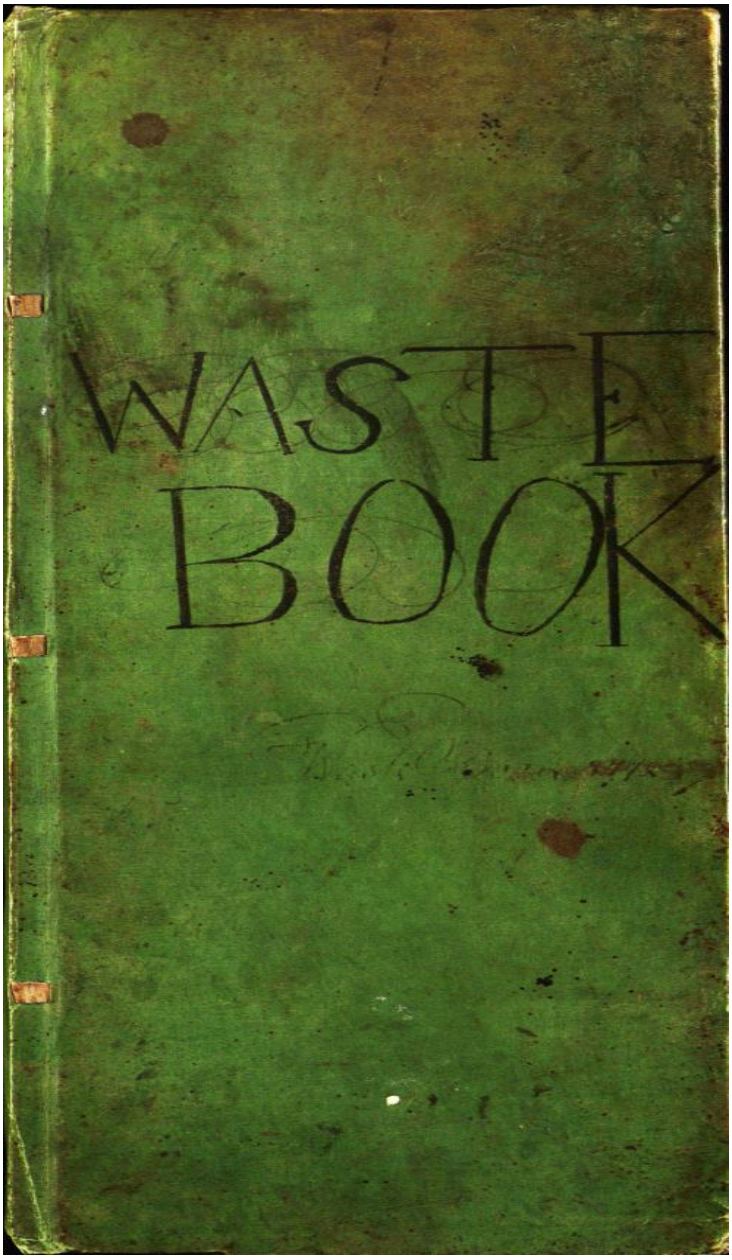
THE ROBERT TOWNSEND PROJECT: TRANSCRIPTION OF OYSTER BAY, N.Y. AND NEW YORK, N.Y. MERCHANT ROBERT TOWNSEND'S ACCOUNT BOOK, TITLED "THE WASTE BOOK," MAY 12, 1772 - JUNE 25, 1772, BY FRANK SORRENTINO AND STEVE RUSSELL BOERNER, THE EAST HAMPTON LIBRARY LONG ISLAND COLLECTION, AS OF FEBRUARY 2, 2017



DEDICATION:

Dedicated to the memory of the known, and unknown (for now) members of the Culper Spy Ring, particularly Robert Townsend, and the Townsend family, for their sacrifices, hardships and important service to the American cause during the American Revolution. Special thanks to volunteer Frank Sorrentino, for his continuous and cheerful dedication to this important, fascinating project; to the Raynham Hall Museum, for their enthusiastic collaboration with this project, and the loan of the original manuscript account book for digitization; and to Harry Macy Jr., for the sharing of his vast knowledge, his critiques of this ongoing project, and his belief in it.

*A note to the reader: this expansive project is a continuous work in progress. We are continuously identifying, cataloging, transcribing and researching material germane to it. It is truly a team effort, and that includes interested users of this resource. We welcome any insights, additional information, and corrections.

Sketch of Robert Townsend (1753-1848) by his nephew, Dr. Peter S. Townsend (1796-1849), whose handwritten notes abound on all of the Townsend material.

(Image courtesy of Raynham Hall Museum, Oyster Bay, N.Y.)

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IV. INTRODUCTION

This Townsend account book is like most 18th century merchant accounts, which contain both a **Journal** and **Ledger**. The **Journal** shows all chronological sales and purchases by customers. These transactions are entered in units of British denominations, Pounds (£), Shillings (s) and Pence (d). Items purchased and sold are described by product name and unit price. When items are in containers, the weight of the container (called **tare**), is deducted and the net amount is used to calculate the product price.

The **Ledger** will summarize and group all transactions by customer name which is completed at the end of each month. Townsend reviewed all customer transactions for the month and list the transactions as either a debit (purchase not yet paid) or credit (a payment to reduce or pay a debt in full). The purpose of the **Ledger** is to maintain account balances so merchants knew how much customers owed and the length of time the debts existed. Credit was usually extended for no more than a year. The **Ledger** also showed merchants debt.

During the colonial period, payments were made either in cash, commodities or credit for personal services. Cash payments were made in foreign coins, such as the Spanish milled dollar, the French ecu, or British shillings, to name a few. A number of foreign coins circulating in Colonial America are shown in this text. Values of commodities and personal services were credited to customer accounts.

The following example will illustrate typical Journal entries for a day's activity:

P6.	June 4th 1772	£	s	d
3	Advanced on acct of Samuel Townsend for Tea Pots & to His daughter Audrey	0	14	8

3	Bought of Franklin & Hull 1 Inkstand	0	3	4
	----------2 June----------			
4	Bought for Ready Money 2 Hhds Molasses qt 115 gall 3 out qt 144 3 229 6 223 1/9	19	10	3

P6. refers to the **Journal's** page number, followed by the date and columns for currency entries in pounds, shillings and pence. The left hand column showing "3" or "4" refers to the **Ledger** pages that list debit or credit entries for each customer's account. The entry for the purchase of 1 Inkstand from the company of Franklin & Hull, will show as a credit (Cr) of 3s (shillings) and 4d (pence) on **Ledger** page 3b.

The last **Journal** transaction shows that 2 hogsheads of molasses were "Bought for Ready Money", meaning cash. The weight or the volume of the vessel or container is adjusted to show the product's net weight. The reduction of weight is referred to as "tare." The "1/9" is the unit price of 1 shilling and 9 pence. The net volume in this case is 223 gallons of molasses.

Ledger page 3. is shown as Page 3a. for Debits (Dr) and 3b. for Credits (Cr). All ledger pages that follow will have the same numbering system. Let's take a look at the **Ledger** pages 3b. Cr for the Franklin and Hull account and 4a. Dr for the Townsend Rum and Molasses account.

Franklin & Hull **Ledger** page 3b. [Cr]:

Page 3b.

		[Franklin &] Hull [Cr]		£	s	d
1772						
June	3	By Sundries	4	19	17	-
	4	**" Inkstand**	**6**	**-**	**3**	**4**
	18	" Sundries	9	14	10	-
August	21	" Cash	21	20	8	10
Septemr	19	" 3 firkins Lard	25	6	18	-
	21	" 20000 Short Shingles	26	15	-	-
	26	" 12lb pepper		1	7	-

October	12	" 1 Hh^{d} Rum	30	19	1	4½

The fourth column contains the cross reference for **Journal** pages. The second entry, June 4, 1722, lists the sale of the Inkstand to Robert Townsend and shows the credit of 3 shillings and 4 pence to the Franklin & Hull Account.

