other package, and will receive an allowance of 1/2 d. per lb. so as not to exceed 30 s. on any one hoghead.—Such damaged tobacco to be burnt and destroyed.

V.

Tobacco.

3 K 2

V.

[444]

W.

M E R C H A N D I S E I N W A R D S.		D U T I E S					
		R A T E S.		P a i d o n i m p o r t a t i o n .		R e p a i d o n e x p o r t a t i o n .	
l.	s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	
	0	0	16	9	4	9	6
	0	0	15	1	9	18	8
	0	0	17	1	6	9	6
	0	0	15	12	5	18	8
	0	0	17	9	6	9	6
	0	0	16	18	8	18	8
	0	0	19	0	0	0	0
	0	0	1	10	0	5	0
	0	0	1	6	4	1	4
	0	0	0	8	9	0	0
	0	1	0	0	4	0	6
	0	6	0	0	7	0	3
	0	9	0	0	17	0	5
	4	0	0	0	19	0	3
	5	0	0	0	0	0	0
	100	0	0	0	0	0	0

<p>V.</p> <p>for sale by British, { per ton filled, — — — — —</p> <p>for private use by British, { per ton unfilled, — — — — —</p> <p>for retail by British, { per ton unfilled, — — — — —</p> <p>More if { by French, per ton, — — — — —</p> <p>{ by Strangers, per ton filled, — — — — —</p> <p>{ by ditto, per ton unfilled, — — — — —</p> <p>from Guernsey, Jersey, &c. per barrel, excise, — — — — —</p> <p>But vinegar may not be imported in any other than British or Irish ships, or of the built of the country of which it is the produce.</p>	<p>W.</p> <p>Waters, per lb. — — — — —</p> <p>Water, { Pyramont water, and all other mineral or natural waters, not otherwise rated, per dozen not exceeding 3 pints, —</p> <p>vocat. { bottles or flasks, each bottle or flask — exceeding 3 pints, —</p> <p>{ Spaw water, per basket of 150 flasks, not exceeding 3 pints each flask, cut, prohibited importation.</p> <p>Whalebone { of British fishing, imported by British, in British shipping, directly from the places, per ton — — — — —</p> <p>{ not of British fishing, — — — — —</p> <p style="text-align: right;"><i>W. bal bone</i></p>
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W.

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W.

M E R C H A N D I S E I N W A R D S.		D U T I E S													
		R A T E S		P a i d o n		R e p a i d o n									
		l.	s.	d.	l.	s.	d.	l.	s.	d.	l.	s.	d.		
Wine imported by British in- to the port of London —	for private use.	Rhenish, German, or Hungary, per ton, —		filled in casks, unfilled in casks, in bottles,	3	12	0	3	12	0	3	10	16		
		Portugal, or Ma- deira, per ton,		filled in casks, unfilled in casks, in bottles,	4	0	18	3	0	18	3	2	17	9	
		French, per ton,		filled in casks, unfilled in casks, in bottles,	3	3	6	0	0	0	0	2	4	18	6
		Levant, and all other wines, per ton, —		filled in casks, unfilled in casks, in bottles,	3	6	0	0	0	0	0	2	7	7	6
		Rhenish, German, or Hungary, per ton, —		filled in casks, unfilled in casks, in bottles,	3	11	2	7	0	0	0	3	4	11	8
		Portugal, or Ma- deira, per ton,		filled in casks, unfilled in casks, in bottles,	3	13	0	16	0	0	0	3	6	10	0
		French, per ton,		filled in casks, unfilled in casks, in bottles,	2	5	5	0	0	0	0	2	9	3	9
		Levant, and all other wines, per ton, —		filled in casks, unfilled in casks, in bottles,	2	3	19	5	5	2	0	2	3	7	5
		for retail.		filled in casks, unfilled in casks, in bottles,	2	7	15	6	0	0	0	2	7	15	6
				filled in casks, unfilled in casks, in bottles,	3	4	16	4	0	0	0	3	4	16	4
				filled in casks, unfilled in casks, in bottles,	3	2	17	3	13	2	0	3	2	17	3
				filled in casks, unfilled in casks, in bottles,	3	6	12	2	0	0	0	3	6	12	2
				filled in casks, unfilled in casks, in bottles,	2	4	1	8	12	1	0	2	4	1	8
				filled in casks, unfilled in casks, in bottles,	2	8	14	0	0	0	0	2	8	14	0

Wines

W.

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W.

MERCHANDISE INWARDS.

