

27500

116 80  
177- Case

**DAY BOOK**  
AND  
**JOURNAL.**

\*\*\*\*\*  
JOHN G. TILTON—MANUFACTURER  
\*\*\*\*\*



Newbury port 1838

Drs

Cr

Jan. 1	Commenced business this day with the following Capital, viz. Cash deposited in the Newbury port Bank	200.00		
	Notes due me from the following Persons			
	Edmund H. Swett	40.00		
	Thomas Knapp	75.00		
	David P. Page	100.00		
	Moses Sargent	85.00	8300.00	
	The following Persons owe me on Book account, viz.			
	Goodwin Atkins	7.40		
	James Colman	2.25		
	Henry C. Titcomb	5.75		
	Jacob Johnson	11.3	2653	\$26 53
	My liabilities are as follows, viz. on notes to sundry Persons, namely:			
	David Lutter	340.00		
	John Drown	23.00		
	Rufus Pitman	22.40	385	40
2	Paid Isaac Pearson Cash for painting my Store		20	21
	Bought of F. C. White, Boston, on 6 months credit 70 lbs. Flour @ 9. per lb.	630.00		
	Paid freight & charges on the same in cash	26.00	656	00
3	Bought of Bates & Co on my note payable in 30 days			
	3 hds of Molasses @ 20.	60.00		
	1 sack of Rice, 124 lbs @ 4	4.96		
	3 bags of Coffee 250 lbs @ 10	25.00		
	1 box Sugar 200 lbs @ 8	16.00	105	96
4	Bought of Simmons & Lee on 6 months credit—			
	128 lbs. Cheese @ 12	15.36		
	824 lbs. butter @ 15	148.32	163	68

1	Cash	200.00		
3	Bills receivable	300.00		
4	Goodwin Atkins	7.40		
4	James Colman	2.25	1	Stock 526 53
4	Henry C. Titcomb	5.75		
8	Jacob Johnson	11.3		
1	Stock	385.40	2	Bills Payable 385 40
6	Expense Account	20.21	1	Cash 20 21
2	Flour	656.00	5	F. C. White 630 00
			1	Cash 26 00
5	Molasses	60.00		
5	Rice	4.96		
3	Coffee	25.00	2	Bills Payable 105 96
1	Sugar	16.00		
2	Cheese	15.36		
2	Butter	148.32	6	Simmons & Lee 163 68

Newburyport 1838

Dr

Cr

Jan 5	Paid my expenses of Stage fare & Board at Boston Bill of Transportation to wayer	10.13 <u>24.00</u>	34 13
6	Sold to James Wilson for cash 24 lbs butter @ 22 <sup>c</sup>		5 28
	Sold to James Colman on credit:- 40 lbs Butter @ 22 <sup>c</sup> 25 lbs Rice @ 5 <sup>c</sup> 8 gallons Molasses @ 45 <sup>c</sup> 1 bl. Flour @ 11.00 18 lbs Coffee @ 12 <sup>c</sup> 25 lbs Sugar @ 13 <sup>c</sup>	3.80 1.25 3.52 11.00 2.25 <u>3.25</u>	30 07
	Bought of James Colman on 30 days credit, 1 cask, 212 gallons Sperm Oil @ 80 <sup>c</sup> 650 lbs Cod fish @ 4 <sup>c</sup>	169.60 <u>26.00</u>	195 60
8	Sold to Goodwin Atkins on credit:- 50 lbs cod fish @ 6 <sup>c</sup> 50 ,, Butter @ 24 <sup>c</sup> 25 ,, Rice @ 5 <sup>c</sup> 15 ,, Sugar @ 13 <sup>c</sup> 40 ,, Coffee @ 12 <sup>c</sup> 10 galls. Sperm Oil @ 90 <sup>c</sup> 10 ,, Molasses @ 45 <sup>c</sup> 1 bl Flour @ 11.00	3.00 12.00 1.25 2.34 5.00 9.00 4.40 <u>11.00</u>	47 99
"	Received of James Colman his Note dated 6 <sup>th</sup> inst. in payment of his Bill		30 07
"	Paid James Colmans Bill of 6 <sup>th</sup> inst. in cash amounting to Interest for Discount 28 days	194.69 <u>71</u>	195 60
"	Sold David P. Page for cash 1 bl Flour @ 11.00 50 lbs Sugar @ 13 <sup>c</sup>	11.00 <u>6.50</u>	17 50

6	Expense Account	34 13	1	Cash	34 13
1	Cash	5 28	2	Butter	5 28
4	James Colman	30 07	2	Butter	8 80
			5	Rice	1 25
			5	Molasses	3 52
			2	Flour	11 00
			3	Coffee	2 25
			1	Sugar	3 25
4	Sperm Oil	169 60	4	James Colman	195 60
6	Cod Fish	26 00	6	Cod fish	3 00
			2	Butter	12 00
			5	Rice	1 25
4	Goodwin Atkins	47 99	1	Sugar	2 34
			3	Coffee	5 00
			4	Sperm Oil	9 00
			5	Molasses	4 40
			2	Flour	11 00
8	Bills Receivable	30 07	4	James Colman	30 07
4	James Colman	195 60	1	Cash	194 69
			3	Interest	91
1	Cash	17 50	2	Flour	11 00
			1	Sugar	6 50

Newburyport 1838

Jan	9	Borrowed of James Cheney on our Note Payable in 60 days		500 00	
	"	Received of E. Swett Cash in payment of his Note dated Jan. 1, 1837	40.00		
		Interest for 1 year 9 days added	<u>2.46</u>	42 46	
	10	Paid F. C. Whites Bill of Flour he discounting 2 per cent per month for unexpired term.			
		Cash	558.60		
		Interest for discount	<u>71.40</u>	630 00	
	"	Sold to Joseph Pillsbury as follows:-			
		40 galls Sperm Oil @ 85	34.00		
		100 lbs Butter @ 23 <sup>c</sup>	23.00		
		107 lbs Sugar @ 15 <sup>c</sup>	13.91		
		50 lbs Rice @ 5 <sup>c</sup>	2.50		
		100 lbs Cheese @ 11 <sup>c</sup>	11.00		
		50 lbs Coffee @ 12 <sup>1/2</sup> <sup>c</sup>	<u>6.25</u>	90 66	
		Received in payment			
		100 lbs Pork @ 11 <sup>c</sup>	11.00		
		6 bush. White Beans @ 2.00	12.00		
		his Note on Interest for	90.00		
		Cash for the Balance	<u>37.66</u>	90 66	
	11	Received of David P. Page Cash in Payment of his Note dated July 11, 1837	100.00		
		Interest for 6 months added	<u>3.00</u>	103 00	
		Paid John Drown in Cash the amount of my Note to him dated September 11, 1837	23.00		
		Interest added for 4 months	<u>.46</u>	23 46	

