



LEDGER.

Manufactured and Sold by JOHN GRAY, Jr.
Market-Square, Newburyport.

Ephraim Wood Morse.

Dec. 1. 1840

Dr Stock Cr

Jan. 1	To Sundries	1	421	72	Jan 1	By Sundries	1	1133	00
	To Balance	8	819	42		By Profits Loss	8	108	14
			1241	14				1241	14

Dr Cash Cr

Jan 1	To Stock	1	300	00	Jan 1	By Expense Sect.	1	19	32
" 3	" Sundries	2	14	60	" 2	" Butter	1	48	00
" 5	" Justin Smith	2	150	00	" 3	" Sundries	2	328	21
" 7	" Sundries	3	87	58	" 7	" Walnuts	2	39	00
" 8	" Walnuts	3	20	00	" 8	" David Swain	3	62	40
" "	" Sundries	3	412	47	" 10	" James Dutton	3	10	00
" 10	" "	3	369	50	" 11	" Sundries	3	147	00
" 15	" "	4	88	88	" 14	" "	4	31	42
" 16	" "	4	147	25	" 16	" Warren Shaw	4	10	10
" 20	" "	5	212	13	" "	" Butter	4	1	00
" "	" Expense Sect.	5	10	02				692	45
			1788	73		By Balance	8	1096	28
								1788	73

Notes Receivable

Jan. 1	To Stock	1	600	00	Jan 1	By Cash	3	400	00
" 4	" Sundries	2	98	35	" 20	" "	8	200	00
" 7	" "	3	87	87				600	00
" 20	" "	5	25	00		By Balance	8	181	22
			781	22				781	22

Dr Notes Payable Cr

Jan. 5	To Cash	2	320 00	Jan 1	By Stock	1	320 00
" 14	" "	4	91 36	" 3	" Corn	2	91 36
				" 9	" Sundries	3	358 00
			351 36	" 11	" "	3	147 00
	To Balance	8	802 00				
			<u>853 36</u>				<u>459 36</u>

Expense Account

" 1	To Cash	1	19 32	" 20	By Sundries	15	15 00
" 20	" Sundries	5	13 00		By Profit & Loss	8	17 32
			<u>32 32</u>				<u>32 32</u>

Interest

" 5	To Cash	2	8 21	" 7	By Cash	3	12 47
" 14	" "	4	06	" 20	" "	5	12 13
	To Profit & Loss	8	16 33				
			<u>24 60</u>				<u>24 60</u>

Molasses

" 2	To John Wood & Sons	1	99 60	" 3	By Cash	2	3 60
				" "	" Richard W. Brown	2	1 55
				" 4	" Notes Receivable	2	18 00
	To Profit & Loss	8	4 20	" 5	" D. W. Bayley	2	20 35
			<u>43 80</u>				<u>43 80</u>

Dr H. B. Sugar Cr

Jan. 2	To John Wood & Sons	1	35 00	Jan 3	By Cash	2	5 00
				" "	" R. W. Brown	2	2 50
				" 4	" Notes Receivable	2	9 00
				" 7	" Sundries	3	10 00
	To Profit & Loss	9	14 00	" 13	" James Dutton	4	5 00
				" 15	" Cash	4	10 00
				" 16	" "	4	7 50
			<u>49 00</u>				<u>49 00</u>

Cod Fish

" 2	By John Wood & Sons	1	26 00	" 3	To Cash	2	3 00
				" 16	By Butter	4	6 50
	To Profit & Loss	8	8 50	" 18	" William Warner	5	25 00
			<u>34 50</u>				<u>34 50</u>

Raisins

" 2	To John Wood & Sons	1	26 20	" 3	By Cash	2	3 00
				" 4	" Notes Receivable	2	5 25
	To Profit & Loss	9	3 05	" 5	" D. W. Bayley	1	15 00
			<u>29 25</u>				<u>29 25</u>

Cheese

" 2	To John Wood & Sons	1	30 00	" 3	By R. W. Brown	2	6 50
				" 4	" Notes Receivable	2	5 60
	To Profit & Loss	8	5 90	" 5	" D. W. Bayley	2	10 40
				" 7	" Sundries	3	13 00
			<u>35 90</u>				<u>35 90</u>

Dr Tea Cr

Jan 2	To John W. Drown	1	64 80	Jan 3	By D. W. Drown	2	1 25
				" 4	" Notes Receivable	2	30 00
			64 80	" 7	" Sundries	3	31 25
				" 13	" James Dutton	4	1 25
	To Profit & Loss	5	9 28	" 15	" Cash	4	1 88
				" 16	" Butter	4	1 50
				" 17	" Cash	4	7 15
			74 08				74 08

