

Book 3:

Account book of Robert Townsend, merchant, of Oyster Bay Township, N.Y., and New York, N.Y., begun May 3, 1781, and continued to May 9, 1782.

1. INTRODUCTION:

***The following are notes and comments for Books 3 and 4 (immediately follows Book 3); appendices for these books are at the end of Book 4.**

The Robert Townsend Cash Books are journals that recorded daily customer transactions from May 1781 to May 1782 and May 1783 to August 1783. Cash books from June 1782 to April 1783 are not in this collection and therefore not in this transcription. In addition to the transcription there are three appendices. Appendix I lists all customers that did business with Robert Townsend during this time period. Appendix II demonstrates ledgers of selected customers by transcribing their debit (D^r) and credit (C^r) transactions to a ledger account format. Appendix III lists all the goods sold by the Townsend store. General merchandise and sundries are listed numerous times but the contents were never identified.

Cash books are journals listing all transactions chronologically for customers. The first page lists only debits (D^r) by customer name, the commodity or cash value and date. The credit (C^r) page would follow listing all the same type of information. Items purchased by customers were usually listed by name such as general merchandise, sundries, hyson tea (green tea imported from China), sugar, etc. All goods for sale had value and were reflected in pounds (£), shillings (s) and pence (d).

There are many entries where only the customer's name is entered with a currency value in the debit or credit side of the journal. Appendix II illustrates this in several selected accounts. Information regarding the customer accounts were taken from the two cash books and placed in an individual ledger for each customer. Robert Townsend periodically did this for all customers to identify who owed him money, and which accounts were paid up or showed an excess credit. It's important to understand that in the colonial period, there were no accounting rules or practices. Merchants just entered information they thought important enough to track customer balances.

Merchants in the colonial era were extremely creative in conducting commerce. Shortages of silver and gold coins (specie) were overcome with money substitutes and payment for personal services. These substitutes, such as commodities grown or produced locally and personal services were valued in British denominations and credited to the customer's account. These balances were then tracked by the merchant.

2. Journal accounts (pages 172-191) (a 2 sided pagination system was used in the original, i.e. two page 10's, with debit entries on the first, or left sided page, and credit entries on the second, or right sided page. For ease of use, they've been renumbered, i.e. pages 10a & 10b).

1781				£	s	d	£	s	d
May	3	To James Townsend	1	85	3	6			
	8	" Robert Townsend		140	0	0			
	"	" James Townsend	2	373	6	8			
		Charges Merch ^{se} [Merchandise]			3	0			
	10	" Rob ^t Townsend		86	7	11			
	11	" Sundry acco ^t		50	11	6			
	12	" Merch ^{se} General		4	6	6			
		" Sugar	3		<u>7</u>	<u>0</u>	740	6	1
		" Peter Mutty		20	16	0			
	15	" Sundry Accounts		27	16	11			
	17	" D ^o		14	18	0			
	18	" Wine	4		2	6			
	19	" Sundry Accounts		31	18	6			
	21	" Rum			5	0			
	23	" Merch ^{se} General	5	8	0	0			
	25	" Sundry Accounts		<u>48</u>	<u>4</u>	<u>5</u>	152	1	4
	"	" Merch ^{se} General		3	9	4			
	26	" Sundry Accounts	6		10	0			
	28	" James Townsend		112	0	0			
	29	" Sundry Accounts		8	1	0			
	30	" D ^o	7	13	13	8			
	31	" D ^o	8	8	10	9			
June	1	" D ^o		4	0	10½			
	4	" D ^o		<u>2</u>	<u>12</u>	<u>5</u>	152	18	½
	6	" D ^o			15	0			
	7	" James Townsend		100	0	0			
	"	" Rum			2	6			
	8	" Austin Roe	9	22	1	0			
	9	" Sundry Amounts		3	13	3½			
	11	" James Townsend		<u>108</u>	<u>16</u>	<u>0</u>	<u>235</u>	<u>7</u>	<u>9½</u>
		Carried Forward				£	1280	13	3

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Contra

C^r [Credit]

1781				£	s	d	£	s	d
May	8	By Taylor & Bayard	1	217	1	4			
	10	By Sugar	2	86	7	11			
	12	" Tea		61	17	6			
	18	" Hannah Cockle	4	28	13	4			
	18	" Merch ^{se} General		1	12	0			
	21	" Austin Roe	5		<u>2</u>	<u>6</u>	395	14	7
		" Merch ^{se} General		4	16	0			
	28	" Patrick M ^c Davitt	6	100	0	0			
	31	" Sundry accounts	7	27	7	1½			

