BOOK 2:
TRANSCRIPTION OF "ACCOUNT BOOK OF ROBERT TOWNSEND, MERCHANT, OF OYSTER BAY TOWNSHIP, N.Y., AND NEW YORK, N.Y., BEGUN NOVEMBER 23, 1779, AND CONTINUED TO MARCH 29, 1781."

1. Introduction:

This account book for Robert Townsend is called a daily or journal, listing all customer transactions as they occurred each day from November 23, 1779 through March 29, 1781. Each line will contain the name of the individual or company making the purchase or payment, the debit or credit for the item is in the columns labeled pound (£), shilling (s) and pence (d). The first three columns to the left will show the amount for the debit or credit and the last three columns will usually show the sum of all items purchased by the customer.

The following account entry illustrates a debit item dated "New York, December 9th 1779 for Captain Cochran who purchased 3 pints of spirits. The unit cost of 12 shillings is the price for a gallon of spirits. Three pints would then cost 4½ shillings or 4s 6d (4shillings and 6 pence). The following row shows the date of the 9th of December.

The number 1, which preceeds the subject's name, is the Ledger page number where this information would appear.

New York, December 9th 1779

			£	s	d	£	s	d
1	Captn Cochran Dr to 3 pints Spirits	12/	0	4	6			
----------9----------								

This journal shows daily entries of sales activity and the entry "pd", means the charged item was paid in full. Also, a debit (Dr) followed by "to" means the item purchased was bought on credit and the amount owed was entered. A credit (Cr) followed with "by"shows a payment was a credit to the customer's account. Credit payments in cash, personal services or other commodities were all acceptable payments.

As you read through this journal and observe the debit and credit entries in British denominations, I converted a number of entries into dollars of New York currency. These are not American dollars, they are Spanish dollars (SD). American silver dollar coins were not minted until 1794 when the United States

mint was in production and located in Philadelphia. Foreign coins circulated along with American coins until 1857 when Congress demonitzed foreign coins. For those who wish to see the calculations, there are two examples in Appendix III under NY Money.

There were many foreign coins circulating in the colonies. To keep up to date with the value of these coins tables were published periodically in local newspapers and bulletins. There is a sample table in Appendix II[1] that illustrates the value of some of these coins.

Townsend, like most merchants, would transfer the daily journal transactions to an accounting ledger. The ledger will show the dates of all debits and credits for each customer. These entries would give Townsend a clear understanding of customer indebtedness and how long the debt was outstanding.

Also included is a glossary of terms in Appendix I and Appendix III demonstrates the value of the dollar (SD) in terms of British Sterling and in pounds, shillings, and pence for the colonies of New York, Pennsylvania and Massachusetts. Appendix IV lists the names of Townsend's customers and Table V lists all the trade items that were debited and credited to customer accounts.

When the Revolution began, both the Federal (Continental Congress) and individual colonial governments printed paper currency. It didn't take long before both the federal and state paper issues depreciated to the point where the continental currency was worth very little. By April 1780, 40 Continental paper dollars were worth one Spanish Dollar (SD)[2].

Robert Townsend belonged to a successful merchant family, based in Manhattan, N.Y., as well as the site of the Townsend family's ancestral home, in the hamlet of Oyster Bay, N.Y. In the 1920's, historian Morton Pennypacker, working with handwriting expert Albert S. Osborn, positively identified the two primary individuals comprising the Culper Spy Ring; Abraham Woodhull, of Setauket, in Brookhaven Township, N.Y., (aka Culper Sr.), and Robert Townsend, of both Manhattan, New York, N.Y., and Oyster Bay Township, N.Y., (aka Culper Jr). Along with others, including Austin Roe, also of Setauket, they provided valuable intelligence to George Washington on the British activities in occupied New York City and Long Island. When I began transcribing this journal I had no prior knowledge of theories, or opinions regarding the Culper Spy Ring, however, I did notice a number of cash withdrawals of gold and silver coins made by Robert Townsend and other people. Washington was in dire need of cash to pay his troops and to purchase supplies to pursue the war. These cash withdrawals were significant enough to theorize that Townsend and his companions used this money to support Washington's need for hard currency. The following is a summary of the more significant total withdrawals of "cash" made by the following people. The total represents Spanish milled dollars valued in NY Money:

Amos Underhill	$ 708
Robert Townsend	$2,063
Henry Oakman	$1,977
Total	$ 4,748(SD)

On many occasions, General Washington requested hard currency from the Continental Congress. There was none to be had. One source of gold and silver coins was, in my opinion, from successful patriot merchants like Robert Townsend.

This account book is a continuation of a previous account book kept by Townsend, dated April 1, 1773, and continued to Nov. 15, 1779. It is followed by two smaller account books; the first begins May 3, 1781, and continues to May 9, 1782. The final book begins May 21, 1783, and continues to August 8, 1783.

[1] Schilke,Oscar G. & Solomon, Raphael E. America's Foreign Coins. New York, The coin and Currency Institute, Inc. 1964

[2] McCusker, John J. How Much Is That In Real Money?, Table C-1, page 77. American Antiquarian Society, Worcester, MA 2001

2. Journal accounts (pages 99-164) (for pages [A-D], 1- of manuscript):

[Page A]: [Blank]

[Page B]:

Dec 17th Mornad[m] [?] to find N. Powell 20[lbs] Sugar, 1 Bohea Tea, 1 Firkin Butter

pd 700 Jany 29th W[m] Townsend D[r] : for each 17 Guineas £33 12 0

March 18 Lent W[m] Townsend £9 – 0 – 0 to pay for 3 hats for Cass Young

D[o] D[o] 4 – 0 – 0 to pay for a pr of Boots for Don [illegible] Townsend

22 Taken out of Desk by R.T. 30 – 4 – 0

23 D[o] D[o] D[o] 10 – 0 – 0 £ 53-4-0 Paid May 12th 1780

27 Taken out of Desk by H.O. £ 240 – 0 – 0 [H.O. is Henry Oakman]

28 D[o] D[o] by D[o] 2 – 10 – 8 £ 356 paid the 10th April 1780

D[o] D[o] by D[o]60 – 0 – 0

30 D[o] D[o] by D[o]53 – 9 – 4

April 10th Taken out of Desk by R.T. to his lodgings £ 430 – 8 – 0

22 D[o] D[o] by D[o] to D[o] 144 – 0 – 8 Entries May 30th page 26

28 D[o] D[o] by D[o] to D[o] 119 – 6 – 8

29 D[o]D[o] by D[o] to D[o] 74 – 13 – 4

May 2 Taken out of the above sum by Rob[t] Townsend 250 dollars £ 100 – 0 – 0

May 8[th] Put into Desk out of the above sum 100 doll[s] £ 40 – 0 – 0 £ 100-0-0

20[th] D[o] D[o] out of the above sum 350 dollars £ 140 – 0 – 0

May 29[th] Taken out of the Desk by £ 391 – 12 – 0 Entered May 30[th] page 26

May 30[th] Taken out of Desk by R.T. his lodgings £ 95 – 5 – 1 Entered May 30[th] page 26

[Page C]: [Blank]

[Page D]: [Blank]

Page 1:

New York November 23[d] 1779

	£	s	d	£	s	d
pd Capt[n] Mackey D[r] 1[lb] Sugar	0	1	2			
----------23----------						
10 Samuel Brownejohn D[r] to 6 Bottles Port Wine					18	8
----------23----------						
9 Taylor & Bayard D[r] to Cash in full [212.08 Dollars] £	84	16	8			
----------23----------						
pd Robert Ross Waddell D[r] to ½ Gallon Spirits £	0	6	0			
----------23----------						
pd Thomas Brownejohn D[r] to 3¾[lbs] Soap 2/					7	6
----------23----------						
Pd Capt[n] Corney D[r] to 3 Pint Spirits 12/		4	6			
----------24----------						
pd Capt[n] Stevers D[r] to 1 dozen Port Wine	1	17	4			
1 doz: Madeira Wine	2	17	4			
1½ /8 gallons Spirits 12/		19	6			
14[lbs] Sugar		16	0	£5	10	2
----------25----------						

pd M^{rs} Roxberry D^{r} to ½ Gallons Spirits		6	0			
---------- 25----------						
1 M^{rs} Thompson D^{r} to change due	0	0	4			
----------25----------						
11 Capt^{n} Mains D^{r} to 56^{lbs} Sugar 90/	2	5	0			
10 Gallons Rum 10/	5	0	0			
---------- 25----------						
12 Capt^{n} Caldcleugh [illegible] D^{r} to 2 dozen Madeira	1	16	0			
1 dozen White Wine	2	0	0			
				3	16	-
¼^{lb} Hyson Tea					6	-
---------- 25----------					6	-
pd Doct^{r} Brownejohn D^{r} to 1 Gallon Lisbon	0	12	0			
----------25----------						
pd Robert Smith D^{r} 92 Gallons of Rum10/	4	15	0			
----------25----------						
pd Capt^{n} Roach C^{r} by 1 dozen Madeira Wine	3	12	0			
1 doz: Porter	1	4	0	4	16	0
----------25----------						
22 M^{rs} Lowe at M^{r} [James or Thomas?] Rivingtons D^{r} to 1 Quart Spirits		3	0			
----------25----------						
1 John Hillman D^{r} to 1 Bag of Coffee ~~W^{t}~~ 122½ @ 8½	£4	1	8½			
----------26----------						
20 Alexander Leckie D^{r} to cash in full for Cellar Rent to the 23^{d} Octo^{r}	12	0	0			

----------26----------						

11 Capt^{n} Mains C^{r} By cash in full [40.33 Dollars]					16	2	8
----------26----------							
To William Wright D^{r} to 1 Firkin Butter ~~N^{r}~~216 ~~W^{t}~~ 65^{lbs} 2/					6	10	0

Page 2:

New York November 26th 1779

	£	s	d	£	s	d
10 Samuel Brownejohn D^{r} to ½ Gallon Spirits £	0	6	0			
----------26----------						
To Lukus Survant D^{r} to ½^{lb} of Sugar	0	0	5½			
----------26----------						
To M^{rs} Roxbury D^{r} to 2^{lbs} Loaf of Sugar 2/3						
4 Bottles Port Wine		12	6			
----------26----------						
9 Moore & King D^{r} to 5 gallons Spirits 12/				3	0	0
----------27----------						
Taylor & Bayard C^{r}						
By 1 p^{s} (piece) Forrest Cloth ~~N~~1653 26 yds 8/3	10	14	6			
" 1 p^{s} D^{o} 408 29 yds 7/	10	3	0			
" 1 p^{s} D^{o} 586 32 yds 9/16	15	4	0			
" 1 p^{s} Broad Cloth 332 35 yds 1/9	20	11	3	£56	12	9
----------27----------						
6 Samuel Townsend D^{r}						
To 1 P^{s} Forrest Cloth ~~N~~1653 26 yds 8/6	11	1	0			
1 P^{s} D^{o} D^{o} 408 29 yds 7/3	10	10	3			
1 p^{s} D^{o} D^{o} 586 32 yds 9/9	15	12	0			
1 P^{s} Broad Cloth 332 35 yds 12/	21	0	0	58	3	3

----------27----------							
pd Mr. Tagart D^{r} to/ 1 Loaf of Sugar ~~₩~~^{t} 11^{lbs} 12^{oz}	2/1	1	4	6			
2 Gallons Spirits			6	0	1	10	6
----------27----------							
pd Capt^{n} Corney D^{r} to 2 Gallons Spirits	12/	1	4	0			
----------27----------							
pd M^{rs} Roxburry D^{r} to ½ Gallon Spirits			6	0			
8 Bottles Port Wine		1	4	10	1	10	10
----------27----------							
pd M^{rs} Niel D^{r} 2 Gallons Rum	10/	1	0	0			
C^{r} By Cash[2.26 Dollars]			18	1			
----------27----------							
5 Robert Robinson D^{r} to loaf of Sugar ~~₩~~^{t} 13^{lbs} 10^{lbs}	2/1	1	9	8			
----------27----------							
pd Robert R. Wadell D^{r} 1^{lb} Tea			6	0			
----------29----------							
4 Robert Brun C^{r} By 1 Barrel			18	0			
1Keg			10	0	1	8	0
----------29----------							
pd Capt^{n} Wilson Dr to 1 Cask of Rum 34 Gallons	9/6	16	3	0			
Cask			18	0	17	1	0

Page 3:

New York November 29th 1779

		£	s	d	£	s	d
10 Samuel Brownejohn D^{r} to 4^{lbs} 6^{oz} Soap	2/1		8	9			

----------29----------							
pd M^{rs} Roxburry D^{r} to ½ Gallon Spirits		6	0			
----------30----------							
11 Capt^{n} Mains D^{r} to 12⅛ Gallons Rum 10/		16	3			
2^{lbs} Sugar 10d [Pence]		1	8			
1^{lb} Coffee			10			
1 Keg		10	0			
~~Cash lent~~	~~2~~	~~0~~	~~0~~			
50^{lbs} Coffee 8/2	1	10	8	3	8	5
---------- 30----------						
16 Doct^{r} Eddy D^{r} 6 Bottles Port Wine		18	8			
----------30----------						
13 Robert R. Wadell D^{r} to Cash in full [184.79 Dollars]	73	18	4			
----------30----------						
12 Capt^{n}Caldcleugh D^{r} to 5 Gallons of Rum 10/	2	10	0			
----------30----------						
pd Capt^{n} Caldcleugh's Steward D^{r} to 3 Gallons Rum 10/	1	10	0			
----------30----------						
pd Capt^{n} Mains D^{r} to cash lent [10.33 Dollars]	4	2	8			
----------Dec 1st ----------						
1 Robert Coupar D^{r} to 7^{lbs} Sugar		8	0			
----------1----------						
11 Capt^{n} Mains D^{r} to 1 loaf Sugar 7^{lbs} 12^{oz} 2/1		16	2			
1^{lb} Hyson Tea	1	4	0			
3 Gallons Lisbon Wine 12/	1	16	0			
3 Gallons Port Wine 12/	1	16	0	5	12	2
----------1----------						
pd Robert Smith D^{r} to 9½ Gallons Rum 10/	4	15	0			