Butter

" 2	To Cash	1	48 00	" 5	By D. W. Drown	2	33 00
" 10	" Sundries	4	19 30	" 7	" Sundries	3	22 00
				" 13	" James Dutton	4	2 64
			69 30	" 20	" Sundries	5	22 14
	To Profit & Loss	5	16 48				79 78
			79 78				79 78

Flour

" 3	To J. J. Knapp	1	67 50	" 4	By Notes Receivable	2	27 50
				" 7	" Sundries	3	27 50
				" 13	" James Dutton	4	5 50
	To Profit & Loss	8	15 00	" "	" Ship Rosalind & Co. Inc.	4	22 00
			82 50				82 50

Corn

" 3	To Notes Payable	2	31 36	" 7	By Sundries	3	12 00
				" 16	" Butter	4	6 50
	To Profit & Loss	8	2 74	" 17	" Cash	4	15 60
			34 10				34 10

Dr Walnuts Cr

Jan 7	To Cash	2	35 00	Jan 8	By Cash	3	20 00
				" 15	" "	4	2 00
	To Profit & Loss	8	3 88	" 20	" Sundries	5	16 88
			38 88				38 88

Pork

" 9	To Notes Payable	3	180 00	" 10	By Cash	3	187 50
" 11	" Sundries	3	144 00	" 13	" Ship Rosalind & Co. Inc.	4	75 00
				" 13	" Cash	4	45 00
	To Profit & Loss	4	324 00				337 50
			19 88				337 50
			337 50				337 50

Beef

" 9	To Notes Payable	2	175 00	" 10	By Cash	3	182 00
" 11	" Sundries	3	150 00	" 13	" Ship Rosalind & Co. Inc.	4	39 00
				" 17	" Cash	4	117 00
	To Profit & Loss	5	325 00				338 00
			13 00				338 00
			338 00				338 00

Sustine Smith

" 1	To Stock	1	150 00	" 3	By Cash	2	150 00
							150 00
			150 00				150 00

Dr William Warner Cr

Jan 13	To Cash	5	25 00	Jan 1	By Stock	1	16 02
					By Balance	8	8 98
			<u>25 00</u>				<u>25 00</u>

James Fitz

"	1	To Stock	1	30 00			
				<u>30 00</u>	By Balance		<u>30 00</u>

Messrs Quimby

"	1	To Stock	1	59 00	"	By	
				<u>59 00</u>	By Balance	8	<u>59 00</u>

David Swan

"	8	To Cash	3	62 40	"	1	By Stock	1	62 40
				<u>62 40</u>					<u>62 40</u>

James Dutton

"	10	To Cash	3	10 00	"	1	By Stock	1	13 20
"	13	" Sundries	4	14 39			By Balance	8	11 19
				<u>24 39</u>					<u>24 39</u>

Dr Warren Shaw Cr

Jan 16	To Cash	4	10 10	Jan 1	By Stock	1	10 10
							<u>10 10</u>
							<u>10 10</u>

John Wood & Sons

"	To			Jan 2	By Sundries	1	221 60
	To Balance	8	221 60				<u>221 60</u>

J. J. Krapp

"	To			Jan 3	By Flour	1	67 50
	To Balance	8	67 50				<u>67 50</u>

Richard W. Drown

"	3	To Sundries	2	12 10			
				<u>12 10</u>	By Balance	8	<u>12 10</u>

L. W. Bayley

"	3	To Sundries	2	81 75			
				<u>81 75</u>	By Balance	8	<u>81 75</u>

Dr Ship Rosalind & Owners Cr

Jan 13 To Sundries	4	136 00		
		<u>136 00</u>	By Balance	136 00

Profit & Loss

To Expense Account	2	17 32	By Interest	2	16 33
		<u>17 32</u>	" Molasses	2	4 20
			" H. B. Sugar	3	14 00
			" Cod Fish	3	4 50
			" Raisins	3	3 05
			" Cheese	3	3 50
			" Tea	4	9 25
To Stock for Mt gain	1	108 14	" Butter	4	16 15
			" Flour	4	15 00
			" Corn	4	2 74
			" Walnuts	3	3 88
			" Pork	3	13 50
			" Beef	3	13 00
		<u>125 46</u>			<u>125 46</u>

Balance

To Cash	1	1096 25	By Notes Payable	2	502 00
" Notes Receivable	1	181 22	" John Wood & Sons	7	221 60
" William Warner	6	8 98	" J. J. Penapp	7	67 50
" James Fitz	6	30 00			<u>791 10</u>
" Moses Quinby	6	53 00			
" James Dutton	6	11 19			
" Richard W. Dixon	7	12 10			
" P. W. Bayley	7	81 95	By Stock for Mt Capital	1	819 42
" Ship Rosalind & Owners		136 00			
		<u>1610 52</u>			<u>1610 52</u>