June	1	" John Evans	8	77	10	0			
	7	" Hugh Smith & C ^o		93	18	6			
	11	" Taylor & Bayard	9	<u>113</u>	<u>19</u>	<u>8</u>	417	11	3½
		Carried Forward					£ 813	3	10½

Page 2a:

D^r[Debit]

Cash

1781				£	s	d	£	s	d
		To amount brought forward					128	13	3
							0		
June	11	" Sundrys [sic]	9	0	6	5			
		" D ^o			13	5½			
	12	" D ^o	10	3	10	1½			
	13	" Molasses		29	6	8			
	14	" Sundrys [sic]		30	7	8			
		" D ^o		43	19	8			
	15	" D ^o	11	25	0	8½			
		" Robert Townsend		<u>50</u>	<u>0</u>	<u>0</u>	183	4	8½
	16	" Sundry Accounts		41	17	11½			
	19	" Sundrys [sc]		11	17	11½			
	20	" D ^o		4	11	7			
	21	" D ^o	12	39	15	0			
	22	" D ^o		0	9	2			
		" D ^o		5	5	0			
	25			8	9	6			
		" James Townsend		<u>83</u>	<u>14</u>	<u>2</u>	196	-	4
	27	" BarrakSneethen	13	28	0	0			
		" Merch ^{se} General		4	12	0			
		" Sundry Account		1	19	6			
		" D ^o	14	60	7	0			
	28	" Robert Townsend		<u>43</u>	<u>9</u>	<u>0</u>	139	2	4
		" John Wright		42	8	0			
	30	" Sundrys [sic]	15	35	0	6			
July	2	" D ^o			10	6			
	3	" D ^o		36	11	10			
	5	" D ^o	16		18	9			
	6	" Rum			<u>9</u>	<u>6</u>	<u>115</u>	<u>19</u>	<u>1</u>
		Carried Forward					£ 191	19	8½
							4		

			£	s	d	£	s	d	
1781		By Amo ^t Brought Forward			£	813	5	10 ½	
June	11	" Tea		19	10	0			
	14	" Samuel Townsend	10	1	8	0			
	16	" Taylor & Bayard	11	16 2	8	3			
		" Patrick M ^c Davitt		10 6	10	11			
	26	" Peter Mutty	13		<u>13</u>	<u>6</u>	<u>290</u>	<u>10</u>	<u>8</u>
		" James Townsend			6	0			
	27	" Sam ^l Townsend		11	19	3			
		" Hannah Cockle	14		8	0			
	29	" Merch ^{se} General		9	13	1½			
	30	" Sundrys [sic]	15	18	10	10			
July	2	" Sundry Accounts		<u>51</u> <u>0</u>	<u>6</u>	<u>3</u>	<u>551</u>	<u>3</u>	<u>5½</u>
		Carried Forward					165 5	-	-

1781			£	s	d	£	s	d	
		To amo ^t brought forward				191 4	19	8½	
July	6	" Sundrys [sic]	16	25	19	6			
	10	" Tea			9	0			
		" Rum	17	4	5	0			
	11	" Sundrys [sic]			5	11			
	12	" D ^o			14	3			
	13	" Sugar		26	15	0			
		" Charges Merch ^{se}			2	0			
		" Sundry Amounts		<u>1</u>	<u>13</u>	<u>7</u>	60	4	3
	14	" Robert Townsend	18	16 2	0	0			
		" James Townsend		20 0	0	0			

	17	" Sundrys [sic]		15	16	2			
	"	" Sundrys [sic] Merch ^{se} General		10	0	3			
	19	" D ^o	19		19	7			
	20	" D ^o		1	1	10			
	23	" D ^o			<u>16</u>	<u>0</u>	484	13	10
	25	" D ^o	20	18	14	0			
	26	" D ^o		18	13	0			
	27	" D ^o		24	17	0			
	28	" D ^o		1	14	9½			
	30	" D ^o	21		5	6½			
	31	" D ^o		<u>10</u>	<u>16</u>	<u>11½</u>	75	2	1¾
August	1	" Tea	22		5	0			
	2	" Wine			2	0			
	3	" 6½ ^{lbs} Pork			6	6			
		" Sundrys [sic]			4	6			
	4	" Tea		29	11	9			
		" James Townsend		25	14	11			
		" Molasses		<u>0</u>	<u>1</u>	<u>9</u>	<u>549</u>	<u>6</u>	<u>5</u>
		Carried Forward					£ 308	6	4¼
							4		