RATES		DUTIES	
l. s.	d.	Paid on importation.	Repaid on exportation.
l. s.	d.	l. s.	d.
0	0	4	4
0	0	3	13
0	0	4	10
0	0	4	1
0	0	3	10
0	0	4	10

Rhenish, German, and Hungary wines pay the same duties as in the port of London.
 French, Levant, and all other wines, pay less than the above duties, as under.
 French, per ton, } filled in casks, _____
 } unfilled in casks, _____
 } in bottles, _____
 Levant, and all } filled in casks, _____
 } other wines, per } unfilled in casks, _____
 ton, _____ in bottles, _____

But such wines as shall have been entered and landed in the out-ports, and afterwards brought to London by certificate, shall pay the difference of the duties, or what they paid short of the duties due in London.
 Wine-keepers pay the same duties as wine, but are exempted from drawback on exportation.
 Wine imported into the out-ports cannot now be brought either by land or water into the port of London, or the members thereof, or to any place within twenty miles of the Royal exchange before the duties at such out-port are paid, and the difference of the duties payable there and at the port of London; and if any quantity in bottles exceeding three dozen, or in cask or casks exceeding ten gallons, be brought at the same time, and in the same carriage, without a certificate of the quality and quantity, and of the payment of the said duties, the same is to be forfeited, excepting wine sold for salvage, compounded, or condemned.
 Note, No wines except of the dominions of the Great Duke of Tuscany, in open flasks, or of Turkey, or any other part of the Levant seas, may be imported in flasks or bottles. But wines may not be imported in any other than British or Irish ships, or ships of the built of the country of which they are the growth, nor from the Netherlands or Germany, except Rhenish or Hungary wines, which may be imported from Hamburg.

Wines imported into the out-ports.

Wire,

M E R C H A N D I S E I N W A R D S.	RATES.		DUTIES									
			Paid on importation.		Repaid on exportation.							
	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.	l. s. d.						
Dagger and quatern wire, per lb.	0	3	4	7	14	0	0	0	6	15	$\frac{3}{8}$	
Steel wire, per lb.	0	3	0	0	8	0	0	0	7	9	$\frac{3}{8}$	
Straßburg wire, per lb.	0	3	4	0	0	0	0	0	0	6	15	
More if { iron, per 112 lb.	0	0	0	1	1	2	1	1	1	1	2	$\frac{1}{2}$
More if { brass, per 112 lb.	0	0	0	1	1	17	1	1	1	17	$\frac{1}{2}$	
Iron wire, of all sorts, per 112 lb. except card-wire, or smaller than fine fine, } or superfine, and all wool cards, or any other wares made of iron wire, }	7	10	0	2	9	11	12	2	6	4	17	$\frac{1}{2}$
Brass or copper wire not otherwise rated, per 112 lb.	6	10	0	2	5	2	3	2	2	1	2	$\frac{1}{2}$
Virginal wire, per lb.	0	5	0	0	11	11	0	0	0	10	2	$\frac{1}{2}$
More if of { iron,	0	0	0	1	1	1	2	1	1	1	2	$\frac{1}{2}$
More if of { brass,	0	0	0	1	0	1	17	1	1	0	17	$\frac{1}{2}$
Silver wire, per 20 s. value upon oath,	0	0	0	0	4	9	9	0	4	3	15	
And besides for every ounce Troy { if gilt,	0	0	0	0	1	0	0	0	0	0	0	
{ if not gilt,	0	0	0	0	0	0	0	0	0	0	0	
Counterfeit gold and silver wire, per 20 s. value upon oath,	0	0	0	0	0	0	0	0	0	0	0	
Woad, vocat. { Hland, or green woad, for dyers, per ton,	15	0	0	1	9	3	0	0	4	3	15	
{ Thoulouse ditto, ditto, per 112 lb.	1	13	4	0	3	3	0	0	2	5	10	
And besides if French,	0	0	0	0	16	1	15	0	7	9	15	
Anchor-stocks, per piece,	0	6	8	0	0	0	0	0	0	0	0	
of any part of Europe but Ireland and France,	0	0	0	0	11	0	8	0	1	9	0	
of Ireland, and all other places but France and French plantations,	0	0	0	0	1	7	3	0	0	1	5	
Battens 6½ inches wide, or under, per 120,	1	5	0	0	0	0	0	0	0	0	0	
of any part of Europe but Ireland and France,	0	0	0	0	7	11	7½	0	6	6	15	

Wire, vocat.

Woad,

W.

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W.