----------1----------							
pd M^{rs} Roxburry D^{r} to 2 Gallons Spirits			6	0			
----------1----------							
Capt^{n} Mains D^{r} to 3 Gallons Port 12/		1	16	0			
1 Gallon Lisbon			12	0	2	8	0
----------1----------							
pd Capt^{n} Mackey D^{r} 1 loaf Sugar 11^{lbs} 8^{oz} 2/1		1	4	0			
----------1----------							
pd Rivington Flora [Flora Rivington] D^{r} 1^{lb} Sugar & 1 pint Rum						2	0
----------2----------							
17 Oliver Templeton, Say Templeton & Steward D^{r} to 1 Quart Spirits						3	0
----------3----------							
21 Amos D^{r} to 12^{lbs} Coffee 10d						10	0

Page 4:

New York December 3^{d} 1779

	£	s	d	£	s	d
pd M^{rs} Thompson D^{r} to 1 Gallon Spirits		12	0			
7^{lbs} Sugar		8	0			
7^{lbs} D^{o}		6	0			
4^{lbs} Coffee 10d		3	4	1	9	4
----------3----------						
Capt^{n} Cockane D^{r} to 3 quarts Rum 10/		7	6			
----------3----------						
23 Capt^{n} Mains D^{r}: to 3⅛ Gallons Wine 12/				1	17	6
----------3----------						
pd Capt^{n} Caldcleugh D^{r} to 2½ ⅛ Galls Wine 23 Say Capt^{n} Mains				1	11	6

----------3----------						
21 Amos Underhill D^{r} to 12^{lbs} Coffee 10d					10	0
----------3----------						
20 John Gater C^{r} by Cash [15 Dollars]	6	0	0			
----------3----------						
pd Jame Bennet D^{r} to ¼ ^{lbs} Hyson Tea----------		6	0			
¼ ^{lb} Souchong Tea		3	6			
9¼^{lbs} Loaf Sugar 2/1		19	3	1	8	9
----------4----------						
1 Rivingtons Flora [Flora Rivington] D^{r} to 1 pint Rum		1	4			
----------4----------						
Pd James Woodhull D^{r} to 28^{lbs} Sugar	1	8	0			
6^{lbs} Tea 5/6	1	13	0	3	1	0
----------4----------						
1 Doct^{r} Stevens D^{r} to 4½ Gallons Spirits 12/	2	14	0			
2 Gallons Brandy 16/	1	12	0	4	6	0
----------4----------						
12 Capt^{n} Caldcleugh D^{r} to ½ Gallon Spirits		4	0			
----------4----------						
pd M^{rs} Roxburry D^{r} to ½ Gallon Spirits		6	0			
----------4----------						
pd Samuel Faulkenham D^{r} to 1 Cask Sugar ~~₩^{t}~~ 6-1-7 Gross	30	0	9			
3-0 Tare						
5-2-7 ~~₦^{r}~~ @ 108/						
pd By Cash C^{r} [15 Dollars]	6	0	0			
----------4----------						
4 Rob^{t} Brun C^{r} By Coopering a Barrel		3	0			
----------4----------						

21 Capt^{n} Caldcleugh D^{r} to 42½ Gallons Rum	10/	21	5	0			

Page 5:

New York December 6th 1779

	£	s	d	£	s	d
pd M^{rs} Roxburry D^{r} to ½ Gallon Spirits					6	0
----------6----------						
Pd John M. McAdam & Co. C^{r} By 10 Tierces Rum ~~W^{t}~~ Viz^{t} 5-2-14 5-1-0 5-3-14 5-2-14 5-1-0						
5-1-7						
5-3-7						
5-0-2½						
5-2-14						
5-1-7 54-3-14 Gross 6-1- 0 Tare 48-2-13 ~~N^{t}~~ @ 24/	£58	7	0			
----------6----------						
pd Capt^{n} Caldcleugh Stewart D^{r} to 12 Gallons Spirits 12/4						
----------6----------						
pd Capt^{n} Caldcleugh C^{r} By 6 Cheeses ~~W^{t}~~ 93^{lbs} ¼	6	4	0			
----------6----------						
1 Capt^{n} Cockan D^{r} ½ dozen Lemons		3	0			

----------6----------							
1 Robert Coupar D^{r} to 1 Loaf Sugar ~~W^{t}~~ 13^{lbs} 8^{oz} 2/1		1	18	12			
----------6----------							
pd M^{r} McClean D^{r} to a Loaf of Sugar 9^{lbs} 2^{oz} 2/1			19	0			
C^{r} By Cash [1 Dollar]			8	0			
----------7----------							
pd M^{r} John Hasnan D^{r} (with McReady) to 3 Gallons Spirits					1	16	0
----------7----------							
pd M^{rs} Neal D^{r} to change due [5.13 Dollars]		02	1	0			
----------7----------							
17 Oliver Templeton D^{r} to 1 Loaf Sugar ~~W^{t}~~ 14^{lbs} 8^{oz} 2/1		£1	11	2½			
----------8----------							
8 Henry Oakman D^{r} to 2 Gallons Rum 10/		1	0	0			
----------8----------							
10 Samuel Brownejohn D^{r} to 2 doz Port Wine			18	8			
----------8----------							
pd Doct^{r} Brownejohn D^{r} to 1 Gallon Wine			12	0			
----------8----------							
pd Capt^{n} Kennedy D^{r} 12^{lbs} Sugar			12	0			
----------8----------							
4 Robert Bruce D^{r} to 4 Rum Puncheons 20/		4	0	0			
1 Sugar Hhd			6	0	4	6	0

Page 6: New York, December 9th 1779

		£	s	d	£	s	d
1 Capt^{n} Cochran D^{r} to 3 pints Spirits 12/		0	4	6			
----------9----------							
1 Capt^{n} Markey D^{r} 1^{lb} Rice		0	0	11			

----------9----------							
1 Brownejohn Flora D^{r} to 1^{lb} Sugar		0	0	10½			
----------9----------							
pd Robert Smith D^{r} to 9½ Gallons Rum		4	15	0			
----------9----------							
10 Samuel Brownejohn D^{r} to ½^{lb} Pepper			2	0			
----------10----------							
23 Hugh Brun D^{r} to 2^{c}- 2^{Q} – 0^{w} Sugar	95/	11	17	6			
----------11----------							
23 Capt^{n} Mains D^{r} to 10 Gallons Rum	10/				5	0	0
----------11----------							
20 John Gater D^{r} to 1 Firkin Butter ~~N^{r}~~ 151 ~~W^{t}~~64^{lbs}	2/				6	8	2
C^{r} By Cash [8 Dollars]		3	4	0			
----------11----------							
1 M^{rs} Roxburry D^{r} to I [sic] due this date			7	10			
----------11----------							
21 Capt^{n} Caldhugh D^{r} to 4 Gallons of Spirits	12/					2	8
----------11----------							
1 Robert Coupar D^{r} to 1 Quart Spirits			3	0			
----------11----------							
1 M^{rs} Roxburry D^{r} to 3 Gallons Spirits	12/	1	16	0			
6^{lbs} Sugar			6	0			
2¾^{lbs} Loaf Sugar	2/4		6	5	2	8	5
----------13----------							
pd James Thompson D^{r} to 14¾ Gallons Rum	10/				7	7	6
----------13----------							
17 Templeton & Stewart (for Brig Sally Capt^{n} Satter) D^{r} to 1 gallon Rum			10	0			
----------13----------							

pd	Daniel Thorn D^{r} for 350^{lbs} Coffee @ 10/2	15	6	3			
	2 Barrels 4/		8	0			
	----------13----------						
pd	Thomas Brownejohn D^{r} 7^{lbs} Sugar		6	0			
	----------13----------						
pd	Capt^{n} Corney D^{r} to 2 gallons Spirits 12/	1	4	0			
	----------13----------						
17	Oliver Templeton D^{r} to 6^{lbs} Sugar		5	3			

Page 7:

New York December 14th 1779

1	M^{rs} Roxburry D^{r} 2 Bottles Port Wine							
	----------14----------							
7	John Hillman D^{r} to 150^{lbs} Coffee (Returns) 9½	5	18	9	Returned		
	12 dozen Port Wine 36/	21	12	0	21	12	0
	----------14----------						
1	Capt^{n} Cochran D^{r} to 3 pints Spirits 12/		4	0			
	----------15----------						
10	Samuel Brownejohn D^{r} to 9^{lbs} Sugar		8	0			
	7^{lbs} powdered Sugar		8	0			
	----------15----------						
18	Henry Powell C^{r} By Cash [35 Dollars]	14	0	0			
	by abatement on 10 galls Port Wine @ 6d pr gallon		5	0	14	5	0
	----------15----------						
pd	W^{m} Thompson (Capt^{n} Caldcleugh Stewart) D^{r}						
	1 Bag Coffee ~~W^{t}~~ 150^{lbs} 11d	6	17	6			

2½ yds Zambry 1/3		3	1½	7	-	7½
----------15----------						
pd Ship Betsy Capt^{n} Waterhouse D^{r} to 20 Gallons Rum 10/	10	0	0			
----------15----------						
18 Henry Powell D^{r} to ½^{lb} Souchong Tea		7	0			
----------15----------						
5 Dennis McReady D^{r} to Capt^{n} Mains 23 For amount of his account	£20	13	7			
----------15----------						
pd Templeton & Stewart (for Brig Sally Capt^{n} Satter) D^{r} to 56^{lbs} Rice		16	0			
----------15----------						
2 W^{m} Bell D^{r} to cash lent 5 dollars	2	0	0			
----------15----------						
1 M^{rs} Roxburry D^{r} to 2 bottles Port Wine						
----------15----------						
pd Capt^{n} Willington Aid de Camp to General Tryon, D^{r} to 1 dozen Port Wine	1	17	4			
----------15----------						
16 Doct^{r} Edey D^{r} 1 Loaf Sugar ~~W^{t}~~ 13^{lbs} 6^{oz} 2/2				1	9	-
----------16----------						
21 Capt^{n} Caldcleugh D^{r} 26^{lbs} Rice 32/	3	4	0			
5 Gallons Spirits 12/	3	0	0			
2 dozen Port Wine 37/4	3	14	8			
1^{lb} Hyson Tea	1	4	0			
1^{lb} Mustard		10	0			
1 Keg		8	0			
----------16----------						
5 Dennis McReady C^{r} By Cash [50.44 Dollars]	20	3	7			

----------16----------						
13 Peggy Sisk C[r] By Cash 2 guin[s] (guineas) & 1 dollar [10.33 Dollars]	4	2	8			

Page 8:

New York December 17th 1779

	£	s	d	£	s	d
pd Robert Smith D[r] to 9 ½ Gallons Rum 10/	4	15	0			
----------17----------						
17 Templeton & Stewart (for Brig Sully [Sally] Capt[n] Satter) D[r]						
To 5¼ Gallons Rum 10/	2	12	6			
" 1 Keg		8	0	3	0	6
----------17----------						
1 Robert Bruce C[r] By 2 Kegs 8/		16	0			
----------17----------						
pd Samuel Faulkenham D[r] to 2[cwt] -0-0 Sugars 100/	10	0	0			
----------17----------						
24 Capt[n] Mackay D[r] to 3 pints Rum		3	9			
½[lb] Pepper	2	0				
----------17----------						
25 Capt[n] Kennedy D[r] to 3 Gallons Rum 10/	1	10	0			
----------17----------						
David Chadeayme C[r] By Cash [17.50 Dollars]	7	0	0			
----------18----------						
24 Capt[n] Mackay D[r] 1 Hhd Sugar ~~W[t]~~ 10 - 3 - 0 Gross						
<u>1 – 1 – 4 Tare</u>						
9 – 1 - 24 ~~N[t]~~ @ 120/				56	15	8
----------18----------						

1	M^{rs} Roxburry D^{r} to 3 Gallons Spirits 12/	1	16	0			
	1 Loaf Sugar		2	4			
	----------18----------						
16	Doct^{r} Edie D^{r} to ½ dozen Port Wine		18	8			
	----------20----------						
24	Capt^{n} Mackay D^{r} to 3 pints Rum		4	0			
	----------20----------						
pd	Capt^{n} Mecan [?] D^{r} to 4 dozen Lemons 8/				1	12	0
	----------20----------						
pd	Capt^{n} Kennedy D^{r} to 1cwt Sugars	6	8	0			
	30^{lbs} Coffee 10d	1	5	0	7	13	0
	----------20----------						
21	Capt^{n} Mackay D^{r} to 3 pints Rum		4	6			
	----------21----------						
pd	Robert Smith D^{r} to 9½ Gallons Rum 11/				5	4	6
	----------21----------						
Pd	James Suiter D^{r} to 1 Loaf Sugar ~~W^{t}~~ 11^{lbs} 8^{oz} 2/2				1	4	11
	----------21----------						
Pd	Capt^{n} Cockane D^{r} to 3 pints Rum		4	6			
	3 pints Spirits		5	3		9	9

Page 9:

New York December 22nd 1779

		£	s	d	£	s	d
17	Templeton & Stewart D^{r} (for Schooner Industry)	1	16	0			
	----------22----------						
20	John Gater D^{r} to 1 Firkin Butter ~~N^{t}~~ 105 ~~W^{t}~~ 61^{lbs} 2/				6	2	0

20	D^{o} C^{r} by Cash 8 Dollars		3	4	0		
	----------22----------						
10	Samuel Brownejohn D^{r} to 2 ^{lbs} Tea					3	-
	----------23----------						
24	Capt^{n} Mackay D^{r} to 2^{lbs} Tea			3	-		
	----------23----------						
15	M^{rs} Neill D^{r} to change due			1	8		

9	Moore & Kevi D^{r} to Cash in full [150.25 Dollars]		60	2	0		
	----------24----------						
17	Templeton & Stewart D^{r} to 6^{lbs} Sugar			7	0		
	----------24----------						
10	Samuel Brownejohn D^{r} to ½ dozen Port Wine			18	8		
	----------24----------						
26	John Hillman D^{r} 3½ gallons Spirits	14/	2	9	0		
	----------24----------						
25	Doct^{r} Stevens D^{r}						
	To ½ dozen Port Wine			18	8		
	" 1 Gallon Spirits			14	0		
	" 3 Empty Bottles			4	4		
"	2 dozen Lemons	8/		16	0		
	" 1 dozen Port		1	4	0	3	17 -
	----------24----------						
5	Dennis McReady D^{r}						
	To 3 Gallons Port Wine	12/	1	16	0		
	" 9¾ Gallons Rum	12/	5	17	0	7	13 -
	----------24----------						
25	Hannah (at Peggy Sisks) D^{r} to 1^{lb} Hyson Tea		1	12	0		