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Contra

C^r 3

				£	S	d	£	s	d
1781		By Amo ^t Brought Forward					165	-	-
							5		
July	7	" Templeton & Stewart	16	96	9	4			
		" James Townsend		1	6	0			
	11	" Hannah Cockle	17	1	3	6			
	13	" Sugar		80	3	0			
	14	" James Townsend		1	2	0			
	17	" Merch ^{se} General	18	15	0	9			
				5					
	20	" Daniel M ^c Cormick	19	12	19	6			
				2					
		" Sundry Amounts		5	16	0			
		" M ^r Adam Watson & C ^o		<u>40</u>	<u>6</u>	<u>8</u>	<u>504</u>	<u>6</u>	<u>9</u>
	23	" Merch ^{se} General		15	6	6½			
				8					
		" House Expense	20	8	0	0			
		" Hannah Cockle			8	0			
	31	" Sundry Amounts	21	13	5	2½			

August	1	" Samuel Townsend		5	2	0			
		" John Townsend	22		6	0			
	4	" Templeton & Stewart		44	16	0			
		" Daniel M ^c Cormick		<u>86</u>	<u>8</u>	<u>5</u>	720	12	2
		Carried Forward					<u>£</u> 287	18	11
							9		

Page 4a: D^r[Debit] Cash

1781				£	S	d	£	s	d
		To amount brought forward					308	6	4¼
							4		
August	4	" Molasses	23		3	3			
	7	" Sundry Amounts			12	3			
	9	" D ^o		1	15	6			
	10	" D ^o			7	11			
	14	" D ^o			7	3			
	15	" D ^o	24		16	5			
	16	" Molasses		<u>27</u>	<u>7</u>	<u>9</u>	31	10	4
	17	" Sundry Amounts		10	10	5			
	18	" D ^o 20/over		75	19	2			
		" House Expenses			6	9			
	20	" Sundrys [sic]			7	3			
	21	" Sugar	25		18	4			
	23	" Sundrys [sic]		10	13	6			
	25	" Merch ^{se} General		<u>9</u>	<u>11</u>	<u>8</u>	108	7	1
	27	" Sugar			4	0			
	"	" Merch ^{se} General		6	16	2			
	28	" Sundry Amounts	26	1	12	2			
	29	" Molasses			3	3			
		" Sundrys [sic]			9	11½			
	31	" Austin Roe		<u>58</u>	<u>16</u>	<u>9</u>	68	2	3½
		" Sundry Amounts		2	3	2			
		" Sugar		5	13	6½			
Sep ^t	1	" Sundry Amot ^s	27	6	12	9¾			
		" Tea			2	6			
	3	" Sam ^l Townsend		18	0	0			
	4	" Tea			8	0			

		" Wine	28		5	0			
		" Merch ^{se} General		<u>7</u>	<u>15</u>	<u>2</u>	<u>41</u>	-	<u>2¼</u>
		Carried Forward				£	333 3	6	3

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Contra

C^r 4

				£	s	d	£	s	d
1781		By Amo ^t brought forward				£	287 9	18	11
August	25	" Peter Mutty	25	0	6	0			
	27	" Samuel Townsend 4/6 over		9	4	6			
	29	" Charges Merch ^{se}	26	4	11	8			
	31	Sundry Amounts		7	11	4			
Sep ^t	3	Sam ^l Townsend	27	3	17	4			
	4	D ^o		<u>13</u>	<u>1</u>	<u>3</u>	38	12	1
		Carried forward					291 8	11	-

Page 5a:

D^r[Debit]

Cash

1781				£	s	d	£	s	d
		To amount brot forward					333 3	6	3
Sept	4	To Wine	28		5	0			
	5	" Tea			8	0			
	6	" Merch ^{se} General		63	4	0			
		" Sundrys [sic]			15	10			
		" D ^o		2	0	4			
	8	" D ^o		1	0	5½			
		" D ^o	29	4	7	5½			
	10	" D ^o			<u>13</u>	<u>6</u>	72	14	7
	11	" D ^o		1	6	6			
	12	" D ^o	30		17	9			
	13	" D ^o			4	9			
	14	" D ^o		59	8	1			
	15	" D ^o	31		18	1			
	17	" D ^o			7	6			