<u>The Robert Townsend Rum and Molasses Account, page 4a:</u>

Table 4a. lists the debit of £19 . 10s . 3d (nineteen pounds, 10 shillings and 3 pence) to Robert Townsend in the Rum and molasses debit account. This is the price he paid for the 2 Hogsheads of Molasses.

Page 4a.

D^{r}		Rum and [Molasses Account]		£	s	d
1772						
June	2	**To Cash for 2 Hh^{d} Molasses**	**6**	**19**	**10**	**3**
	23	" Cash 2 Hh^{d} Spirits	11	<u>40</u>	<u>1</u>	<u>8</u>
				59	11	11

To illustrate how Robert Townsend tracked the account balance for Franklin & Hull, he would sum all the debit entries for the account (£217 . 4s . 1½d) and subtract the sum of the credit entries (£177 . 7s . 2½d). The balance of the Franklin & Hull account was a negative £39 . 16s . 6d, (£217 . 4s . 1½d - £177 . 7s . 2½d). To make the account zero, Franklin & Hull would need to pay the balance in cash or products of equal value.

I have included a number of foreign coins and their approximate values in New York Money and Silver. The Spanish Milled Dollar (8 reales or piece of 8) had a New York value of approximately 96 pence or 8 shillings while the British sterling value was 54 pence or 4 shillings and 6 pence.* Values for the Spanish milled dollar varied among the colonies. We will only use New York money values for this account book. Silver coins are followed by an "s" copper coins are followed by a "c."

*The value of the Spanish Milled Dollar varied in value based on the exchange rate with the pound sterling. Based on the exchange rates for the period of this account book, the exchange rate used is £177.79 NY to £100 sterling. In terms of shillings and pence, the exchange rate is 8s NY to 4s6d sterling. Source: Money & Exchange in Europe & America, 1600 – 1775, John J. McCusker.

The 8 reales or piece of eight was an international trade dollar and accepted worldwide because of its consistent weight and fineness (amount of silver).

Coin	Value in Pence in NY Money	Value in Shillings in NY Money	Dollar Value Spanish Milled Dollar
8 Reales (8R) ^{S}	96d (pence)	8s (shillings)	$1

4R ^{S}	48d	4s	.50
2R ^{S}	24d	2s	.25
1R ^{S}	12d	1s	.125
½R^{s}	6d	½s	.0625
¼R^{s}	3d	¼s	.03125

Sample of a few Spanish American silver coins are shown below. Starting with the top row, the first coin, called a cob is hammered against a die and gives an irregular shape. This coin is a 2 reales and was minted between 1622 and 1635. All other coins were minted by using a screwpress creating a more perfect coin. These more modern Spanish American coins were produced starting in 1732.

The top row: 1622-1635 2R; 1798 2R; 1768 1R
Middle Row: 1738 ½R; 1797 ¼R
Bottom Row: 1799 8R

Before there was an adequate supply of coinage in the colonies, it was difficult for customers and merchants to make change. To facilitate these transactions, the 8 reales was cut in half, in quarters and in one eighth sections. An eighth of a section, or 1R was valued at roughly 12½ cents. One half of an 8 reales was valued at 50 cents, and so on. The sectioned pieces are illustrated below.

These coins are copies of the 8 reales and its parts. The top row a dollar (8R), the second coin is a half dollar or 4R and the third coin is a quarter of a dollar or 2R. The bottom row shows a 2R Cob and an 8 reales with a chop mark and a hole that was filled with silver. Chop marks were made by foreign merchants to test the fineness (silver content) of the coin before accepting it. Some countries would drill a hole in the coin so as to reduce the value and keep the coin from being exported. This coin shows the coin being restored to its value by filling the hole with silver.

The following 1794 8R is authentic and shows numerous chop marks:

British Coins

It was illegal for British merchants, or anyone else for that matter, to export British Silver coins from Great Britain, thereby creating a shortage of British coins for every day transactions. Many coins were later brought to the colonies by wealthier British immigrants and colonial traders. During the American Revolution there was a fair amount of British currency circulating in the local New York economy, because British troops stationed in Manhattan were paid in silver coins. As discussed in prior sections, entries made in the Townsend account books were in British denominations of pounds, shillings and pence. The following table lists the types of coins used in commerce and their values in pence, shillings and New York dollar values. The second table will illustrate a number of British coins:

Coin	Value in Pence	Value in Shillings	Dollar Value in NY Money
£1 (1 pound)*	240d	20s	2.50
1 Crown [S]	60d	5s	.62½
1 shilling [S]	12d	1s	.125
1 Penny [C] (also: copper)	1d	-	.01042
Halfpence [S]	½d	-	.005
2 Farthings [C]	½d	-	.005

1 Farthing [C]	¼d	-	.0026
4 Farthings [C]	1d	-	.01042
1 Gold Guinea	448d	37.33	4.67

Top Row: 1741 Farthing; 1737 ½Penny; 1739 Silver Penny
Bottom Row: 1736 Farthing; 1739 six pence; 1711 Shilling

Dutch Coins

The development of New Netherland began when Henry Hudson sailed into what would become New York Harbor, and the river that bears his name, in 1609. At first the colony was important to the Dutch only because of the fur trade, but in 1624 the West India Company brought over the first settlers, and in 1625 began a settlement on Manhattan Island from which grew the city of New Amsterdam (now NYC*)*. Unlike the British, Dutch coins were imported to the new colony for trade purposes but the real currency was beaver pelts, grain and other farm products.

The Dutch minted a number of copper and silver coins that circulated in many parts of the world. The most popular were the copper Duit valued at roughly ¼ cent, the silver Stuiver valued at about 2 cents and the Lion dollar at 50 Stuivers or $1. The Lion dollar (Leeuwendaalder), at this time was accepted internationally as a trade dollar.

Top Row: 1760 Silver 1 Stuiver; 1720 2 Silver Stuiver; 1771 Copper 1 Duit; 1744 Dutch East India Company Duit (VOC identifies the East India Company)
Bottom: 1646 Lion Dollar

French Coins

The French too were interested in the fur trade; there were a number of settlements in Louisiana (New Orleans) and Canada (Quebec). The preferred currency was beaver pelts because of a strong market in Europe.

There were attempts by the French government to ship copper Deniers to the French colonies; the coins, however, were not accepted, and were shipped back to France. Copper coins stamped with “RF” (Republic Francaise) were sent to the West Indies, where they were accepted.
The most successful French coin in the American Colonies was the silver Ecu. The Ecu was the largest silver coin that circulated in the colonies and had a value of $1 (Spanish Milled Dollar).

Coin	Value in Pence (NY)	Value in Shillings (NY)	Dollar Value (NY)
Ecu ^{S}	96d	8s	1.00

Top Row: 1767 Sol (circulated in the W.I.); 1791 Denier; 1771 Denier

Bottom Row: 1757 Ecu; 1652 ½ Ecu

In addition to the subject of coins, it is interesting to show two Bills of Credit (paper money) issued by the Continental Congress and the other was issued by the Colony of Maryland:

The picture of the two dollar bill (above) was printed in 1775 and proudly points out that this is a United States bill for Two dollars, and redeemable in Spanish Milled Dollars. Prior to the Revolution all bills were in pounds, shillings and pence. This departure from British denominations was a show of American independence. “This Bill entitles the Bearer to receive TWO SPANISH MILLED DOLLARS, or the value thereof in Gold or Silver, according to a Resolution of CONGRESS, passed at Philadelphia November 29, 1775.” This illustrates the importance of the Spanish silver dollar in the American colonies. By 1778 Continental dollars were not worth a Continental and specie was scarce. Needless to say, bills were not exchanged for Spanish Milled Dollars, gold or silver.

