

The image shows a book cover with a marbled paper pattern. The pattern consists of irregular, organic shapes in shades of brown, tan, and grey, separated by thin, dark blue veins. A central rectangular label is pasted onto the cover. The label has a decorative border and contains the following text:

LEGER.

JOHN G. TILTON - MANUFACTURER

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Ephraim W. Morse.
Dec 13. 1837.

Dr		Stock		Cr			
Jan 1	To Bills Payable	1	385 40	Jan 1	By Sundries	1	526 53
	" Balance	7	271 90		" Profit & Loss	7	130 77
			<u>657 30</u>				<u>657 30</u>

Dr		Cash		Cr			
Jan 1	To Stock	1	200 00	Jan 2	By Expense account	1	20 21
" 6	" Butter	2	5 28	" "	" Flour	1	26 00
" 8	" Sundries	2	17 50	" 5	" Expense account	2	34 13
" 9	" Bills Payable	3	500 00	" 8	" James Colman	2	194 69
" "	" Sundries	3	42 46	" 10	" F. C. White	3	558 60
" 10	" Sundries	3	37 66	" "	" Sundries	3	23 46
" 11	" Sundries	3	103 00	" 12	" "	4	23 07
" 12	" Sundries	4	154 60	" 13	" Simmons & Lee	5	159 02
" "	" Sundries	4	40 31	" "	" Sundries	5	106 12
" "	" Sundries	4	77 25	" 11	" Sundries	5	500 33
" "	" Sundries	4	271 60	" 15	" Expense account	5	56 25
" "	" "	4	90 10				1701 88
" "	" "	4	57 64				
" 13	" "	4	299 40		7 " Balance	7	241 83
" "	" "	5	16 88				
" 15	" "	5	30 03				
			<u>1943 71</u>				<u>1943 71</u>

Dr		Sugar		Cr			
" 3	To Bills Payable	1	16 00	6	By James Colman	2	3 25
				8	" Goodwin Atkins	2	2 34
				" "	" Cash	2	6 50
				10	" Sundries	3	13 91
			<u>16 00</u>				
	" Profit & Loss	7	10 00				
			<u>26 00</u>				<u>26 00</u>

2

Dr		Butter		Cr			
Jan 4	Simmons & Lee	1	148 32	Jan 6	By Cash	2	5 28
				" "	James Colman	2	8 80
				8	" Goodwin Atkins	2	12 00
	To Profit & Loss	7	34 96	10	" Sundries	3	23 00
			<u>183 28</u>	13	" Cash	4	134 20
							<u>183 28</u>

Dr		Bills Payable		Cr			
Jan 11	To Cash	3	23 00	Jan 1	By Stock	1	385 40
" "	" Sundries	4	340 00	3	" Sundries	1	105 96
12	" Cash	4	22 40	9	" Cash	3	500 00
13	" Cash	5	105 96				
" "	" Cash	5	500 00				
			<u>991 36</u>				<u>991 36</u>

Dr		Flour		Cr			
Jan 2	To Sundries	1	656 00	Jan 6	By James Colman	2	11 00
				8	" Goodwin Atkins	2	11 00
	" Profit & Loss	7	64 00	" "	" Cash	2	11 00
			<u>720 00</u>	11	" Sundries	4	500 00
				12	" Cash	4	187 00
							<u>720 00</u>

Dr		Cheese		Cr			
Jan 4	Simmons & Lee	1	15 36	Jan 10	By Sundries	3	11 00
				12	" Cash	4	3 36
					Profit & Loss	7	1 00
			<u>15 36</u>				<u>15 36</u>

3

Dr		Bills Receivable		Cr			
Jan 1	To Stock	1	300 00	Jan 9	By Cash	3	40 00
8	" James Colman	2	30 07	11	" Cash	3	100 00
10	" Sundries	3	30 00	12	" "	4	75 00
				12	" "	4	85 00
				15	" Cash	5	30 00
							<u>330 00</u>
				7	Balance	7	30 07
			<u>360 07</u>				<u>360 07</u>