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Cash

1781			£	S	d	£	s	D
		To amount brot forward				377 1	19	½
Oct ^r	1	To Spirits	34	1	6			
	2	" Austin Roe		18	9	6		
	3	" Sundrys [sic]	35	1	6	6		
	4	" Spirits			3	0		
		" Merch ^{se} General		5	10	3		
	6	" Spirits			1	6		
	8	" Sundrys [sic]			6	0		
	10	" D ^o		30	5	0	50	3
	11	" D ^o	36	24	15	8		
	12	" Tea		1	12	0		
	13	" Sundrys [sic]		52	12	6		
	15	" D ^o		1	2	0		
	16	" Sugar		1	4	0		
	15	" Sundrys [sic]	37	2	15	7		
	17	" D ^o		1	2	6½		
	18	" D ^o			17	9	86	2
	19	" D ^o	38	2	18	11		
		" Tea		2	8	0		
	20	" Sundrys [sic]		64	6	2		
	22	" D ^o			2	2		
	23	" D ^o	39	1	16	6		
	24	" D ^o			19	6	72	11
	25	" D ^o		3	19	4		
	26	" D ^o			17	10		
	27	" D ^o		2	12	6		
		" D ^o	40	2	0	9		
	29	" Brandy		4	13	6		
	30	" Sundrys		43	3	6		
Nov ^r	1	" Molasses			3	6		
	2	" Sundrys [sic]	41		8	0	57	18
		Carried forward				£	404 4	14 6

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Contra

C^r 6

1781			£	s	d	£	s	d
		By Amo ^t brought forward			£	338	4	9¾

								4		
Oct	3	By Wine	35	59	0	0				
	10	" Sam ^l Townsend	36	5	1	0				
	13	" Sundry Acco ^{ts}		16	7	10				
				3						
	19	" Merch ^{se} General	38	1	10	0				
	20	" Sundry amounts		25	9	1¾				
	27	" Daniel M ^c Cormick	39	92	19	3				
		" Sam ^l Townsend	40		8	0				
	31	" Sundrys [sic]		<u>18</u>	<u>13</u>	<u>0</u>	366	8	2¾	
		Carried forward					375	13	0½	
							0			

Page 7a: D^r[Debit] Cash

1781				£	s	d	£	s	d
		To amount brot forward				£	404	14	6
							4		
Nov ^r	3	" Sundrys [sic]	41	0	16	0			
	6	" D ^o		30	0	4			
	7	" D ^o		74	16	9			
		" Merch ^{se} General		8	6	10			
	8	" Sundrys [sic]			7	0			

	9	" D ^o	42		6	0			
	10	" D ^o		92	7	9			
	12	" Brandy			<u>1</u>	<u>0</u>	207	1	8
	13	" Merch ^{se} General			4	0			
	14	" Sundry amounts		2	2	0			
	15	" Townsend & Birdsall	43	45	4	0			
		" Sundrys [sic]		3	5	3			
	16	" D ^o	44	6	15	3½			
		" Sam ^l Townsend		<u>32</u>	<u>6</u>	<u>8</u>	89	17	2½
	17	" Sundrys [sic]	45	1	5	9			
	20	" Sugar		19	2	1			
		" Sundrys [sic]			4	9			
	21	" James Townsend	46	13	3	6			
		" Daniel Albertson		1	10	0			
		" Sundrys [sic]		15	11	0			
	22	" D ^o		<u>44</u>	<u>16</u>	<u>6</u>	95	13	7
	23	" D ^o	47	1	15	4			
	24	" D ^o			14	0			

		" James Townsend		30	0	0			
	26	" Sugars			18	3			
	27	" Sundrys [sic]			9	0			
	28	" Molasses	48		<u>1</u>	<u>0</u>	<u>33</u>	<u>17</u>	<u>7</u>
		Carried forward					£ 447	4	6
							1		½