Drs

Crs

1	Cash	500 00	2	Bills Payable	500 00
1	Cash	42 46	3	Bills Receivable	40 00
			3	Interest	2 46
5	F. C. White	630 00	1	Cash	558 60
			3	Interest	71 40
6	Pork	11 00	4	Sperm Oil	34 00
6	White Beans	12 00	2	Butter	23 00
3	Bills Receivable	30 00	1	Sugar	13 91
1	Cash	37 66	5	Rice	2 50
			2	Cheese	11 00
			3	Coffee	6 25
1	Cash	103 00	3	Bills Receivable	100 00
			3	Interest	3 00
2	Bills Payable	23 00	1	Cash	23 46
3	Interest	46			

Newbury port 1838

Drs

Crs

Jan 11	Sold to David S. Cutler as follows:- 50 lbs Flour @ 10.00 300 lbs Cod fish @ 5c Received of him in Payment Our Note in his favor dated January 11 <sup>th</sup> 1837 Interest added for 12 months Cash for the Balance	500.00 15.00 340.00 20.40 <u>154.60</u>	515 00    515 00
12	Sold Joseph Silsbury for Cash 142 lbs Coffee @ 12 <sup>5</sup> 300 " Cod fish @ 6c 24 " Rice @ 5c 28 " Cheese @ 12 <sup>5</sup>	17.75 18.00 1.20 3.36	40 31
"	Received of Thomas Knapp in Payment of his Note dated July 12 <sup>th</sup> 1837 Cash Interest for 6 months added	15.00 2.25	77 25
"	Sold to John Drown for Cash 17 lbs Flour @ 11. 282 galls Molasses @ 30c	187.00 84.60	271 60
"	Paid Rufus Putnam in Cash the amount of our Note to him dated July 12 <sup>th</sup> 1837 Interest for 6 months added	224.00 .67	28 07
"	Received of Moses Sargent Cash in Payment of his Note dated January 12 <sup>th</sup> 1837 Interest for 12 months added	85.00 5.10	90 10
"	Received of Goodwin Atkins Cash in Payment of Bills against him Also of James Colman ditto	55.39 2.25	57 64
13	Sold to Samuel Page for Cash:- 100 lbs Pork @ 12 <sup>5</sup> 610 " Butter @ 22 <sup>5</sup> 162 galls Sperm Oil @ 85c 6 bush White Beans @ 250c	12.50 134.20 137.70 15.00	299 40

2	Bills Payable	340 00	2	Flour	500 00
3	Interest	20 40	6	Cod fish	15 00
1	Cash	154 60			
1	Cash	40 31	3	Coffee	17 75
			6	Cod fish	18 00
			5	Rice	1 20
			2	Cheese	3 36
1	Cash	77 25	3	Bills Receivable	75 00
			3	Interest	2 25
1	Cash	271 60	2	Flour	187 00
			5	Molasses	84 60
2	Bills Payable	22 40	1	Cash	23 07
3	Interest	67			
1	Cash	90 10	3	Bills Receivable	85 00
			3	Interest	5 10
1	Cash	57 64	4	Goodwin Atkins	55 39
			4	James Colman	2 25
1	Cash	299 40	6	Pork	12 50
			2	Butter	134 20
			4	Sperm Oil	137 70
			6	White Beans	15 00

# Newburyport 1838

Jan	13	Paid Simmons & Lee the amount of their bill of 4 <sup>th</sup> inst. they discounting the Interest for 5 mo. 21 days			
		Cash	159.02		
		Interest for discount	4.66	163 68	
	"	Received of H. C. Titcomb Cash in payment of his Bill	5.75		
		Also of Jacob P. Johnson " " "	11.13	16 88	
	"	Paid Bates for the amount of our Note adding Interest for 9 days	Note 105.96		
		Interest	.16	106 12	
	"	Paid in Cash the amount of our Note to James Cheney dated 9 <sup>th</sup> inst	Note 500.00		
		Interest added for 4 days	.33	500 33	
	15	Received of J. Pillsbury Cash in payment of his Note dated 10 <sup>th</sup> inst.			
		Note	30.00		
		Interest added for 5 days	.03	30 03	
	"	It being my intention to discontinue the Grocery Business:-			
		Paid rent of Store up to this date	30.00		
		Also Paid James for his Services as Clerk for the last 15 days	12.00		
		Also Paid Mrs. Wiley for Board	10.00		
		Also " for Fuel in Cash	3.00		
		Also Bill of Postage	1.25	56 25	
	"	Closed this concern finding a Net gain of 130.77 by which it appears that we are now Worth		271 90	

		Dr			Cr	
	6	Simmons & Lee	163 68	1	Cash	159 02
				3	Interest	4 66
	1	Cash	16 88	4	Henry Titcomb	5 75
				5	Jacob P. Johnson	11 13
	2	Bills Payable	105 96	1	Cash	106 12
	3	Interest	16			
	2	Bills Payable	500 00	1	Cash	500 33
	3	Interest	33			
	1	Cash	30 03	3	Bills Receivable	30 00
				3	Interest	03
	6	Expense Account	56 25	1	Cash	56 25

# Newburyport 1838

Dr Cr

Jan	Description	\$	cts		Dr	\$	cts		Cr	\$	cts	
1	Determined this day to enter the Dry Goods Business with the following Capital viz. Cash as proceeds of the last concern \$ 271.90 Also cash received by a Legacy from my much lamented Uncle <u>14728.10</u>	15000	00		8	Cash	15000		8	Stock	15000	00
2	Paid for store fixtures, Stationery, Blank Books &c	325	38		10	Expense Account	325	38	8	Cash	325	38
4	Bought of Charles Hammond on credit Goods per Invoice amounting to	8151	25		9	Merchandise	8151	25	11	Charles Hammond	8151	25
6	Sold James Bruce \$15 Pieces Broad Cloth amounting to	957	12		10	James Bruce \$15	957	12	9	Merchandise	957	12
7	Paid Cash for Sundry Goods, Bought at Auction this day per Bills	2125	75		9	Merchandise	2125	75	8	Cash	2125	75
9	Bought of Home \$60 a quantity of Goods, for which I have given them my acceptance, payable in 30 days	857	75		9	Merchandise	857	75	9	Bills Payable	857	75
12	Paid Cash for Advertising, Postages, &c	25	18		10	Expense Account	25	18	8	Cash	25	18
15	Sold James Hill as per Sales Book Sundry Goods, and received in Settlement his Note at 90 days for the amount	785	50		9	Bills Receivable	785	50	9	Merchandise	785	50
18	Sold for Cash a quantity of Goods as per Sales Book	280	31		8	Cash	280	31	9	Merchandise	280	31
19	Accepted Charles Hammonds draft in favor of Smith \$4000 payable 90 days from date	4000	00		11	Charles Hammond	4000	00	9	Bills Payable	4000	00
25	I have drawn on James Bruce \$15 at ten days sight for the amount due by them agreeably to their request	957	12		9	Bills Receivable	957	12	10	James Bruce \$15	957	12
28	Sold James Brown & Son a quantity of Goods and Received in Payment as follows:- Their Note at 90 days \$ 400.00 Cash for the Balance <u>600.00</u>	1200	00		9	Bills Receivable	600	00	8	Cash	600	00
									9	Merchandise	1200	00