Dr		Coffee		Cr			
Jan 3	To Bills Payable	1	25 00	Jan 6	By James Colman	2	2 25
	Profit & Loss	7	6 25	8	" Goodwin Atkins	2	5 00
				10	" Sundries	3	6 25
				12	" Cash	4	17 75
			<u>31 25</u>				<u>31 25</u>

Dr		Interest		Cr			
Jan 11	To Cash	3	46	Jan 8	By James Colman	2	91
" "	" Sundries	4	20 40	9	" Cash	3	2 46
" "	" Cash	4	67	10	" F. C. White	3	71 40
" "	" Cash	5	16	11	" Cash	3	3 00
" "	" Cash	5	33	12	" Cash	4	2 25
				" "	" "	4	5 10
			<u>22 02</u>	15	" Cash	5	03
	Profit & Loss	7	67 79	13	" Simmons & Lee	5	4 66
			<u>89 81</u>				<u>89 81</u>

4
Dr Sperm Oil Cr

Jan 6	To James Colman	2	169 60	Jan 8	Goodwin Atkins	2	9 00
				10	By Sundries	3	34 00
				13	" Cash	4	137 70
			<u>169 60</u>				
	Profit & Loss	7	11 10				
			<u>180 70</u>				<u>180 70</u>

Dr Goodwin Atkins Cr

Jan 1	To Stock	1	7 60	Jan 12	By Cash	4	55 39
8	" Sundries	2	47 99				
			<u>55 39</u>				<u>55 39</u>

Dr James Colman Cr

Jan 1	To Stock	1	2 25	Jan 6	By Sundries	2	195 60
6	" Sundries	2	30 07	8	" Bills Receivable	2	30 07
8	" Sundries		195 60	12	" Cash	4	2 25
			<u>227 92</u>				<u>227 92</u>

Dr Henry C. Titcomb Cr

Jan 1	To Stock	1	5 75	Jan 13	By Cash	5	5 75
			<u>5 75</u>				<u>5 75</u>

5
Dr Jacob Johnson Cr

Jan 1	To Stock	1	11 13	Jan 13	By Cash	5	11 13
			<u>11 13</u>				<u>11 13</u>

Dr Molasses Cr

Jan 3	To Bills Payable	1	60 00	Jan 6	By James Colman	2	3 52
				" 8	" Goodwin Atkins	2	4 40
				12	" Cash	4	84 60
	Profit & Loss	7	32 52				
			<u>92 52</u>				<u>92 52</u>

Dr J. E. White Cr

Jan 10	To Sundries	3	630 00	Jan 2	By Flour	1	630 00
			<u>630 00</u>				<u>630 00</u>

Dr Rice Cr

Jan 3	To Bills Payable	1	4 96	Jan 6	By James Colman	2	1 25
				" 8	" Goodwin Atkins	2	1 25
				" 10	" Sundries	3	2 50
				" 12	" Cash	4	1 20
	Profit & Loss	7	1 24				
			<u>6 20</u>				<u>6 20</u>

6

Dr Pork Cr

Jan 10	To Sundries	3	11 00	Jan 13	By Cash	4	12 50
	Profit & Loss	7	1 50				
			<u>12 50</u>				<u>12 50</u>

Dr White Beans Cr

Jan 10	To Sundries	3	12 00	Jan 13	By Cash	4	15 00
	Profit & Loss	7	3 00				
			<u>15 00</u>				<u>15 00</u>

Dr Cod Fish Cr

Jan 6	To James Colman	2	26 00	Jan 8	By Goodwin	2	3 00
				" 11	" Sundries	4	15 00
				" 12	" Cash	4	18 00
	Profit & Loss		10 00				
			<u>36 00</u>				<u>36 00</u>

Dr Simmons & See Cr

Jan 13	To Sundries	5	163 68	Jan 4	By Sundries	1	163 68
			<u>163 68</u>				<u>163 68</u>

Dr Expense Account Cr

Jan 2	To Cash	1	20 21				
5	" Cash	2	34 13				
15	" Cash	5	56 25				
			<u>110 59</u>		By Profit & Loss	7	110 59
							<u>110 59</u>

7

Dr Balance Account Cr

To Cash	1	241 83	By Stock for	1	271 90
" Bills Received	3	30 07	net capital		
		<u>271 90</u>			<u>271 90</u>