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Contra

C^r 7

				£	s	d	£	s	d
1781		By Amount brought forward				£	375	13	0½
							0		
Nov ^r	3	By Sam ^l Townsend	41	0	4	6			
	7	" Merch ^{se} General		2	15	0			
	13	" D ^o	42	13	3	4			
	14	" D ^o		53	19	4			
	"	" Sam ^l Townsend	43	47	12	8			
	15	" D ^o		7	8	8			
	16	" Tho ^s Jarvis	44	<u>33</u>	<u>9</u>	<u>6</u>	<u>158</u>	<u>13</u>	<u>0</u>
	"	" Austin Roe		3	0	0			
	17	" Rum Spirits	45	20	1	10			
				1					
	20	" Merch ^{se} General		23	0	0			
	22	" Moses Jarvis	46	36	8	0			
	24	" Molasses	47	33	16	0			
	"	" Rum		44	4	8			
	28	" Hannah Cockle	<u>48</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>343</u>	<u>17</u>	<u>6</u>
		Carried forward					£ 425	3	6½
							3		

Page 8a:

D^r[Debit]

Cash

				£	s	d	£	s	d
1781		To amo ^t brought forward				£	447	4	6½
							1		
Nov ^r	29	" Sundrys [sic]	48	40	9	3½			
	30	" Merch ^{se} General			1	3½			
		" Austin Roe		24	3	6			
		" Sundrys [sic]			13	10			
Dec ^r	1	" D ^o		2	15	8			
		" Townsend & Birdsall	49	<u>16</u>	<u>0</u>	<u>0</u>	84	3	7
		" Sundrys [sic]		1	2	0			

	3	" D ^o	50	1	3	0			
		" Sundrys [sic]		73	3	9			
	4	" D ^o		7	4	1			
	5	" Tea	51		8	0			
		" Sundrys [sic]		<u>94</u>	<u>8</u>	<u>8</u>	177	9	6½
	6	" D ^o		10	0	8			
	7	" James Townsend		80	0	0			
		" Sundrys [sic]		15	16	0			
		" Sugar (say sundrys [sic])		4					
		" Sugar (say sundrys [sic])		2	18	6			
	8	" Sundrys [sic]		2	5	4			
	9	" Merch ^{se} General	52		<u>5</u>	<u>0</u>	250	5	6
	10	" Tea			8	0			
	11	" Molasses			4	7½			
	12	" Tea			16	0			
		" Sundrys [sic]		9	6	2			
	13	" D ^o	53	97	1	4			
	14	" D ^o		81	10	0			
			54	<u>20</u>	<u>0</u>	<u>0</u>	<u>209</u>	<u>6</u>	<u>1½</u>
		Carried forward					£ 519	9	3½
							2		

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Contra

C^r 8

				£	s	d	£	s	d
1781		By amount brought forward				£	425	3	6½
							3		
Nov ^r	30	" Sugar	48	43	15	0			
		" Sundrys [sic]	49	22	13	0			
Dec ^r	1	" Conklin & Carl		36	7	6			
		" Moses & Jarvis		38	15	6			
	3	" Merch ^{se} General	50	1	7	0			
		" Sugar		<u>72</u>	<u>7</u>	<u>9</u>	215	5	9
	4	" Spirits		10	16	9			
		" Charges Merch ^{se}		3	12	0			
		" House Expenses		5	13	2			
	8	" Merch ^{se} General	51	10	0	3			
	10	" D ^o	52	22	14	9			
	12	" Samuel Townsend	53	<u>3</u>	<u>2</u>	<u>6</u>	151	19	5
		Carried forward					£ 462	8	8½
							0		

1781			£	s	d	£	s	d
		To amo ^t brought forward			£	519	9	3½
						2		
Dec ^r	15	" Sundrys [sic]	54	0	4	9		
	16	" Tea			8	0		
	17	" Sundrys [sic]			16	6		
	18	" D ^o			3	5		
	19	" D ^o			14	0		
	20	" D ^o	55	1	18	9		
	21	" Sam ^l Townsend		4	15	8	9	1
		" Sundrys		60	2	10		
	22	" D ^o		9	12	7½		
		" D ^o		1	12	6		
	24	" D ^o		5	15	3		
	25	" D ^o	56	17	12	5½		
	27	" D ^o	57		7	1		
	28	" D ^o		2	12	8	97	15
	29	" D ^o		2	17	6		
	31	" D ^o		6	5	0		
1782								
Jany	1	" D ^o	58		5	6		
	2	" D ^o			5	9		
	3	" D ^o		2	19	0		
	4	" D ^o say tea		0	5	6	12	18
				10	9	2		
		Amo ^t carried to page 11					531	04
							2	0½
	5	" D ^o		1	16	10½		
	7	" D ^o			18	0		
	8	" D ^o			5	0		
	9	" D ^o		2	2	6		
	10	" D ^o		67	11	0		
	11	" D ^o		10	10	9	190	13
				7				3½
		Carried forward				£	550	17
							2	4