# Newburyport 1838

Jan 29	Paid Charles Hammond per Receipt last in full		4151	25
30	Sold James Bruce's Goods as per Sales Book		989	75
"	Paid for Advertising, Postage, &c this month		15	78
Feb 1	Brought of Charles Hammond Goods as per Bills		583	40
4	Sold Goods this day to the following Persons viz James Peters amounting to \$350.22 Rufus Dean " " " 575.88 Henry Pope " " " 829.75		1755	85
6	Received in Cash the amount of my Draft on Bruce's		957	12
8	Received the following Notes Payable in 30 days from the 4 <sup>th</sup> inst. VIZ:- James Peters's \$350.22 Rufus Dean's 575.88 Henry Pope's 829.75		1755	85
10	Brought Goods for Exportation of the following Persons viz Charles Hammond per Invoice \$387.97 Buchanan's 78.25 James Finley's 51.75		517	97
11	Paid for Postage, Cartage, &c.		8	25
15	Endorsed to Charles Hammond I Hills Note due April 15 <sup>th</sup>		785	50
"	Discounted at the Newburyport Bank Henry Pope's Note due March 8 <sup>th</sup> Cash Received 826.20 Paid Discount 3.55		829	75
"	Paid my Note in favor of Horse's		857	75

Dr		\$	cts	Cr		\$	cts
11	Charles Hammond	4151	25	8	Cash	4151	25
10	James Bruce's	989	75	9	Merchandise	989	75
10	Expense Account	15	78	8	Cash	15	78
9	Merchandise	583	40	11	Charles Hammond	583	40
11	James Peters	350	22	9	Merchandise	1755	85
11	Rufus Dean	575	88				
12	Henry Pope	829	75				
8	Cash	957	12	9	Bills Receivable	957	12
9	Bills Receivable	1755	85	11	James Peters	350	22
				11	Rufus Dean	575	88
				12	Henry Pope	829	75
9	Merchandise	517	97	11	Charles Hammond	387	97
				10	Buchanan's	78	25
				11	James Finley's	51	75
10	Expense Account	8	25	8	Cash	8	25
11	Charles Hammond	785	50	9	Bills Receivable	785	50
8	Cash	826	20	9	Bills Receivable	829	75
13	Profit & Loss	3	55				
9	Bills Payable	857	75	8	Cash	857	75

# Newburyport 1838

Dr

- \$  
\$ cts

Cr

\$ cts

Feb 25	Bought of Simpson & Co Sundry Goods and gave them in Settlement:- <i>Money Note at 60 days for</i> 81000.00 <i>Cash for the Balance</i> 800.00				
28	Sold J. Bruce & Co Sundry Goods amounting to	1579	23		
"	Paid Charges on Shipping & Co Cash amounting	58	97		
March 1	Effected an Insurance with the Globe Insurance Co on Goods Shipped per Sarc for New Orleans and gave my Note for amount of Premium & Policy	27	14		
"	Shipped per the Sarc for New Orleans on Account and Risk of S. Dana & Co as follows:- <i>Sundry Goods amounting to</i> 8975.84 <i>Charges at Shipping</i> 31.42 <i>Insurance as above</i> 27.14 <i>Commission on Insurance</i> 5.52	1039	92		
2	Insured with the Hope Insurance Company on Account of George Smith New Orleans 83240. on 15 bds. Sugar, & 20 Bales Cotton, Consigned to me for Sale & Returns per the Ship Ann. <i>Paid Premium &amp; Policy in Cash</i> 77.28 <i>Commission on Amount Insured</i> 10.20	93	48		
3	Received James Bruce & Co's Acceptance payable in 30 days for	989	75		
4	Paid Charges on Produce Consigned per the Ship Ann amounting to	220	27		
5	Sold James Peters on 1 months credit 20 Bales Cotton per Ship Ann amounting to	896	75		
7	Paid Buchanan & Co Cash in full	78	25		

9	Merchandise	1800	00	9	Bills Payable 1000 00
				8	Cash 800 00
10	James Bruce & Co	1579	23	9	Merchandise 1579 23
10	Expense Account	58	97	8	Cash 58 97
13	Profit & Loss	27	14	9	Bills Payable 27 14
11	S. Dana & Co	1039	92	9	Merchandise 975 84
				10	Expense Account 31 42
				13	Profit & Loss 27 14
				12	Commission 5 52
12	George Smith	93	48	8	Cash 77 28
				12	Commission 16 20
9	Bills Receivable	989	75	10	James Bruce 989 75
10	Expense Account	220	27	8	Cash 220 27
11	James Peters	896	75	13	Smiths Consignment of Cotton 896 75
10	Buchanan & Co	78	25	8	Cash 78 25

# Newburyport 1838

		Dr		Cr			
		\$	cts	\$	cts		
March	8 Allowed James Bruce \$6 a discount of 2 per cent on \$1579.00 worth of Goods damaged	31	58	13 Profit & Loss	31 58	10 James Bruce \$6	31 58
"	12 Rendered an Account Sales of Georges Smiths 20 Bales Cotton per the Ann Charged for Freight & other Expenses 220 27 Commission on Sales 35 87 George Smith on net Proceeds 640.61	896	75	13 Smiths Consign of Cotton	896 75	10 Expense Account 220 27 12 Commission 35 87 12 George Smith 640 61	220 27 35 87 640 61
"	15 I have drawn on J. Dana \$6 for the amount of Shipments made to them at 90 days in favor of Holmes & Son, in conformity to J. Dana \$6's Letter of Advice	1039	92	9 Bills Receivable	1039 92	11 J. Dana \$6	1039 92
"	17 Effected with the Globe Insurance Company an Insurance of \$2800.00 on Goods per the Nero for Jamaica. Paid Premium & Policy in Cash	61	34	13 Profit & Loss	61 34	8 Cash	61 34
"	18 Paid Sundry Charges on Shipments &c amounting to	85	39	10 Expense Account	85 39	8 Cash	85 39
"	19 Shipped per the Nero for Jamaica on Account of George Smith, New Orleans, and Consigned by his Order to William James there:- Sundry goods amounting to 2550.30 Charges at Shipping amounting to 75.37 Insurance on \$2800.00 61.34 Commission on Goods, Charges, Insurance 12.87	2759	88	12 George Smith	2759 88	9 Merchandise 2550 30 10 Expense Account 75 37 13 Profit & Loss 61 34 12 Commission 12 87	2550 30 75 37 61 34 12 87
"	21 Sold Buchanan \$6 at 2 months credit 15 pkts Sugar Consigned per Ann for	3360	25	10 Buchanan \$6	3360 25	12 Smiths Consignment out of Sugar	3360 25
"	25 Paid my Note in favor of the Globe Insurance Co.	27	14	9 Bills Payable	27 14	8 Cash	27 14
"	" Paid J. Finlay \$6 Cash in full amounting to	51	75	11 J. Finlay \$6	51 75	8 Cash	51 75
"	" Paid Sundry Charges on Consignment per the Ann	45	78	10 Expense Account	45 78	8 Cash	45 78