M E R C H A N D I S E I N W A R D S.	D U T I E S					
	R A T E S		P a i d o n		R e p a i d o n	
	L. s.	d.	L. s.	d.	L. s.	d.
of <i>Ireland</i> , and all other parts but <i>France</i> and <i>French</i> plantations, —	0	0	0	5	4	13 $\frac{1}{4}$
Beech boards, two inches thick, or under, per 120, —	0	0	0	0	0	0
of any part of <i>Europe</i> but <i>Ireland</i> and <i>France</i> , —	0	0	1	2	10	16
of <i>Ireland</i> , and all other parts but <i>France</i> and <i>French</i> plantations, —	0	0	0	19	1	16
Beech planks above two inches thick, per load, containing 50 feet, —	2	0	0	0	0	0
of any part of <i>Europe</i> but <i>Ireland</i> and <i>France</i> , —	0	0	0	12	5	8
of <i>Ireland</i> , and all other parts but <i>France</i> and <i>French</i> plantations, —	0	0	0	9	6	18
Beech quarters under five inches square, per 120, —	2	0	0	0	0	0
of any part of <i>Europe</i> but <i>Ireland</i> and <i>France</i> , per 120, —	0	0	0	11	5	8
of <i>Ireland</i> , and all other parts but <i>France</i> and <i>French</i> plantations, —	0	0	0	9	6	18
Beech quarters five inches square, and under eight, per 120, —	5	0	0	0	0	0
of any part of <i>Europe</i> except <i>Ireland</i> and <i>France</i> , —	0	0	1	8	7	10
of <i>Ireland</i> , and all other parts but <i>France</i> and <i>French</i> plantations, —	0	0	1	3	1	5
Boxwood, per ton of 20 cwt. each 112 lb. —	8	0	0	0	0	0
of any part of <i>Europe</i> but <i>Ireland</i> and <i>France</i> , —	0	0	2	5	9	12
of <i>Ireland</i> , and all other parts but <i>France</i> and <i>French</i> plantations, —	0	0	1	18	3	12
Boxwood for combs, per thousand pieces, —	1	13	4	0	0	0
of any part of <i>Europe</i> but <i>Ireland</i> and <i>France</i> , —	0	0	0	9	6	10
of <i>Ireland</i> , and all other parts but <i>France</i> and <i>French</i> plantations, —	0	0	0	6	5	0
Deals from <i>Russia</i> , and every other place not particularly rated, 20 feet in length, per 120, —	15	0	0	0	0	0
of any part of <i>Europe</i> but <i>Ireland</i> and <i>France</i> , —	0	0	4	5	10	10
of <i>Ireland</i> , and all other parts but <i>France</i> and <i>French</i> plantations, —	0	0	3	11	9	15

Vol. II.

Wood, vocat.

L 3

Wood,

W. [450] W.

M E R C H A N D I S E I N W A R D S.	RATES.		DUTIES	
	l.	d.	l. s. d. 20ths	l. s. d. 20ths
Deals of Sweden, or any other country, not otherwise rated, 20 feet long, } per 120, _____	0	0	0	0
of any part of Europe but Ireland and France, _____	0	0	0	0
of Ireland, and all other parts but France and French plantations, _____	0	0	1	6
Ebony, per 112 lb. _____	0	0	1	1
of any part of Europe but Ireland and France, _____	0	0	0	0
of Ireland, and all other parts but France and French plantations, _____	0	0	0	0
Fire-wood, per fathom, _____	0	0	0	0
of any part of Europe but Ireland and France, _____	0	0	0	0
of Ireland, and all other parts but France and French plantations, _____	0	0	0	0
Fir-quarters, under five inches square, per 120, _____	0	0	0	0
of any part of Europe but Ireland and France, _____	0	0	0	0
of Ireland, and all other parts but France and French plantations, _____	0	0	0	0
Handscopes, per dozen, _____	0	0	0	0
Handspikes, per 120, _____	0	0	0	0
of any part of Europe but Ireland and France, _____	0	0	0	0
of Ireland, and all other parts but France and French plantations, _____	0	0	0	0
Kilderkin-staves, per 120, _____	0	0	0	0
of any part of Europe but Ireland and France, _____	0	0	0	0
of Ireland, and all other parts but France and French plantations, _____	0	0	0	0
.Knees } of oak } for shipping, eight inches square and under, per 120, _____	0	0	0	0
of any part of Europe but Ireland and France, _____	0	0	0	0
of Ireland, and all other parts but France and French plantations, _____	0	0	0	0
of Ireland and all other parts but France and French plantations, _____	0	0	0	0

Wood, vocat.

Wood,

M E R C H A N D I S E I N W A R D S.

All goods and merchandises to be allowed three years from the importation, (or from the master's report of the ship), to receive repayments, allowances, or drawbacks upon exportation.

Car. II. to continue till altered by the Commons of Great Britain. Aliens are to pay on all commodities imported $\frac{1}{4}$ of the old subsidy; no discount, as the several rates stand in the book of rates, that is, 3 d. on every 20 s. of their rate, more than the Subjects of Great Britain pay, as by an old charter.

The following goods are liable to pay aliens duty, by whomsoever imported, if in any other ship than that which doth truly belong to Great Britain or Ireland, and navigated by the mariners thereof, according to the act of navigation of the 12.