Dr Profit & Loss Cr

To Chase	2	1 00	By Sugar	1	10 00
" Expense Account	6	110 59	" Butter	2	34 96
		<u>111 59</u>	" Flour	2	64 00
			" Coffee	3	6 25
			" Interest	3	67 79
			" Sperm Oil	4	11 10
			" Molasses	5	32 52
" Stock for ^{gain} net	1	130 77	" Rice	5	1 24
			" Pork	6	1 50
			" White Beans	6	3 00
			" Cod Fish	6	10 00
		<u>242 36</u>			<u>242 36</u>

Dr Henry Pope Cr

Feb 4	To Merchandise	7	829	75	Feb 8	By Bills Receivable	7	829	75
			<u>829</u>	<u>75</u>				<u>829</u>	<u>75</u>

Dr George Smith Cr

March 2	To Sundries	8	93	48	March 12	By Smiths consgmt of cotton	9	640	61
19	" "	9	2789	88		" Smiths consgmt of sugar	10	3180	06
			<u>2883</u>	<u>36</u>				<u>3820</u>	<u>67</u>
"	Balance	13	967	31				<u>3820</u>	<u>67</u>
			<u>3820</u>	<u>67</u>				<u>3820</u>	<u>67</u>

Dr Commission Cr

March 1	By S. Dana glo	8	5	52
" 2	" George Smith	8	16	20
" 12	" Smiths consgmt of cotton	9	35	87
" 19	" George Smith	9	72	87
" 25	Smiths consgmt of sugar	10	134	41
To Profit & Loss	13	264	87	<u>264</u>
			<u>264</u>	<u>87</u>

Dr Smiths Consignment of Sugar Cr

March 25	To Sundries	10	3360	25	March 21	By Buchanan glo	9	3360	25
			<u>3360</u>	<u>25</u>				<u>3360</u>	<u>25</u>

Dr Smiths Consignment of Cotton Cr

March 12	To Sundries	9	896	75	March 5	By James Peters	8	896	75
			<u>896</u>	<u>75</u>				<u>896</u>	<u>75</u>

Profit & Loss

Feb 15	To Bills Receivable	7	3	55	March 1	By S. Dana glo	8	27	14
March 1	" " Payable	8	27	14	" 19	" G. Smith	9	61	34
" 8	" James Bruce glo	9	31	58				<u>88</u>	<u>48</u>
" 17	To Cash	9	61	34	" Merchandise	9	2523	78	
			<u>123</u>	<u>61</u>	" Commissions	12	264	87	
To Expense account	10	862	16					<u>3177</u>	<u>13</u>
			<u>985</u>	<u>77</u>				<u>3177</u>	<u>13</u>
" Stock for Net gain	8	2191	36					<u>3177</u>	<u>13</u>
			<u>3177</u>	<u>13</u>				<u>3177</u>	<u>13</u>

Dr Balance Cr

To Cash	8	8198	12	By Bills Payable	9	5000	00		
" Bills Receivable	9	3555	77	" Charles Hammond	11	188	98		
" S. Bruce glo	10	1547	65	" George Smith	12	967	38		
" Buchanan glo	10	3360	25				<u>6153</u>	<u>18</u>	
" S. Peters	11	896	75	" Stock for Capital	8	17191	36		
" Merchandise	9	5756	00				<u>23344</u>	<u>54</u>	
			<u>23344</u>	<u>54</u>				<u>23344</u>	<u>54</u>

-14-

Dr Stock Cr

April 1	To Sundries	11	6153	18	April 1	By Sundries	11	23344	54
	" Profit & Loss	23	6914	68					
	" Balance	23	10276	68					
				<u>23344 54</u>					<u>23344 54</u>

Dr Dowe's Consignment Cr

April 3	To Cash	11	46	18	April 4	By Cash	12	1131	09
8	" Sundries	12	2760	09	5	" Sundries	12	1402	30
					7	" Cash	12	272	88
				<u>2506 21</u>					<u>2506 27</u>

Dr Bates & Co Consignment Cr

April 5	To Cash	12	22	40	April 8	By Cash	13	75	00
May 8	" Sundries	16	887	80	"	" Expense Account	13	4	00
					13	" Sundries	13	750	00
					14	" Cash	13	81	20
				<u>910 20</u>					<u>910 20</u>