Dr James Fitz Cr

Feb 1	To Stock	6	30 00	Feb. 21	By Cash	8	23 00
				March 6	" "	9	7 00
			30 00				30 00

Moses Quimby

Feb. 1	To Stock	6	53 00	March 12	By Cash	10	53 00
			53 00				53 00

James Dutton

Feb 1	To Stock	6	11 19	March 16	By Cash	10	11 19
			11 19				11 19

Richard W. Brown

Feb 1	To Stock	6	12 10	March 10	By Cash	10	12 10
			12 10				12 10

Daniel W. Bayley

Feb 1	To Stock	6	51 75	March 10	By Cash	10	236 75
" 20	" White Beans	8	50 00				
March 1	" Sundries	9	105 00				
			236 75				236 75

Dr Ship Rosalind & Owners Cr

Feb. 1	To Stock	6	136 00	By Balance	16	136 00
			136 00			136 00

John Wood & Sons

Feb. 15	To Sundries	8	120 00	Feb 1	By Stock	6	221 60
March 14	" Cash	10	101 60				221 60
			221 60				221 60

J. J. Knapp

Feb. 25	To Sundries	8	67 30	Feb. 1	By Stock	6	67 30
			67 30				67 30

William Plummer

Feb. 15	To Looking Glass	7	15 00	March 10	By Cash	9	64 00
March 3	" " "	9	49 00				64 00
			64 00				64 00

N. Seidenburg

Feb. 10	To Balance	16	75 00	Feb. 10	By Sops	8	75 00
			75 00				75 00

Tristram Chase

Feb. 11	To Sundries	8	68 00	By Balance	16	68 00
			68 00			68 00

Dr Bureau Cr

Feb. 2	To Notes Payable	6	54 00	Feb. 3	By Cash	7	32 00
" 3	" Cash	7	144 00	" 6	" Sundries	7	28 00
				" 25	" D.S. Smith	2	40 00
				" 27	Cash	9	69 00
					By Profit & Loss	16	19 00
			238 00				232 00

Sofas

Feb. 3	To Cash	7	156 00	Feb. 3	By Cash	7	42 00
" 10	" W. Lindenburger	8	75 00	" 6	" Sundries	7	105 00
				" 8	" "	8	30 00
				" 15	" John Wood & Sons	8	30 00
				" 28	" Cash	9	27 50
	To Profit & Loss	16	43 50	Market	" Daniel W. Bayley	9	45 00
			279 50				279 50

Tables

Feb. 2	To Notes Payable	6	60 00	Feb. 28	By Cash	9	46 00
					By Profit & Loss	16	14 00
			60 00				60 00

Chairs

Feb. 2	To Notes Payable	6	36 00	Feb. 5	By Cash	7	41 00
" 3	" Cash	7	193 00	" 6	" Sundries	7	21 00
				" 15	" John Wood & Sons	8	60 00
				" 27	" Cash	9	28 80
	To Profit & Loss	16	138 40	" 28	" "	9	73 60
			224 40				224 40

Dr Wardrobe Cr

Feb. 3	To Cash	7	30 00	Feb. 6	By Sundries	9	35 00
			30 00				
	To Profit & Loss	16	5 00				95 00
			35 00				

Secretaries

Feb. 3	To Cash	7	66 00	Feb. 5	By Cash	7	30 00
				" 6	" Sundries	7	27 50
			66 00	" 13	" John Wood & Sons	8	30 00
	To Profit & Loss	16	21 50				
			87 50				87 50

Looking Glass

Feb. 3	To Cash	7	108 00	Feb. 3	By Cash	7	26 00
				" 11	" William Runner	7	18 00
			108 00	Market	" Daniel W. Bayley	9	60 00
	To Profit & Loss	16	42 00	" 3	" William Runner	9	44 00
			150 00				150 00

White Beams

Feb. 6	To Sundries	7	125 00	Feb. 11	By Sundries	8	75 00
					" P. W. Bayley	8	50 00
			125 00				125 00

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Dr Profit & Loss Cr

March 7	To Notes Receivable	9	8 25	By Sofas	14	48 50
				" Chairs	14	35 40
			8 25	" Wardrobe	15	5 00
"	Expense Account	11	216 00	" Secretaries	15	21 50
"	Interest	11	2 55	" Looking Glass	15	42 00
"	Bureaus	14	19 00			152 40
"	Tables	14	14 00			
				By Stock for M. S. 10	10	107 20
			257 40			257 80