The second bill is a one dollar bill issued by the colony of Maryland. This bill also ceased using British denominations and went to the American dollar nomenclature. The bill states "This Bill of ONE DOLLAR, shall entitle the bearer hereof to receive Gold or Silver, at the rate of Four Shillings and Six Pence Sterling per Dollar for the said Bill, according to a Resolve of the Convention of Maryland at the city of Annapolis, the 14th Day of August, 1776."

The bearer was entitled to receive gold or silver at the sterling rate of 4s 6d per dollar. This rate was the sterling value of the Spanish milled dollar.

The Robert Townsend account book contains 11 **Journal** pages; however, the **Ledger** entries show that 38 pages of entries have been made. Some 27 pages are missing, but the present 11 pages contain valuable historical information such as products and pricing, customer names and different types of coins in circulation at that time. I recommend you continue your review to the compilation of all the Robert Townsend account books. Each account book has an introduction and appendices to provide supplemental information that helps the reader understand the colonial commerce era.

Abbreviations found in the account book and journal:

Acc^{t} – Account
Bb^{l} - barrel
Bbl – Barrel
Ben^{j} – Benjamin
C^{r} – Credit
CW^{t} or 1^{c} - hundred weight or

D^{o} - Ditto
D^{r} – Debit
Gall^{n} - gallon or gallons
Hh^{d} or Hh^{ds}- hogshead or Hogsheads
Inst – the same or this month
Jno – Jonathan
Nath^{n} – Nathan
N^{t} - net
Rich^{d} - Richard
Sam^{l} – Samuel
Sp^{ts} – Spirits
Tho^{s} – Thomas
W^{t} – weight
Y^{e} – the

V. TRANSCRIPTION OF THE ROBERT TOWNSEND ACCOUNT BOOK TITLED "THE WASTE BOOK," MAY 12, 1772 to JUNE 25, 1772

A. JOURNAL ACCOUNTS

[manuscript page 1]:

P.1	New York May 12th 1772	£	s	d
	An inventory of the Money [,] Goods and debts belonging to me as also of the debts due by me to others. I have of Borrowed Money which am to Repay my father [Samuel Townsend Sr.] on demand [.]	50	-	-
	---			
	Received the following Goods to sell for Account of Samuel Townsend Merc^{t} [Merchant] in Oysterbay [sic] Viz. 20 bb^{s} [barrels] of pork & 7 firkins of Hogs Lard Containing as follows: No. lbs Tare Mark 1 64 10 ST [Samuel Townsend] 2 67 10 3 65 10 4 65 10 5 137 16 6 123 15			

	7 133 16 654 87 Paid for Riding & Storing		6	6
	----------14----------			
1	Sold for Ready Money on Acc[t] [Account] of Samuel Townsend 1 firkin Hogs Lard 67 10 Tare 57 8[d] [8 pence per lb] 1 . 18 . 0 [1 pound, 18 shillings] firkin 2 . 0 N. 2 [number 2]		2	0
	----------15----------			
1	Sold for Ready Money for Acc[t] of Samuel Townsend 1 firkin Hogs Lard 64 N[o] 1 64 10 Tare 54 8[d] 1 . 16 . 0 firkin 0 . 2 . 0 1 . 18			

[manuscript page 2]:

P.2	May 21[st] 1772	£	s	d
1	Bought for Ready Money 3 Hhds Sugar 8 : 2 : 14 9 : 3 : 0 9 : 1 : 0 27 : 2 : 14 3 : 2 : 7 24 : 1 : 7 54/	65	12	10
	----------23----------			
pd 1	Sold Richard Seamans 1 bb [barrel] Sugar 2 : 2 : 10 21 Tare 2 : 1 : 17N[t] 60/ 7 . 4 . 1 Cask….. 2 . 0			

2	20[lb] Tea 4/1 4 : 1 : 8	11	7	9

1	Sold for Ready Money 2 : 1 : 11 Sugar 60/	7	0	10
	----------			
5 1	Sold John & Samuel M.Coun [McCoun] 2 : 0 : 24 Sugar 59/	6	10	7½
	----------			
pd 2	Bought of Corneilus [sic] & John Sebring 1 Cask Tea 344 87 Tare 257 30 Loose 287 3/10 Whereof paid 6 . 0 . 0 Rest due at one Month 49 . 0 . 2	55	0	2
	----------25----------			
2	Sold for Ready Money ½[lb] Tea 4/6		2	3
1	Bought for Ready Money 0 : 3 : 1 Sugar	1	16	3

P3.	May 27th 1772	£	s	d
pd 1	Sold Thomas Buchanan for Acc[t] of Samuel Townsend 1 Firkin Hogs Lard 65 10 Tare 55 N[t] 8[d] 1 . 16 . 8 firkin 2 . 0 N 3	1	18	8
3 2	Sold Franklin & Hull 50[lb] Tea 4/ To pay at 6 weeks	10	.	.
	----------29----------			
1	Sold for Ready Money on Acc[t] of Samuel Townsend 1 Firkin Hogs Lard 65			

	10 Tare 55 8d 1 . 18 . 8 Firkin 2 . 0 N 4	1	18	8
	----------29----------			
pd	Sold Isaac Martin 7lb Sugar		4	0
	----------30----------			
3 2	Sold Franklin & Hull 100lb Tea 4/	20	0	0

	Received from Nathaniel Seaman for Richard Seamans in full for 1 bb [barrel] Sugar & 20lb Tea	11	7	9
	----------June 1st ----------			
pd 1	Bought of J[illegible] Roosevelt 22 Loaves Sugar 200lb 1/ …. 10 . 0 . 0 [£10] 5 per cent discount 10 . 0	9	10	0

[manuscript page 4]:

P4.	June 2nd 1772	£	s	d
2	Bought of Gerard G [.] Beekman 2 Casks Tea 375 - 96 Tare 349 - 90 724 Payable at 4 weeks 186 538 Nt 3/10	103	2	4
	----------			
3 1 2 4	Sold Samuel Townsend 55lb . 8oz Loaf Sugar 1/ 2 . 15 . 6 50lb Tea 9 Box 4/ 10 . 0 . 0 54. ¾ lb Snuff @ 2/8 7 . 5 . 11	20	1	5
	----------			
3 2	Sold Franklin & Hull 20lb Tea 4/	4	0	0

3	Received of my father [Samuel] to Repay on Demand	226	0	0
	----------3----------			
2	Sold for ready Money 28lb Tea T.S. 4/	5	12	0

3	Put on board Chadyne [sic] by order & for Acc^{t} of Samuel Townsend 1 Hhd Molasses 115 3 out 112 @ 1/9 £9 . 16 . 0			
3	Discounted with Franklin & Hull the following goods on Acct. of Samuel Townsend [.] - 2 Casks of Nails - 10 N15 : 210^{lb} - 12 N 20 : 198 408 …. 8^{d} [£]13 . 12 . 0 10 lb Indigo @ 12/6 6 . 5 . 0 - paid for brush from ST 3 . 0	29	16	0

[manuscript page 5]:

P5.	June 2nd 1772	£	s	d
	[The top quarter of the page was scratched out].			
paid	Received of Isaac Martin for 7^{lb} Sugar	0	4	0