Car. II. viz. Wines of the growth of France and Germany; all sorts of masts, timber, or boards; all foreign salt, pitch, tar, rosin, hemp, flax, raisins, figs, prunes, and olive oils; all sorts of corn or grain, sugar, potashes, spirits, commonly called brandy, wine, or aquavita; wines of the growth of Spain, Canaries, or Portugal, Madeira, or Western Islands; all goods of the growth or manufacture of Muscovy or Russia, and all currants, and Turkey commodities, imported in any other than British-built ships, &c. shall be deemed aliens goods, and pay accordingly.

All European linen, filters thread, tapes, inclc, lintseed, and flax, currants and sugar from the plantations, pay no $\frac{1}{4}$ subsidies.

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C H A P.

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C H A P. II.

MÉRCHANDISE OUTWARDS,

O R,

The NETT DUTIES payable on each species of Goods and Merchandise subjected thereto, by 12. CAR. II. or any subsequent act of parliament; together with the

S U B S I D Y O F P O U N D A G E

Of 6 d. per pound, to be paid on the exportation of foreign goods used in dying.

By the 8. Geo. I. cap. 15. all goods and merchandise of the product or manufacture of Great Britain, (provided a due entry be first made of the said goods and merchandise in such custombouse respectively where the same shall be exported, expressing qualities and quantities, and shipped by proper officers, in the same manner and form as was practised before this act was made), may be exported free of duty, except the following, viz.

MÉRCHANDISE OUTWARDS.				RATES.			
				l.	s.	d.	20ths
A.	{	Agaric, { trimmed or pared, per lb.	—	0	0	2	0
		Agaric, { rough and untrimmed, per lb.	—	0	0	10	0
		Allum, British, per 112 lb.	—	0	1	0	0
		Annotta, per lb.	—	0	0	6	0
		Antimonium crudum, per 112 lb.	—	0	0	2	0
		Aquafortis, foreign, per bottle, cont. 4 gallons,	—	0	1	10	0
		Argol. per cwt.	—	0	0	7	0
		Arsenic, per lb.	—	0	0	0	3
B.	{	Brazil, per cwt.	—	0	0	10	0
		Braziletto, per cwt.	—	0	0	6	0

Vol. II.

3 M

C.

MERCHANDISE OUTWARDS.		RATES.					
		l.	s.	d.	20ths		
C.	Coals, called Sea-coals,	Calves skins, tanned, tawed, or dressed, per cwt.	c	1	0	0	
		<i>For the drawback of excise, see chap. 3.</i>					
		of the west of England and Scotland, ex- ported to Ireland, or the Isle of Man, per chalders of 36 Winchester bushels, —	c	1	0	0	
			exported to the British plantations, per ditto,	c	2	0	0
		exported to any other place in British-built ships, per chalders, Newcastle measure, }	c	10	0	0	
		exported to the west of England, per ton —	0	0	8	0	
		exported to the British plantations, per ton,	c	1	4	0	
		exported to any other place in foreign-built ships, per chalders, Newcastle measure, }	1	1	0	0	
		<i>Security to be taken at the port of exportation, that the coals shall be landed respectively.</i>					
		<i>For the coast-duty to be repaid, see Goods brought coast-wise.</i>					
	Cochineal, per lb.	c	0	2	0		
	Coney-hair, or wool black or white, per lb. —	c	0	3	12		
	Copperas, British, per 20 s. value upon oath, —	0	1	0	0		
	Cream of tartar, per cwt.	0	1	0	0		
F.	Fitches, per timber, containing 40 skins, —	c	1	8	0		
		Fustic, per cwt.	c	0	1	0	
G.	Galls, foreign, per cwt. —	c	1	0	0		
		Glue, British, per cwt. —	c	10	0	0	
		Gum Arabic, and gum Seneca, per cwt. —	0	3	0	0	
H.	Hair, vocat. {	Harts hair, per cwt. —	c	1	7	4	
		Horse-hair, per cwt. —	c	6	0	0	
		Ox or cows hair, per cwt. —	0	2	0	0	
		of all other sorts, for every 20 s. value upon oath, —	c	1	0	0	
	Horses, viz. horse, mare, or gelding, —	c	5	0	0		
I.	Isinglass, foreign, per cwt. —	c	0	10	0		
		Indico, foreign, of all sorts, per lb. —	c	1	0	0	
		<i>On the exportation of indico of the growth of the British plantations, the bounty, if any was re- ceived, must be repaid.</i>					
L.	Lapis calaminaris, {	for every 20 s. value upon oath,	0	1	0	0	
		and besides, per ton weight,	0	2	0	0	
	Lead, cast or uncast, per fodder, cont. 20 cwt.	1	0	0	0		
	Litharge of lead, per cwt. —	0	2	8	0		
	Lead-ore, per 20 s. value upon oath, —	0	1	0	0		
	Litmus, per cwt. —	0	0	6	0		
	Log-wood, per cwt, —	0	1	0	0		
M.	Madder {	of all sorts, per cwt. —	0	0	9	0	
		roots, per lb. —	0	0	0	2	

N.