Balance

To Cash	10	624 04	By Notes Payable	11	150 00
" Notes Receivable	10	100 00	" H. Seidenburg	13	75 00
" William Warner	11	8 98			225 00
" Ship's Accounts & Comms	13	136 00			
" Tristram Chase	13	68 00	By Stock for M. Capital 10	10	712 02
					937 02
		937 02			937 02

Trial Balance

Cash	624 00	Stock	819 42
Notes Receivable	100 00	Notes Payable	150 00
Expense Account	216 00	H. Seidenburg	75 00
Interest	2 55	Sofas	48 50
William Warner	8 98	Chairs	35 40
Ship's Accounts & Comms	136 00	Wardrobe	5 00
Tristram Chase	68 00	Secretaries	21 50
Bureaus	19 00	Looking Glasses	42 00
Tables	14 00		
Profit & Loss	8 25		
	1196 82		1196 82

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Dr Stock Cr

April 1	To Sundrys	11	229	00	April 1	By Sundrys	11	937	02
	To Balance	12	1612	48		By Profit & Loss	24	900	146
			1839	48				1837	48

Cash

" 1	To Stock	11	624	04	April 2	By Expense Account	11	24	00
" 7	" Blake's Consignment	11	95	00	" 3	" Blake's Consignment	11	9	60
" 9	" Strong's "	11	190	00	" 5	" Strong's "	11	35	00
" 11	" Sundrys	12	119	30	" 17	" Fitz Gfe "	12	29	40
" 14	" "	12	690	77	" 25	" Shipment to New Orleans	19	1650	00
" 18	" Strong's Consignment	12	337	67	May 1	" James Blake	14	355	92
" 16	" Blake's "	12	225	00	" 2	" Oliver Strong	14	600	50
" 23	" Sundrys	13	100	00	" 3	" Expense Account	14	3	20
" 29	" Bradley's Consignment	13	375	54	" 6	" William Messill	15	81	50
" 30	" Sundrys	14	101	38	" 11	" Oliver Strong	15	987	60
May 5	" Bradley's Consignment	14	346	50	" 14	" Fitz Gfe	15	595	25
" 7	" Shipment to N. Orleans	18	1100	50	" 17	" Merchandise	16	290	00
" 19	" Merchandise	15	21	00	" 18	" Expense Account	16	3	75
" 11	" Sundrys	15	212	98	" 20	" "	16	55	40
" 12	" "	15	44	50	" 24	" Merchandise	16	150	00
" 19	" "	15	402	27	" 30	" James Bradley	17	1100	40
" 16	" "	16	225	00	" 31	" H. Teidenburg	17	75	00
" 18	" Merchandise	16	25	50	June 1	" Sundrys	17	169	43
" 19	" "	16	250	00	" 3	" Blake's Consignment	18	712	80
" 26	" Sundrys	17	353	76	" 4	" Expense Account	18	34	20
" 27	" "	17	101	07				6997	04
" 28	" "	17	196	24					
" 29	" "	17	3595	19					
June 2	" Blake's Consignment	18	811	50	By Balance	=	25	3114	95
			10052	00				10052	00

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Dr Bills Receivable Cr

April 1	To Stock	11	100	00	April 30	By Cash	14	100	00
" 9	" Strong's Consignment	11	400	00	May 13	" "	15	400	00
" 20	" Fitz Gfe "	12	195	00	" 18	" "	17	392	00
" 23	" Sundrys	13	100	50	" 27	" "	17	150	80
" 26	" Fitz Gfe Consignment	13	392	00	" 28	" "	17	198	10
May 8	" Bradley's Consignment	15	436	80					
" 11	" Shipment to N. Orleans	15	1250	00				1147	50
					By Balance		25	1646	00
			2433	60				2433	60

Bills Payable

April 15	To Strong's Consignment	12	180	00	April 1	By Stock	11	180	00
May 21	" Sundrys	17	3450	50	May 6	" William Messill	15	3450	00
June 1	" Cash	17	168	00	" 21	" Sundrys	17	3398	63
					April 11	" Merchandise	12	168	00
			3768	00					
	Balance	25	3335	63				7106	63

Interest

April 15	To Strong's Consignment	12	1	83	April 30	By Cash	14	1	38
May 21	" "	17	8	65	May 13	" "	15	2	27
June 1	" Cash	17	1	43	" 27	" "	17	8	1
					" 28	" "	17	1	24
					" 26	" "	17	1	76
								7	22
					By Profit & Loss		24	4	67
			11	89				11	59

Dr. Commission Cr.