-15-

Dr Cash Cr

April 1	To Stock	11	8198	12	April 2	By Expense Account	11	63	75
4	" Dowe's Consignment	12	1131	09	2	" Real Estate	11	3210	00
5	" " "	12	402	30	2	" Furniture	11	1140	00
7	" " "	12	272	88	3	" Dowe's Consignment	11	46	18
8	" Bates & Co	13	75	00	3	" Sundries	12	220	00
12	" Merchandise	13	1320	00	5	" Bates & Co Consignment		22	40
12	" Sundries	13	582	62	5	" Merchants Bank Stock	12	550	00
13	" Bates & Co Consignment	13	390	00	"	" Furniture	"	250	00
"	" Wood	13	60	00	20	" Expense Account	14	121	00
14	" Bates & Co Consignment	14	81	20	21	" " "	14	3	00
21	" Sundries	14	2464	40	22	" Sundries	14	4002	00
22	" Buchanan & Co	14	1120	08	May 2	" Bates & Co	15	865	04
"	" Sundries	14	356	54	"	" Sundries	15	1011	17
"	" Broad Cloth	14	210	00	"	" J. Dowe	15	2670	53
May 1	" " "	15	195	00	3	" G. Smith	15	967	31
"	" Real Estate	15	640	00	"	" Expense Account	16	25	00
2	" Sundries	15	809	40	4	" C. Hammond	16	185	87
"	" Merchandise	15	50	00	5	" Sundries	16	301	50
3	" Furniture	15	955	00	10	" " "	16	1450	53
"	" Molasses	15	150	00	12	" William Moulton	17	278	00
4	" Sundries	16	150	75	30	" Expense Account	17	40	00
10	" " "	16	1049	45	"	" " "	"	40	00
10	" " "	16	500	40	"	" " "	17	50	00
10	" " "	16	1005	83					
12	" " "	16	100	57					
12	" " "	17	100	57					
15	" Bailey Chase	17	214	20					16573 28
15	" Sundries	17	2005	00					
15	" John Wood & Sons		100	00					
15	" Sundries	17	1002	16					
				<u>25499 96</u>					<u>25499 96</u>
									By Balance 23 8926 68

Dr Bills Receivable Cr

April	1	To Stock	11	3555	77	April	12	By Cash	13	575	88
	4	" Molasses	12	150	00		22	" "	14	350	22
	5	" Lower assignment	12	1000	00	May	2	" "	15	600	00
	8	" Molasses	13	100	00		4	" "	16	150	00
	8	" Wood	13	100	00		10	" "	16	1039	92
May	1	" Real Estate	15	2000	00		10	" Sundries	16	959	75
	2	" Merchandise	15	1000	00		10	" Cash	16	1171	00
							12	" "	16	100	00
							12	" "	17	100	00
							15	" "	17	2000	00
							15	" "	17	1000	00
				<u>7905</u>	<u>77</u>					<u>7905</u>	<u>77</u>

Dr Bills Payable Cr

April	22	To Cash	14	4000	00	April	1	By Stock	11	5000	00
May	2	" "	15	1000	00		3	" Sundries	12	450	00
"	5	" "	16	300	00		5	" Merchants Bank Stock		300	00
"	10	" "	16	450	00						
				<u>5750</u>	<u>00</u>					<u>5750</u>	<u>00</u>

Dr James Bruce Cr

April	1	To Stock	11	1547	65	April	21	By Cash	14	1547	65
				<u>1547</u>	<u>65</u>					<u>1547</u>	<u>65</u>
Dr James Peters Cr											
April	1	To Stock	11	596	75	April	21	By Cash	14	596	75
				<u>596</u>	<u>75</u>					<u>596</u>	<u>75</u>

Dr Buchanan & Co Cr

April	1	To Stock	11	3360	25	April	22	By Sundries	14	3360	25
										<u>3360</u>	<u>25</u>

Dr John Dowe Cr

May 2	To Cash	15	2670 53	April 8	By Doves Consign	12	2670 53
April							
			<u>2670 53</u>				<u>2670 53</u>