MERCHANDISE OUTWARDS.				RATES.					
				l.	s.	d.	20ths		
R.P. O. N.	}	Nicorago wood, per cwt.	—	0	0	2	8		
		Orchelia, per cwt.	—	0	0	6	0		
		Orchal, per cwt.	—	0	1	0	0		
		Pomegranate-peels, per cwt.	—	0	0	4	0		
		Red wood, or Guinea wood, per cwt.	—	0	0	9	0		
		Saffron, per lb.	—	0	0	0	4		
		Sal armoniac, per lb.	—	0	0	0	3 $\frac{1}{2}$		
		Sal gem, per lb.	—	0	0	0	1 $\frac{1}{2}$		
		Sapan wood, per cwt.	—	0	0	3	0		
		Saunders, red, per cwt.	—	0	0	8	0		
		Shumack, per cwt.	—	0	0	4	0		
		S.	}	Badgers skins, per piece,	—	0	0	0	12
				Cat-skins, per cwt.	—	0	1	4	0
				Coney-skins,	black, with or without silver hairs,	}	per 120,	0	2
grey, seasoned, per 120,	0				1		0	0	
Itag, per 120,	0				0		6	0	
tawed, per 120,	0				0		8	0	
tawed, and dyed in colours, per 120,	0				1		7	0	
Dog-skins, per dozen,	—			0	0	10			
Elk-skins, raw, per piece,	—			0	1	0	0		
Fox skins, per piece,	—			0	0	8			
Hare skins, per piece,	—			0	0	3			
Kid-skins,	dressed, per hundred,			}	—	0	0	8	0
	in the hair, per hundred,				—	0	0	6	0
Lamb-skins	tawed with the wool, per 120,			}	—	0	0	10	0
	untawed, ditto, per 120,	—	0		0	10	0		
Morekins,	white or black, tawed with	}	the wool, per 120,	0	1	6	0		
	untawed ditto, per 120,		—	0	1	4	0		
Otter-skins,	raw, per piece,	}	—	0	0	12			
	tawed, per piece,		—	0	0	16			
	wombs, per mantle,		—	0	0	6	0		
Rabbit-skins, black, per hundred,	—	0	0	9	0				
Sheep-skins, tanned, tawed, or dressed, per cwt.	—	0	1	0	6				
Sheep and Lamb-skins,	dressed without the wool, per	}	120,	0	2	6	0		
	with the wool, per 120,		—	0	3	4	0		
Squirrel-skins, per thousand,	—	0	2	6	0				
Swan-skins, per piece,	—	0	0	1	10				
Wolf-skins, tawed, per piece,	—	0	0	3	10				
All other skins per 20 s. value upon oath,				0	1	0	0		
T.	}	Sticklack, per lb.	—	0	0	0	2		
		Tin, unwrought, per cwt.	—	0	3	0	0		
V.	}	Turnsole, per lb.	—	0	0	0	1 $\frac{1}{2}$		
		Valonia, per cwt.	—	0	0	2	2		
		Verdigrease, foreign, per lb.	—	0	0	0	3 $\frac{1}{2}$		

3 M 2

W.

MERCHANDISE OUTWARDS.		RATES.			
		l.	s.	d.	20ths
W.	Wool, { Hares wool, per 20 s. value upon oath, vocat. { Spanish or foreign wool, exported in Bri- tish ships, free.	0	1	0	0
		0	0	6	3
	Wool-cards, { new, per dozen, — — — old, per dozen, — — —	0	0	3	10
		0	5	0	0
White woollen cloth, per piece, — — —					

Duties payable upon goods brought coastwise by water, from port to port of Great Britain, and also to be repaid upon exportation to foreign parts.

MERCHANDISE COASTWISE.	Duties paid.				Duties repaid.			
	l.	s.	d.	20ths	l.	s.	d.	20ths
Coals, { per ton, containing 20 cwt. —	0	3	3	0	0	3	3	0
{ per chaldar, cont. 36 bushels,	0	4	10	10	0	4	10	10
Culm, per chaldar, containing 36 bushels,	0	0	11	14	0	0	11	14
Cinders made of pit-coal, per chaldar, } containing 36 bushels, — — — }	0	4	10	10	0	4	10	10
And besides the above duties, if im- } ported into the port of London, } (excepting 100 ton for the use of } Chelsea-hospital, per ton or chaldar, }	0	2	11	2	0	0	0	0
For the city-orphan, per ton or chaldar,	0	0	6	0	0	0	0	0
For mettage the chaldron, — — —	0	0	4	0	0	0	0	0

C H A P. III.