To Profit & Loss	24	266	93	April 21 By Blake's Consignment	13	10	00
				" 27 " Strong's "	13	64	00
				" 28 " Fitz & Co. "	14	19	34
				May 19 " Bradley's "	16	32	20
				" 29 " Cash	17	87	61
				June 3 " Blake's Consignment	18	29	70
		266	93			266	93

Expense Account

April 2 To Cash	11	24	00	April 21 By Blake's Consignment	13	35	
" 10 " Sundries	12	9	00	" 27 " Strong's "	13	9	40
May 3 " Cash	14	9	20	" 28 " Fitz & Co. "	14	6	50
" 15 " "	16	3	76	May 15 " Bradley's Consignment	18	7	50
" 20 " "	10	35	40			23	25
June 4 " "	17	94	20	Profit & Loss	24	86	30
		109	55			109	55

Blake's Consignment

June 3 To Sundries	18	742	50	May 16 By Cash	16	225	00
				June 2 " "	14	517	50
		742	50			742	50

Dr. Strong's Consignment Cr.

April 9 To Cash	11	35	00	April 9 By Sundries	11	590	00
" 27 " Sundries	13	16	55	" 10 " Expense Account	12	9	50
				" 11 " Cash	12	25	00
				" 14 " "	12	600	00
				" 15 " Sundries	12	454	50
		17	00			17	00
		17	00			17	00

Blake's Consignment

" 3 To Cash	11	9	50	April 7 By Sundries	11	47	50
" 21 " Sundries	13	396	27	" 10 " Expense Account	12	3	50
				" 11 " Cash	12	39	30
				" 14 " "	12	90	74
				" 16 " "	12	225	00
		400	07			400	07

Fitz & Co. Consignment

" 17 To Cash		23	40	April 20 By Bills Receivable	12	198	00
" 24 " Sundries	14	621	10	" 23 " " "	13	97	50
				" 26 " " "	13	352	00
		644	50			644	50

Bradley's Consignments

May 15 To Sundries	16	1160	00	April 19 By Cash	13	378	84
				May 5 " "	14	348	00
				" 4 " Bills Receivable	15	436	16
		1160	00			1160	00

Dr. Shipment to New Orleans. Cr.

April 28	To Cash	13	1630 00	May 7	By Cash	15	1 00 00
	To Reporters	22	600 00	" 11	" Bils. Receivable	18	1250 00
			2250 00				2250 00

William Warner

April 1	To Stock	11	8 98	May 11	By Cash	15	8 75
			8 98				8 75

Sp. Rosalind & Co. owners

" 1	To Stock	11	136 00	May 4	By Cash	15	136 00
			136 00				136 00

Tristram Chase

" 1	To Stock	11	68 00	May 11	By Cash	15	68 00
			68 00				68 00

George Lambert

" 7	To New Orleans	11	12 50	May 12	By Cash	15	12 50
			12 50				12 50

Dr. Merchandise. Cr.

April 11	To. W. Payable	12	168 00	April 11	By Cash	19	94 00
May 14	" Merchandise	14	36 00	" 17	" William Hammer	12	32 00
" 17	" Cash	16	290 00	" 23	" Sundries	13	109 00
" 24	" "	16	150 00	May 14	" Merchandise	14	36 00
			644 00	" "	" Cash	15	21 00
				" 18	" "	16	25 50
				" 19	" "	16	250 00
	" Reporters	24	124 50	" 19	" Samuel Hale Esq	16	120 00
			768 50	" "	" Balance	25	150 00
							768 50

William Hammer

April 17	To Merchandise	12	32 00	May 12	By Cash	15	32 00
			32 00				32 00

H. Seidenburg

May 31	To Cash	17	75 00	April 1	By Stock	11	75 00
			75 00				75 00

William Merrill

May 6	To Sundries	15	3507 50	May 24	By Cash	17	3507 50
			3507 50				3507 50

Samuel Hale Esq

May 19	To Merchandise	16	120 00	May 21	By Sundries	17	120 00
			120 00				120 00

Dr. James Blake Cr.

Dr. Balance Cr.

May 1	To Cash	14	385	92	April 21	By Blake's Consignment	13	385	92
			<u>385</u>	<u>92</u>				<u>385</u>	<u>92</u>
<i>James Fitz</i>									
" 14	To Cash	19	595	26	April 28	By Fitz's Consignment	14	595	26
			<u>595</u>	<u>26</u>				<u>595</u>	<u>26</u>
<i>Olive Strong</i>									
May 2	To Cash	14	600	00	April 27	By Strong's Consignment	13	1587	60
" 11	" "	15	95	60				<u>1587</u>	<u>60</u>
			<u>1587</u>	<u>60</u>				<u>1587</u>	<u>60</u>
<i>James Bradley</i>									
May 30	To Cash	17	1100	50	May 15	By Bradley's Consignment	16	1100	50
			<u>1100</u>	<u>50</u>				<u>1100</u>	<u>50</u>
<i>Profit & Loss</i>									
To Interest	19	4	67		By Commission	20	266	93	
" Expense Account	20	86	30		" Shipments to N. Orleans	22	600	00	
			<u>9097</u>		" Merchandise	23	124	50	
" Stock for net gain	14	9	10	46				<u>991</u>	<u>43</u>
			<u>991</u>	<u>43</u>				<u>991</u>	<u>43</u>