Dr Commission Cr

				April 8	By Doves Consign	12	70 16
				May 1	" Bates Glos "	14	22 76
					To Profit & Loss	23	<u>92 92</u>
							<u>92 92</u>

Dr Merchandise Cr

April 1	To Stock	11	5786 00	April 12	By Bailey Chase	13	3000 00
May 1	" Real Estate	15	1000 00	" 12	" Cash	17	1320 00
				May 2	" Sundries	15	1080 00
							<u>5400 00</u>
					By Profit & Loss	23	1986 00
			<u>6786 00</u>				<u>6786 00</u>

Dr Bailey Chase Cr

April 12	To Merchandise	13	3000 00	May 15	By Sundries	17	3060 00
14	" Wood	14	60 10				
							<u>3060 10</u>
							<u>3060 00</u>

Dr Expense Account Cr

April 2	To Cash	11	63 75	April 8	By Doves Consign	12	19 40
9	" Bates Glos Consign	13	4 00				
20	" Cash	14	121 00				
21	" "	14	3 00				
May 3	" "	16	25 00				
30	" "	17	40 00		" Profit & Loss	23	327 35
30	" "	17	40 00				
"	" "	17	50 00				
							<u>346 75</u>
							<u>346 75</u>

Dr Furniture Cr

April 2	To Cash	11	1140 00	May 3	By Cash	15	955 00
5	" "	12	250 00				
8	" Wood	13	15 00	"	Balance	23	500 00
11	" William Moulton	13	278 00				
							<u>1455 00</u>
					" Profit & Loss	23	228 00
			<u>1683 00</u>				<u>1683 00</u>

Dr John Wood & Sons Cr

April 4	To Molasses	12	100 00	May 15	By Cash	11	100 00
			<u>100 00</u>				<u>100 00</u>

Dr George Smith Cr

May 3	To Cash	15	967 31	April 1	By Stock	11	967 31
			<u>967 31</u>				<u>967 31</u>

Dr Molasses Cr

April 3	To Sundrys	12	450 00	April 4	By Sundrys	12	250 00
				" 5	" Bills Receivable	13	100 00
				May 3	" Cash	15	150 00
			<u>450 00</u>				<u>500 00</u>
" Profit & Loss	23	50 00					<u>500 00</u>
			<u>500 00</u>				<u>500 00</u>

Dr Charles Hammond Cr

May 4	To Cash	16	185 87	April 1	By Stock	11	185 87
			<u>185 87</u>				<u>185 87</u>

Dr Broad Cloth

April 13	To Bates & Co	13	360 00	April 22	By Cash	14	210 00
				" "	"	15	195 00
			<u>360 00</u>				<u>405 00</u>
" Profit & Loss	23	45 00					<u>405 00</u>
			<u>405 00</u>				<u>405 00</u>

Dr Real Estate Cr

April 2	To Cash	11	3210 00	May 1	By Sundrys	15	3640 00
			<u>3210 00</u>				<u>3640 00</u>
" Profit & Loss	23	430 00					<u>3640 00</u>
			<u>3640 00</u>				<u>3640 00</u>

Dr Bank Stock Cr

April 5	To Sundrys	12	850 00		By Balance	23	850 00
			<u>850 00</u>				<u>850 00</u>

~22~
Dr Interest Cr

April 22	To Cash	14	62 00	April 12	By Cash	13	6 14
May 2	" "	15	11 17	22	" "	14	4 32
" 5	" "	16	1 50	May 2	" "	15	9 40
" 10	" "	16	.53	4	" "	16	75
				10	" "	16	9 53
				" 10	By Sundries	16	11 05
				10	" Cash	16	5 83
				12	" "	16	57
				12	" "	17	57
				15	" "	17	5 10
				15	" "	17	2 16
					" Profit & Loss		19 88
							75 20
			75 20				75 20

~23~
Dr Bates Gho Cr

May 2	To Cash	15	865 04	May 1	By Bates Gho long	14	865 04
							665 04
							665 04