	Bought for Acct Samuel Townsend ½ Doz [.] 3 Gall Pots 0 : 18 : 0 1 Doz [.] 2 D^{o} 1 : 2 : 0 1 D^{o} of 1 D^{o} 0 : 13 : 0 paid For Carting D^{o} 0 : 2 : 0 paid For Carting 1 Hhd Molasses 0 : 2 : 0 paid For Carting Wine [?] & Dry goods Nails [illegible] 0 : 2 : 9	2	19	9

4	Bought for Ready Money ½ Doz [.] of 2 Gall Pots 0 : 18 : 0 1 D^{o} of 2 Gall. D^{o} 1 : 2 : 0 1 D^{o} of 1 D^{o} D^{o} 0 : 13 : 0 1 D^{o} of Quart Mugs 0 : 8 : 0 1½ D^{o} of Chamber Pots 0 : 12 : 0 ½ D^{o} of 2 Gall Juggs [sic] 0 : 11 : 0 1 D^{o} of 1 D^{o} D^{o} 0 : 13 : 0 1 D^{o} of ½ D^{o} D^{o} 0 : 8 : 0 1 D^{o} of Quart pots 0 : 4 : 0			

	½ D^{o} of ½ Gall pots 0 : 4 : 0	5	13	0

	[Four lines were scratched out].			
	---			
pd 2	Bought of Isaac Watson 22 Bladders Of Snuff W^{t} [weight] 186^{lb} 2/7	24	0	6

[manuscript page 6]:

P6.	June 4th 1772	£	s	d
3	Advanced on acc^{t} of Samuel Townsend for Tea Pots & to His daughter Audrey [Townsend]	0	14	8

3	Bought of Franklin & Hull 1 Inkstand	0	3	4
	----------2 June----------			
4	Bought for Ready Money 2 Hh^{ds} Molasses q^{t} 115 ^{gall} 3 out qt 144 3 229 6 223 1/9	19	10	3

4	Sold Walter Quackenbos 7 lb Muscovada [sic] Sugar 0 : 4 : 0 7 lb 3 oz Loaf Sugar 12½ [d] 0 : 7 : 5	0	11	5

	Sold for Ready Money 9lb ¾ Loaf Sugar 1/ 0 : 9 : 9 3 Chamber pots 0 : 2 : 0	0	11	9
	---			
pd	Sold Gerard Beekman 1^{lb} Tea	0	4	4
	----------5----------			
paid	Sold Tediman Hull 7^{lb} Sugar	0	4	0

	Sold Ready Money 2^{lb} Sugar	0	1	2
	---			
5 1	Sold John & Samuel M. Coun [McCoun] 2^{CWT} [Hundred Weight] Sugar 58/	5	16	0
	---			

paid 1	Sold George Folliot & Co 1 bb Sugar W^{t} 2 : 2 : 6 1 : 1 Tare 2 : 1 : 5 N^{t} 58/	6	13	1
	Barrel 1/9	0	1	9

[manuscript page 7]:

P7.	June 6th 1772	£	s	d
pd 1	Sold Nathan Fish 1 Barrel Sugar W^{t} 2 : 1 : 25 Tare 21 2 : 1 : 4 N^{t} @ 58/ 6 : 12 : 7 Barrel 1/6 1 : 6	6	14	1

	Sold for Ready Money 7^{lb} Sugar	0	4	0

1	Sold for Ready Money 1 bb^{l} Sugar W^{t} 2 : 0 : 22 21 Tare 2 : 0 : 1 N^{t} 59/	5	18	6

2	Sold for Ready Money 50^{lb} Tea @ 4/ 10 : 0 : 0 2 yds Oznabrigs [sic] @ ½ 2 : 4	10	2	4
	---			
pd 5 2	Sold John & Sam M. Coun 12^{lb} Tea @ 4/	2	8	0
	----------June 9----------			
3	Paid Robert Townsend for acct of Samuel Townsend	5	11	4

3	Sold Samuel Townsend 2nd June 1 pair Stone Buckles 1 : 14 : 0 Received 5 y^{ds} Doulas 1/6 0 : 7 : 6 1¼ y^{d} Callico [sic] 4/ 0 : 5 : 0 6 Setting Chain 8/ 2 : 8 : 0 Due to Sam^{l} Townsend	1	6	6

	Bough[t] for Present Money 2 y^{ds} Oznabrigs [sic] @ 12 Copers [coppers?]	0	1	9

[manuscript page 8]:

P8.	June 10th 1772	£	s	d
4	Sold Walter Quackenbos 7 lb Sugar	0	4	0

	Sold Ready Money 31½^{lb} Sugar L C	0	17	6
	----------			
pd	Sold Thomas Buchanan 6^{lb} Tea @ 4/ G.B.	1	4	0
	----------11----------			
3	Paid Anthony N. Bleeker On Acc$^{t.}$ of Samuel Townsend for 1 bb Sugar	5	5	2

	Bought of Robinson & Blair 50 y^{ds} Oznabrigs [sic] 12 Coppers	2	2	10
	----------12----------			
3 2	Sold Franklin & Hull 24^{lb} Tea 4/	4	16	0
	----------			
pd 1	Bought of Nicholas Quignard 1 Tierce Sugar W^{t} 5 : 0 : 10 2 : 13 Tare 4 : 1 : 25 N^{t} @ 50/	11	3	8

	Sold for Ready Money 1^{lb} Sugar L.C.	0	0	7
	----------15----------			
	Sold for present Money 28^{lb} Sugar N.G.	0	15	0

[manuscript page 9]:

P9.	June 15th 1772	£	s	d
5	Sold John Labytoux ½lb Tea @ 4/4 G.B.	0	2	2

3	Paid for Acct Samuel Townsend for ½ bushel Pease [sic]	0	4	3
	----------17----------			
5 1	Sold John & Samuel MacCoun 1 bbl Sugar Wt 2 : 1 : 10 21 Tare 2 : 0 : 17 Nt @ 55/ N.G.	5	18	4

	Bought for Cash 1 Bail [sic; bale] Cotton Wt 190lb ½	11	1	8
	----------18----------			
4 1	Sold Walter Quackenbos 2qr : 14lb Sugar @ 60/ S C	1	17	6

	Bought of Walter Quackenbos 1c[hundred weight] : 3 : 21lb of Seald [sic; sealed] Weights 27/	2	12	4

3	Bought of Henry Franklin For Samuel Townsend 250 Inch Board @ 1/0 [£]12 : 10[s] : 0[d] 30 Plank @ ¼ [£] 2 : 0 : 0	14	10	0
	----------19th ----------			
	Paid Thomas Franklin for Acct Samuel Townsend 1 box pipes	3	6	1

1	Sold Ready Money 14lb Sugar S C	0	8	0
	Sold Cash 1½lb Tea G B	0	6	6

[manuscript page 10]:

P10.	June 19th 1772	£	s	d
4	Discounted with Absalom Townsend for an accepted order on Walter Quackenbos . .	0	10	0
Pd 1	Bought of Samuel Franklin 1 Hhd [hogshead] Sugar Wt 15C --------- 1 : 3 : 5 Tare 13 . 0 . 23 Nt 55/ ----------	36	6	3
	----------20th ----------			
4	Sold Walter Quackenbos ½ [lb] Tea	0	2	2
	----------22th [nd]----------			
	Sold Benj [Benjamin] Ogden 7lb Sugar L C	0	4	0

3	Paid for Samuel Townsend Cash to his Daughter [Audrey?]	1	2	9
	----------23rd----------			
4	Sold Walter Quackenbos 1 Loaf Sugar Wt 8lb 10oz @ 12½d	0	8	11
1	Sold Cash 1 bbl Sugar Wt 2 – 0 – 6 21 Tare 1 – 3 – 13 Nt 58/ £5 . 8 . 3 Barrel 1 . 9 S C	5	10	0