To Cash	18	3117	95	By Bills Payable	19	3398	63	
Bills Receivable	19	1656	16					
Merchandise	23	150	00					
							<u>3958</u>	<u>03</u>
				By Stock for net gain	18	1112	48	
							<u>1951</u>	<u>11</u>
							<u>1951</u>	<u>11</u>

D. E. W. Morse. Cr.

July 1	To Note Payable	19	3338	63	July 1	By Sundries	19	4951	11
" 4	" Cash	19	32	12	"	" Profit & Loss	37	815	99
	" Balance	37	4396	35					
			<u>5767</u>	<u>10</u>				<u>5767</u>	<u>10</u>

C. S. Jackson.

	To Balance	37	1905	99	July 1	By Sundries	19	1090	00
					"	" Profit & Loss	37	815	99
			<u>1905</u>	<u>99</u>				<u>1905</u>	<u>99</u>

28

Dr Cash Cr

29

Dr Bills Receivable Cr

		15063 06			12312 52
July 1	To Sundries	19 3734 95	July 1	By Expense Account	19 9 00
" 4	" Trade Consignment	20 94 00	" 3	" Trade Consignment	19 124 00
" 5	" " "	20 1070 54	"	" Grovelles Wards	19 11 50
" 6	" Grovelles Wards	20 240 00	"	" Sundries	19 42 12
" 11	" Sundries	21 441 67	" 7	" Expense Account	20 17 26
"	" William Bant	21 674 20	" 4	Trade Consignment	20 1984 75
" 12	" Sundries	21 500 98	" 16	" Fortes Consignment	22 310 94
"	" Note Receivable	21 1000 00	" 12	" Fortes Consignment	21 10 40
" 13	" Merchandise	21 7 50	" 12	" Shipment to Boston	21 12 00
"	" Fortes Consignment	22 19 00	" 18	" Merchandise	22 250 00
" 17	" Merchandise	22 170 00	" 20	" Shipment to Philadelphia	23 30 00
"	" " "	22 209 50	" 24	" Merchandise	23 40 00
" 20	" " "	22 54 00	" 27	" Walter's Sumner	24 3 50
"	" " "	23 312 50	"	" Merchandise	24 286 67
" 21	" Expense Account	23 75 00	" 30	" White's Consignment	24 36 00
"	" Merchandise	23 312 50	August 1	" Grovelles Wards	24 2267 87
"	" Shipment to Boston	23 740 00	"	" Sundries	24 3337 58
" 24	" " Philadelphia	23 1270 00	" 3	" " "	24 2005 67
" 26	" Merchandise	23 26 00	" 6	" " "	25 320 75
" 27	" " "	24 26 00	" 10	" " "	25 904 20
" 30	" " "	24 300 00	" 14	" White's Consignment	26 220 48
"	" " "	24 275 00	" 16	" F. S. White	26 67 63
August 2	" White's Consignment	24 70 00	" 20	" Murros Consignment	27 10 00
" 5	" Sundries	25 229 10	Sept 2	" " "	29 247 66
" 7	" " "	25 1267 92	"	" Expense Account	29 90 00
" 10	" Merchandise	25 22 10			
" 12	" " "	25 26 25			
" 13	" White's Consignment	26 40 50			
" 14	" Sundries	26 2240 60			
" 17	" Shipment to Havana	26 1426 24			
" 18	" Sundries	27 329 40			
"	" " "	27 503 50			
" 21	" " "	27 351 98			
" 23	" " "	28 351 93			
" 27	" " "	28 193 00			
Sept 1	" " "	24 512 78			
		19036 68	By Balance		37 6176 50
					12860 18
					19036 68

July 1	To Sundries	19 2196 16	July 1	By Cash	21 436 16
" 5	" Trade Consignment	20 500 00	" 12	" " "	21 500 00
" 6	" Grovelles Wards	20 500 00	"	" " "	21 1000 00
" 4	" " "	20 1000 00	August 7	" " "	25 1250 00
" 17	" Merchandise	22 350 00	" 18	" " "	27 300 00
" 21	" " "	23 195 00	"	" " "	27 500 00
"	" " "	23 325 00	" 31	" " "	27 350 00
August 17	" Shipment to Boston	26 1148 66	" 23	" " "	27 325 00
" 24	" Sundries	27 269 30	" 24	" " "	28 150 00
					4811 16
			By Balance		37 1652 96
					61724 12
					61724 12

Bills Payable

August 1	To Cash	24 3338 63	July 1	By E. W. Morse	19 3338 63
" 3	" " "	24 2000 00	" 13	" Merchandise	22 900 00
" 6	" " "	25 520 00	" 18	" " "	22 2000 00
" 10	" " "	25 900 00	" 24	" " "	23 2700 00
			" 26	" " "	23 520 00
					6758 63
			By Balance		37 2700 00
					9458 63
					9458 63

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Dr. Commission Cr.