----------27----------						
27 Samuel Faulkenham						
To 1 Hhd Sugar W 10 – 0 – 7 Gross						
7 – 0 – 23 Tare						
8 – 3 – 12 ₦^{r} @ 140/				62	-	-
----------27----------						
20 M^{rs} Roxburry D^{r} to ½ gallon Spirirts	0	7	0			
----------27----------						
11 Gregory Springhall D^{r} to 1^{lb} Hyson Tea	1	4	0			
----------27----------						
29 Charles Lowe D^{r} to ½^{lb} Hyson Tea		12	0			
1 Loaf Sugar ₩^{t} 13^{lbs} 2^{oz} 2/2	1	8	5	2	5	-
----------28----------						
pd M^{r} Cockshot D^{r} to 1 Firkin Butter ₦^{r} 54 66^{lbs} 2/	6	12	0			
----------28----------						
17 Templeton & Stewart D^{r} to 1^{lb} Tea		6	0			

Page 10:

New York December 29th 1779

	£	s	d	£	s	d
pd Brownejohn Flora D^{r} to 1^{lb} Sugar		1	3			
----------29----------						
28 M^{rs}: Roxburry D^{r} to ½ Gallon Spirits`````		7	0			
----------29----------						
pd Capt^{n} Kennedy D^{r} to 3 Gallons Rum 12/	1	16	0			
By Cash C^{r} [19 Dollars]	7	12	0			

----------30----------						
25 Robert Coupar D^{r} to 7^{lbs} Sugar		8	0			
----------30----------						
24 Capt^{n} Mackay D^{r} to 1 Quart Rum		3	3			
----------30----------						
pd John Fleet D^{r} to 1 Firkin Butter ~~W^{t}~~ 98 – 60^{lbs} 2/	6	0	0			
----------30----------						
pd Robert Coupar D^{r} to 100^{lbs} Soap 1/10	9	3	4			
----------30----------						
24 Capt^{n} Mackay 1 Loaf Sugar ~~W^{t}~~ 8^{lbs} 4^{oz} 2/3		18	6			
----------30----------						
17 Templeton & Stewart ¼^{lb} Hyson Tea		6	0			
----------Jany 1st 1780						
28 M^{rs} Roxburry D^{r} to ½ Gallon Spirits		7	0			
----------1----------						
1 Polly Morris C^{r} By Cash 1½ Guineas [7 Dollars]	2	16				
----------1----------						
pd Robert Smith D^{r} to 9½ Gallons Rum 12/	5	14	0			
----------4----------						
28 M^{rs} Roxburry D^{r} to 7^{lbs} Sugar		8	0			
½^{lb} Tea		3	0			
½ Gallon Spirits		7	0		18	0
----------4----------						
30 Capt^{n} Cockane D^{r} to 3 pints Spirits		5	3			
3 pints Rum		4	11		10	2
----------4----------						
pd Elijah Cook D^{r} to 1 Firkin Butter ~~N^{r}~~ 215 66^{lbs} 2/	6	12	0			
----------4----------						

23 Hugh Brun D[r] to 5 Loaves Sugar ~~₩[t]~~50[lbs] 2[oz] 2/2	5	8	7			
----------4----------						
pd James Thompson D[r] to 14¾ Gallons Spirits 14/	10	4	6			
----------5----------						
10 Samuel Brownejohn D[r] to 5[lbs] Soap 2/		10	0			
----------5----------						
28 M[rs] Roxburry D[r] to ½ Gallon Spirits		7	0			
----------5----------						
20 John Gater C[r] By Cash		~~4~~	~~10~~		6	2
----------5----------						
20 Alexander Lukie D[r] to Cash [.50 Dollars]		4	0			

Page 11:

New York January 6[th] 1780

	£	s	d	£	s	d
20 John Gater D[r] to 1 Firkin Butter ~~₦[t]~~ 55 64[lbs] 2/	6	8	0			
----------6----------						
22 James Rivington D[r] to 1 Loaf Sugars ~~₩[t]~~8[lbs] 4[oz] 2/3	1	0	9			
----------6----------						
pd Andrew Rivi D[r] 2 loaves Sugars ~~₩[t]~~19[lbs] 2/3	2	2	9			
----------6----------						
pd Andrew Rivi C[r] By Cash [5 Dollars]	2	0	0			
----------6----------						
16 Henry White D[r] to Cash [197 Dollars]	78	16	0			
----------6----------						
26 John Hillman D[r] to 2 Gallons Spirits 14/	1	8	0			
----------7----------						

Cash D^{r} to 2 Firkins Butter ~~W^{t}~~Viz^{t} ~~N^{r}~~ 198 – 66							
158 – 68 134^{lbs} 2/	13	8	0				
----------8----------							
18 Henry Powell D^{r}							
To 1 Firkin Butter ~~N^{r}~~57 ~~W^{t}~~ 60^{lbs} 2/	6	0	0				
" 21^{lbs} Sugar 120/12 pr Cwt	1	2	6				
" 1 Loaf Sugar ~~W^{t}~~15^{lbs} 2/2	1	12	6				
" 1 ^{lb} Tea		6	0	9	1	0	
----------8----------							
25 George Weeks D^{r} to 2 loaves Sugar ~~W^{t}~~ 29½^{lbs} 2/3	£ 3	6	5½				
----------10----------							
Pd Brownejohn Flora D^{r} to 1^{lb} Sugar		1	6				
----------10----------							
27 Samuel Faulkenham C^{r} By Cash [90 Dollar]	36	0	0				
----------10----------							
4 Robert Bruce D^{r} to 2 Empty puncheons 16/ & 20/	1	16	0				
----------10----------							
30 Capt^{n} Cockane D^{r} to 3 pints Spirits		5	3				
----------12----------							
29 Albert Smith D^{r} to 1 Quart Wine		3	0				
----------12----------							
pd Samuel Townsend D^{r}							
To 24^{lbs} Bohea Tea 5/9	5	18	0				
" 2^{lbs} Souchong Tea 14/	1	8	0				
" Bag for Tea		2	0	7	8	0	
---------- 12----------							
pd James Townsend D^{r}							
To 2^{lbs} Raisins 1/9		3	6				

" 1lb Souchong Tea			14	0			
" 1 Pc Serge 36½ Yds	5/6	10	0	9	10	18	3
----------13----------							
pd Doctr Brownejohn Dr to 1lb Sugar			1	6			
----------13----------							
~~25 Brownejohn James Dr to ½lb Sugar~~				~~9~~			

Page 12:

New York Jany 14th 1780

		£	s	d	£	s	d
26 John Hillman Dr 4⅜ Gallons Spirits	14/	3	1	3			
1 Bottle Port Wine			3	2	3	4	5
----------14----------							
25 Captn Bennit Dr to 1 Gallon Spirits			14	0			
----------14----------							
24 Captn Mackay Dr to ½lb Hyson Tea			12	0			
----------14----------							
pd Coch & Bennit Dr to 1 Firkin Butter ~~Nt~~ 174 64lbs	2/		6	8			
----------14----------							
Pd Captn Corney Dr to 2 Gallons Spirits 14/		1	8	0			
----------14----------							
25 David Beverage Dr to 1¾lbs Soap	2/		3	8			
----------15----------							

pd James Bennit D^{r} to 7^{lbs} Sugar 1/6		9	6			
----------15----------						
23 James Rivington 1 Loaf Sugar ~~W^{t}~~ 14^{lbs} 4^{oz} 2/6	1	15	7½			
----------15----------						
29 Robert Smith D^{r} 1 Quart Wine		3	0			
----------15----------						
21 Amos Underhill D^{r} to 2 gallons Wine 12/	1	4	0			
----------15----------						
pd Elijah Cock D^{r} to 1^{lb} Pepper		4	0			
----------15----------						
25 Capt^{n} Bennit D^{r} to 1 gallon Spirits		14	0			
----------15----------						
pd Thomas McFarran D^{r} to I Loaf Sugar ~~W^{t}~~ 7^{lbs} 2/6		17	6			
----------17----------						
30 Capt^{n} Cockane D^{r} to 3 pints Spirirts		5	3			
----------17----------						
16 Doct^{r} Edie D^{r} to 1 dozen Port Wine	1	17	4			
1 Loaf Sugar W^{t} 11^{lbs} 3^{oz} 2/6	1	7	11			
----------17----------						
30 Capt^{n} Cockane D^{r} to 3 pints Spirits		5	3			
3 pints Rum		4	6		9	9
----------18----------						

--							
23 Hugh Brun C^{r}							
By 1 Hhd Sugar ~~W~~ 10 – 0 – 0 Gross							
1 – 0 – 22 Tare							
8 – 3 – 6 ~~N~~^{r} @ 67/				29	9	10
----------18----------						
22 James Rivington D^{r} to 7^{lbs} Rice 4d		2	4			
----------18----------						
pd Doct^{r} Stark D^{r} to 1½^{lbs} Hyson Tea 24/	1	16	0			
----------18----------						
20 John Gater D^{r} to 1 Firkin Butter ~~N~~^{r}210 66^{lbs} 2/	6	12	0			
----------18----------						
20 John Gater C^{r} By Cash [16 Dollars]	6	8	0			

Page 13:

New York January 18th 1780

	£	s	d	£	s	d
23 Hugh Brun D^{r}						
To 1 – 2 – 0 Sugar 140/	10	10	0			
" 22½^{lbs} 1/6	1	13	9	12	3	9
----------19----------						
pd Harman Lefferts D^{r} to 1 Firkin Butter ~~N~~^{r}3 61^{LBS} 2/					6	2
----------19----------						

21 Amos Underhill D^{r}						
1 Firkin Butter ~~N^{r}~~ 190 – 2^{Q} 19^{lbs} 13^{Tare} 62^{lbs} 2/					6	4
----------19----------						
~~pd Brownejohn James D^{r} to 1^{lb} Sugar~~		~~1~~	~~4~~			
----------19----------						
5 Robert Robinson C^{r} By Cash [16.65 Dollars]	6	13	2			
----------19----------						
25 David Jones D^{r} to 1 Loaf Sugar ~~W^{t}~~ 29^{lbs} 13^{oz} 2/4	1	0	5			
----------19----------						
5 Robert Robinson D^{r} to 3 Loaves Sugar ~~W^{t}~~ 29^{lbs} 13^{oz} 2/4				3	9	7
----------19----------						
27 Samuel Faulkenham C^{r} By Cash [65 Dollars]	26	0	0			
----------22----------						
25 James Bennit D^{r} to ½ Gallon Spirits		7	0			
----------22----------						
pd Robert Coupar D^{r} to Change lent		3	2			
----------22----------						
30 Capt^{n} Cockane D^{r} to 2^{lbs} Sugar 1/6		3	0			
----------22----------						
21 Amos Underhill D^{r} to Cash [250 Dollars]				100	0	0
----------24----------						
27 Samuel Faulkenham D^{r}						
To 1 Hhd Sugar ~~W^{t}~~ 11 - 1 – 1 Gross						
1 – 1 – 13 Tare						
10 – 0 - 1 ~~N^{r}~~ @ 165/	82	11	5			
To 1 Hhd D^{r}~~W^{t}~~ 10 – 3 – 14 Gross						
1 – 1 – 6 Tare						
9 – 2 – 8 ~~N^{r}~~ @ 155/	74	3	7	156	15	--

----------24----------							
25 Peter McClian D^{r} to ½ Gallon Wine			6	0			
----------24----------							
19 Thomas Mount C^{r} By Cash in full		6	17	12			
----------25----------							
pd Doct^{r} Brownejohn D^{r} to 1^{lb} Sugar			1	6			
----------25----------							
25 James Bennit D^{r} to 7^{lbs} Sugar	¼		9	4			
----------25----------							
4 Robert Bruce C^{r} By 1 Keg			10	0			
----------25----------							
19 Thomas Mount D^{r} to 31 Gallons Rum	11/	17	1	0			
5 Gallons Brandy	11/	2	15	0			
15^{lbs} Tea	5/9	4	5	3			
3 Q^{s} (Quintals) Sugar	150/	5	12	6	£29	13	--

Page 14:

New York January 25th 1780

		£	s	d	£	s	d
19 Thomas Mount C^{r} By Cash [68.46 Dollars]		£27	7	8			
----------25----------							
30 Capt^{n} Cockane D^{r} to 3 pints Spirits	14/		5	3			
6^{lbs} Powder'd [sic] Sugar	1/6		9	0		14	3
----------25----------							
24 Capt^{n} Mackay D^{r} to ½^{lb} Souchong Tea			7	0			
----------26----------							
Pd Brownejohn Flora D^{r} to 1^{lb} Sugar			1	6			

----------26----------						
pd Thomas Buchanan & C^{o} C^{r} By 1 Chest Souchong Tea ~~W^{t}~~ 62^{lbs} @ 11/1	£34	2	0			
----------26----------						
pd Hercules Mulligan D^{r} to 4½ Gallons Spirits 14/	3	3	0			
----------26----------						
pd Thomas McFerran D^{r} to 12^{lbs} Sugar ¼	0	16	0			
----------27----------						
26 John Hillman D^{r} to 7^{lbs} Sugar 1/6		10	6			
7^{lbs} D^{o} ¼		9	4			
----------27----------						
pd Robert Smith D^{r} to ½ Gallon Rum		6	0			
----------28----------						
~~pd Robert Smith C^{r} By Cash 2½ guineas~~				~~4~~	~~13~~	~~4~~
~~----------~~----28----------						
26 John Hillman D^{r} to 12 Loaves Sugar ~~W^{t}~~ 108^{lbs} 8^{oz} @ 2/3				12	4	1½
----------28----------						
30 Capt^{n} Cockane D^{r} to 6^{lbs} Coffee 10d		5	0			
----------29----------						
17 Templeton & Stewart D^{r} to Cash [561.29 Dollars]				224	10	8
----------29----------						
21 Amos Underhill D^{r} to Cash in Full [459.29 Dollars]				183	14	4
----------29----------						
7 Seaman & Cock C^{r} By Cash [120.72 Dollars]				48	5	10
----------29----------						
~~pd David Chad{illegible] D^{r} By Cash in full~~				~~5~~	~~14~~	~~0~~
----------29----------						
30 Capt^{n} Cockane D^{r} to 9½ Gallons Rum 11/	~~5~~	4	6			