The several allowances and bounties payable out of the customs, the bounties and drawbacks on British exciseable goods exported, and the premium on naval stores imported.

1. Drawback on British-refined sugar, sworn to have been produced of brown and Muscovado sugar, of the British plantations in America, per cwt. exported, —	0	12	0
2. Bounty on British-made sailcloth, upon oath that it was made in Great Britain, and not to be reloaded, per ell exported, — — — — —	0	0	2

3. Bounty

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	l.	s.	d.
3. Bounty on corn exported, according to the following rates, Winchester measure :			
Wheat, per quarter, ——— ——— L. 2 8 0	0	5	0
Rye, per quarter, ——— ——— 1 12 0	0	3	6
Barley, per quarter, ——— ——— 1 4 0	0	2	6
Malt, per quarter, ——— ——— 1 4 0	0	2	6
Bear, alias big, per quarter, ——— ——— 1 4 0	0	2	6
Malt made of wheat, per quarter, ——— ——— 2 8 0	0	5	0
Oat-meal, when oats do not exceed ——— ——— 0 15 0	0	2	6
Wheat-meal, or meal made of any other corn or grain on which there is a bounty, hath now, by way of bounty, for every 224 lb. one moiety of the bounty payable on the grain of which it is made per quarter.			
4. Bounty on British manufactures of silk exported.			
Ribbons and stuffs of silk only, per lb. avoirdupois, —	0	3	0
Silk and ribbons of silk, mixed with gold or silver, per ditto.	0	4	0
Stockings, gloves, fringes, laces of silk; stitching or sewing silk, per lb. ——— ——— ——— }	0	1	3
Stuffs of silk and worsted, per lb. provided the value of the silk is double the bounty, ——— ——— }	0	0	6
5. Bounty on British made gun-powder per barrel, cont. 100 lb. Note, If the price per barrel exceeds 5 l. it may not be exported.			
	0	4	6
6. Bounty on ships employed in the Greenland fishery.			
Every ship to have one apprentice for every 50 tons burden, indented for three years or more, and the bounty to extend to 400 tons burden, any number of tons exceeding 400 being entitled to a bounty of 400 only. The master and mate making oath, that the utmost endeavour was done, the ship is entitled to a bounty per ton of ——— ——— ——— }	2	0	0
7. Bounty on vessels employed in the white herring-fishery.			
Every decked vessel from 20 to 80 tons burden, British-built, equipped and manned according to the acts passed in the 23d and 26th years of Geo. II. shall, on her return, and production of the requisite affidavits and certificates, receive on demand from the commissioners of the customs 30 s. for every ton's burden, from and after the commencement of said act, yearly, during the said ship's being so employed, for the space of 14 years; and by an act, in the 30th year of Geo. II. extended for every ton's burden, ——— ——— ——— }	2	10	0
Besides for every 100 l. actually employed in the white herring-fishery, ——— ——— ——— }	3	0	0
8. Drawback			

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	l.	s.	d.
8. Drawback on British-made candles, upon security that they shall not be re-landed, and oath that the duties have been paid, shall be allowed per lb.			
If of wax, _____	0	0	8
If of tallow, or any other material, _____	0	0	1
9. Drawback on hides and calves skins tanned in Great Britain. Upon due exportation, hides and calves skins draw back $\frac{2}{3}$ of the duties paid upon being tanned.			
Tanned or rough hides and calves skins, per lb. avoirdupois.	0	0	1
Hides or calves skins dressed, per lb. weight, as they } shall weigh at the customhouse, _____	0	0	1
Sheep and lamb skins, { tanned for glovers, and basils, per lb. avoirdupois, _____	0	0	$\frac{1}{3}$
{ dressed in allum and salt or meal, or other- wise tawed, per lb ditto, _____	0	0	$\frac{1}{3}$
{ dressed in oil, per lb. ditto, _____	0	0	$\frac{2}{3}$
10. Drawback on manufactures of British tanned leather, as boots, shoes, gloves, &c. per lb. weight on due exportation, _____	0	0	$1\frac{1}{2}$
11. Drawback on British-made starch,—on due exportation, per lb. _____	0	0	2
12. Drawback on British-made soap,—on due exportation, per lb. _____	0	0	$1\frac{1}{2}$
13. Drawback of the excise-duty on British-made paper, on due exportation.			
Brown, { large cap, per ream, _____	0	0	9
{ small ordinary, per ream, _____	0	0	6
Crown, { fine, per ream, _____	0	1	6
{ second, per ream, _____	0	1	$1\frac{1}{2}$
Demy, { fine, per ream, _____	0	2	3
{ second, per ream, _____	0	1	6
Foolscap, { fine, per ream, _____	0	1	6
{ second, per ream, _____	0	1	$1\frac{1}{2}$
Pot, { fine, per ream, _____	0	1	6
{ second, per ream, _____	0	0	9
Whited brown, per bundle, containing 40 quires, _____	0	0	9
All other paper, for every 100 l. value upon the maker's oath, _____	18	0	0
Millboards, pasteboards, and scaleboards, per 172 lb. —	0	4	6
Besides the above duties, such of the above paper as shall be printed, painted, or stained in Great Britain, for hangings, &c. per yard square, _____	0	0	$1\frac{1}{2}$