			£	s	d	£	s	d
1781		By amount bro ^t forward			£	462	8	8½
						0		

Dec ^r	21	" Sam ^l Townsend	55		9	0			
	22			27	1	7			
					10	0			
	26		56	15	10	0			
				36	11	9			
1782									
Jany	2	" Sundry amounts	58	12	04	2			
	4	" Sugar		55	16	0	£14	2	6
							8		
	16	" Merch^{se} General House Expenses		10	1	4	158	3	10
		Amo ^t carried to page 11					£ 476	11	2½
							8		
		Carried forward					£ 477	12	6½
							8		

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1782				£	s	d	£	s	d
		To amo ^t bro ^t forward				£	550	17	4
							2		
Jany	12	" Sundrys [sic]	"	63	3	8			
	14	" D ^o	"	2	1	6			
	15	" D ^o	"	2	11	10			
	16	" D ^o	"		1	6			
	17	" Charges Merch ^{se}	"		16	0			
	18	" Sundrys [sic]	"		9	0			
	18	" Sam ^l Townsend	"	6	5	0			
	19	" Sundrys [sic]	"	63	15	7	139	4	1

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				£	s	d	£	s	d
1782		By amo ^t bro ^t forward				£	477	12	6½
							8		
Jany	12	" House expenses		6	0	10½			
	14	" Sam ^l Townsend			2	6			
	15	" Charges Merchandize		10	10	0			
	18	" Spirits		48	2	10			
	19	" Sotham Weeks		5	0	0	69	16	2½

1782			£	s	d	£	s	d
		To amount from page 9			£	331	4	2½
						2		
Jany	4	To Sundrys [sic]	58	13	13	2		
	5	" D ⁰	59	11	7	4½		
	7	" D ⁰			18	0		
	8	" D ⁰			5	6		
	9	" D ⁰		2	2	6		
	10	" D ⁰		1	14	0		
		" D ⁰	60	58	2	0		
		" Townsend & Birdsall		17	13	0		
		" Molasses			2	0	96	7 6½
	11	" Sundrys		2	10	9		
	12	" D ⁰		63	6	8		
	14	" D ⁰	61	2	1	6		
	15	" D ⁰		2	11	10		
	16	" Merch ^{se} General			1	6		
	17	" Charges Merch ^{se}			16	0		
	18	" Sundrys [sic]	62	6	18	0		
	19	" D ⁰		2	15	0		
		" D ⁰		16	7	7		
				1				
	21	" D ⁰		2	14	3		
		" D ⁰	63	1	14	6		
	23	" Nath ^l Williams		11	0	0		
				6				
		" Sundrys [sic]		34	2	8½		
	24	" Merch ^{se} General		30	15	1½		
	25	" Sundrys [sic]			12	6	350	1 8
		Carried Forward				£	583	19 8
						6		

1782			£	s	d	£	s	d
		By amount from page 9			£	476	11	2½
						2		
Jany	10	" House expenses	59	10	1	4		
	14	" Samuel Townsend	61	8	12	6		
		" House expenses		6	0	10½		
	15	" Charges Merch ^{se}		10	10	0		
	18	" Spirits	62	48	2	10		
		" Molasses		86	13	10½		

	21	" W ^m Butler	63		<u>1</u>	<u>7</u>	170	3	-
		[Bottom of the page] Carried forward					£ 493 8	14	2½