Dr Profit & Loss Cr

April 22	To Buchanan	14	2240 87	By Commission	19	92 92
May 10	" Sundries	16	500 40	" Real Estate	20	430 00
15	" Bailey Chase	17	2645 60	" Molasses	20	50 00
				" Broad Cloth	21	45 00
				" Wood	22	15 00
			5586 37			
18	" Merchandise	18	1380 00			
" Furniture	19	225 00				632 92
" Expense Account	19	327 35				
" Interest	22	19 88		" Stock for net		
				Loss	14	6914 68
			7547 60			7547 60

Dr Wood Cr

April 3	To Sundries	12	220 00	April 8	By Sundries	13	115 00
			220 00	13	" Cash	13	60 00
				14	B. Chase	14	60 00
	" Profit & Loss	23	15 00				235 00
			235 00				235 00

Dr William Moulton Cr

May 12	To Cash	17	278 00	April 14	By Furniture	13	278 00
			278 00				278 00

Balance Account

To Cash	15	8926 68	By Stock for		
" Furniture	18	500 00	net Capital	14	10276 68
" Bank Stock	21	950 00			
		10276 68			10276 68

Dr Henry C. Titcomb Cr

Dr Cash Cr

Jan 1	To Bills Payable	1	320 00	Jan 1	By Sundries	1	800 00
" 3	" Cash	1	32 12				
			<u>352 12</u>				<u>800 00</u>
"	Balance	10	596 00	"	Profits Loss	10	148 12
			<u>948 12</u>				<u>948 12</u>

Jan 1	To Sundries	1	900 00
4	" Todd's Consignment	1	99 00
5	" " "	2	1020 99
6	" Griswold's Wood's Cons	2	407 36
11	" William Bassett	3	674 00
"	" Sundries	3	205 33
"	" " "	3	300 05
"	" " "	3	500 50
"	" Bills Receivable	3	1000 00
13	" Foster & Co's Consign	4	19 00
"	" Shoes	4	7 50
17	" Sundries	4	170 00
"	" " "	4	209 50
20	" Wood	5	55 00
"	" " "	5	312 00
21	" Expense Account	5	75 00
"	" Supt to Boston	5	640 00
"	" Wood	5	312 00
24	" Supt to Philadelphia	5	1270 50
26	" White Lead	6	24 00
30	" Reuben Todd		175 13

Jan 1	By Expense Account	1	4 00
3	" Todd's Consignment	1	124 00
3	" Griswold's Woods	1	11 50
"	" Sundries	1	42 12
7	" Expense Account	2	17 26
8	" Todd's Consignment	3	1494 75
11	" Griswold's Wood	3	2281 47
12	" Foster & Co's Consign	4	10 40
"	" Supt to Boston	4	12 00
16	" Foster & Co's Consign	4	310 94
18	" Wood	5	250 00
20	" Supt to Philadelphia	5	30 00
24	" White Lead	6	40 00
25	" Supt to Bangor	6	30 00
30	" Expense Account	6	30 00
30	" " "	6	30 00

Dr Ephraim W. Morse Cr

Jan 1	To Bills Payable	1	400 00	Jan 1	By Sundries	1	1050 00
"	Balance	10	798 12	"	Profit & Loss	10	148 12
			<u>1198 12</u>				<u>1198 12</u>

8044 76

By Balance	10	2879 72
		<u>8048 76</u>

~3~
Dr Interest Cr

Jan 6	To Griswold & Woods	2	12 64	Jan 11	By Cash	3	5 33
				"	"	3	6 05
				"	"	3	50
							11 88
				" Profit & Loss	10		76
			12 64				12 64

Blood & Tuckersbury

Jan 14	To Cash	4	140 00	By Balance	1	140 00
			140 00			140 00

Reuben Todd

Jan 15	To Cash	5	175 00	Jan 30	By Sundrys	6	475 00
" 25	" Flour	6	300 00				
			475 00				475 00

Shipt. to Philadelphia

Jan 20	To Sundrys	8	1155 00	Jan 24	By Cash	5	1270 50
	Profit & Loss	10	115 50				
			1270 50				1270 50

White Lead

Jan 24	To Cash	6	40 00	Jan	By Cash	6	26 00
							26 00
	Profit & Loss	10	6 00		Balance		20 00
			46 00				46 00

~4~
Dr Todd's Consignment Cr

Jan 3	To Cash	1	124 00	Jan 4	By Cash	1	99 00
" 3	" Sundrys	3	2069 79	" 4	" Sundrys	2	576 20
				" 5	" "	2	1520 59
			2193 79				2193 79