14. Allowance

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	l.	s.	d.
14. Allowance on gold and silver lace, thread, and fringe, duly exported.			
Gold lace, thread, or fringe, made of plate-wire, and spun on silk, per lb. avoirdupois, ————	0	6	8
Silver ditto, ditto, ditto, ————	0	5	0
15. Drawback on British-wrought plate duly exported. For every ounce Troy weight, if marked within seven years of exportation, ————	0	0	6
16. Bounty on fish and flesh duly exported.			
<i>Fish, upon oath of the exporter that they were British taken, the following allowances, thirty days after demand, are to be paid by the collector of the salt-duty, at the port of exportation, upon a debenture prepared by the collector of the customs.</i>			
Pilchards or scads, per cask, containing 50 gallons, —	0	7	0
Cod-fish, { if 14 inches or upwards in length, from the bone in the fin to the third joint in the tail, per hundred, ————	0	5	0
Ling, or { wet, per barrel, containing 32 gallons, ————	0	2	0
Flake, { dried, scaled, haberdines, per cwt. ————	0	3	0
Salmon, per barrel, containing 42 gallons, ————	0	4	6
White herrings, per barrel, containing 32 gallons, —	0	2	8
Full-red herrings, per barrel, containing 32 gallons, —	0	1	9
Clean, shotten red herrings, per barrel, cont. 32 gallons,	0	1	0
Dried red sprats, per last, ————	0	1	0
Flesh exported for sale, cured with salt that hath paid the duty, per barrel of beef or pork, ————	0	5	0
<i>By 29. Geo. II. these bounties were extended to fish cured in Scotland with British or foreign salt, which, by the act of union, were limited to fish cured in Scotland with foreign salt only.</i>			
17. Bounty on British and Irish linens duly exported.			
Made of hemp or flax, breadth 25 inches, or more, { price under 5 d. per yard, ————	0	0	0 ⁵ / ₂
{ price 5 d. and under 6 d. per yard, ————	0	0	1
{ price 6 d. and not above 1 s. 6 d. per yd, ————	0	0	1 ¹ / ₂
18. Drawback on silks, calicoes, linens, and stuffs, printed, painted, stained, or dyed in Great Britain, duly exported.			
Silks, excepting silk handkerchiefs, for every yard in length, accounting 1/2 yard for the breadth, ————	0	1	0
Calicoes, per yard square, ————	0	0	6
Silk handkerchiefs, per yard square, ————	0	0	4
Linens and stuffs, per yard square, ————	0	0	3
<i>But calicoes, linens, and fustians dyed throughout of one colour, and stuffs made of woollen, or whereof the</i>			

greatest

464 BOUNTIES, DRAWBACKS, &c.

	l.	s.	d.
<i>greatest part in value shall be woollen, are exempted from the above drawbacks.</i>			
19. Drawback on British hops exported to Ireland, per lb. weight, regularly exported, and totally of British growth, _____	0	0	1
20. Drawback on British-made glass duly exported. Crown, plate, flint, or white glass, per cwt. _____ Green glass, per cwt. _____	0	9	4
Strong ale, strong beer, cyder, mum, and perry, made in Great Britain, and exported as merchandise, and shipped in the presence of an officer of the excise, who is to certify the same, shall draw back all the excise-duty, excepting 3 d. per ton, which is to be deducted for charges.	0	2	4
21. Drawback on salt made in Great Britain. For every bushel duly exported that hath paid the duties,	0	3	4
22. Bounty on naval stores imported from the British plantations in America. <i>The several sorts of naval stores which follow, directly imported in ships manned as by law required, are entitled to the bounties after specified respectively.</i>			
Hemp, duly prepared, per ton, _____	6	0	0
Masts, yards, and boltsprits, per ton of 40 feet solid, _____	1	0	0
Tar, { proper for cordage, made from trees prepared according to acts of parliament, per ton, containing 8 barrels, each gauging 3 1/2 gallons, } fit for cordage, and well-conditioned, per ton, containing 8 barrels, each gauging 3 1/2 gall. well hooped and filled up, _____ }	4	0	0
Pitch, clean and merchantable, per ton of nett pitch, 20 cwt. contained in eight equal barrels, _____ }	2	4	0
_____	1	10	0
From North to South Britain.			
Hemp, duly prepared, per ton of 20 cwt. _____	6	0	0
Trees 12 inches diameter and upwards, fit for masts, yards, or boltsprits, hewed at least into eight squares, fresh and merchantable, per ton of 40 solid feet, _____ } But upon exportation to be repeated.	1	0	0
23. Bounty on indico manufactured in, and imported from the British plantations. For every pound merchantable, and fit for dyers use, worth 3 s. per lb. when the best French, or other indico equal to French, is worth 4 s. and so in proportion, _____	0	0	6