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1782				£	S	d	£	s	d
		To amo ^t brought forward				£	583 6	19	8
Jany	26	To Sundrys [sic]	64	10 1	9	0			
	28	" D ⁰		14	17	8			
		" D ⁰	65	5	5	0			
	29	" D ⁰			16	7			
	30	" D ⁰			11	6			
		" Merch ^{se} General		3	6	8			
	31	" Sundrys [sic]			13	6			
Feby	1	" D ⁰		<u>5</u>	<u>9</u>	<u>6½</u>	132	9	5½
	2	" D ⁰	66		12	0			
	4	" Tea			8	0			
	5	" Sundrys [sic]		1	4	0			
		" D ⁰	67	1	3	0			
	6	" Townsend & Birdsall		12 9	12	0			
	7	" Merch ^{se} General			<u>3</u>	<u>0</u>	133	02	-
	8	" Sundrys [sic]			<u>7</u>	<u>11</u>			
	9	" Sugar			<u>4</u>	<u>0</u>			
	11	" Merch ^{se} General			<u>1</u>	<u>0</u>			
	12	" Tea			<u>4</u>	<u>0</u>			
	13	" Sundrys [sic]	68	2	9	4½			
	14	" D ⁰			6	9			
	16	" D ⁰		1	0	6			
	18	" D ⁰			7	3			
	20	" D ⁰		56	2	2	61	2	11 ½
		Carried forward				£	616 3	14	1

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Contra

C^r 11

			£	s	d	£	s	d	
1782		By amo ^t brought forward			£	493 8	14	2½	
Jany	25	" Sam ^l Townsend	64	6	9	2			
	26	" Moses Jarvis		20	4	0			
Feby	1	" Prior [illegible] Townsend	65	10	8	1½			
		" Sundrys [sic]	66	30	0	2			
	2	" D ^o		11	18	4½			
	5	" Merch ^{se} General	67	1	10	0			
	6	" Spirits		44	4	0			
	12	" Sam ^l Townsend		2	7	0			
	13	" Hannah Cockle		<u>6</u>	<u>4</u>	<u>6</u>	133	5	4
		Carried forward				£	507 1	19	6½

Page 13a: D^r[Debit]

Cash

1782			£	s	d	£	S	d	
		To amo ^t brought forward			£	616 3	14	1	
Feby	22	To Sundrys [sic]	68	1	1	6			
	23	" Tea			4	0			
	25	" Sundrys [sic]	69	2	6	0			
	26	" D ^o			14	9			
Mar1	28	" D ^o			6	6			
	3	" Tea	70		8	0			
	4	" D ^o			1	5			
	5	" D ^o			10	0			
	7	" Sam ^l Townsend		<u>30</u>	<u>0</u>	<u>0</u>	35	12	2
		" Sundrys [sic]			11	9			
	8	" D ^o		1	0	9½			
	9	" D ^o		1	15	8			
	11	" D ^o		1	5	1½			
	14	" Sugar			<u>1</u>	<u>2</u>	33	12	6
	15	" Sundrys [sic]		2	4	0			
	16	" D ^o			18	6			
	18	" D ^o		2	0	7			
	19	" D ^o		1	2	3			
	20	" D ^o		18	1	10½			
	21	" Spirits			3	3			
	22	" Sundrys [sic]		58	10	2			
	23	" Tea			12	0			

	24	" Spirits			3	2	74	4	9½
		Carried forward				£	630 7	3	6½

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Contra

C^r 13

				£	s	d	£	s	d
1782		By amo ^t brought forward				£	507 1	19	6½
Feb	28	" Hannah Cockle	69		8	0			
		" Sundry amounts		5	1	1			
Mar	1	" Thomas Jarvis		34	15	6			
	4	" W ^m Butler	70	2	0	0			
	5	" D ^o		53	1	6			
		" Hannah Cockle		1	12	0			
	8	" Charges Merch ^{se}			14	4			
		" Hannah Cockle			8	0	63	4	11
		" Rum & Spirits		93	13	6			
	9	" Sam ^l Townsend		5	9	0			
	13	" Hannah Cockle		1	12	0			
		" M ^c Adam Watson & C ^o		63	1	1			
	14	" Sam ^l Townsend			18	0			
		" D ^o			10	0			
		" David Doty			7	9	165	1	4
	16	" Rum		51	16	0			
	18	" Molasses		58	10	0			
	20	" Ben Townsend		1	0	0			
		" Sugar		32	18	1			
	21	" Hannah Cockle		2	8	0			
	22	" John Post		2	3	0			
		" Sugar		21 3	17	6			
	23	" Hannah Cockle			8	0	363	0	7
		Carried forward				£	566 3	6	4½

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D^r[Debit]