Griswold & Woods Consignment

Jan 3	To Cash	1	11 50	Jan 6	By Sundrys	2	740 00
10	" Sundrys	3	2402 50	" 8	" Bills Receivable	2	1000 00
				" 9	" William Bassett	3	674 00
			2414 00				2414 00

Griswold & Wood

Jan 11	To Cash	3	2281 87	Jan 10	By Griswold & Woods	3	2281 87
			2281 87				2281 87

Dr Foster's Consignment Cr

Jan 12	To Cash	4	10 40	Jan 12	By Shipt. to Boston	4	300 00
16	" Sundrys	4	328 60	13	" Shoes	4	20 00
				13	" Cash	4	19 00
			339 00				339 00

-7-

Dr William House Cr

Jan 4	To Todd's consgt 2	79 20		By Balance 10	79 20
		79 20			79 20

Dr Stephen Pike Cr

Jan 4	To Todd's consgt 2	69 30		By Balance 10	69 30
		69 30			69 30

Dr Charles Thomas Cr

Jan 4	To Todd's consgt 2	39 60		By Balance 10	39 60
		39 60			39 60

Dr Samuel Page Cr

Jan 4	To Todd's consgt 2	89 10		By Balance 10	89 10
		89 10			89 10

Dr William Bartlett Cr

Jan 4	To Todd's consgt 2	297 00		By Balance 10	297 00
		297 00			297 00

Dr William Bassett Cr

Jan 9	To Girard's Woods cons 3	674 00		Jan 11 By Cash 3	674 00
		674 00			674 00

Dr Shoes Cr

Jan 13	To Todd's consgt 4	20 00		Jan 13 By Cash 4	7 50
				17 " " 4	7 50
				17 " " 4	10 00
	"Profit & Loss 10	5 00			
		25 00			25 00

Dr Salt Cr

Jan 13	To Bills Payable 1	914 00		Jan 14 By Blood Takesbury 4	140 00
				17 By Cash 4	162 50
				" " " 4	199 80
				18 " Newlen Todd 5	175 00
				17 " Bills Receivable 4	350 00
	"Profit & Loss 10	127 30			
		1027 30			1027 30

Dr Shipment to Boston Cr

Jan 12	To Sundries 4	312 00		Jan 21 By Cash 5	340 00
		312 00			
	Profit & Loss 10	28 00			
		340 00			340 00

9 Hats

Jan 24	To S. H. Remick	6	1000	00		By Balance	1000	00	
			1000	00				1000	00

Philip H. Remick

	To Balance	1000	00		Jan 24	By Hats	6	1000	00
			1000	00				1000	00

Shipt to Bangor

Jan 25	To Sundries	6	1560	00		By Balance	1560	00	
			1560	00				1560	00

Dr Beef Cr

Jan 26	To Bills Payable	6	520	00		By Balance	520	00	
			520	00				520	00

10 Profit & Loss

Jan 30	To R. Todd	6	296	87				
	" Interest	3	76					
	" Expense account	6	46	66				
			344	29				
	" Henry E. Silcomb		148	12				
	" Ephraim W. Morse		148	12				
			for net gain					
			640	53				

	By Shipt to Bangor	7	115	51
	" White Lead	3	9	11
	" Flour	5	30	11
	" Commission	6	178	79
	" Wood	6	150	11
	" Shoes	8	5	50
	" Salt	8	127	30
	" Shipt to Boston	5	28	00

Balance acct.

	To Cash	2579	92			By Bills Payable	6520	00	
	" Blood & Substony	140	00			" P. H. Remick	1000	00	
	" White Lead	20	00						
	" Bills Receivable	1320	00						
	" Flour	900	00						
	" W. Flux	79	20						
	" S. Pike	69	30						
	" C. Thomas	39	60						
	" S. Page	59	10			" H. E. Silcomb	596	00	
	" W. Bartlett	297	00			" E. W. Morse	798	12	
	" Hats	1000	00			for net capital			
	" Shipt to Bangor	1560	00						
	" Beef	520	00						
			5914	12				8914	12

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