½ Gallon Wine			6	0			
----------31----------							
pd John Gater D^{r} to 1 Firkin Butter ~~₦~~^{r} 182 ~~₩~~^{t} 65^{lb}	2/	£6	10	0			
29 Robert Smith D^{r} ½ Gallon Wine			6	0			
----------31----------							
pd M^{rs} Jann D^{r} to 1 Firkin Butter ~~₦~~^{r} 142 60^{lb}	2/1	6	0	0			
----------31----------							
11 Gregory Springhall D^{r} to 25½ Gallons Port Wine	11/6	£14	13	3			
----------Feby 1st----------							
20 Alexander Lukie D^{r} to 5 dozen Madeira Wine	37/4				9	6	8
----------1----------							
24 M^{rs} Mackay D^{r} to 1 Loaf Sugar ~~₩~~^{t} 8^{lbs} 10^{oz}	2/4	1	0	2			

Page 15:

New York February 2^{d} 1780

		£	s	d	£	s	d
pd Herman Lefforts D^{r} to 10 Gallons Port Wine	12/2	6	0	0			
5 Gallons Lisbon D^{o}		3	0	0			
2 Kegs	8/ & 10/		18	0	9	18	0
----------2----------							
4 Robert Bruce C^{r} By 2 Kegs	8/ & 10/	0	18	0			
----------2----------							
18 Henry Powell D^{r} 10 Gallons Port Wine	12/	6	0	0			
3 Gallons Lisbon D^{o}	12/	1	16	0			
----------2----------							

pd David Chadeayne D^{r} to 1 Firkin Butter N^{r} 196 ~~W^{t}~~ 64^{lbs} 2/	£6	8	0			
----------2----------						
25 Absalam Wooden D^{r} to 1 Firkin Butter ~~N^{r}~~ 185 ~~W^{t}~~ 64^{lbs} 2/	6	8	0			
----------2----------						
25 Nathan Horton D^{r} to 1 Firkin Butter ~~N~~ 50 ~~W~~ 66^{lbs} 2/	6	12	0			
----------2----------						
pd Samuel Townsend D^{r}						
pd Tho^{s} Buchanan & C^{o} for						
To 1 P^{c} Aznabrigs 129 yds ½	7	10	6			
" 2 Loaves Sugar ~~W^{t}~~ 27^{lbs} 14^{oz} 2/4	3	5	0			
" ¼^{LB} Nutmeg 7/ 1 Bottle Mustard 13/		10	0			
" porterage		1	0	£11	6	6
----------2----------						
16 Doct^{r} Edie D^{r} to 1^{lb} Souchong Tea		14	0			
----------3----------						
24 M^{rs} Mackey D^{r} to 3 pints Spirits		5	3			
----------4----------						
pd Thomas Thompson D^{r} to 14¾ gallons Spirits 13/	£9	12	6			
---------- 4----------						
17 Templeton & Stewart D^{r} to Cash [420.33 Dollars]				168	2	8
----------5----------						
17 Templeton & Stewart D^{r} to 1 Loaf Sugars ~~W^{t}~~ 18^{lbs} 14^{oz} 2/6	£1	2	2			
----------7----------						
pd James Cordner (Ensign V. Juland) D^{r}						
To 1 Loaf Sugars ~~W^{t}~~ 7^{lbs} 12^{oz} 2/6	0	19	4½			
----------7----------						
Cash D$^{r:}$						
To 1 Firkin Butter N 167 ~~W^{t}~~ 2$^{Q.}$ 18^{LB} 13^{TARE} is 61^{lbs} [15.25 Dollars]	6	2	0			

2/						
----------7----------						
27 Samuel Faulkenham C^{r} By Cash [70 Dollars]	28	0	0			
----------7----------						
4 Robert Bruce D^{r} to 2 Empty Puncheons 16/ & 20/	1	16	0			
----------7----------						
26 John Hillman D^{r} to 2 Gallons Spirits		6	6			
----------8----------						
11 Gregory Springhall D^{r} 1 Loaf Sugars ~~W^{t}~~ 5^{lbs} 2/6	0	14	8			
----------9----------						
pd Amos Underhill D^{r} to 2^{lbs} Souchong Tea 14/				1	8	0
----------9----------						
25 M^{rs} Morris to 1 Loaf Sugar ~~W^{t}~~ 5^{lbs} 14^{oz} 2/6	0	14	8			

Page 16:

New York February 10th 1780

	£	s	d	£	s	d
11 John Hillman C^{r}						
BY Cash	£0	15	10½			
By 11 dozen Port Wine sold him time ago, which he is to						
To return 36/	19	6	0	20	11	10½
----------10----------						
24 Capt^{n} Mackay D^{r} to 3 pints Spirits		5	3			
----------10----------						
20 John Gater D^{r} to 1 Firkin Butter ~~N^{r}~~ 112 ~~W^{t}~~ 61^{lbs} 2/	6	2	0			
1 D^{o} D^{o} 107 61^{lbs} 2/	6	2	0			
----------10----------						

pd 25 Robert Alexander D^{r} to 1 Loaf Sugar ~~W^{t}~~ 12^{lbs} 14^{oz} 2/6	1	12	2¼			
----------11----------						
26 John Hillman D^{r}						
To 14^{lbs} Sugar	1	1	0			
" 3¼ Gallons Spirits 13/	02	2	3	3	3	3
----------12----------						
pd Leffert Lefferts D^{r}						
To 4 Loaves Sugar ~~W^{t}~~ 49^{lbs} 3^{oz} 2/4	5	14	9			
4 D^{o} D^{o} 36^{lbs} 11^{oz} 2/4	4	5	7	£10	-	4
----------12----------						
30 Capt^{n} Cockane D^{r} to 6^{lbs} Sugar 1/7	0	10	6			
4^{lbs} D^{o} 1/6		6	0		16	6
----------12----------						
22 James Rivington D^{r} to 1 Loaf Sugar ~~W^{t}~~ 14^{lbs} 2^{oz} 2/6	1	11	4			
----------14----------						
11 Gregory Springhall D^{r} to 2 gallons Port Wine 12/6**	1	9	0			
----------14----------						
26 John Hillman D^{r} to 3¼ Gallons Spirits 13/	2	2	3			
----------14----------						
11 Gregory Springhall D^{r} to 10 Gallons Port Wine 12/6	£6	5	0			
----------14----------						
27 Samuel Faulkenham C^{r} By Cash [126.33 Dollars]	50	10	8			
----------14----------						
24 M^{rs} Mackay D^{r} ½^{lb} Souchong Tea	0	7	0			
----------15----------						
pd Robert Coupar D^{r} to 5½^{lbs} Sugar	0	8	0			
----------21----------						
pd Lukie$^{['s]}$ negro D^{r} to 1^{lb} Sugar	0	1	6			

----------22----------						
26 John Hillman D[r] to 2 Gallons Spirits 12/	1	4	0			
---------- 23----------						

** The total of £1 9s 0d is not accurate when using the unit cost of 12 s/6d. The total charge should be £1 5s 0d [12x12+6=150d; 150x2=300d; 300d/12d=25s=£1. 5s. 0d.]

Page 17:

New York February 23[d] 1780

	£	s	d	£	s	d
pd James Bennit D[r] to ½ Gallon Spirits	0	7	0			
----------25----------						
11 John Hillman D[r] to 2 Gallons Spirits 12/	1	4	0			
----------26----------						
pd James Bennit D[r] to 5½ Sugars		8	0			
----------26----------						
pd Doct[r] Brownejohn D[r] to 1[lb] Sugar		1	6			
----------26----------						
17 Templeton & Stewart (for Schon Industry) D[r] to 1 Gall[n] Rum	0	11	0			
----------28----------						
pd Capt[n] Corney D[r] to 2 Gallons Spirits 13/	1	6	0			
----------28----------						
24 M[rs] Mackay D[r] to 1 Quart Spirits		3	6			
----------28----------						
pd Doct[r] Brownejohn D[r] To ¼[lb] Souchong Tea		3	6			
----------29----------						
pd Brownejohn Flora D[r] to 1[lb] Sugar		1	4			
----------29----------						

pd Doct^{r} Brownejohn D^{r} to 1 Gallon Lisbon Wine		12	0			
----------29----------						
17 Templeton & Stewart D^{r} to Cash [125 Dollars]	50	0	0			
----------29----------						
20 John Gater C^{r} By Cash [16.50 Dollars]	6	12	0			
----------29----------						
20 John Gater D^{r} to 1 Firkin Butter ~~N^{r}~~ 205 ~~W^{t}~~ 66^{lbs} 2/	6	12	0			
----------March 1st----------						
pd Samuel Brownejohn D^{r} to 5^{lbs} Sugar 1/3		6	3			
----------2----------						
1 Robert Townsend D^{r} (for W^{m} Allen, Shoemaker)						
1 Gallon Spirits		13	0			
----------2----------						
26 John Hillman D^{r} to 2 Gallons Spirits 12/	1	4	0			
----------3----------						
24 M^{rs} Mackay D^{r} to 1 Loaf Sugar ~~W~~ 8^{lbs} 2^{oz} 2/4	£0	19	0			
----------3----------						
1 James Bennit D^{r} ½ Gallon Spirits		7	0			
¼^{lb} Hyson Tea		6	0		13	0
----------3----------						
1 James Thompson D^{r} to 14¾ Gallons Spirits 12/	8	17	0			
----------4----------						
pd Templeton & Stewart D^{r} to Cash ~~lent~~	X	X	X	~~200~~		
----------6----------						
16 Doct^{r} Edie D^{r}: to 1 Loaf Sugar ~~W^{t}~~ 12^{lbs} 8^{oz} 2/4	1	9	4			
----------6----------						
24 M^{rs} Mackay D^{r} to 1^{lb} Hyson Tea	1	4	0			
1 Quart Rum		2	6			

----------8----------						
17 Templeton & Stewart D[r]						
21 to Capt[n] Caldcleugh for Amo[t] [amount] of ship Catherins [sic] acco[t]	£62	13	10			
----------8----------						
26 John Hillman D[r]						
To 2 Gallons Spirits 12/	1	4	0			

Page 18:

New York March 8th 1780

	£	s	d	£	s	d
17 Templeton & Stewart D[r]						
To proceeds of Sales of 5 Hhds Sugar				220	2	6
----------8----------						
17 Templeton & Stewart C[r]						
By amo[t] of 1 Hhd Rum	42	3	4			
D[o] 14 Hhds Sugar + 2 Hhds Coffee	645	10	11			
D[o] 40 Firkins Butter	226	11	6	914	5	9
----------8----------						
pd Taylor & Bayard C[r]						
By 2 Hhds Rum q[y] [quantity] 124[Galls] 4[out]						
123 4						
247 8 is 23 Gallons 6/5	£76	13	7			
----------8----------						
26 John Hillman C[r] By Cash [26 Dollars]	10	8	0			
----------9----------						
25 James Bennit D[r] to 7[lbs] Sugar		8	0			
----------11----------						

26 John Hillman D^{r} to 2 Gallons Spirits 12/		1	4	0			
----------13----------							
17 Templeton & Stewart D^{r} to 1 Loaf Sugar ~~W^{t}~~ 9^{lbs} 6^{oz} 2/4		1	1	10½			
----------14----------							
pd M^{r} Naffanham (with D McReady) D^{r}							
To 1 Loaf Sugar ~~W^{t}~~ 10^{lbs} 2/4		1	3	4			
----------14----------							
18 Henry Powell C^{r} By Cash [20 Dollars]		8	0	0			
----------14----------							
pd Capt^{n} Carney D^{r} to 2 Gallons Spirits 12/		1	4	0			
----------14----------							
pd M^{rs} Neill D^{r} to 1 Gallon Rum		0	10	0			
----------15----------							
18 Rich^{d} Weeks Limon Losu[?] C^{r} By Cash [12.25 Dollars]		4	18	0			
----------15----------							
25 Amos Underhill D^{r} to 14^{lbs} Sugar			15	0			
----------15----------							
pd Templeton & Stewart D^{r} to Cash lent the 13th ins^{t} [instant]		193	6	8			
----------15----------							
16 Doct^{r} Edie D^{r} to ½ dozen Port			18	8			
----------16----------							
18 Harvey Powell D^{r} to 2¾ ⅛ Gallon Lisbon Wine 12/		1	14	6			
20^{lb} Sugar		1	10	0	3	4	6
----------17----------							
pd Benjamin Townsend D^{r} to 1^{lb} Souchong Tea			14	0			
----------17----------							
Pd James Townsend D^{r} to 1^{lb} Souchong Tea			14	0			
----------17----------							

Pd James Wooden D^{r} to ½^{lb} Souchong Tea			7	0			
----------17----------							
Pd Samuel Townsend D^{r} to 25^{lbs} Bohea Tea	5/3	6	11	3			
2^{lbs} Souchong Tea	14/	1	8	0			
1½ yds Azenbrigs	1/		1	6	£8	0	9

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New York March 17th 1780

		£	s	d	£	s	d
25 Capt^{n} Cox D^{r} to 1 Loaf Sugar ~~W^{t}~~ 12^{lbs} 6^{oz}	2/4	£1	8	10½			
----------17----------							
31 William Wiseham (for Schooner Appollo[sic]) D^{r}							
To 5 gallons Rum	9/6	2	7	6			
----------18----------							
pd M^{rs} Pearce D^{r} to 28^{lbs} Sugar		1	10	0			
----------18----------							
pd Samuel Townsend D^{r} to 1 Firkin Butter ~~N^{r}~~ 171 ~~W~~ 65^{lb}	2/	6	10	0			
----------20----------							
16 Doct^{r} Edie D^{r} to 1 dozen Port Wine		1	17	4			
----------21----------							
27 Samuel Faulkenham C^{r} By Cash [67.50 Dollars]		27	0	0			
----------21----------							
29 Robert Smith C^{r} By Cash [15.31 Dollars]		6	2	6			
----------21----------							
pd Robert Smith D^{r} to ½ Gallon Rum		0	4	6			
31 William Wiseham (for Schooner Appollo [sic]) D^{r}							
To 5 gallons Rum	9/	2	5	0			