Cash

1782		To amo ^t brought forward		£	s	d	£	s	d
						£	630 7	3	6½
March	25	" Sundrys [sic]		2	16	3			

	26	" 1 ^{lb} Tea			16	0			
	27	" 1 ^{lb} Coffee			1	6			
	28	" Tea			2	5	0		
	29	" Sundrys [sic]			16	5	0		
		" Townsend & Birdsall			40	0	0		
		" Thomas Jarvis			28	0	0		
					0				
		" Tea			<u>9</u>	<u>3</u>	442	13	-
	30	" Sundrys [sic]			11	0			
April	1	" Sugar			18	8			
	2	" Sundrys [sic]			9	6			
	3	" Tea			1	4	0		
	5	" Sundrys [sic]			13	8½			
	8	" Sam ^l Townsend			36	8	0		
	9	" Sundrys [sic]			1	10	6		
	10	" D ^o			10	0	42	11	4½
	12	" Moses Jarvis			60	0	0		
		" Sugar				1	2½		
		" Moses Jarvis			59	18	8		
	13	" Demitt & Titus			50	0	0		
		" Sundrys [sic]				5	3		
	15	" D ^o			2	12	9		
	17	" D ^o			6	14	10		
	18	" D ^o			<u>6</u>	<u>16</u>	<u>11</u>	<u>187</u>	<u>9</u>
							<u>9</u>		
		Carried forward					£ 697	17	6½
							9		

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Contra

C^r

14

				£	s	d	£	s	D
1782		By amo ^t brought forward				£	566	6	4½
							3		
March	25	" Rum		14	9	10			
				3					
		" Moses Jarvis		17	12	0			
	26	" Jonathan Stricklin		1	13	0			
	29	" Hannah Cockle		1	12	0			
		" Dennis McReady		16	13	0			
	31	" Sundrys [sic]		13	1	4			
April	2	" Daniel Cock		<u>42</u>	<u>10</u>	<u>3</u>	226	11	5
	4	" Wine		18	4	6			
		" Sundrys [sic]		6	4	0			
	5	" Hannah Cockle			2	0			
	6	" D ^o			8	0			

	9	" D ^o		1	12	0			
	10	" Sam ^l Townsend		14	4	6			
	11	" Moses Jarvis		13	0	0			
		" Jon Wright		<u>32</u>	<u>0</u>	<u>0</u>	75	15	-
		" Hannah Cockle		2	12	0			
	13	" Molasses		92	3	10			
		" Rum		44	2	0			
	16	" Hannah Cockle			2	6			
	17	" D ^o		1	12	0			
	18	" Tea		49	12	6			
	19	" Concklin & Carle		1	18	10			
		" Hannah Cockle		<u>1</u>	<u>8</u>	<u>0</u>	192	11	8
		Carried forward				<u>£</u>	615	4	5½
							8		

Page 15a: D^r[Debit] Cash

1782			£	s	d	£	s	d
		To Amo ^t brought forward			£	697	17	6½
						9		
April	19	" Tea	0	9	0			
	22	" Sam ^l Townsend	70	0	0			
	23	" Tea	2	14	0			
	24	" Sundrys [sic]	1	1	3			
		" D ^o	97	6	6			
		" D ^o	37	13	4			
	27	" Tea		13	6			
	29	" Sundrys		<u>4</u>	<u>0</u>	210	1	7
	30	" Tea		19	0			
May	1	" D ^o		11	6			
	3	" Townsend & Birdsall	29	17	4			
		" Sundrys [sic]	60	19	10			
	4	" D ^o	4	12	10			
	5	" D ^o		10	6			
	7	" D ^o	1	0	6			
		" Barak Sneethen	26	16	0			
		" Indigo		4	0			
	10	" Sundrys [sic]		<u>11</u>	<u>6</u>	126	3	0

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Contra

C^r 15

			£	s	d	£	s	d
1782		By amo ^t brought forward			£	615	4	5½
April	19	" Daniel M ^c Cormick	56	8	1			
	20	" Hannah Cockle	1	4	0			
		" Sam ^l Townsend		10	0			
	22	" Hannah Cockle	2	0	0			
		" Sam ^l Townsend	<u>2</u>	<u>11</u>	<u>6</u>	62	13	7
	24	" Tea	27	0	6			
	27	" Hannah Cockle	2	0	0			
	30	" Sundry amounts	10	18	6½			
May	3	" Daniel Cock	22	18	3			
		" Townsend & Birdsall		6	0			
		" John Post	3	15	0			
	9	" Hannah Cockle		8	0	67	06	3½

[END OF Book 3]