# Newburyport 1838

Dr

-10-  
\$ cts

Cr

\$ cts

March 25	Made up the account Sales of George Smith's 15 hhd's Sugar - Consigned per the Invoice		
	Charged for Freight &c	\$ 45.78	
	Commission on Sales	134.41	
	George Smith Net Proceeds	<u>3180.00</u>	3360 25

12	Smith's Consignment of Sugar		3360 25
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10	Expense Account	45	78
12	Commission	134	41
12	George Smith	<del>3180</del>	00

31	Paid the following expenses in Cash:-		
	Store Rent	\$ 300.00	
	Clerk Salary	<u>150.00</u>	450 00

10	Expense Account		450 00
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8	Cash	450	00

The Goods on hand Estimated at Present Value amount as per Inventory to \$5786.00

# Newburyport 1838

Dr

\$ 11  
cts

Cr

\$ cts

April 1 Commenced a New Concern this day with the following Inventory of Effects as derived from the Balance Account of the last Concern VIZ.

Cash on hand	\$ 8199.12
Notes due me as follows	
Rufus Deas's dated Feb 3 <sup>rd</sup> 1838	575.88
James Peters " " " "	350.22
S Brown & Sons " Jan 28 <sup>th</sup> "	600.00
J Dana glo " March 15 "	1039.92
J Bruce glo " " 3	989.75
	3555.77
Merchandise on hand	5786.00
The following Persons owe me on Book Account	
J Bruce glo	1547.65
James Peters	896.75
Buchanan glo	3360.25

15	Cash	8198	12
16	Bills Receivable	3555	77
18	Merchandise	5786	00
17	James Bruce	1547	65
17	James Peters	896	75
17	Buchanan glo	3360	25

14 Stock 23344 54

1 My liabilities are as follows VIZ

My notes in favor of Sundry Persons:-

C. Hammond dated June 19 <sup>th</sup> 1838	4000.00
Simpson glo " Feb 25, 1838	1000.00
	5000.00

I owe the following Persons on Book Account:-

George Smith	967.31
Charles Hammond	185.87

16	Bills Payable	5000	00
14	Stock	6153	18
21	George Smith	967	31
21	Charles Hammond	185	87

2 Paid for Sundry Repairs on a Store Engaged for the coming 6 months in State Street amounting to

63 75

19 Expense Account 63 75

15 Cash 63 75

Purchased this day a House & Land in Olive Street for which I Paid in Cash

3210 00

20 Real Estate 3210 00

15 Cash 3210 00

Bought at Auction for cash the furniture of said House - see bill amounting to

1140 00

18 Furniture 1140 00

15 Cash 1140 00

3 Received per Brig Citizens from New Orleans Consign ed to me by John Dowe 20 boxes containing 30320 lbs of Brown Sugar. Paid Freight & Charges Truckage &c in Cash amounting to

46 18

14 Doves Consignment 46 18

15 Cash 46 18

# Newburyport 1838

		Dr		Cr			
		\$	cts	\$	cts		
April 3	Bought on my Note at 30 days without Interest 10 Wkds. Molasses @ 845 per Wkd. \$ 450.00 Also 40 cords of Eastern Wood @ 85.50 for which paid Cash 220.00	670	00	20	Molasses 450 00	16	Bills Payable 450 00
4	Sold for Cash of Doves Consignment 8 boxes Sugar 12229 lbs @ 9 1/4	1131	09	22	Eastern Wood 220 00	15	Cash 220 00
5	Sold to John Wood & Sons 5 Wkds of Molasses @ 850 \$ 250.00 Received their Note at 30 days for 150.00 The Balance to Account 100.00	250	00	15	Cash 1131 09	17	Doves Consignment 1131 09
5	Received per Schooner Min from Bates for Boston a consignment of 1220 pairs of Shoes to be sold to their Account. Cash paid Freight & Charges	22	40	16	Bills Receivable 150 00	20	Molasses 250 00
6	Bought of John Porter 20 Shares in Merchants Bank @ 42.50 (par value 850) for which gave my Note at 60 days for \$ 300.00 Cash for the Balance 550.00	850	00	20	John Wood & Sons 100 00	20	Molasses 250 00
6	Bought at Edmund Swetts Auction a Splendid New Piano Forte for which paid in Cash amounting to	250	00	15	Bates for consignment 22 40	15	Cash 22 40
6	Sold to Ralph Spalding 10 boxes of Doves Sugar 15160 lbs @ 9 1/4 amounting to 1402.30 Received in payment his Note at 60 days 1000.00 Cash for the Balance 402.30	1402	30	21	Merchants Bank Stock 850 00	16	Bills Payable 300 00
7	Sold to George Merrill for Cash the remaining 2 boxes of Doves Sugar 3072 lbs @ 90	272	88	18	Furniture 250 00	18	Cash 550 00
8	Presented to John Dowe an Account Sales of his Sugar - from which the following results are obtained:- Total Sales amount to \$ 2806.24 on which my Commission at 2 1/2 per cent is \$ 70.16 Charges for Freight & posted amount to \$ 46.18 Additional Charges for Advertising & Storage \$ 19.40 John Dowe's Net proceeds amount to \$ 2670.53	2760	09	16	Bills Receivable 1000 00	14	Doves Consignment 1402 30
8		2760	09	15	Cash 402 30	14	Doves Consignment 272 88
8		2760	09	15	Cash 272 88	14	Doves Consignment 272 88
8		2760	09	14	Doves Consignm- ent 2760 09	19	Commission 70 16
8		2760	09	14	Doves Consignm- ent 2760 09	19	Expense Account 19 40
8		2760	09	18	John Dowe 2670 53	18	John Dowe 2670 53