25 George Gundy D^{r} to 1 Loaf Sugar ~~W~~^{t} 7^{lbs} 4^{oz} 2/4	0	16	11			
----------23----------						
32 say Brig Friendship Capt^{n} Reynor D^{r} to 1 gallon Rum		9	0			
----------23----------						
13 Robert R. Waddell D^{r} to 1^{lb} Tea		6	0			
---------- 23----------						
15 M^{rs} Niell D^{r} to change due			6			
----------23----------						
32 Brig Friendship D^{r} to 2¼ gallons Rum 9/	1	0	3			
----------23----------						
31 William Wiseman (for Schooner Appollo [sic]) D^{r} To 5 gallons Rum 9/	2	5	0			
----------25----------						
26 John Hillman D^{r} to 2 gallons Spirits 12/	1	4	0			
----------25----------						
pd Henry John D^{r} to 42^{lbs} Sugar 120/ pr lb	2	5	0			
----------						
30 Capt^{n} Cockane D^{r} to 1 Loaf Sugar ~~W~~^{t} 7^{lbs} 5^{oz} 2/4	£ 0	17	1			
----------27----------						
33 Capt^{n} Reynor D^{r} to 1 Gallon Rum		9	0			
----------27----------						
31 William Wiseman (For Schooner Appollo [sic]) D^{r} To 5 gallons Rum 9/	2	5	-			
----------27----------						
pd M^{rs} Niell D^{r} to change due on Sugar		4	-			
----------27----------						
22 James Rivington D^{r} to 2 Bottles Beer 2/		4	-			
----------28----------						

pd John Cockshot D^{r} to 1 dozen Beer	1	4	0			
1 dozen Wine	5	17	4			

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New York March 29th 1780

	£	s	d	£	s	d
pd John Hillman D^{r} to 28^{lbs} Powder'd [sic]Sugar	1	15	0			
----------29----------						
24 M^{rs} Mackay D^{r} to 1^{lb} Sugar		1	6			
----------29----------						
30 Capt^{n} Cockane D^{r} ½^{lb} Hyson Tea		12	0			
----------30----------						
31 William Wiseham (for Schooner Apollo) D^{r}						
To 5 Gallons Rum 9/	2	5	0			
----------30----------						
pd Moore & Kerr D^{r} to 1 Gallon Rum		9	0			
----------30----------						
5 Dennis McReady D^{r} 1 Cheese ~~W^{t}~~ 21^{lbs} 1/6	1	11	6			
1 Keg Red Herrings		15	0	2	6	6
----------31----------						
33 Capt^{n} Reynor D^{r} to 1 gallon Rum		9	0			
----------31----------						
31 James Platt & David Thompson (Sailors on board the Friendship) D^{r}						
To 4^{lbs} Sugar		6	-			
----------31----------						
26 John Hillman D^{r} to 2 Gallons Spirits 12/	1	4	0			
----------31----------						

17 Templeton & Stewart D^{r} to 1^{lb} Bohea Tea			6	-			
----------April 1st ----------							
31 William Wiseman (for Schooner Apollo) D^{r}							
To 5 Gallons Rum 9/		2	5	-			
----------1----------							
pd Robert Smith D^{r} to 1 Bottle Mustard		0	2	0			
----------1----------							
26 John Hillman D^{r}							
To 2 Boxes long pipes ~~N^{r}~~ 55 & 58 8 gross 16/		6	8	0			
" 1 d^{o} short d^{o} 61 7 gross 9/		3	3	-	9	11	-
----------1----------							
26 Peter McClian D^{r} to change due				6			
----------1----------							
4 Robert Brun D^{r} to 3 Empty puncheons 16/		2	8	0			
----------3----------							
17 Templeton & Stewart D^{r} to 1 Load Coal		3	6	8			
----------3----------							
26 John Hillman D^{r}							
To 34 Bottles pickles 6/		10	4	0			
" 21 Small Bottles D^{o} 4/		4	4	0	14	8	0
----------3----------							
24 M^{rs} Mackay C^{r} By Cash in full [18.74 Dollars]		7	9	11			
----------3----------							
25 Isaac Winslow D^{r} to 3 dozen Mustard 20/		3	0	0			
----------3----------							
Sailors on board Friendship D^{r} To 1 Gallon Rum			9	0			

New York ~~March~~ April 4th 1780

	£	s	d	£	s	d
pd Robert Smith Dr to 3 Gallons Rum 9/	1	7	0			
----------5----------						
31 William Wiseham (for Schooner Appollo [sic]) Dr						
To 5 Gallons Rum 9/	2	5	0			
----------5----------						
33 Captn Reynor Dr to 1 Gallon Rum		9	0			
----------6----------						
31 William Wiseham (for Schooner Appollo[sic]) Dr						
To 5 Gallons Rum 9/	2	5	0			
----------6----------						
32 Brig Friendship, Captn Reynor Dr to 1 Quart Rum		2	3			
----------8----------						
33 Captn Reynor Dr to 1 Gallon Rum		9	0			
----------8----------						
31 William Wiseham (for Schooner Appollo[sic]) Dr						
To 5 Gallons Rum 9/	2	5	0			
----------						
32 Brig Friendship Dr to 1 Gallon Rum for Sailors		9	0			
----------10----------						
29 Robert Smith Dr to 2½ Gallons Rum 9/	1	2	6			
----------10----------						
33 Captn Reynor Dr to 4lbs Sugar 1/6		6	0			
----------10----------						
26 John Hillman Dr to 1 doz Silk Handkfs [sic] ~~N~~r 15 £	4	4	0			
----------10----------						
4 Robert Brun Dr to 14lbs Sugars 1/6	1	0	0			

----------10----------						
25 Robert Alexander D^{r}						
To 1^{lb} Tea	1	4	0			
" 1 Loaf Sugar ~~W~~^{t} 11^{lbs} 10^{oz} 2/4	1	7	1½			
----------10----------						
17 Templeton & Stewart D^{r} to 1 Loaf Sugar ~~W~~^{t} 8^{lbs} 11^{oz} 2/4	1	0	3			
----------11----------						
27 Samuel Faulkenham C^{r} By Cash in full [128.04 Dollars]	51	4	4			
----------11----------						
pd Lefferts Lefferts D^{r} to 4 Loaves Sugar ~~W~~^{t} 52^{lbs} 2^{oz} 2/4	6	1	7½			
----------11----------						
26 John Hillman D^{r} to 2 dozen Lavender Water 18/8	1	17	4			
----------11----------						
17 Templeton & Stewart D^{r} to 1 Quart Spirits		3	0			
----------11----------						
33 Capt^{n} Reynor D^{r} to 1 Gall^{n} Rum		9	0			
----------12----------						
33 Capt^{n} Reynor D^{r} to 1 Gallon Rum		9	0			
----------12----------						
19 Thomas Mount C^{r} By Cash [5.76 Dollars]	2	6	1			
----------12----------						
pd Samuel Rivi D^{r} to 2 Casks Beer, 24 dozen 22/	26	8	0			

Page 22:

New York April 13th 1780

	£	s	d	£	s	d
29 Charles Lowe D^{r} to 1^{lb} Hyson Tea	1	4	0			

1 Loaf Sugar ~~W~~^{t} 12^{lbs} 6^{oz} 2/4	1	8	10½	2	12	10½
----------13----------						
29 Charles Lowe D^{r} to 3½^{lbs} Sugar 1/6		5	3			
----------13----------						
32 Brig Friendship D^{r} to 1 Quart of Rum		2	3			
----------13----------						
25 Capt^{n} Corney D^{r} to 2 Gallons Spirits 12/	1	4	0			
----------14----------						
31 Sailors on board the Brig Friendship D^{r} to 4^{lbs} Sugar	0	6	0			
----------14----------						
pd James Bennit D^{r} to 1 Bottle Mustard		2	0			
----------14----------						
33 Capt^{n} Reynor D^{r} to 1 Gallon Rum	0	9	0			
----------15----------						
33 D^{o} 1 Gallon D^{o}		9	0			
----------15----------						
pd John Hillman D^{r} to 2 Gallons Spirits 12/	1	4	0			
----------15----------						
32 Brig Friendship D^{r} to 1 Quart Rum		2	3			
----------15----------						
17 Templeton & Stewart D^{r} to 1 Quart Spirits		3	0			
----------17----------						
32 Brig Friendship D^{r} to ½ Gallon Rum		4	6			
----------17----------						
pd Capt^{n} Cunningham D^{r} to 1 Loaf Sugar ~~W~~^{t} 8^{lbs} 6^{oz} 2/4	0	19	6½			
----------17----------						
18 Henry Powell D^{r} to 1 Loaf Sugar ~~W~~^{t} 12^{lbs} 12^{oz} 2/4	1	9	9			
----------17----------						

pd Samuel Townsend D^{r}							
To 1 Hhd Rum 112 {wants 3} is 109 Gallons	7/3	38	10	3			
Paid Cartage			5	0			
29 Robert Smith D^{r} to 2½ Gallons Rum	9/	1	2	6			
----------17 ----------							
pd James Rivington D^{r} to 1 Loaf Sugar ~~W^{t}~~ 13^{lbs}	2/4	1	10	4			
----------17----------							
4 Robert Brun D^{r} to 1 Empty Sugar Hhd			5	0			
----------19----------							
pd John Titus D^{r} to 1 Loaf Sugar ~~W^{t}~~ 9^{lbs} 2^{oz}	2/4	£1	1	3			
2 Bottles Mustard	2/		4	0			

Page 23:

New York April 19th 1780

	£	s	d	£	s	d
20 Alexander Lockie D^{r} to ¼^{lb} Tea		6	0			
----------19----------						
33 Capt^{n} Reynor D^{r} to 1 Gallon Rum		9	0			
----------19----------						
31 Sailors on board the Friendship D^{r} to 1 Gall^{n} Rum		9	0			
----------19----------						
Pd M^{r} Martin (at M^{rs} Durans) D^{r} To 4¾ Gallons Spirits 12/	2	17	0			
----------19----------						
17 Templeton & Stewart D^{r} to ½^{lb} Hyson Tea		12	0			
----------20----------						
pd Doct^{r} Brownejohn D^{r} to 1^{lb} Sugar		1	6			
----------20----------						

5 Robert Robinson D^{r} to 1 Loaf Sugar ~~W^{t}~~ 13^{lbs}4^{oz} 2/4	1	10	11			
----------20----------						
pd James Arden D^{r} to 1 Pipe port wine[2 Hhds -126 Gallons]	66	0	0			
----------20----------						
pd M^{r} Martin (at M^{rs} Durans) D^{r} to 1 Quart Spirits		3	0			
----------20----------						
25 M^{rs} Pike D^{r} to Change due			8			
----------21----------						
16 Doctor Edie D^{r} to 1 Loaf Sugar ~~W^{t}~~ 11^{lbs} 2/4	1	5	8			
----------21----------						
pd Phillip Murphy D^{r} to 1 Loaf Sugar						
----------21----------						
17 Templeton & Stewart D^{r} to Cash lent (40 Dollars)	16	0	0			
----------22----------						
pd John Cockshot D^{r} to 1 Rum puncheon		18	0			
----------22----------						
31 Sailors on board the Brig Friendship D^{r} to 4^{lbs} Sugar		6	0			
----------22----------						
29 Rob^{t} Smith D^{r} to ½ Gallon Rum		4	6			
---------- 22----------						
33 Capt^{n} Reynor D^{r} to 2^{lbs} Sugars		3	0			
----------22----------						
17 Templeton & Stewart D^{r} to 1 Quart Spirits		3	0			
----------22----------						
4 Robert Brun D^{r} to 1 Empty Rum puncheon		18	0			
----------22----------						
25 M^{rs} Rawdon (Smith Strut) D^{r} to 2 Gallons Rum 8/6		17	0			
----------22----------						

32 Brig Friendship D[r] to 1 Quart Rum			2	3			
----------22----------							
1 Robert Townsend (for William Allen, Shoemaker) D[r]							
To 1 Loaf Sugar ~~W~~[t] 9[lbs] 4[oz] 2/4	1		1	7			
----------24----------							
31 Sailors on board the Friendship D[r] to 2 Gallons Rum 9/			18	0			

Page 24:

New York April 24[th] 1780

	£	s	d	£	s	d
1 Robert Townsend D[r] to Samuel Townsend						
6 For the balance of his account	251	0	4½			
----------24----------						
pd Robert Smith D[r] to 2½ Gallons Rum 9/	1	2	6			
----------24----------						
pd Hugh Brun D[r] to 1 Loaf Sugar ~~W~~[t] 10[lbs] 14[oz] 2/4 £	1	5	4			
----------24----------						
21 Amos Underhill D[r] to 2 [lbs] Souchong Tea 14/	1	8	0			
2[lbs] D[o] D[o] 14/	1	8	0	2	16	0
----------25----------						
pd M[rs] Niell D[r] to change due			6			
----------25----------						
25 L. Jones Printer D[r] to 6 Quarts of Rum had at different						
times last winter 2/8	0	16	0			
----------26----------						
30 Capt[n] Cockane C[r] By Cash [13.31 Dollars]	5	6	6			
----------27----------						

33 Capt^{n} Reynor D^{r} to 2Gallons Rum 9/		18	0			
----------27----------						
13 Robert Ross Wadell D^{r}						
To 1 Gallon Rum		9	0			
½ dozen Port Wine		18	8	1	7	8
----------27----------						
32 Sailors on board the Friendship C^{r}						
By Cash rw^{d} [reward] from Ja^{s}[James] Platt, Sailor	1	7	0			
----------27----------						
33 Capt^{n} Reynor C^{r}: By Cash [10.88 Dollars]	4	7	0			
----------29----------						
Pd James Farley D^{r}						
To 1 Hhd Rum 123 Gallons 6/9	41	10	3			
paid cartage		5	0	41	15	3
----------29----------						
18 Henry Powell C^{r} By Cash (8 guineas) [36.08 Dollars]	14	8	8			
----------29----------						
1 Robert Townsend D^{r} to cash 1 guinea [4.67 Dollars]	1	17	4			
----------May 1st----------						
20 Flint Luker D^{r} to ¼^{lb} ~~Hyson~~ Souchong Tea		3	6			
----------1----------						
18 Henry Powell D^{r} to ½^{lb} Souchng Tea		7	0			
----------1----------						
29 Rob^{t} Smith D^{r} to 9¾ Gallons Rum 8/6	4	2	10½			
----------1----------						
25 James Thompson D^{r} to 14¾ Gallons Spirits 11/	8	2	3			
----------1----------						
1 Robert Townsend D^{r} to Cash (11 Dollars)	4	8	0			