Pd	Bought of Capt Scofeild [sic] 2 Doz & 8 pails @ 15/ £2 . 0 . 0 Whereof paid 1 . 5 Due on Demand	0	15	0
	----------23----------			
	Sold Cash 1lb Tea G B	0	4	4

	Sold Thomas Buchanan 14lb Sugar N G	0	7	6

4	Sold Walter Quackenbos ½ Gall Spirits	0	2	8

[manuscript page 11]:

P11.	June 25th 1772	£	s	d
Pd 2	Sold Meads Brasier 2lb Tea 4/	5	0	0

	Sold Cash 6 pails 1/6			

	Sold for Cash 1 butter pail	0	1	9

	Sold Cash 1lb Sugar	0	0	7
	----------26----------			
	Paid Corneilus [sic] & John Sebring in full for Tea	48	12	6

	Sold Cash 1 Doz pails	0	17	0
	----------23----------			
Pd 4	Bought of Samuel Franklin 2 Hhds Spirits 117 --- 9 115 – 59)Wants 232. 68 68…….. 164 Nt 108 Gall @ 4/11 22 . 11 . 0 56 Do @ 4/10 13. 10 . 8 164 Nt	40	1	8
	----------26----------			
4	Sold for cash 1 Hhd Spirits 115 59 Wanting 56 Nt @ 5/1	14	4	8
	Dr 10 pails @ 17d	0	14	2
	----------			
3 2	Sold to Franklin & Hull 4lb Tea 4/	8	0	0
	Sold Cash 4lb Tea 4/3	0	17	0
Pd 1	Sold Catharine Edmen 1 bb Sugar Wt 2 . 1 . 3 21 Tare 2 . 0 . 10 Nt @ 54/ 5 . 12 . 10 Barrel 0 . 1 . 9	5	14	7

[manuscript page 12]:

"LEDGER…" [rest of page blank]

B. LEDGER ACCOUNTS

(Transcriber's note: ledger account pages for the Robert Townsend account book are double sided pagination pages; for example, page 1a. contains all debits (D^r), and page 1b. illustrates all credits (C^r). The following pages use the same format).

[manuscript page 13]:

"Index to Ledger" [not filled out by Townsend, rest of page blank]

[manuscript page 14]:

Page 1a.

D^r		Sugar		£	s	d
1772						
May	27	To Cash for $24^c - 1 - 7^{lb}$	2	65	12	10
June	1	" Cash D^o 200^{lb} Loaf	3	9	10	0
	12	" Ditto 4 . 1 . 25	8	11	3	8
	19	" D^o 13 . 0 . 23	10	36	6	3
	27	" Cash 18 . 3 . 11	12	206	12	8½
July	30	" D^0	18	42	18	8
August	1	" D 51 . 0 . 17		140	13	3
		Loaf 1096 111 . 3 . 27 Carried forward to Page 11		352	17	4½

[manuscript page 15]:

Page 1b.

		Account C^r		£	s	d
1772						
May	23	By Cash for $4^C . 2^{Wt} . 0$	2	14	4	11
		" John & Samuel M. Coun 2 . 0 . 24	2	6	10	7½
June	2	" Samuel Townsend $55½^{lb}$ Loaf	4	2	15	6
	4	" Walter Quackenbos 7^{lb}	6	-	4	-
		" D^o 7^{lb} 3^{oz} Loaf		-	7	5

	5	" John & Sam^{l} M. Coun	2 . 0 . 0	6	5	16	-
		" Cash	2 . 1 . 5		6	13	1
	6	" D^{o}	4 . 1 . 5	7	12	11	5
	10	" Walter Quackenbos	0 . 0 . 7	8	-	4	-
	17	" John & Sam^{l} M. Coun	2 . 0 . 17	9	5	18	4
	18	" Walter Quackenbos	0 . 2 . 14	9	1	17	6
	23	" Cash	1 . 3 . 13	10	5	10	-
	27	" D^{o}	2 . 0 . 10	11	5	12	10
		" D^{o}	1 . 0 . 0	12	2	18	-
July	1	" D^{o}	1 . 0 . 6	13	10	10	4
	7	" D^{o}	1 . 3 . 0	14	5	5	0
	8	" John & Samuel M. Coun 29^{lb} Loaf			1	9½	-
	10	" Cash	2 . 0 . 25	15	5	17	10
	16	" John & Samuel M. Coun	2 . 1 . 9		6	15	7
	25	" Cash for Sundry Sales	3 . 0 . 18		9	10	1
August	10	" Samuel Townsend	2 . 0 . 9	19	5	17	9
		" James Townsend 75^{lb} Loaf			3	15	-
	21	" Cash	2 . 1 . 14	21	7	4	10
	27	" Walter Quackenbos	1 . 0 . -		-	3	-
Sept^{r}	26	" Samuel Townsend	2 . 0 . 9	19	5	17	9
October	6/9	" John Labyteaux	2 . 0 .14	26	6	1	1
	12	" Cash for Sundry Sales	3 . 1 . 21	30	9	17	11
	20	" D^{o} for D^{o} 522^{lb} Loaf			26	18	11
Novem^{r}	7	" James Nanhorn	32 . 3 . 27	33	95	7	6
	13	" Tediman Hull	12 . 3 . 15	35	31	11	3½
	16	" Townsend & Cock	4 . 3 . 5		13	3	8
	21	" Cash for Sundry Sales	0 . 3 . 14		2	15	-
	25	" D^{o} 101^{lb} Loaf			5	12	6
		Loaf 789^{lb}	102 . 1 . 9		324	19	8
		Carried forward to page 11th					

[manuscript page 16]:
Page 2a.

D^{r}		Tea			£	s	d
1772							
May	23	To Cash for	287^{lbs}	2	55	0	2
June	2	" Cash D^{o}	538	4	103	2	4
			825		158	2	6
		Carried forward page 7th					

		Stock				
1772						
May	12	To Samuel Townsend	1	91	10	-
June	2	" Do	4	226	-	-

[manuscript page 17]:
Page 2b.

Dr		Tea Cr		£	s	d
1772						
May	23	By Cask for 20lbs	2	4	1	8
	27	" Franklin & Hull 50	3	10	-	-
	30	" Franklin & Hull 100	3	20	-	-
June	2	" Samuel Townsend 50	4	10	-	-
		" Franklin [&] Hull 20	4	4	-	-
	3	" Cash 28	4	5	12	-
	6	" Do 50	7	10	-	-
		" John & Saml M. Coun	12	2	8	-
	12	" Franklin & Hull 24	8	4	16	-
	20	" Walter Quackenbos ½	10	-	2	2
	25	" Cash 25	11	5	-	-
	27	" Franklin & Hull 40	11	8	0	0
	30	" Franklin & Hull 24	12	4	16	-
July	8	" John & Saml M. Coun 12	14	2	8	-
	13	" Do 12	15	2	8	-
		Carried Forward Page 7th 467½		93	11	10

		Contra		£	s	d
1772						
May	12	By Cash	1	91	10	-
June	2	" Do	4	226	-	-
July	25	" Do	17	406	17	-

[manuscript page 18]:
Page 3a.