				July 8 By Trade Conignment	21	54	44			
To Profit & Loss		37	275	11 " Groveland & White "	21	105	63			
				16 " Foster & Co "	22	15	26			
				August 14 " White "	26	10	82			
				Sept 2 " Warner "	29	85	89			
								275	44	

Expense Account

July 1 To Cash	19	5	00	July 8 By Trade Conignment	20	30	20			
" 4 " "	19	10	00	" 11 " Groveland & White "	21	12	00			
" 7 " "	20	17	26	" 16 " Foster & Co "	22	2	40			
" 20 " Merchandise	22	75	00	August 14 " White Conignment	26	3	30			
Sept 2 " Cash	29	90	00	July 21 " Cash	23	75	00			
				By Profit & Loss				37	74	46
									197	26

Interest

August 1 To Cash	24	38	95	July 11 By Cash	21	4	81			
" 5 " "	24	5	67	" 12 " "	21		58			
" 6 " "	25		95	August 7 " "	25	17	72			
" 10 " "	25	4	20	" 18 " "	27	29	40			
				" 18 " "	27	3	50			
				" 21 " "	27	1	95			
				" 23 " "	27	1	75			
				" 27 " "	28	43	00			
To Profit & Loss		37	502	850						
							102	62		

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Dr. Merchandise Cr.

July 1 To Sundries	19	150	00	July 15 By Cash	22	7	50				
" 13 " Foster & Co Conignment	21	20	00	" 14 " Board & Lukensburg	22	140	00				
" " " Note Payable "	22	900	00	" 19 " Cash	22	170	00				
" 14 " Sundries	22	2250	00	" " " "	22	209	50				
" 27 " Note Payable	23	2700	00	" " " Note Receivable	22	350	00				
" " " Cash	23	40	00	" 18 " Reuben Todd	22	125	00				
" " " W. R. Pennington	23	1000	00	" 21 " Sundries	22	130	00				
" 26 " Note Payable	23	526	00	" " " Cash	23	312	50				
" 27 " Cash	22	256	67	" " " Shipment to "Hills"	23	1125	00				
August 9 " White Conignment	25	73	00	" 21 " Note Receivable	23	195	00				
" 17 " Shipment to Howard	26	371	08	" " " Cash	23	312	50				
										2480	95

				By Profit & Loss				37	825	32	
August 10 " "									25	22	10
" " " Warner & Wallen									25	30	00
" 12 " Cash									25	26	35
" 27 " Note Receivable									27	101	00
" 26 " Worthington Adams									28	229	00
" 29 " Samuel Walton									28	72	50
" 31 " Joseph Starr									28	64	00
" Balance		37	145	25							
							9106	07			

Dr. Todd's Consignment Cr.

July 3	To Cash	19	124	00	July 4	By Cash	20	99	00
" 8	" Sundries	20	2069	79	" 4	" Sundries	20	574	20
					" 3	" "	20	1520	59
			<u>2193</u>	<u>79</u>				<u>2193</u>	<u>79</u>

Griswold's & Wad's Consignment

" 4	To Cash	19	11	50	July 7	By William Barrett	21	674	00
" 11	" Sundries	21	2402	50	" 8	" Note Receivable	20	1000	00
					" 6	" Sundries	20	740	00
			<u>2414</u>	<u>00</u>				<u>2414</u>	<u>00</u>

Foster & Co's Consignment

July 12	To Cash	21	40	00	July 12	By Shipment to Boston	21	300	00
" 16	" Sundries	22	328	50	" 13	" Merchandise	22	20	00
					" "	" Cash	22	19	00
			<u>339</u>	<u>00</u>				<u>339</u>	<u>00</u>

White's Consignment

July 31	To Cash	24	36	00	August 23	By Cash	24	70	00
August 17	" Sundries	26	237	50	" 9	" Sundries	25	160	00
					" 13	" Cash	25	40	50
			<u>270</u>	<u>50</u>				<u>270</u>	<u>50</u>

Dr. Shipment to Boston Cr.