# Newburyport 1838

Dr -13-

Cr

Date	Description	\$	cts	Dr	\$	cts	Cr	\$	cts									
April 8	Sold Bailey Chase on his Note at 30 days 2 hhd's of Molasses @ \$50	100	00	16	Bills Receivable	100	00	20	Molasses	100	00							
"	Sold on account of Bates & Co's Consignment 100 pairs of Shoes @ 75 <sup>cts</sup> for which received Cash amounting to	75	00	15	Cash	75	00	14	Bates & Co's Consignment	75	00							
"	Took for my own use 4 pairs of Bates & Co's Shoes for which Allowed them on Account \$1.00 per pair	4	00	19	Expense Account	4	00	14	Bates & Co's Consignment	4	00							
"	Sold to Abram Williams 20 cords of Eastern Wood @ \$5.75 amounting to Received of him in payment his Note at 30 days for Sold 1 New Bureau for the Balance	115.00		100.00	15.00	115	00	16	Bills Receivable	100	00	22	Wood	115	00			
11	Bought of William Moulton on Account 1 Elegant Sofa \$56.00 1 Centre Table 27.00 1 Astral Lamp 16.00 1 Elegant Dining Set 42.00 1 Common " " 13.00 Sundry other Articles 124.00			278	00	18	Furniture	278	00	22	William Moulton	278	00					
12	Sold to Bailey Chase on account a quantity of Merchandise amounting to	3000	00	19	Bailey Chase	3000	00	18	Merchandise	3000	00							
"	Sold at Auction for Cash to Sundry Persons the remainder of Merchandise,, amounting to	1320	00	15	Cash	1320	00	18	Merchandise	1320	00							
"	Received of Rufus Dean Cash in payment of his Note dated Feb 8 <sup>th</sup> 1838. Note Interest added for 64 days	575.88	6.14	582	02	15	Cash	582	02	16	Bills Receivable	575	88	22	Interest	6	14	
13	Sold to Andrew Jackson Blunier 1000 pairs of Bates & Co's Shoes @ 75 <sup>cts</sup> Received in payment 60 yds Broad Cloth @ 6 <sup>cts</sup> Cash for the Balance	750.00	360.00	390.00	750	00	21	Broad Cloth	360	00	15	Cash	390	00	14	Bates & Co's Consignment	750	00
"	Sold 10 cords of Eastern Wood for Cash @ \$6.00 amounting to	60	00	15	Cash	60	00	22	Eastern Wood	60	00							

# Newburyport 1838

Dr

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Cr

April 14	Sold the remainder of Bates's Shoes 110 pairs @ 70¢ for Cash	81	26	15	Cash	81	20	14	Bates's Shoes	81	20
"	Sold to Bailey Chase on account the remaining records of Wood @ 60¢	60	00	19	Bailey Chase	60	00	22	Wood	60	00
20	Paid Sundry Family Expenses up to this date amounting to	121	00	19	Expense Account	121	00	15	Cash	121	00
21	Having concluded to Board out Advertised this day House & Furniture for Sale. Paid for Advertising in Watch Tower & Herald	3	00	19	Expense Account	3	00	15	Cash	3	00
"	Received of James Bruce & Co Cash in full for Balance of Account <span style="float: right;">1547.65</span> Also of James Peters do do do do <span style="float: right;">896.75</span>	2444	40	15	Cash	2444	40	17	James Bruce & Co	1547	65
								17	James Peters	896	75
22	Paid Charles Hammesed the amount of my Note in his favor dated Jan. 19, 1838. Note <span style="float: right;">4000.00</span> Interest added for 3 months & 3 days <span style="float: right;">62.00</span>	4062	00	16	Bills Payable	4000	00	15	Cash	4062	00
				22	Interest	62	00				
"	Buchanan & Co have failed & are able to pay only 33 1/3 cents on a Dollar which I have received this day. The amount of my demand was <span style="float: right;">\$ 3360.25</span> Received in Cash <span style="float: right;">1120.08</span> The Balance is Lost <span style="float: right;">2240.17</span>	3360	25	15	Cash	1120	08	17	Buchanan & Co	3360	25
				23	Profit & Loss	2240	17				
"	Received of James Peters in payment of his Note dated Feb. 8, 1838 Cash in full. Note <span style="float: right;">350.22</span> Interest for 2 months 14 days added <span style="float: right;">4.32</span>	354	54	15	Cash	354	54	22	Interest	4	32
								16	Bills Receivable	350	22
"	Sold to Goodwin Athins for Cash 30 yds Broad Cloth @ 70¢	210	00	15	Cash	210	00	21	Broad Cloth	210	00
May 1	Repaid & Forwarded to to Bates & Co on account Sales of their Consignment as follows:- Total Sales amount to <span style="float: right;">910.20</span> Amount of Charges posted is <span style="float: right;">22.40</span> <span style="float: right;">887.80</span> My Commission at 2 1/2 percent on sales is <span style="float: right;">22.76</span> Bates & Co's net proceeds are <span style="float: right;">865.04</span>	887	80	14	Bates & Co's Consignment	887	80	19	Commission	22	76
								23	Bates & Co	865	04



# Newburyport 1838

Dr

-15-

Cr

May	Description	Dr	Cr
1	Sold to Samuel Page for cash the remaining 30 yds Broad Cloth @ \$6.50	195 00	
			21 Broad Cloth 195 00
"	Sold at auction my House & Land in Olive Street to the Uxbridge Manufactory for \$3640.00 Received in payment by their Treasurer the following Note at 30 days \$2000.00 6000 yds unbleached Sheetting @ \$1.50 1500.00 Cash for the Balance 640.00	3640 00	
			16 Bills Receivable 2000 00 18 Merchandise 1000 00 20 Real Estate 3640 00 15 Cash 640 00
2	Bates & Co. have drawn on me at sight for the amount of net Proceeds as per Account Sales rendered, which draft I have paid in Cash this day	865 04	
			23 Bates & Co 865 04 15 Cash 865 04
"	Received of S. Brown & Son Cash in Payment of their Note dated Jan 28, 1838. Note \$600.00 Interest added for 3 months 4 days 9.40	609 40	
			16 Bills Receivable 600 00 22 Interest 9 40 15 Cash 609 40
"	Paid in Cash the amount of my Note in favor of Simpson & Co dated Feb. 25, 1838. Note \$1000.00 Interest added for 2 months 7 days 11.17	1011 17	
			16 Bills Payable 1000 00 22 Interest 11 17 15 Cash 1011 17
"	Paid S. Doves draft on me in favor of Ralph Spalding on account of net Proceeds of Sugar - Account Sales rendered on 8th April 1838 amounting to	2670 53	
			19 John Dove 2670 53 15 Cash 2670 53
"	Sold to B. P. Bass the 600 yds Sheetting @ 18c \$1080.00 Received in payment his note for 1000.00 Cash for the Balance 80.00	1080 00	
			16 Bills Receivable 1000 00 15 Cash 80 00 18 Merchandise 1080 00
3	Paid George Smith in Cash the Balance due him on account	967 31	
			21 George Smith 967 31 15 Cash 967 31
"	Sold at Auction all my Household Furniture (Excepting for 1 room which I value at \$500.00) to sundry Persons for Cash amounting to \$1000.00 deduct auctioneers Charges 45.00	955 00	
			15 Cash 955 00 14 Furniture 955 00
"	Sold to Reuben Todd the remaining 3 hhds Molasses @ \$50.00 Cash	150 00	
			15 Cash 150 00 20 Molasses 150 00