Dr		Samuel		£	s	d

1772						
June	2	To Sundries	4	20	1	5
	3	" Sundries		29	16	-
		" Sundries	5	2	19	9
	4	" Ditto		-	14	8
	9	" Dº	7	5	11	4
	11	" Sundries	8	5	5	2
	15	" Sundries	9	-	4	3
	18	" Sundries		14	10	-
	19	" Ditto		3	6	1
	22	" Dº	10	1	2	9
	27	" Sundries	12	3	10	-
July	1	" Sundries	13	19	6	3
		Carried Forward to page 6rd		106	7	8

Dr		Franklin &		£	s	d
1772						
May	27	To 50lb Tea	3	10	-	-
	30	" 100 Dº		20	-	-
June	2	" 20 Dº	4	4	-	-
	12	" 24 Dº	8	4	16	-
	27	" 40 Dº	11	8	-	-
	30	" 24 Dº	12	4	16	-
August	11	" 20 Dº	20	4	1	8
September	21	" 3 barrels pork	26	16	10	-
October	6	" 6 Hhds Rum	28	112	18	8
November	24	" Flour barrel	34	-	1	6
		" Sugar Sold Tediman Hull ye [the] 13 Inst [Instant – same month]	35	32	-	3½

[manuscript page 19]:
Page 3b.

		Townsend Cr		£	s	d
1772						
May	12	By Cash	1	50	-	-
June	2	" Dº	4	226	-	-
	9	" Sundries	7	1	6	6
		Carried forward Page 6rd		277	6	6

		Hull [Cr]		£	s	d
1772						
June	3	By Sundries	4	19	17	-
	4	" Inkstand	6	-	3	4
	18	" Sundries	9	14	10	-
August	21	" Cash	21	20	8	10
Septemr	19	" 3 firkins Lard	25	6	18	-
	21	" 20000 Short Shingles	26	15	-	-
	26	" 12lb pepper		1	7	-
October	12	" 1 Hhd Rum	30	19	1	4½
Novemr	11	" Cash	34	20	-	-
	25	" Do	36	47	-	8
1773						
January	8	" Do	38	12	5	-

[manuscript page 20]:
Page 4a.

Dr		Rum and		£	s	d
1772						
June	2	To Cash for 2 Hhd Molasses	6	19	10	3
	23	" Cash 2 Hhd Spirits	11	40	1	8
				59	11	11

[Dr]		Stone Ware		£	s	d
1772						
June	2	To Cash	5	5	13	-

[Dr]		Snuff		£	s	d
1772						
June	2	To Cash for 186lb	5	24	0	6

]Dr]		Walter		£	s	d
1772						
June	4	To Sundries	6	-	11	5
	10	" Ditto	8	-	4	-
	18	" Sundries	9	1	17	6
	19	" Sundries	10	-	10	-

	20	" Tea		-	2	2
	23	" Loaf Sugar & Spirits	-	-	11	7
July	11	" Sundries	15	-	10	7½
	18	" D^{o}	16	-	9	9½
August	26	" D^{o}	21	3	12	10½
Septem^{r}	30	" 2 Loaves of Sugar	27	1	5	2

[manuscript page 21]:
Page 4b.

		Molasses Account C^{r}		£	s	d
1772						
June	3	By Samuel Townsend 1 Hh^{d}	4	9	16	-
	26	" Cash 1 Hh^{d} Sp^{ts} [Spirits]	11	14	4	8
August	.	" 3 Gall Spirits		-	16	6
Septem^{r}	2	" Hams [illegible] 1 Hh^{d} Molasses	23	10	3	6
1773						
January	1	" Samuel Townsend 1 Hh^{d} Sp^{ts}	38	23	-	-
		Profit & Loss……		1	9	3
				59	11	11

		Account [C^{r}]		£	s	d
1772						
October	3	By Samuel Townsend	28	1	10	8

		Account [C^{r}]		£	s	d
1772						
June	2	By Samuel Townsend 54¾^{lbs}	28	7	5	11
July	28	" James Townsend 22¾		3	6	3½
October	15	" D^{o} 11		1	11	2

		Quackenbos [C^{r}]		£	s	d
1772						
June	18	By Sundries	9	2	12	4
July	1	" ½ C [one hundred] of weights	13	-	13	6

[manuscript page 22]:
Page 5a.

D^{r}		John and		£	s	d

1772						
May	23	To Sundries	2	6	10	7½
June	5	" Do	6	5	16	-
	6	" Do	7	2	8	-
	17	" Sundries	9	5	18	4
July	8	" Sundries	14	3	17	-
	13	" Sundries	16	23	0	6
	16	" Do	16	6	15	7
August	8	" Do	19	2	8	-
	28	" Do	21	-	15	10½
		Balance [sic] on Lard had in May		-	3	3

[Dr]		John and		£	s	d
1772						
May	23	To Sundries	2	6	10	7½
June	5	" Do	6	5	16	-
	6	" Do	7	2	8	-
	17	" Sundries	9	5	18	4
July	8	" Sundries	14	3	17	-
	13	" Sundries	16	23	0	6
	16	" Do	16	6	15	7
August	8	" Do	19	2	8	-
	28	" Do	21	-	15	10½
		Balance [sic] on Lard had in May		-	3	3

[Dr]		John		£	s	d
1772						
June	15	To ½ Tea	9	-	2	2
July	4	" 7lb Sugar	14	-	3	6
	11	" Sundries	15	-	3	6
	16	" 7lb Sugar		-	3	6
	23	" Sundries	16	-	14	7
	25	" Do	17	-	3	9
	29	" Do		-	3	6
August	3	" Do	18	-	3	6
	8	" Do	19	-	5	9
	20	" Do	20	-	3	6
	27	" 7lb Sugar	23	-	3	6

September	1	" ¼lb Do	22	-	7	-
	7	" 11lb 11oz Loaf Sugar	24	-	12	2
	12	" Sundries		-	7	-
	19	" Do	24/25	1	7	7½
October	1	" 14lb Sugar	27	-	7	-
	5	" ½lb Tea	28	-	2	3
	6	" 1 cwt Sugar		2	18	-
	9	" Sundries	29	4	1	1

[manuscript page 23]:
Page 5b.

		Samuel M. Coun Cr				
1772						
July	8	By Cash	15	3	17	-
October	15	" Do received of James Farley	31	-	14	-
	27	" Sundries from 25th May as per Acct		2	14	11

		Laboyteaux [Cr]				
1772						
October	10	By Sundries from 23d May		8	13	4
Decemr	7	" Cash	37	3	13	3

[manuscript page 24]:
Page 6a.

Dr		Cotton		£	s	d
1772						
June	17	To Cash	9	11	1	8
		Profit & Loss gained			15	10
				11	17	6

[Dr]		Benjamin		£	s	d
1772						
June	22	To Sugar	10	-	4	-
	27	To Sundries	12	-	10	-
	30	To Sugar		-	4	-
July	6	" Do	14	-	4	-

		" ½ lb Tea		-	2	3

[Dr]				£	s	d
1772						
July	1	To amount Brought forward		106	7	8
	6	" Sundries	14	2	15	-
	16	" Sundries	16	12	1	-
	27	" Sundries	17	5	14	2
August	10	" Do	19	5	17	9
	20	" Do	20	39	19	4
	28	" Do	21	22	3	8
Septemr	5	" Cash paid Joseph Scoy	23	30	-	-
	12	" 50 wt Shot	24	-	18	-
	21	" Sundries	26	12	11	11
October	10	" Do	29	1	7	4
	12	" 1 Hhd Rum	30	19	19	4½
	15	" Cash paid John Laboyteaux	31	11	12	6
	20	" 4 Loaves Sugar		2	13	1½
		" Cash paid James Beck for Stays		2	8	1½
	28	" Sundries		1	10	6
Novemr	11	" Do	34	1	9	1
	27	" 9lbs Tea	36	1	14	10½
	23	" Salt	35	2	16	-
	27	" Do	36	15	3	-
		Carried forward page 11		306	14	11½

[manuscript page 25]:
Page 6b.