Page 25:

New *York* ~~*April 24th*~~ May 2d 1780

	£	s	d	£	s	d
pd Flint Luker Dr to cash lent [4 Dollars]	1	12	0			
----------						
31 Alexander, Sailors on board Friendship Dr						
To 1 Gallon Rum		4	6			
----------2----------						
31 Mr Kent (Mate of the Friendship) Dr						
To ½ Gallon Rum		4	6			
----------5----------						
17 Templeton & Stewart Dr to 1 Quart Spirits		3	0			
----------5----------						
31 Alexander, Sailors on board Friendship Dr 1 Gallon Rum		4	6			
----------6----------						
pd Mrs Radcliff (Smith Street) Dr						
To 1 Gallon Rum		8	6			
" 1 Gallon do		8	6		17	0
----------8----------						
1 Robert Townsend Dr						
To Cash to pay Thos Gardner for 1 pc Linen 25 yds 6/8 £	8	6	8			
----------8----------						
11 Gregory Springhall Dr to 4 Bottles Mustard 2/0	0	8	0			
----------9----------						
32 Brig Friendship Dr to 10lbs Coffee		8	0			
----------9----------						
31 Alexander, Sailors on board Friendship Dr						

To 1 Gallon Rum		9	0			
----------9----------						
17 Templeton & Stewart D[r] to Henry Oakman						
8 for the I [sic] of their acco[t] (account)	73	2	3½			
----------9----------						
4 Robert Brun D[r] to 1 Empty Pipe	0	14	0			
----------10----------						

25 Nath[n] Seaman D[r]						
To 1 Cask Rice ~~W[t]~~ 5 – 1 – 0 Gross						
2 – 14 Tare						
4 – 2 – 14 ~~N~~r @ 24/	5	11	0			
----------10----------						
1 Robert Townsend D[r] to Henry Oakman						
8 for £240 Nyk [New York] Curr[y] [currency] @ 50 p[r]c[t] [per cent]						
Discount is	£120	0	0			
----------11----------						
25 M[rs] Radcliff D[r]: to 1 Gallon Rum		8	6			
----------11----------						
31 M[r] Kent , Mate of the Brig Friendship D[r]:						
To 1 Gallon Rum		9	0			

Page 24* [26]: [*Page number error in original; should be page 26]

New York May 11[th] 1780

	£	s	d	£	s	d
32 Brig Friendship D[r] to 5 Gallons Rum 9/	2	5	0			
1 Keg		8	0	2	13	0

----------12----------						
1 Robert Townsend D^{r} to Cash [2.33 Dollars]		18	8			
----------12----------						
pd M^{rs} Thompson D^{r} to 1^{lb} Tea		6	0			
----------12----------						
32 Brigantine Friendship D^{r} to 1 Bottle Mustard		2	0			
----------12----------						
25 Capt^{n} Corney D^{r} to 2 Gallons Spirits 12/	1	4	0			
----------13----------						
8 Henry Oakman C^{r} By 59^{doz} & 4 Bottles Mustard 16/	47	9	4			
----------13----------						
25 Jacob Albright D^{r} to 1 Case (or Cask) cont^{g} [Containing] 26^{doz} & 4 Bottles Mustard 10/	23	13	4			
----------13----------						
pd Freeland & C^{o} D^{r} to ¼ Cwt [hundred weight] Rice		8	0			
----------15----------						
20 Alexander Leekie D^{r} to ½^{lb} Souchong Tea		7	0			
----------15----------						
32 Sailors on board the Friendship C^{r} By Cash Rw^{d} [reward]						
from H.O. [Henry Oakman]	3	3	0			
----------15----------						
33 Capt^{n} Reynor C^{r} By Cash rw^{d} from H.O.	1	1	0			
----------16----------						
8 Henry Oakman D^{r}						
Tare						
To 4 Casks Rice N^{r} 5 – 2 – 14 – 70						
5 – 3 - 7 - 70						
5 - 2 - 14 - 70						

5 - 2 - 14 - 70						
22 – 2 - 21 – 280						
2 – 2 - 0 Tare						
20 – 0 – 21 Neat [Net] @ 24/	24	4	6			
----------17----------						
pd M[rs] McCowan D[r] to 3[lbs] Tea 6/	0	18	0			
6[lbs] Soap 2/		12	0			
½[lb] Pepper		2	0			
8 Bottles Mustard 2/		16	0	2	8	0
----------18----------						
26 John Hillman C[r] By Cash [84.04 Dollars]	33	12	4			
----------19----------						
pd Seaman & Doty D[r] to 1 cask Rice N[r] 5 – 0 – 21						
2 - 14						
4 – 2 - 7 N [net] @ 24/	5	9	6			
----------19----------						
32 Brig Friendship D[r] to 1 dozen Port Wine	1	17	4			
----------20----------						
32 Brig Friendship C[r] By Cash rw[d] from H. Oakman	7	12	1			

Page 25* [27]: [*Page number error in original; should be page 27]

New York May 20[th] 1780

	£	s	d	£	s	d
1 Rob[t] Townsend D[r] to 1 Cask Rice ~~W~~[t] 5 – 1 - 7						
Tare 2 – 14						
4 – 2 – 21 N @ 24/	5	12	6			
----------22----------						

8 Henry Oakman D^{r} to Gregory Stringhall							
11 For amo^{t} of his account	33	15	11			
----------25----------						
25 Demitt & Titus D^{r}						
To one Cask Rice N^{r} 5 – 1 – 0 Gross						
2 - 14 Tare						
4 – 2 - 14 ~~N~~^{t} @ 27/	6	11	10½			
----------25----------						
25 M^{rs} Radcliff D^{r} to 1 Gallon Rum		8	6			
----------26----------						
25 D^{o} 1 Gallon Rum		8	6		17	0
----------25----------						
4 Robert Brun C^{r} By Packing Bottled Wine	1	0	0			
----------29----------						
4 Robert Brun C^{r} to 2 Empty puncheons 14/	1	8	0			
----------29----------						
1 Robert Townsend D^{r}						
To 4^{lbs} Hyson Tea 19/	3	16	0			
8^{lbs} Souchong Tea 11/	4	8	0	8	4	0
----------30----------						
pd Freeland & C^{o} D^{r} to 0^{c} – 3^{2} – 26^{w} Rice 32/	1	11	5			
----------30----------						
10 Samuel Brownejohn D^{r}						
To 3¼^{lbs} Hyson Tea 19/	£3	1	9			
" 22^{lbs} Souchong Tea 11/	12	2	0			
" 7^{lbs} Bohea D^{o} 5/	1	15	0			
" ½^{lb} D^{o} D^{o}		2	6			
" 2¾^{lb} Pepper 3/1		8	6			

" 12 doz & 8 Bottles Mustard 19/	12	0	8			
" 2 Large Gang Casks 56/	5	12	0	£35	2	5
----------30----------						
18 Henry Powell C[r] By Cash in full [9.81 Dollars]	3	18	4			
----------30----------						
25 Sarah Dodge D[r] to Henry Powell						
18 For 1 Loaf Sugar	£1	10	11½			
----------30----------						
4 Robert Brun C[r] By 2 Kegs (the 29th & 30th [?]) 10/	1	0	0			
----------30----------						
11 Samuel Brownejohn D[r] 10/	27	0	0			

Page 26* [28]: [*Page number error in original; should be page 28]

New York May 30th 1780

	£	s	d	£	s	d
8 Henry Oakman C[r]						
By 2 Boxes Long Pipes 8 gross 14/	5	12	2			
" 1 D[o] Short D[o] 7 gross 9/	3	3	0			
" 34 Bottles Pickles 6/	10	4	0			
" 21 D[o] D[o] 4/	4	4	0			
" 1 dozen silk Handkfs (handkerchiefs)	4	4	4			
" 2 dozen Lavinder [sic] Water 8/8	1	17	4			
" 1 Load Coal	3	6	8			
" 2 Casks Bath Bar Soap, 24 dozen 20/	24	0	0	*56	11	4
*The sum of all the columns is £56 11s 4d.						
----------30----------						
34 Cash Acco[t] D[r]						

To amo^{t} received sinu [?] the 10th of April [2689.47 Dollars] £	1075	15	9			
----------30----------						
8/34 Henry Oakman D^{r} to Cash acco^{t} for	391	12	0			
----------30----------						
1/34 Robert Townsend D^{r} to Cash acco^{t} for	100	0	0			
----------June 1st ----------						
8 Henry Oakman C^{r} By Cash p^{d} [paid] Oliver Templeton,	65	0	0			
Store rent.						
----------1----------						
4 Robert Brun D^{r} to 1 Empty Hhd		6	0			
----------1----------						
8 Henry Oakman C^{r} By Samuel Brownejohn						
10 for 2 dozen & 4 Bottles Rum 20/	£21	6	8			
----------1----------						
10 Samuel Brownejohn D^{r}						
To 93^{lb} Loaf 1/7	£7	7	3			
" 150^{LBS} Coffee 6^{d}	3	15	6			
---------- 4----------						
1 Rob^{t} Townsend D^{r}						
34 To Cash [103.64 Dollars]				£41	9	1
----------6----------						
Sugar D^{r} To Taylor & Bayard						
9 For 8 Hhds as pr Bill	492	2	5			
----------8----------						
Coffee D^{r} To Taylor & Baynard						

9 For 1 Hhd ~~W~~^{t} 5 – 0 – 21- 80^{Tare} is 50^{lbs}	6^{d}	12	10	6			
2 – 24							
" 2 Hhds ~~W~~^{t} 4 –0 – 21- 70							
9 – 0 - 7 -84							
13 – 1 - 0 -154 is 1330^{lbs}	5¾	31	17	3			

Page 27* [29]: [*Page number error in original; should be page 29]

New York June 6th 1780

	£	s	d	£	s	d
34 Cash C^{r} by Sundrys [sic] £3-8-0						
By Sugar for Cooperage & Cartage	3	6	0			
Paid gauging Wine		2	0			
----------7----------						
9 Taylor & Baynard D^{r}						
34 To Cash [506.33 Dollars]				202	10	8
----------27----------						
34 Cash D^{r} to 129 pr Shoes [169.31 Dollars] 10/6				67	14	6
----------27----------						
34 Cash C^{r}						
Paid for 141 pr Shoes [176.25 Dollars] 10/				70	10	-
----------27----------						
1 Robert Townsend D^{r}						
To 12 pr Shoes [15 Dollars] 10/				6	-	-
34 To Cash [10.42 Dollars]				4	3	4
----------27----------						
34 Cash D^{r} (rw^{d} from James Inglis for sales of Bottled Wine)				25	3	4

----------27----------						
9 Taylor & Baynard [Bayard] D^{r}						
34 To Cash in full [834.94 Dollars]				333	19	6
----------July 7th----------						
34/25 Cash Acc^{t} D^{r} to ~~Cash paid from~~ Taub Albright [59.29 Dollars]	23	14	4			
----------7----------						
1 Robert Townsend D^{r}						
34 To Cash acc^{t} for [59.17 Dollars]	23	13	4			
----------7----------						
8 Henry Oakman C^{r} to Robert Brun						
4 For Coopering 1 Hhd Bttled Liquor on board the Brig Polly		4	0			
" D^{o} 2 D^{o} 2 D^{o}		6	0			
" D^{o} 1 D^{o} & 2 Hhds Earthen Ware		8	0			
" D^{o}& Packing 24 dozen Beer on board the Polly		18	0			
" Cask & Cooperage & parking 10 doz Beer D^{o}	1	0	0			
" 1 Barrel Briad	2	10	0	5	6	
----------7----------						
1 Robert Townsend D^{r}						
4 To Rob^{t} Brun for Coopering of Molasses	£0	2	0			
----------7----------						
4 Rob^{t} Brun C^{r}						
By 2 Butts 50/	5	0	0			
" Colouring [sic] 3 Hhds Rum	1	0	0	6	0	0
----------7----------						
4/8 Rob^{t} Brun D^{r} to H. Oakman for 1 Empty Cask					10	-

New York July 10th 1780

	£	s	d	£	s	d
34 pd John Hillman say cash Dr to 11 doz Wine 20/	11	0				
----------10----------						
13 Robert R. Waddell Dr						
8 To Henry Oakman for 1 Hamper Potatoes	1	12	0			
----------13----------						
34 pd Hugh Brun say cash Dr						
To 1 Hhd Sugar ~~W~~t 15 – 1 - 14 gross						
1 – 3 – 10 tare						
13 – 2 - 4 ~~N~~t @ 107/6				72	15	2
----------13----------						
34 Captn Dugan Dr						
To Hhd Sugar W 16 – 2 – 14 Gross						
2 – 0 – 0 Tare						
14 - 2 - 14 ~~N~~t @ 97/6				71	5	11
----------13----------						
34 John & Augustus Cash Nicholl Dr						
To 2 Hhds Sugar 17 – 0 – 7						
16 – 0 – 14						
33 – 0 – 21 Gross						
4 – 0 – 6 Tare						
20 – 0 – 15 ~~N~~t @ 100/				145	13	5
----------13----------						
34 Cash Accot Dr to Sundry Amounts [131.25 Dollars]	£52	10	0			
29 To Robert Smith				4	2	8
35 To Isaac Winslow				2	7	-