# Newburyport 1838

Dr

16

Cr

Date	Description	Dr	Cr	Date	Description	Dr	Cr
May 3	Paid my Clerk Ralph Spalding for 1 months Salary up to first inst.	25 00		19	Expense Account	25 00	
				15	Cash		25 00
4	Paid Charles Hammond the amount due him on Account, in cash	185 97		21	Charles Hammond	185 97	
				15	Cash		185 97
X	Received of John Wood & Sons Cash in payment of their Note dated April 4 <sup>th</sup> and now due. Note \$150.00 Interest added for 30 days .75	150 75		15	Cash	150 75	
				16	Bills Receivable		150 00
				22	Interest		75
5	Paid John Porter the amount of my Note to him dated April 5 <sup>th</sup> due this day, in cash. Note 300.00 Interest added for 30 days 1.50	301 50		19	Bills Payable	300 00	
X				22	Interest	1 50	
				15	Cash		301 50
10	Received Cash of S. Dana & Co in payment of their Note dated March 15, 1838. Note 1039.92 Interest added for 1 month 25 days 9.53	1049 45		15	Cash	1049 45	
X				16	Bills Receivable		1039 92
				22	Interest		9 53
"	James Bruce & Co have failed and it is ascertained that they can pay 50¢ on the dollar which I have this day received of their Assignees, in payment of their Note dated March 3, 1838. Note 989.75 Interest added for 2 months 7 days 11.05	1000 90		15	Cash	500 40	
X				16	Bills Receivable		989 75
	Cash received for one half is 500.40 Balance Lost is 500.40	1000 80		23	Profit & Loss	500 40	
				22	Interest		11 05
"	Paid in cash my Note given the 3 <sup>rd</sup> of April to Drappin in payment of Molasses which has been on Interest since the 3 <sup>rd</sup> inst. Note 450.00 Interest added for 7 days .53	450 53		16	Bills Payable	450 00	
X				15	Cash		450 53
				22	Interest		53
"	Received of Ralph Spalding Cash in payment of his Note dated April 5 <sup>th</sup> 1838. Note 1000.00 Interest added for 1 month 5 days 5.83	1005 83		15	Cash	1005 83	
X				16	Bills Receivable		1000 00
				22	Interest		5 83
12	Received of Bailey Chase Cash in payment of his Note <del>in my favor</del> dated 8 <sup>th</sup> April. Note 100.00 Interest added for 1 month 4 days .57	100 57		15	Cash	100 57	
				16	Bills Receivable		100 00
				22	Interest		57

# Newburyport 1838

Dr

~17~

Cr

Date	Description	Debit	Credit	Date	Description	Debit	Credit
May 12	Received of Abram Williams Cash in payment of his Note dated the 31 <sup>st</sup> April. Note 100.00 Interest added for 1 month 4 days .57	100 57		15	Cash	100 57	
"	Paid William Moulton in Cash for Sundry articles of Furniture Bought on the 11 <sup>th</sup> ult.	278 00		22	William Moulton	278 00	
15	Bailey Chase has failed and can pay 07c on the dollar. Settled this day with his Assignees at that Rate for the amount due on account. My demand is 3060.00 Received in Cash 214.20 Balance is Lost 2845.80	3060 00		15	Cash	214 20	
"	Received of the Wessacumcon Manufacturing Co Cash in payment of their Resures Note dated May 1 <sup>st</sup> Note 2000.00 Interest added for 15 days 5.00	2005 00		15	Cash	2005 00	
"	Received of John Wood & Sons Cash in full for Balance Account	100 00		15	Cash	100 00	
"	Received of B.P. Bass Cash in payment of his Note dated May 28, 1838. Note 1000.00 Interest for 13 days added 2.16	1002 16		15	Cash	1002 16	
30	Paid Cash to Ralph Spalding in full for his Services as Clerk for the present month 25.00 Also a gratuity for good behavior & faithfulness in his duty 15.00	40 00		19	Expense Account	40 00	
"	Determined to close this concern Paid rent on Store up to this date 20c per Month	40 00		19	Expense Account	40 00	
"	Paid Sundry Expenses of Board &c up to this date	50 00		19	Expense Account	50 00	
"	Having Balanced the Accounts in the Ledger find a net Loss of \$6914.68 and find myself worth this day \$10276.68			19	Profit & Loss	2845 80	
				16	Bills Receivable		100 00
				22	Interest		57
				15	Cash		278 00
				19	Bailey Chase		3060 00
				16	Bills Receivable		2000 00
				22	Interest		5 00
				20	John Wood & Sons		100 00
				16	Bills Receivable		1000 00
				22	Interest		2 16
				15	Cash		40 00
				15	Cash		40 00
				15	Cash		50 00

64 Feb 1<sup>st</sup>  
Newbury Port 1838

Jan 1	Henry C. Titcomb & Ephraim W. Morse Having as per articles of agreement dated this day Entered into Copartnership: - advanced the following Capital viz Henry C. Titcomb advances Cash deposited in Merchants Bank \$300.00 Notes in his favor as follows: John Porter dated August 14 <sup>th</sup> 1837 \$200.00 Paulen Todd September 10 <sup>th</sup> 1837 <u>300.00</u> \$500.00 800 00 Ephraim W. Morse advances Cash deposited as above \$600.00 Notes in his favor as follows: Stephen Pike dated 3 <sup>rd</sup> April 1837 \$150.00 Henry Putnam May 6 <sup>th</sup> 1837 <u>300.00</u> \$450.00 1050 00			
"	Henry C. Titcomb owes on his Note in favor of Ralph Spal ding dated May 9 <sup>th</sup> 1837 320 00 Ephraim W. Morse owes on his in favor of John Porter dated August 10 <sup>th</sup> 1837 400 00			
"	The above Firm is to be known by the title of Titcomb & Morse. Paid for advertising said Copartnership in the Herald & Watchtower 4 00			
3	Received per Brig Citizen consigned to us by Hiram Todd of New Castle to be sold to his account 230 tons of Coal Paid in Cash for Freight & Landing Charges 124 00			
"	Received per Baggage Wagon from Griswold & Wood Boston, a consignment of Dry Goods to be sold to their account. Cash Paid for transportation 11 50			
"	Bought of Frederick Knight a general over coat for which Paid in Cash for Henry C. Titcomb \$32.12 Also subscribed for the Watchtower with advertising privilege for year & Paid in advance Cash \$16.00 42 12			
4	Sold of Todd's consignment to John Dean for Cash 10 tons of Coal @ \$9.90 99 00			