		Account Cr		£	s	d
1772						
July	16	By Samuel Townsend	16	11	17	6

		Ogden [Cr]		£	s	d
1772						
June	2	By Amount Brought forward		277	6	6
July	27	" Sundries	17	2	15	3
August	20	" Sundries	21	23	3	-

October	12	" Cash	29	16	4	-
Nov^{r}	27	" d^{o}	36	1	-	-
		Carried forward Page 12		320	8	9

[manuscript page 26]:
Page 7a.

D^{r}		Daniel		£	s	d
1772						
July	10	To Sundries	15	-	8	6
September	11	" 14^{lbs} Sugar	24	-	7	6
	29	" 13^{lbs} 2^{oz} Loaf Sugar	27	-	13	8
				1	9	8

[D^{r}]		White		£	s	d
1772						
July	16	To Sugar	15	-	4	-
August	4	" D^{o}	18	-	15	2
					19	2

[D^{r}]		Tea		£	s	d
1772						
June	2	To Amount Brought forward 825^{lbs}	2	158	2	6
		" Profit & Loss Gained		3	5	3
				161	7	9

[D^{r}]		Robert		£	s	d
1772						
Septem^{r}	1	To Cash	22	3	18	-
November	25	" D^{o}	36	-	10	1
Decem^{r}	10	" D^{o} in full	37	7	12	-
				12	-	1

[manuscript page 27]:
Page 7b.

		Dodge C^{r}		£	s	d

1772						
July	10	By Sundries	15	-	8	6
October	15	" Cash Received of James Farley	31	1	1	-
		" Cash		-	-	2
				1	9	8
		Matlack [Cr]		£	s	d
1772						
Novemr	29	By Cash	36	-	19	2

		Account [Cr]		£	s	d
1772						
July	13	By Amount brought forward 467lbs	2	93	11	10
	28	" James Townsend 20	11	4	-	-
August	8	" John & Saml M. Coun 12	19	2	8	-
	11	" Franklin & Hull 20	20	4	1	8
Septemr	26	" Samuel Townsend 25	26	5	2	1
October	15	" James Townsend 12	31	2	8	-
Novembr	7	" Willet & Richard Seamans 206	33	39	13	4
		" Sundry Sales 35½		7	10	6
	27	" Samuel Townsend 9[illegible]		1	14	10
		House Expenses 3		-	11	6
		810		161	7	9

		Townsend [Cr]		£	s	d
1772						
		By Cash		12	-	1

[manuscript page 28]:
Page 8a.

Dr		James		£	s	d
1772						
July	28	To Sundries	17	9	0	11½
August	10	" Sundries	19	3	15	-
September	7	" Sundries	24	-	9	9
	9	" Cash paid Walter & Thos Buchanan	24	23	-	2
October	20	" Do	31	4	18	11
November	18	" Do	34	5	15	-

	23	" Salt & Flax Seed Casks	35	6	12	-
	25	" Do	36	3	15	9

[Dr]		William		£	s	d
1772						
August	4	To Sundries	18	1	12	-
	22	" 13lbs 10oz Loaf Sugar	21	-	14	2
Novembr	7	" 12[lbs] – 8[oz] Do	33	-	14	1
December	5	" 13lbs – 8oz Do	37	-	14	11
				3	15	2

[Dr]		John		£	s	d
1772						
September	1		22	10	11	4½
				8	14	2
	4		23	5	8	5½
				24	13	11

[manuscript page 29]:
Page 8b.

		Townsend Cr		£	s	d
1772						
	30	By the Net Proceeds of Hams	28	36	2	5½
	12	" Discount with Robert Stoddard	30	13	10	-
	15	" Cash	7[?]	7	13	1

		Tolman [Cr]		£	s	d
1772						
December	10	By Sundries	37	3	15	2

		White [Cr]		£	s	d
1772						
Septemr	17	By Cash	24	10	-	-
Novemr	25	" Do		5	-	-

		" Do		9	13	11
				24	13	11

[manuscript page 30]:
Page 9a.

Dr		Hams		£	s	d
1772						
September	1	To Cash for 2014wt	22	71	6	7

[Dr]		Samuel		£	s	d
1772						
September	1	To Sundries	22	-	8	8

[Dr]		Sloop		£	s	d
1772						
September	15	To Cash for the one third	24	116	14	4½
October	14	" Do. paid for out fits	31	38	14	20 1/2

[manuscript page 31]:
Page 9b.

		Account Cr		£	s	d
1772						
September	1	By John White for 267wt	22	10	11	4
	"	" Samuel Coperthwait 9	-	-	7	6
	4	" John White 137	23	5	8	5½
	8/12	" Cash 77	24	3	2	1
	19	" Do 33	25	1	7	6
October	12	" Do 22¾	30	-	18	7
	28	" Do 23	33	-	18	2
	21	" Voyage to Jamaica for 1386	32	49	1	9

		Coperth[w]ait [Cr]		£	s	d

1772						
December	8	By Sundries	37	-	8	8

		Elizabeth [Cr]		£	s	d

[manuscript page 32]:
Page 10a.

Dr		William		£	s	d
1772						
December	9	To Cash paid in full	37	20	10	3

[Dr]		Joseph		£	s	d
1772						
October	2	To 50wt Sugar	27	1	10	-
November	21	" 1[illegible] 14lbs Sugar	34	1	4	-

[Dr]		Robert		£	s	d
1772						
August	10	To Cash paid his Draft	19	65	-	-
Septemr	26	" Do for Sundries	26	30	10	6
October	12	" Do paid Sundry Orders	29	125	17	1
Novemr	29	" Do Remitted by W. Cox	36	29	4	-
1773						
January	8	" Do Paid two Orders [illegible] Saml [illegible]	38	110	3	1
				360	44	8

[Dr]		John		£	s	d
1772						
September	26	To 12¾lbs Loaf Sugar	26	-	13	3
October	21	" 13lbs Do	32	-	14	1
	28	" 13lbs Do	33	-	14	1

November	13	" 1lb Tea	35	-	4	6
	30	" 14lb Loaf Sugar	36	-	15	9
				3	1	0

[manuscript page 33]:
Page 10b.

		Butler Cr		£	s	d
1772						
Septemr	19	By 10 firkins Lard	22	10	11	4

		Jadwin [Cr]		£	s	d

		Stoddard [Cr]		£	s	d
1772						
October	21	By Nett [sic] Proceeds of Rum	32	360	14	8

		Pasea [Cr]		£	s	d
1772						
December	11	By Cash	37	3	1	8

[manuscript page 34]:
Page 11a.

Dr		Sugar		£	s	d
1772						
August	1	To Amount Brought Forward for 109wt 6 Loaf & 111C 3[?] 27lbs Brown	1	352	17	4

[Dr]		Joseph		£	s	d
1772						
Decemr	10	To Cash pd [paid] in full	37	9	1	6

[Dr]		Samuel		£	s	d
1772						
		To Amount brought forward	6	30	14	11½

December	10	" Cash p[d] Robert Townsend	37	14	19	10
	14	" 1 Hh[d] Sugar	38	22	12	-
1773						
January	1	" 1 D[o] Rum	38	23	-	-
	8	" Sundries	38	4	16	-
	16	" D[o]	39	3	9	-

[manuscript page 35]:
Page 11b.

		Account C[r]		£	s	d
1772						
November	25	By amount brought forward for 789[wt] Loaf & 102[C] 1[qr] 9[lbs] Brown	1	324	19	8
December	7	" 49[wt] Loaf 10 Loaf being Sundry Sales				
	14	" Sam[l] Townsend 8[C] 0 4[lbs]	38	22	10	-
1773						
January	16	" D[o] 49[wt] 8 Loaf Sam[l] Townsend	39	2	1	7

		Lawrence [C[r]]		£	s	d
1772						
June	2	By Sundries as per his acc[t] [account]		-	8	6
Novem[r]	23	" Salt	35	8	13	-
				9	1	6

		Townsend [C[r]]		£	s	d
1772						
		By amount brought forward	6	320	8	9
1773						
January	8	" Sundries	38	1	1	7
	16	" D[o]	39	216	4	8½

[manuscript page 36]:
Page 12a.