24. Bounties

BOUNTIES, DRAWBACKS, &c. 465

	l.	s.	d.
24. Bounties and drawbacks on home-made spirits duly exported.			
For every ton of spirits drawn from corn in Great Britain,	4	18	0
For every ton of spirits extracted from barley, malt, or other corn, when barley is at 24 s. per quarter, or under, an additional bounty of _____	1	10	0
And besides these, the following drawbacks are payable upon exportation, viz.			
The duties imposed on spirituous liquors by the act 6. Geo. II. cap. 17. as follows.			
On spirits of the first extraction, drawn from foreign materials, per gallon, _____	0	0	6
On spirits of the first extraction, drawn from drink or wash made of corn, except brewers wash and tilts, per gall. }	0	0	1
Ditto drawn from any other kind of British materials, or any mixture therewith, per gallon, _____ }	0	0	1½
On spirits made of wine or cyder imported, _____	0	0	6
On strong waters made for sale of any other materials, per gallon, _____ }	0	0	3
As also drawback of the excise on spirits exported, 16. Geo. II. cap. 8.			
On spirits of the first extraction, drawn from drink or wash brewed from malt or corn, or from brewers wash or tilts, or any mixture therewith, per gallon, }	0	0	1½
On strong waters, or aquavita, made for sale of any of the last-mentioned materials, per gallon, _____ }	0	0	4½
On spirits of the first extraction, drawn from cyder, or other British materials, except those before mentioned, or any mixture therewith, per gallon, _____ }	0	0	1¼
On spirits made for sale from cyder, or other British materials except those before mentioned, per gallon, }	0	0	3½
25. All coals used in melting copper or tin ores, within the counties of Cornwall and Devon, or in fire-engines for draining tin or copper mines in Cornwall, upon oath that they have been so used, draw back the duties.			
26. Allowance on damaged, corrupt, or unmerchantable wines imported.			
Such wines, on the merchant's refusing to pay the duty thereof, shall, by the commissioners of the customs, be publicly sold, to be distilled into brandy, or made into vinegar, within three months, and the produce of such sale divided to the merchant, not exceeding the allowances following:			
For wine of the growth { of Germany, or which pays duty as such, } per ton, _____	4	0	0
{ of France, per ton, _____ }	4	0	0
{ of Spain, Portugal, &c. per ton, _____ }	8	0	0
27. Allowance			

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27. Allowance

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27. Allowance of portage.

Portage is a bounty given by the commissioners of the customs to merchants of ships inwards, for making true reports of their cargoes and ships and is granted on the nett amount of the under-mentioned branches:

Wines, 6 s. 8 d. per cent. on the nett amount of the branch of customs and impost.

Currants, 6 s. 8 d. per cent. ditto, ditto.

Other goods, 10 s. per cent. ditto, ditto.

Note, No portage to be granted when it doth not amount to 10 s. except for Norway goods.

T A B L E

Of the several species of victuals, and quantities thereof, usually allowed for the provision of ships trading to foreign parts, in the respective voyages, and for the times therein mentioned and limited, for which, by 14. & 15. Car. II. no custom is to be paid, viz.

To each SEAMAN.		
To Norway, Flanders, Holland, or France.	To the Canaries, Spain, Portugal, or the Sound.	To America.
Two months.	Three months.	Eight months.
<i>Beef</i> , $\frac{1}{2}$ barrel.	$\frac{3}{4}$ barrel.	2 barrels.
<i>Pork</i> , $\frac{1}{6}$ barrel,	$\frac{1}{4}$ barrel.	$\frac{2}{3}$ barrel.
<i>Butter</i> , $8\frac{1}{4}$ lb.	$12\frac{3}{8}$ lb.	33 lb.
<i>Cheese</i> , $8\frac{1}{4}$ lb.	$12\frac{3}{8}$ lb.	33 lb.
<i>Bread</i> , 60 lb.	100 lb.	240 lb.
<i>Beer</i> , one hoghead for the voyage.		
<i>To pay the inland excise</i> , by 6. Anne, cap. 1.		

F I N I S.