Dr		\$	cts	Cr			
2	Cash	900	00	1	Henry Titcomb	500	00
5	Bills Receivable	950	00	1	Ephraim W. Morse	1050	00
1	Henry C. Titcomb	320		5	Bills Payable	720	00
1	Ephraim W. Morse	400		6	Expenses Account	4	00
6	Expenses Account	4	00	2	Cash	4	00
4	Todd's consignment	124	00	2	Cash	124	00
4	Griswold & Wood's consigh	11	50	2	Cash	11	50
1	Henry C. Titcomb	32	12	2	Cash	42	12
6	Expense Account	10	00				
2	Cash	99	00	4	Todd's consignment	99	00

Newbury port 1838

Dr

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Cr

Date	Description	Dr	Cr
Jan. 4	Sold to Sundry Persons on Account of Todds Consignment as follows:- To William Huse 5 tons @ \$9.90 \$79.20 " Stephen Pike 7 " @ \$9.90 69.30 " Charles Thomas 4 " @ " 39.60 " Samuel Page 9 " @ " 89.10 " William Bartlett 30 " @ " 297.00	574 20	
			4 Todds Consignment 574 20
5	Sold by Auction of Todds Consignment for Cash to Sundry Persons 100 tons of Coal @ 9.43 \$943.00 Deduct Auctioneers Commission & Charges 7.07 935 93 About private Sale the remaining 62 tons to the Wiscamcon Steam Company @ 9.43 \$584.66 Received their Note in payment for 500.00 Cash for the Balance 54.66	584 66	
			2 Cash 1020 59 4 Todds Consignment 1520 59 5 Bills Receivable 500 00
6	Sold of Griswold's Woods Consignment to Ralph Spalding Dry Goods amounting to \$740.00 Received in payment Henry Titecombs Note in his favor dated May 9th 1837. Note \$320.00 Allowed Interest for 4 months 27 days 12.64 Cash for the Balance 407.36	740 00	
			5 Bills Payable 320 00 3 Interest 12 64 4 Griswold & Woods Consignment 740 00 2 Cash 407 36
7	Bought for Cash, for the use of the Store a Salamander Stove & Furnel \$13.00 1 Water Pot .67 2 corn Buckets .63 1 Poker 50 1 Dusting Brush .33 1 oval Hod .75 3 yard Sticks .75 1 set of Measures .63	17 26	
			6 Expense Account 17 26 2 Cash 17 26
8	Sold to Andrew S. Plummer on his Note at 90 days of Griswold & Woods Consignment a quantity of Dry Goods amounting to 1000 00	1000 00	
			5 Bills Receivable 1000 00 4 Griswold & Woods Consignment 1000 00

Newburyport 1838

Dr

~3~

Cr

Jan 8	Presented to Hiram Todd an Account Sales of his Consignment as follows. Total Sales amount to \$2149.79 Amount of Charges Posted is <u>126.00</u> Our Commission on Total Sales at 2 1/2 per cent is 54.54 Charges for Advertising Storage &c 30.20 Hiram Todd's net Proceeds <u>1954.75</u> which we have remitted to him pursuant to his order	2069 79				6	Commission	54 84
			4	Todd's Consignment	2069 79			
						6	Expense Account	30 20
						2	Cash	1954 75
9	Sold the remainder of Griswold & Woods Consign. of Dry Goods to William Bassett on credit amounting to	674 00				4	Griswold & Woods Consign.	674 00
			8	William Bassett	674 00			
10	Presented to Griswold & Wood an Account Sales of their Consign. Showing the following result: - Total Sales amount to \$2414.00 Amount of Charges Posted is <u>11.50</u> Our Commission on Sales at 2 1/2 per cent is 60.35 Guaranty Commission at 2 per cent on do do 48.28 Storage Advertising &c 12.00 Griswold & Woods net Proceeds <u>2281.87</u>	2402 50				6	Commission	108 63
			4	Griswold & Woods Consign.	2402 50			
						6	Expense Account	12 50
						4	Griswold & Woods	2281 87
11	Received Cash of William Bassett in payment of his Bill of 9th inst	674 00				2	Cash	674 00
			2		674 00	5	William Bassett	674 00
"	Received of John Porter Cash in payment of his Note dated August 1st 1837 Note \$200.00 Interest added for 5 mo. 10 days <u>5.33</u>	205 33				2	Cash	205 33
			2		205 33	5	Bills Receivable	200 00
						3	Interest	5 33
"	Received of Reuben Todd Cash in payment of his Note dated Sept. 10th 1837. Note \$300.00 Interest added for 4 months 1 day <u>6.05</u>	306 05				2	Cash	306 05
			2		306 05	5	Bills Receivable	300 00
						3	Interest	6 05
"	Received of the Treasurer of the Wiscamicon Steam Co. Cash in payment of their Note dated 5th inst. Note \$500.00 Interest added for 6 days <u>.50</u>	500 50				2	Cash	500 50
			2		500 50	5	Bills Receivable	500 00
						3	Interest	.50
"	Received of Andrew S. Plummer Cash in payment of his Note due 5th next month - Interest given in for premature payment 1000 00	1000 00				2	Cash	1000 00
			2		1000 00	5	Bills Receivable	1000 00
"	Remitted to Griswold & Wood Cash in full for net proceeds of their Consign. to per Account Sales	2281 87				4	Griswold & Wood	2281 87
			4		2281 87	2	Cash	2281 87