D[r]		Voyage To		£	s	d
1772						
October	21	To 1386[wt] Hams to (illegible)	32	50	4	3

[Dr]		Voyage To		£	s	d
1772						
October	12	To ⅓ of amount of flour	30	9	17	11½
		" ⅓ of short shingles		2	10	-
		" ½ of amount Lard	25	13	15	-
		" Cash 12 Half Johannes [Portuguese gold coin]		38	12	-

[Dr]		Profit &		£	s	d
January	15	To House Expenses from the 1st May Last		94	-	7
	15	" Do Charges of Merchandize from Do		14	11	6
		" Loss on Rum & Molasses	2	1	9	3

[End of daily accounts & ledger].

VI. APPENDICES:

A. GLOSSARY OF TERMS:

1. CURRENCY

Present money - local currency value.

Ready money - cash.

2. WEIGHTS & MEASURES

Bale – large package or bundle (cotton; 480 pounds U.S.)

Barrel - a container holding the following solid and liquid contents: 1 barrel salmon – 35 to 42 gallons; ale – 36 gallons; spirits – 31½ gallons; flour – 56 pounds; soap – 56 pounds; gun powder – 100 pounds; coffee – 1 to 1½ cwt (hundredweight). One Troy hundredweight is 100 troy pounds. One Avoirdupois hundredweight is 112 pounds. The Avoirdupois pound was most used in everyday commerce and became the national standard in England.

Barrel (Bbl) - a cylindrical vessel for liquids and dry goods.

- **1 Bbl of Beef – 200 pounds**
- **1 Bbl of Pork – 224 pounds**
- **1 Bbl Ale or Beer – 36 gallons**
- **1 Bbl of Soap – 256 pounds**

Bladder - a sack or bag.

Box - (tea, pipes)

Bushel - a unit of measure 4 pecks (8 gallons); 1 Bushel of flour is 56 pounds.

Cask - a barrel for fluid or solid provisions.

- **1 Cask of Rice – 6 cwt (hundredweight)**
- **1 Cask of Mustard – 9 – 18 pounds (small); 18 – 38 pounds (large)**

Firkin - a small wooden vessel or cask. A firkin of ale is 9 gallons; a firkin of butter is 56 pounds and a firkin of soap is 64 pounds.

A small cask or tub. A firkin of butter weighs between 60 and 66 ponds.

Hogshead (Hhd) - a large cask or barrel. A Hhd of tobacco weighed 12 to 18 cwt (hundredweight); Spirits – 63 gallons; Rum – 54 to 60 gallons; Sugar from the West Indies was 13 to 16 cwt.

A container that holds either liquids or solids.

- **1 Hhd beer or ale – 54 Gallons**
- **1 Hhd of Rum – 54 to 60 Gallons**

Hundredweight (cwt) - 100 Troy pounds

- **1 Troy pound = 12 Troy ounces**
- **480 Troy Grains = 1 Troy ounce**

Loaf or Loaves - A formed mass, i.e. bread or sugar.

Pipe - a container with a capacity of 126 gallons.

Tierce - a container to hold liquids or solids. Spirits – 42 gallons; Sugar from the West Indies – 7 to 9 cwt

A term applied to provisions.

- **Beef Tierce – 280 pounds**
- **Pork Tierce – 260 pounds**
- **Liquid Measure – 42 gallons**

3. PRODUCTS & SERVICES (SELECT SAMPLING)

Board (lumber)

Brush

Buckles (Stone)

Callico (Calico) - a white cotton cloth

Carting

Chamber Pots

Cotton

Doulas (Dowlas) - a coarse linen cloth

Flaxseed

Flour

Gallon Pots

Hams

Hogs Lard

Indigo - a blue dye prepared from the leaves and stalks of the Indigo plant

Inkstand

Jugs

Molasses

Muscovada (Muscovado) Sugar - unrefined sugar; the raw material from which loaf and lump sugar are procured by refining. Muscovado is obtained from the juice of the sugar cane by evaporation and draining of the liquid part called melasses (molasses).

Nails

Oznabrigs (Osnaburg) - a coarse linen from Osnaburg, Germany.

Pail(s)

Peas ("pease" in account book)

Pepper

Pipes

Plank

Pork

Pots - quart, half gallon, two gallon, & three gallon

Rum

Quart Mugs

Salt

Setling Chain - a series of links forming an instrument to measure land

Short shingles

Snuff

Spirits

Stays - rope used to secure masthead on a ship

Stone ware

Sugar

Sundries

Tea

Tea Pots

Wine

B. NAMES

1. NAMES, PERSONAL (note: citations for each individual will be included after exhaustive research):

NAME	OCCUPATION	ADDRESS/LOCALITY	FIRST DATE APPEARS	LAST DATE APPEARS
Beck, James				
Beekman, Gerald G.				
Bleeker, Anthony N. (or L.?)				
Brasier, Meads				
Buchanan, Thomas (Thos) (of Walter & Thomas Buchanan)				
Buchanan, Walter (of Walter & Thomas Buchanan)	Merchant			
Butler, William				
Chadeayne*, David (also: Chadyne)				

Cox, William				
Coperthwait*, Samuel (*?)				
Dodge, Daniel				
Edmen*, Catharine (*Edman, Edmunds?)				
Farley, James				
Fish, Nathan (Nathⁿ)				
Folliot, George (of George Folliot & Co.)				
Franklin, Henry (of Franklin & Hull?)				
Franklin, Samuel (of Franklin & Hull?)				
Franklin, Thomas (of Franklin & Hull?)				
Hull, Samuel [of Franklin & Hull?]				
Hull, Tediman				
Hull, Thomas (of Franklin & Hull?)				
Jadwin, Joseph				
Labyteaux, Labytoux, Laboyteaux (all spellings present), John (?)				
Lawrence, Joseph				
Martin, Isaac				
Matlack, White	**Watchmaker**			
McCoun, John (also: M. Coun, MacCoun)				
McCoun, Samuel (also: M. Coun, MacCoun)				
Nanhorn, James				
Ogden, Benjamin (Benjⁿ)				
Pasea, John				

Quackenbos, Walter				
Quignard, Nicholas				
Roosevelt, J.				
Scofield*, Capt. (*misspelled as Scofeild)				
Scoy, Joseph [Van Scoy?]				
Seaman, Nathan				
Seamans, Richard (Rich[d]) (Seaman)				
Sebring, Cornelius (of Cornelius & John Sebring)				
Sebring, John (of Cornelius & John Sebring)				
Stoddard, Robert				
Tolman, William				
Townsend, Absalom				
Townsend, Audrey				
Townsend, James				
Townsend, Samuel (Sam[l])				
Watson, Isaac				
White, John				

2. NAMES, CORPORATE (note: citations for each individual business venture will be included after exhaustive research):

NAME	PROFESSION	ADDRESS/LOCALITY	FIRST DATE APPEARS	LAST DATE APPEARS
Cornelius & John Sebring				
Franklin & Hull				
George Folliot & Co.				
John & Samuel McCoun				
Robinson & Blair				
Townsend & Cock				

Walter & Thomas Buchanan				
Willet & Seaman				

3. SHIPS, SLOOPS, SCHOONERS & BRIGANTINES

VESSEL NAME	DATES	MASTER	LOCATION	IN ACCOUNT BOOK
Elizabeth (Sloop)				

*Products – definitions are taken from the 1828 Webster's American Dictionary of the English Language, Noah Webster 1828