1 & 25 To Rob^{t} Coupar				1	19	1
5 To Dennis McReady				25	6	6
29 Charles Rowe				7	14	10
25 Peter Demitt (Say Demitt & Titus)				6	4	10
25 Capt^{n} Corney				1	4	-
25 Robert Alexander				2	11	1
----------14----------						
34pd Mott & Birdsall ^{Cash} D^{r}						
To 1 Hhd Sugar ~~W^{t}~~ 16 – 3 – 21 ^{c}14 – 3 – 7 @ 100/	£74	9	3			
Tare 2 – 0 – 4						
----------17----------						
34pd Thorne & Butler ^{Cash} D^{r}						
To 1 Hhd Sugar ~~W^{t}~~ 16 – 3 – 7 ^{c} 14 – 3 – 5 @ 110/	81	7	4			
2 – 0 – 2						

Page 29* [31]: [*Page number error in original; should be page 31]

New York July 22^{d} 1780

	£	s	d	£	s	d
8 Henry Oakman D^{r}						
22 Thomas Rivington for advertisements		12	0			
----------22----------						
34 Cash D^{r}:to Sundry amounts £10-18-8 [27.33 Dollars]						
25 To George Grundy – in full		16	11			
5 Robert Robinson - D^{o}	5	0	6			
22 James Rivington - D^{o}	4	14	9			
12 Capt^{n} Maddock - D^{o}		6	6			

----------22----------						
34pd Millan & McKay D^{r}						
To 1 Hhd Sugar ~~N~~^{r} 16 – 3 - 7 Gross						
2 – 0 – 2 Tare						
14 – 3 – 5 N^{t} @ 110/	81	7	4½			
----------22----------						
34pd Markie & Smith D^{r}						
To 1 Hhd Sugar ~~N~~^{r} 17 – 0 – 14 ^{c} 15 – 0 – 17 @ 108/	81	6	9			
2 – 0 – 7						
----------24----------						
20 Alexander Leikis C^{r}						
By Store $^{\text{say Cellar}}$rent from the 23^{d} of Oct^{r} 1779 to the 23^{d} July						
1780 is 9 months @ 100/pr m^{o}	45	0	0			
----------29----------						
29 Robert Smith D^{r} to 1 Keg Rum, 10 gallons 7/16	3	15	0			
The Keg to be returned						
----------24----------						
4 Robert Bruce C^{r}						
By heading 1 Hhd Sugar (some days ago)		2	0			
" D^{o} D^{o}		2	0			
8 By Henry Oakman for heading 3 casks Bottled Wine		6	0	-	10	-
----------26----------						
34 Cash C^{r}						
Paid Cartage of Rum to R. Smith's		1	0			
D^{r} Cartage of 4 Boxes Sugar		8	8			
----------26----------						
8 By Henry Oakman D^{r}						
To Cask Coffee N^{t} 5 – 0 – 21 ^{c} 4 – 1 – 25 N^{t} is 501^{lbs} 6^{d}	12	10	6			

Tare 2 – 24						
----------28----------						
20 Alex[r] Leckie D[r]						
34 To Cash in full [86.60 Dollars]	34	12	10			

Page 30* [32]: [*Page number error in original; should be page 32]

New York July 28th 1780

	£	s	d	£	s	d
34 Cash C[r] paid Cartage of Sugar [.57 Dollars] 4/6		4	6			
----------29----------						
34 Cash D[r]						
31 To William Wiseman	20	4	8			
---------- 31----------						
34 Cash D[r] to sundry amounts £56 3s 9d [140.47 Dollars]						
1 & 25 To Doctr Stephanson	8	3	0			
25 David Jones	1	0	5			
20 John Gator 12 (guineas) [56 Dollars]	22	8	0			
1 M[rs] Fielding		12	0			
1 Benjamin Townsend		12	0			
25 George Weekes	3	6	5			
25 Absalam Wooden	6	8	0			
25 Nathan Horton	6	12	0			
25 Nathan Seaman	5	11	0			
25 Sarah Dodge	1	10	11	56	3	9
---------- 31----------						
1 Robert Townsend D[r]						

34 To Cash [61.54 Dollars]	24	12	4			
---------- 31----------						
34 John McAdam & C^{o} C^{r}						
14 By 4 Boxes Sugar N^{t} 3 – 3 – 14						
4 – 0 – 0						
3 – 3 – 7						
3 – 3 – 7						
15 – 2 – 0 gross						
1 – 3 – 12 Tare						
13 – 2 – 16 N^{t} is 1528^{lbs} @ 14^{d}	89	2	8			
By 2 Boxes D^{o} N^{r} 4 – 1 – 0 ~~gross~~						
3 – 2 – 22 ~~Tare~~						
8 - 0 - 4 Gross						
3 – 24 Tare						
7 – 0 – 8 N^{t} is 792 ^{lbs} 14½^{d}	47	17	0	136	19	8
----------August 8th----------						
1/34 Robert Townsend D^{r} to Cash (13 Guineas) [60.67 Dollars]	24	5	4			
----------10----------						
1/34 Robert Townsend D^{r} to Cash (10 Guineas) [46.67 Dollars]	£18	13	4			
----------29----------						
8/24 Henry Oakman D^{r} To cash [1000 Dollars]				£400	0	0
----------29----------						
1/34 Robert Townsend D^{r} to Cash (3 Guineas) [14 Dollars]	£5	12	0			

Page 31* [33]: [*Page number error in original; should be page 33]

New York August 29th 1780

	£	s	d	£	S	d
1 Robert Townsend D^{r}						
21 To Amos Underhill for amo^{t} of his acco^{t} [8.88 Dollars]	3	11	0			
----------Sep 8----------						
34pd ^{cash}Seaman & Doty D^{r}						
14 To 1 Box Sugar ~~W~~^{t} 4 – 1 – 10 Gross						
2 – 2 Tare						
3 – 3 – 8 ~~N~~^{t} is 428^{lbs} @ ¼½	29	8	6			
----------18----------						
1/34 Robert Townsend D^{r} to Cash [73.56 Dollars]				29	8	6
----------26----------						
29/34 Rob^{t} Smith C^{r} By Cash [9.38 Dollars]	3	15	0			
----------30----------						
34 Cash D^{r}						
13 Robert R. Waddell [10.54 Dollars]	£4	4	4			
----------Oct 3^{d}----------						
20 John Gater C^{r}						
34 By Cash [8 Dollars]	£3	4	0			
----------3----------						
34pd Charles Titus D^{r} (Say Cash)						
14 To 1 Box Sugar ~~W~~^{t} 4 – 0 – 0 Gross						
1 – 26 Tare						
3 – 2 – 2 ~~N~~^{t} @ [70.35 Dollars] 160	£28	2	10			
----------						
7 Seaman & Cock D^{r}						
14 To 1 Box Sugar ~~W~~^{t} 3 – 3 – 14 Gross						
1 – 24 Tare						
3 – 1 –10 ~~N~~^{t} @ 160	£27	5	8½			

----------						
34 Cash C^{r} paid cooperage of Sugar [.38 Dollars]	£0	3	0			
----------6----------						
15 Thorne & Butler D^{r}						
To 2 Tierces Coffee ~~W~~^{t} 4 – 0 – 21 – 70						
9 – 0 – 7 – 84						
13 – 1 – 0 – 154						
1 – 1 – 14 Tare						
11 – 3 – 14 – ~~N~~^{t} is 1330^{lbs} 7^{d}	£38	15	10			
2 Barrels D^{o} 2 – 1 – 8 26^{Tare}						
2 – 1 – 21 26						
4 – 3 – 1 52 is 198 ~~W~~^{t} 481^{lbs} @ 7^{d}	14	0	1			
1 Box Soap 198 W @ 1/5	14	0	4	£66	16	9

8/34 Henry Oakman C^{r} By Cash (rec^{d}from Luke Owens 30th Sep) [70 Dollars]				28	0	0

Page 32* [34]: [*Page number error in original; should be page 34]

New York October 7th 1780

	£	s	d	£	S	d
1 Robert Townsend D^{r} to Samuel Brownejohn						
10 For 1 Barrel Sugar ~~W~~^{t} 2 – 0 – 14 W @ 129/ pr Cwt	13	14	1½			
For 1 Gall^{n} Lisbon Wine		12	0	14	6	1½
----------9----------						
4 Robert Brun D^{r}:						
To overcharge on colouring [sic] spirits	0	10	0			
34 To Cash in full [1.20 Dollars]		9	7½	0	19	7½

1	Robert Townsend D^{r}:						
34	To Cash [70.35 Dollars]				28	2	10

1	Robert Townsend D^{r}: to sundry accounts £36. 2. 11						
7	To William Brownejohn Junior for amo^{t} of acco^{t}	£4	3	9			
7	Terince Kerin D^{o} D^{o}	4	4	6			
15	To M^{rs} Neill D^{o} D^{o}	3	0	4			
19	To Stephen Leach D^{o} D^{o}		18	6			

8	Henry Oakman D^{r} to sundry acco^{ts} £36. 2. 11						
13	To Peggy Sisk for amo^{t} of account	£6	11	7			
14	Peggy Henry D^{o} D^{o}	5	2	7			
20	M^{rs} Roxburry D^{o} D^{o}	7	13	3			
16	Doct^{r} Edie D^{o} D^{o}	6	15	6			

8	Henry Oakman C^{r}						
34	By Cash (40 guineas) [186.67 Dollars]	74	13	4			
	" D^{o} [75 Dollars]	30	0	0	104	13	4
	---27---						
34/15	Cash D^{r} to Thorne & Butler [167.09 Dollars]	£66	16	9			

1/34	Robert Townsend D^{r} to Cash [167.09 Dollars]	66	16	9			

34/7	Cash D^{r} to Seaman & Cock [68.21 Dollars]	27	5	8½			

1/34	Robert Townsend D^{r} to Cash [762.92 Dollars]	305	3	4			
	---Nov 2nd---						
34/10	Cash D^{r} Samuel Brownejohn [75 Dollars]	30	0	0			

----------2----------						
1/34 Robert Townsend D^{r} to Cash [75 Dollars]	30	0	0			
----------29----------						
8/14 Henry Oakman D^{r}						
To Sugar for 1 Box N^{r} 36 ~~W^{t}~~ 3 – 3 – 7^{w} is^{Tare} 375^{lbs} @ 1/3	23	8	9			

Page 33* [35]: [*Page number error in original; should be page 35]

New York December 2^{d} 1780

	£	s	d	£	s	d
1 Robert Townsend D^{r}						
14 To 1 Box Sugar ~~W^{t}~~ 3 – 2 – 22 3^{c} – 1^{Q} – 0^{in} @ 1/3				22	15	-
Tare 1 – 22						
---------- ----------Jany 11th 1781----------						
8 Henry Oakman D^{r}						
14 To 1 Box Sugar ~~W^{t}~~ 3 – 3 – 7 3 – 1 – 11 is 375^{lbs} ¼				25	-	-
1 – 24						
----------Feb 22----------						
8 Henry Oakman D^{r} to Samuel Brownejohn						
10 For I [sic] of Bell & Brownejohn's acco^{t} against Henry Oakman				16	8	10
----------22----------						
10/34 Samuel Brownejohn C^{r} By Cash [10 Dollars]	£4	0	0			
----------22----------						
1/34 Robert Townsend D^{r} to Cash [10 Dollars]	4	0	0			
----------March 17th ----------						
34/10 Cash D^{r} to Samuel Brownejohn [25.33 Dollars]	10	2	8			

----------22----------						
14/34 Sugar D^{r} to Cash paid Seaman & Doty storage of 6 Boxes Sugar	1	0	0			
----------22----------						
35/34 Robert Townsend D^{r} to Cash [22.83 Dollars]	9	2	8			

35/8 Robert Townsend D^{r} to Henry Oakman £111-15s-5d						
For 1 Box Candles (bought November 29th 1780) ~~W^{t}~~ 50^{lbs}						
1/9 Box 1/6	£4	9	0			
" 6^{lb} Tea D^{o} 4/	1	4	0			
" 12^{lb} d^{o} (Jany 12th 1781) 4/	2	8	0			
" 1 p^{c} D^{o} 24 yds 5/	6	0	0			
" Vest Pattern[?] (Feby 10th 1781)	1	2	2			
" 1 p^{c} (Feby 15th 1781)25 yds 4/10	6	0	10			
" 1 Chest Tea (D^{o}) W 100^{lbs} 20^{Tare} is 80^{lbs} 4/6	18	0	0			
" 56^{lbs} Coffee (19th) 9^{d}	2	2	0			
" ~~Cash~~ p^{c} Linen (March 16th 1781) N^{o} 2 25 yds ¾	4	3	4			
" p^{c} D^{o} D^{o} 3 25 yds 3/7	4	9	7			
" p^{c} D^{o} D^{o} 5 25 yds 4/1	5	2	1			
" p^{c} D^{o} D^{o} 7 25 yds 4/6	5	12	6			
" p^{c} D^{o} D^{o} 8 25 yds 4/9	5	18	9			
" 1 Barrel Sugar (March 20th 1781) ~~W^{t}~~						
3 – 2 – 9 is 3 – 1 – 11 @ 140/	23	8	9			
Tare 26						
Barrel & Cartage		5	3			
" 1 Cask Enamild [sic] Queens Ware £6 -1- 0 Stg [Sterling]						
Advance 100/C 6 -1- 0						
£12 -2 -2 Exch^{e} 777/9 is	21	10	2	111	10	5

----------29----------						
10/34 Sam^{l} Brownejohn C^{r} By Cash [25 Dollars]	£10	0	0			
----------29----------						
35/34 Robert Townsend D^{r} to Cash [25 Dollars]	£10	0	0			

Page 34* [36]: [*Page number error in original; should be page 36]

New York March 29th 1781

35/34 Robert Townsend D^{r} to Cash to Samuel Brownejohn						
For the balance of his account [87.34 Dollars]				£34	18	9
----------29----------						
8/35 Henry Oakman D^{r} to Robert Townsend £100-0-0 [250 dollars]						
Allowed him for the difference of many put into Stock				100	-	-
----------						
8/35 Henry Oakman D^{r} to Robert Townsend £50-0-0 [125 dollars]						
For transacting the business of O & T and assisting Henry						
Oakman in transacting his separate business from the						
first of April 1780, to the 10th of October ensuing				50	-	-

[Notation at the bottom of the page by Morton Pennypacker]:

In Rivington's paper Jan 9, 1782 Henry Oakman is at 18 Smith St. Linea, Glass Works, etc.