July 12	To Merchandise	21	312	00	July 24	By Cash	23	340	00
	" Profit & Loss		29	10				<u>340</u>	<u>00</u>

Shipment to Philadelphia

July 20	To Sundries	23	1155	00	July 27	By Cash	23	1270	00
	" Profit & Loss		115	50				<u>1270</u>	<u>00</u>

Shipment to Havana

July 27	To Merchandise	24	2896	67	August 19	By Sundries	26	3446	00
	" Profit & Loss	26	609	33				<u>3446</u>	<u>00</u>

Murroe's Consignment

August 20	To Cash	18	110	00	August 23	By Cash	27	28	00
Sept 2	" Sundries	29	393	55	" 24	" Note Receivable	27	168	30
					" 26	" Washington Adams	28	43	50
					" 27	" Samuel Walton	28	23	35
					" 30	" Joseph Stone	28	41	50
			<u>343</u>	<u>55</u>				<u>343</u>	<u>55</u>

Dr. ³⁴ William Huse Cr.

July 4	To Tidd's Consignment	20	71	20	August 16	By Cash	26	71	20
			<u>71</u>	<u>20</u>				<u>71</u>	<u>20</u>

Stephen Vile

" 4	To Tidd's Consignment	20	69	30	August 16	By Cash	26	69	30
			<u>69</u>	<u>30</u>				<u>69</u>	<u>30</u>

Charles Thomas

" 4	To Tidd's Consignment	20	39	60	August 16	By Cash	26	39	60
			<u>39</u>	<u>60</u>				<u>39</u>	<u>60</u>

Samuel Page

" 4	To Tidd's Consignment	20	89	10	August 3	By Cash	25	89	10
			<u>89</u>	<u>10</u>				<u>89</u>	<u>10</u>

William Bartlett junr.

" 4	To Tidd's Consignment	20	297	00	August 16	By Cash	26	297	00
			<u>297</u>	<u>00</u>				<u>297</u>	<u>00</u>

Blood & Tuckersbury

July 14	To Merchandise	22	140	00	August 3	By Cash	25	140	00
			<u>140</u>	<u>00</u>				<u>140</u>	<u>00</u>

Dr. ³⁵ William Bassett Cr.

July 9	To Griswold & Wood's Consignment	21	674	00	July 11	By Cash	21	674	00
			<u>674</u>	<u>00</u>				<u>674</u>	<u>00</u>

Griswold & Wood.

August 1	To Cash	24	2281	87	July 11	By Cash	21	2281	87
			<u>2281</u>	<u>87</u>				<u>2281</u>	<u>87</u>

Reuben Todd

July 18	To Merchandise	22	178	00	August 16	By Cash	26	178	00
" 25	"	"	23	300				<u>178</u>	<u>00</u>
								<u>478</u>	<u>00</u>

Warner Watton.

August 9	To Tidd's Consignment	25	87	00	August 16	By Cash	26	87	00
" 10	" Merchandise	25	30	00				<u>117</u>	<u>00</u>
								<u>117</u>	<u>00</u>

Water Sumner.

August 27	To Merchandise	24	1203	50	August 16	By Cash	26	1203	50
			<u>1203</u>	<u>50</u>				<u>1203</u>	<u>50</u>

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Dr Philip Kemick Cr

37

Dr Profit & Loss Cr

	To Balance	37	1000 00	July 24	By Merchandise	23	1000 00
			1000 00				1000 00
<i>Washington Adams</i>							
August 26	To Sundries	28	312 50	Aug 1	By Cash	28	312 50
			312 50				312 50
<i>Samuel Walton</i>							
August 29	To Sundries	28	97 75	Sept 1	By Cash	28	97 75
			97 75				97 75
<i>Joseph Stover</i>							
August 30	To Sundries	28	108 50	Sept 1	By Cash	28	108 50
			108 50				108 50
<i>J. E. White</i>							
August 16	To Cash	37	67 63		By Balance	37	67 63
			67 63				67 63

	To Expense Account	30	74 46		By Abstract	30	52 55
			74 46		" Commission	30	275 44
					" Merchandise	31	625 32
	E. W. Morse for Wagon	27	815 99		" Shipment to Boston	33	28 00
	B. S. Jackson "	27	515 99		" " Philadelphia	33	115 50
					" " Havana	33	609 33
			1706 44				1706 44
<i>Balance</i>							
	To Cash	28	6176 50		By J. W. Taylor	29	2500 00
	" Bills Receivable	29	1612 96		" Philip Kemick	36	1000 00
	" Merchandise	31	145 25				3700 00
	" J. E. White	36	67 63				
			8002 34		" S. W. Morse Net Capital	27	2596 35
					" B. S. Jackson "	27	1905 99
			8002 34				8002 34