# Newburyport 1838

Dr -4- Cr

Date	Description	Dr	Cr	Date	Description	Dr	Cr		
Jan 12	Received of James Foster & Co New Orleans 6800 lbs Rice to be sold to their account. Paid Freight & Charges in Cash amounting to	10 40		4	Foster & Co's consignment	10 40			
	Shipped to Boston per Schooner Mass, Sylvester, to be sold for our account to Bates & Co 6000 lbs of Rice which we have taken of Foster & Co's consignment @ 5° per pound	8 300.00							
	Paid Freight & Charges in Cash	9.00		8	Shipment to Boston	312 00			
	Insurance	3.00	312 00				2	Cash	12 00
13	Sold 400 lbs of Foster & Co's Rice to William Huse @ 5°	20.00		8	Shoes	20 00			
	Received in payment 10 pairs Shoes custom made @ 2.00	20.00	20 00				4	Foster & Co's consignment	20 00
	Sold to George Butler for Cash the remainder of Foster's Rice 400 lbs @ 4 7/8°	19 00		2	Cash	19 00			
"	Sold to Andrew S. Plummer for Cash 3 pairs Shoes @ \$2.50	7 50		2	Cash	7 50			
"	Bought on our Note at 30 days 300 hhd's Cadiz Salt Angel's Charge of M. Lunt gun @ \$3.00 per hhd.	900 00		8	Salt	900 00			
14	Sold 40 hhd's of Salt to Blood & Leakesbury on account @ \$3.50	140 00		3	Blood & Leakesbury	140 00			
16	Forwarded to James Foster & Co an account Sales of their consignment of Rice: - the following is the result								
	Total Sales amount to	339.00							
	Charges Posted are	16.40	328 60						
	Our Commission at 2% per cent on Sales is	8.44		4	Foster & Co's consignment	328 60			
	" Guaranty Commission at 2 per cent is	6.78					6	Commission	15 26
	Charges for Storage &c	2.40					6	Expense account	2 40
	James Foster & Co's net proceeds	310.94	328 60				2	Cash	310 94
	Which Paid this day in Cash								
17	Sold for Cash to Samuel Page 50 hhd's Salt @ \$3.25 @ \$162.50			2	Cash	170 00			
	3 pairs of Shoes @ \$2.50	7.50	170 00				8	Shoes	7 50
	Sold to Moses Merrill on his Note 100 hhd's Salt @ \$3.50 @ \$350 00	350 00		5	Bills Receivable	350 00			
	Sold to Stephen Pike for Cash 60 hhd's Salt @ \$3.33	199.50					8	Salt	199 50
	4 pairs of Shoes @ \$2.50	10.00	209 50	2	Cash	209 50			
							8	Shoes	2 10 00

# Newburyport 1858

Dr 5 Cr

Jan 18	Sold to Reuben Todd on credit the remaining 50 kds of Satt @ \$3.50	175 00	3	Reuben Todd	175 00	8	Satt	175 00
	Bought on our Note 400 cords of hard Wood of Daniel Plummer of Bangor @ \$5.00 per cord 2000.00 Paid Freight per Schooner Dove 80.50 per cord 200.00 Pilings & Wharfage @ 12 1/2 cents per cord 50.00	2250 00	6	Wood	2250 00	5	Bills Payable	2000 00
						2	Cash	250 00
20	Sold to Reuben Todd 20 cords of hard Wood @ 6.50 130.00 Received in payment his English Turkey & halter for which allowed him 75.00 Cash for the Balance 55.00	130 00	6	Expense Account	75 00	6	Wood	130 00
			2	Cash	55 00			
	Sold to Stephen Pike for Cash 5 cords of hard Wood @ 6.25 312 50	312 50	2	Cash	312 50	6	Wood	312 50
	Shipped to Philadelphia per Schooner Eastern Star, Bartlett, & consigned to John Simmons to be sold for our account 200 cords of hard Wood, Paid Shipping Expenses 50.00	1125 00	3	Shipt. to Philadelphia	1125 00	6	Wood	1125 00
						2	Cash	30 00
21	Sold to Ralph Spalding for Cash our English Turkey 75 00	75 00	2	Cash	75 00	6	Expense Account	75 00
	Sold to Thomas Buntin on his Note 30 cords of Wood @ 6.50 195 00	195 00	5	Bills Receivable	195 00	6	Wood	195 00
	Received of Batts & Co. an Account Sales of our Shipt. of Rice of the 12 <sup>th</sup> inst. Net Proceeds amount to \$340. for which they have sent us a Certificate of Deposit in the Globe Bank which we have cashed at the Ocean Bank	340 00	2	Cash	340 00	8	Shipment to Boston	340 00
	Sold to George Butler for Cash 50 cords of Wood @ 6.25 312 50	312 50	2	Cash	312 50	6	Wood	312 50
	Sold to Bailey Chase on his Note endorsed By Andrew S. Plummer the remaining 50 cords of Wood @ 6.50 325 00	325 00	5	Bills Receivable	325 00	6	Wood	325 00
24	Sold to John Drown all our Interest in Shipt. to Philadelphia for Cash he paying us 10 per cent profit on the cost. Coste \$1155.00 Advanced 10 per cent 115.50	1270 50	2	Cash	1270 50	3	Shipt. to Philadelphia	1270 50
	Bought on our Note 300 lbs of Flour of Joseph S. Knapp @ 89 2700 00	2700 00	8	Flour	2700 00	6	Bills Payable	2700 00



Newburyport 1838

Dr

6

Cr

Jan 24	Bought for Cash 400 lbs of White Lead ground in Oil @ 10¢ per pound	40 00	5	White Lead	40 00	2	Cash	40 00
"	Brought of Philip H. Remick on account 400 Bluster Hats @ 2.50 per hat	1000 00	9	Hats	1000 00	9	Philip H. Remick	1000 00
25	Sold to Reuben Todd on account 30 lbs of Flour @ 10.00	300 00	5	Reuben Todd	300 00	5	Flour	300 00
"	Shipped to Bangor in Schooner B Brilliant, Small, 170 bbls of Flour and consigned to John Dole to be sold for our account. Valued at cost Cost \$1530.00 Paid Shipping Expenses in Cash 350.00	1560 00	9	Spit to Bangor	1560 00	5	Flour	1530 00
			2	Cash	30 00	2	Cash	30 00
26	Sold to John N. Hills 200 lbs of White Lead for cash @ 13¢	26 00	2	Cash	26 00	5	White Lead	26 00
"	Brought 40 bbls of Beef on our Note of Dennis Cordra @ 13.00 per bbl	520 00	9	Beef	520 00	5	Bills Payable	520 00
30	Reuben Todd has failed. Compensated with his assignees at 34¢ on a Dollar. Our demand is \$475.00 Received in Cash as above 175.13 The Balance is lost 299.87	475 00	2	Cash	175 13	5	Reuben Todd	475 00
"	Said Ralph Spalding for 1 months service as Clerk	30 00	10	Profit & Loss	296 87	2	Cash	30 00
"	Paid rent of the Store for 1 month in Cash	30 00	6	Expense account	30 00	2	Cash	30 00
31	Closed this concern up to this date with a view to dissolve Partnership the following is the result:- Our net gain is " " Capital is Henry C. Titcomb's share of net gain is 148.12 " " " " " " Capital " 596.00 744.12 " " " " " " " " is now worth 944.12 Ephraim W. Morse's share of net gain is 148.12 " " " " " " " " Capital " 793.12 " " " " " " " " is now worth							

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[Faint entry]	[Faint entry]	[Faint entry]	[Faint entry]

Large blank area on the right side of the page, showing signs of aging and discoloration.