Page 35* [37]: [*Page number error in original; should be page 37]

[Page is numbered but left blank]

Inserted promissory note:

New York 1st April 1824

$2380.

On Demand we promise to pay

Robert Townsend Twenty Three Hundred & Eighty Dollars with Interest

At five per cent pr Annum until paid for value received.

KR1317 Smith & Nicoll

[Reverse side of promissory note]:

Rec^{d} Ap^{l} [April]3^{d}1824 on the a/c of the within Note 50$ order to Jacob Townsend also on the 23^{d} Ap^{l} 1824 - $625 and $312.50 on a/c of Audry Farley and Sarah Townsend also $1055 on order for Jacob Townsend also Cash $337.50 Ana King together Twenty Three Hundred & Eighty Dollars.

Robert Townsend

[END OF ACCOUNT BOOK].

3a. Appendix – Glossary of terms:

Avoirdupois Pound – 16 ounces

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

Butt – a container holding 108 gallons.

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)

Chest – a container for dry goods, 60 to 80 pounds.

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

Hogshead (Hhd) – 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 of bread or sugar.

P^{c}– Piece

Pipe – a measure of liquid containing two hogsheads or 125 gallons.

Puncheon – A unit of liquid measure.

- Wine – 84 gallons
- Beer – 72 gallons

Quintal – Commercial weight of 112 pounds.

Tare – Weight of a container holding solids or liquids and subtracted from the Gross Weight.

Tierce – a term applied to provisions.

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

Viz^{t} (Viddiat) – "that is to say", "namely" – used to introduce examples.

Zemby – Cloth

3b. Appendix – Trade Items both Credited and Debited:

Clothing/Cloth	**Food Stuffs**	**Beverages**	**Miscellaneous**
Hats	Sugar	Port Wine	Soap
Forrest Cloth	Coffee	Spirits	Barrel
Broad Cloth	Butter	Madeira Wine	Keg
Zambry	Cheese	Rum	Puncheons
Serge	Lemons	White Wine	Long & Short Pipes
Aznabrigs	Pepper	Lisbon Wine	Coal
Handkerchiefs	Powdered Sugar	Brandy	Candles
Shoes	Rice	Beer	Earthen Ware

Linen	Mustard Raisins Nutmeg Red Herrings Lavender Water Pickles	Hyson Tea Souchong Tea Bahea Tea	CASH

3c. Appendix – 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
Albright, Jacob				
Alexander, Robert				
Allen, William	**Shoemaker**			
Underhill, Amos				
Arden, James				
[Bayard, Samuel] [of Taylor and Bayard (New York, N.Y.)]	**Merchant(s)**	**Corner of Wall and Queen Streets "Chymist (sic) of Quebec, sold by Samuel Bayard, seller of Black Spruce, Spruce Beer, ingredients sold with instructions" (per November 1773 advertisement in the Royal Gazette)**		
Bell, William				
Bennett, James				
Bennit, Capt.				
Beverage, David				
Brownejohn, Doct.				
Brownejohn, Samuel				
Brownejohn, Thomas				
Brownejohn, William				
Bruce, Robert				
Brun, Hugh				
Brun, Robert				
Calcdcleugh, Capt. [Caldhugh?]				

Chadeayne, David				
Cock, Elijah				
Cockane, Capt.				
Cockshot, John				
Cockshot, Mr.				
Cook, Elijah				
Coupar, Rober, Capt.	**Captain**	**[Delivered gold and silver lace to be sold by Ennis Graham, merchant, per June 1773 advertisement in the Royal Gazette]**		
Cordner, James				
Corney, Capt.				
Cox, Capt.				
Dodge, Sarah				
Dugan, Capt.				
Duran, Mrs.				
Eddy [Edey, Edie], Dr.				
Farley, James				
Faulkenham, Samuel				
Fleet, John				
Gater, John				
Gundy, George [Grundy]				
Hasnan, John				
Henry, Peggy				
Hillman, John				
Horton, Nathan				
Inglis, James	**Merchant and auctioneer**	**"Sundry products at the Coffee House Bridge" (per March 1780 advertisement in the Royal Gazette)**		
Jann, Mrs.				
John, Henry				
Jones, David				
Kennedy, Capt.				
Kent, Mr. (Mate of ship Friendship)				
Leckie, Alexander (Lukie, Leikis) [Lukie] (Negro?)				
Lefferts, Harman				
Lefferts, Leffert				
Lefforts, Herman				

Leikis, Alexander				
Lowe, Charles				
Lowe, Mrs.				
Luker, Flint				
Mackey, Capt.				
Mains, Capt.				
Markey, Capt.				
Martin, Mr.				
[McAdams, John M.] [of John M. M^{c}Adams & Co. (New York, N.Y.)]	**Merchant and auctioneer**	**Auctioned goods at the Coffee House (per March 1780 advertisement in the Royal Gazette)**		
McClean, Mr.				
McClian, Peter				
McCowan, Mrs.				
McFarran, Thomas				
McReady, Dennis				
Mecan, Capt.				
Morris, Mrs. (Polly)				
Mount, Thomas				
Mulligan, Hercules				
Murphy, Phillip				
Naffanham, Mr.				
Niel, Mr.				
Oakman, Henry [of Oakman & Townsend (New York, N.Y.)]	**Merchant(s)**	**As Oakman & Townsend: Opposite Mr. Rivington's [newspaper] (per March 1780 advertisement in the Royal Gazette); 18 Smith St. Linea, Glass Works, etc. (per January 9, 1782 advertisement in the Royal Gazette)**		
Pearce, Mrs.				
Pike, Mrs.				
Platt, James (sailor)				
Powell, Harvey				
Powell, Henry				
Printer, L. Jones				
Radcliff, Mrs.		**Smith Street**		
Reynor, Capt. [Raynor]				
Rini, Andrew				
Rivington, Flora				
Rivington, James				

Rivington, Mr. [James?]				
Rivington, Thomas				
Roach, Capt.				
Robinson, Robert				
Roxberry, Mrs. [Roxbury, Roxburry]				
Seaman, Nathan				
Sisk, Peggy				
Smith, Albert				
Smith, Robert				
Springhall, Gregory [Springall?]	**Distiller**	**Near the upper end of Chapel Street "Will sell for cash – gin, brandy, caraway, aniseed" (per November 1775 advertisement in the Royal Gazette)**		
Stark, Dr.				
Stevens, Dr.				
Stevers, Capt.				
Suiter, James				
Survant, Lukus				
Taggart, Mr.				
Templeton, Oliver [of Templeton & Stewart (New York, N.Y)]	**Merchant(s) (and auctioneers?)**	**"Auction at the Coffee House Bridge"(per April 1780 advertisement in the Royal Gazette)**		
Thompson, David (sailor)				
Thompson, James				
Thompson, Mrs.				
Thompson, Thomas				
Thompson, William				
Thorn, Daniel				
Titus, Charles				
Titus, John				
Townsend, Benjamin				
Townsend, Janus				
Townsend, Robert				
Townsend, Samuel				
Townsend, William [Wm.]				
Tryon, General				
Underhill, Amos				
Waddell, Robert Ross				

[R.]				
Waterhouse, Capt.				
Weeks, George				
White, Henry	**Auctioneer (?)**	**"Agent for sale of cargo on board Schooner William" (per March 1780 advertisement in the Royal Gazette)**		
Willington, Capt.				
Wilson, Capt.				
Winslow, Isaac				
Wiseham, William				
Wooden, Absalam				
Wooden, James				
Woodhull, James				
Wright, William				

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
Coch & Bennit				
Demiit & Titus				
Freeland & Co.				
John & Augastus Nicholl				
John M. McAdams & Co. (New York, N.Y.)	**Merchant and auctioneer**	**Auctioned goods at the Coffee House (per March 1780 advertisement in the Royal Gazette)**		
Markie & Smith				
Millen & McKay				
Moore & Kerr (New York, N.Y.)	**Merchants**	**Wall Street (per March 1780 advertisement in the Royal Gazette)**		
Moore & Kevi				
Moore & King				
Mott & Birdsall				
Seaman & Cock				
Seaman & Doty [Doughty]				
Smith & Nicoll				
Taylor & Bayard (New York, N.Y.) [Taylor,		**Corner of Wall and Queen Streets "Chymist (sic) of**		

Henry and Bayard, Samuel]		**Quebec, sold by Samuel Bayard, seller of Black Spruce, Spruce Beer, ingredients sold with instructions" (per November 1773 advertisement in the Royal Gazette)**		
Templeton & Stewart (New York, N.Y.) [Oliver Templeton]	**Merchants (and auctioneers?)**	**"Auction at the Coffee House Bridge"(per April 1780 advertisement in the Royal Gazette)**		
Thomas Buchanan & Co. [same as Walter & Thomas Buchanan and Co.?]				
Thorne & Butler				

3d. Appendix – Colonial Currency Explanation and Arithmetic:

<u>The Approximate Value of the Spanish Milled Dollar, Pound, Shilling and Pence:</u>

<u>British Currency denominations – Pounds (£), Shillings (s) and Pence (d)</u>

- 1£ = 20s
- 1s = 12d
- 1£ = 240d
- 1 Guinea = 21s Sterling
- 1 Guinea (NY Money) = £1 17s 4d (one pound, 17 shillings and 4 pence)

British Sterling Value 1 SMD = 4s 6d or 54d (4 x 12 + 6= 54d)

Pound (£) = $4.44 (£1 = 240d – 240/54 = $4.44)

Shilling (s) = 22.2¢ (20s = £1 = 4.44/20 = .222¢

Pence (d) = 1.9¢ (12d = 1s = .222/12 = .0185¢

Continue with the same arithmetic to obtain the dollars and cents answers:

New York Currency 1 SMD = 8s or 96d (8 x 12 = 96d)

Pound (£) = $2.50

Shilling (s) = 12.5¢

Pence (d) = 1.042¢

Converting £, s and d to dollars:

To NY Money: £4. 0s .0d, the conversion arithmetic is

(4 x 2.50) + (0 x .125) + (0 x .01042) = 10 Dollars

To NY Money: £4. 8s. 10d, the conversion arithmetic is

(4 x 2.50) + (8 x .125) + (10 x .01042) = 11.1042 (11.10 rounded)

To Pennsylvania Money: 1 SMD = 7s 6d or 90d (7 x 12 + 6 = 90d)

Pound (£) = $2.67

Shilling (s) = 13.3¢

Pence (d) = 1.1¢

To Massachussets Money: 1SMD = 6s or 72d (6 x 12 = 72d)

Pound (£) = $3.33

Shilling (s) = 16.7¢

Pence (d) = 1.4¢

3e. Appendix – Example of a Coin Value Table:

Appendix II – Example of a Coin Value Table

TABLE OF DOLLARS *and other* COINS.

Number of Dollars, and Weight of Coins.	*N. Hampſhire, Maſſachuſetts, Rhode Iſland, Connecticut, and Virginia.*	*New-York and N. Carolina.*	*New Jerſey, Pennſylvania, Maryland, and Delaware.*	*S. Carolina, and Georgia.*
Dols. 1	£.0 6 0	£.0 8 0	£.0 7 6	£.0 4 8
2	0 12 0	0 16 0	0 15 0	0 9 4
3	0 18 0	1 4 0	1 2 6	0 14 0
4	1 4 0	1 12 0	1 10 0	0 18 8
5	1 10 0	2 0 0	1 17 6	1 3 4
6	1 16 0	2 8 0	2 5 0	1 8 0
7	2 2 0	2 16 0	2 12 6	1 12 8
8	2 8 0	3 4 0	3 0 0	1 17 4
9	2 14 0	3 12 0	3 7 6	2 2 0
10	3 0 0	4 0 0	3 15 0	2 2 6
11	3 6 0	4 8 0	4 2 6	2 11 4
12	3 12 0	4 16 0	4 10 0	2 16 0
13	3 18 0	5 4 0	4 17 6	3 0 8
14	4 4 0	5 12 0	5 5 0	3 5 4
15	4 10 0	6 0 0	5 12 6	3 10 0
16	4 16 0	6 8 0	6 0 0	3 14 8
17	5 2 6	6 16 0	6 7 6	3 19 4
18	5 8 0	7 4 0	6 15 0	4 4 0
19	5 14 0	7 12 0	7 2 6	4 8 8
20	6 0 0	8 0 0	7 10 0	4 13 4
30	9 0 0	12 0 0	11 5 0	7 0 0
40	12 0 0	16 0 0	15 0 0	9 6 8
50	15 0 0	20 0 0	18 15 0	11 13 4
60	18 0 0	24 0 0	22 10 0	14 0 0
70	21 0 0	28 0 0	26 5 0	16 6 8
80	24 0 0	32 0 0	30 0 0	18 13 4
90	27 0 0	36 0 0	33 15 0	21 0 0
100	30 0 0	40 0 0	37 10 0	23 6 8
200	60 0 0	80 0 0	75 0 0	46 13 4
300	90 0 0	120 0 0	112 10 0	70 0 0
400	120 0 0	160 0 0	150 0 0	93 6 8
500	150 0 0	200 0 0	187 10 0	116 13 4
1000	300 0 0	400 0 0	375 0 0	233 6 8
dwt. gr.				
Engliſh Guinea, 5 6	£.1 8 0	£.1 17 0	£.1 15 0	£.1 1 9
French Guinea, 5 5	1 7 6	1 16 0	1 14 6	1 1 5
En. & F. Crown, 19 0	0 6 8	0 8 9	0 8 4	0 5 0
Half Johannes, 9 0	2 8 0	3 4 0	3 0 0	2 17 4
Piſtole 4 5	1 2 0	1 8 0	1 7 0	0 17 6
Doubloon 17 0	4 8 0	5 16 0	5 12 0	3 10 0
Moidore 6 18	1 16 0	2 6 0	2 5 0	1 8 0

☞ *By a late regulation of the Aſſembly of S. Carolina, Engliſh Guineas muſt weigh 5 dwt. 7 gr. Piſtole 4 dwt. 6 gr. and Moidores 6 dwt. 16 gr.*

Photograph courtesy of the New-York Historical Society, New York City

Coin ratings in moneys of account of the various states, published in *The Philadelphia Directory*, 1785.

[END OF TRANSCRIPTION AND APPENDICES (Book 2)].