



LEGER.



Ephraim Weed Morse.

Dec 10 1839

Dr Stock Cr

January 1	To Sundries	1	458	66	Jan 1	By Sundries	1	584	23
"	" Profit & Loss	8	2	29					
"	" Balance	4	93	38					
								584	23

Dr Cash Cr

Jan 1	To Stock	1	150	00	Jan 1	By Expense Account	1	32	00
" 3	" Sundries	2	11	65	" 4	" White Beans	2	28	00
" "	" Butter	2	4	00	" 6	" Samuel Hale Off	3	62	37
" 5	" Sundries	3	257	50	" "	" Sundries	3	66	04
" 6	" Daniel W. Bayley	3	13	75	" "	" Andrew Nelson	3	41	16
" 9	" Sundries	4	32	09	" 9	" Sundries	4	16	58
" "	" "	4	46	35	" 10	" Sundries	4	364	00
" "	" "	4	25	50	" 15	" Expense Account	5	45	00
" "	" "	4	23	23	" "	" "	5	32	00
" "	" Daniel Lakesman	4	16	25					657 15
" 10	" Sundries	4	67	70					
" 11	" Sundries	8	69	33					
" 15	" James Caldwell	5	55	30					657 15
" "	" Sundries	5	27	50					
" "	" Profit & Loss	5	28	00					
			828	15					
						By Balance	8	171	00
			828	15					828 15

Dr Bills Receivable Cr

Jan 1	To Stock	1	351 00	Jan 5	By Cash	8	250 00
" 4	" Sundries	2	65 74	" 9	" "	4	91 00
" 8	" "	3	69 30	" "	" "	"	45 10
				" "	" "	"	25 10
				" 11	" "	8	69 30
							420 90
					By Balance		65 74
			486 04				486 04

Dr Bills Payable Cr

Jan 8	To Cash	3	62 30	Jan 1	By Stock	1	438 86
" 9	" Cash	4	16 16	" 2	" Sundries	1	207 90
" 10	" Cash	4	360 40				
			438 86				
	To Balance	8	207 90				646 76

Dr Expense Account Cr

Jan 1	To Cash	1	92 00				
" 3	" Samuel Hale & Co	2	4 77		By Profit & Loss	8	113 77
" 15	" Cash	6	45 00				
" "	" Cash	5	32 00				
			113 77				113 77

Dr Samuel Hale & Co Cr

Jan 6	To Cash	3	62 37	Jan 3	By Sundries	2	62 37
			62 37				62 37

Dr J. D. A. Williams Cr

Jan 3	To Sundries	2	37 12	Jan 1	By Stock	1	5 40
" 5	" "	3	47 40				
					By Balance	8	79 12
			84 52				84 52

Dr Andrew Nelson Cr

Jan 6	To Cash	3	11 16	Jan 1	By Stock	1	11 16
			11 16				11 16

Dr James Caldwell Cr

Jan 4	To Sundries	2	23 41	Jan 5	By Cash	8	59 30
" 6	" "	3	59 25				
" 8	" "	3	79 60				
					By Balance	8	136 96
			192 26				192 26

Dr Daniel W Bayley Cr

Jan 1 To Stock	1	13 75	Jan 6 By Cash	3	13 75
" 13 " Sundries	5	41 00			
			By Balance	8	41 00
		<u>54 75</u>			<u>54 75</u>

Dr Amos Tappan Cr

Jan 1 To Stock	1	12 13	Jan 9 By Cash	4	12 13
		<u>12 13</u>			<u>12 13</u>

Dr Daniel Lakeman Cr

Jan 1 To Stock	1	16 25	Jan 9 By Cash	4	16 25
" 11 " Sundries	5	50 46			
			By Balance	8	50 46
		<u>66 71</u>			<u>66 71</u>

Dr Interest Cr

Jan 6 To Cash	9	3 74	Jan 5 By Cash	3	7 50
" 10 " "	4	3 60	" 9 " "	4	1 09
" 9 " "	4	42	" " " "	4	1 35
		7 74	" " " "	4	50
			" 11 " "	8	08
To Profit & Loss	8	2 77			
		<u>10 47</u>			<u>10 47</u>

Dr William Akerman Cr

Jan 1 To Stock	1	11 10	Jan By Cash	4	11 10
		<u>11 10</u>			<u>11 10</u>

Dr Albert Dodge Cr

Jan 9 To Butter	2	3 14	Jan 1 By Stock	1	3 14
		<u>3 14</u>			<u>3 14</u>

Dr Timothy Dexter Cr

			Jan 4 By Sundries	2	243 00
To Balance	4	243 00			243 00

Dr Cadiz Salt Cr

Jan 4 To Timothy Dexter	2	162 00	Jan 8 By J. L. & Williams	3	18 00
			" 8 " James Caldwell	3	59 00
			" 6 " "	3	59 00
			" " Bills Receivable	3	41 30
To Profit & Loss	8	15 90			
		<u>177 90</u>			<u>177 90</u>

Dr Coffee Cr

Jan 2	To Bills Payable	1	82 50	Jan 8	By Cash	2	1 40
				" 3	" J. D. A. Williams	2	2 32
				" 4	" Bills Receivable	2	2 24
				" "	" James Caldwell	2	13 00
				" 6	" " "	3	13 00
				" 8	" " "	3	5 20
				" "	" Bills Receivable	3	13 00
	To Profit & Loss	8	13 94	" 10	" Cash	4	12 50
				" 11	" Daniel Lakeman	5	8 58
				" 15	" Cash	5	25 00
			<u>96 44</u>				<u>96 44</u>

Dr Cod Fish Cr

Jan 2	To Bills Payable	1	24 00	Jan 9	By J. D. A. Williams	2	12 00
" 3	" Samuel Hale & Co	2	57 60	" 4	" Bills Receivable	2	50 00
				" 4	" James Caldwell	2	5 50
				" 8	" J. D. A. Williams	3	11 00
				" 8	" Bills Receivable	3	15 00
				" 10	" Cash	4	5 00
				" 11	" Daniel Lakeman	5	2 00
	To Profit & Loss	8	23 96	" 13	" Daniel W. Bayley	5	2 50
				" 15	" Cash	5	2 50
			<u>105 50</u>				<u>105 50</u>

Dr Butter Cr

Jan 2	To Bills Payable	1	19 00	Jan 9	By Cash	2	3 25
" 4	" Timothy Dexter	2	81 00	" 3	" Albert Dodge	2	3 14
				" "	" Cash	2	4 00
			<u>100 00</u>	" "	" J. D. A. Williams	2	5 00
				" 4	" Bills Receivable	2	4 50
				" "	" James Caldwell	2	4 91
				" 5	" J. D. A. Williams	3	18 40
				" 6	" James Caldwell	3	17 25
	To Profit & Loss	8	27 35	" 8	" " "	3	15 40
				" 10	" Cash	4	27 50
				" 11	" Daniel Lakeman	5	12 50
				" 13	" Daniel W. Bayley	5	11 50
			<u>127 35</u>				<u>127 35</u>

Dr N.B. Sugar Cr

Jan 2	To Bills Payable	1	22 40	Jan 3	By J. D. A. Williams	2	3 60
				" 4	" Bills Receivable	2	9 00
				" 10	" Cash	4	7 20
	To Profit & Loss	8	6 40	" 11	" Daniel Lakeman	5	4 50
				" 13	" Daniel W. Bayley	5	4 50
			<u>28 80</u>				<u>28 80</u>

Dr White Beans Cr

Jan 4	To Cash	2	28 00	Jan 10	By Cash	4	3 50
				" 11	" Daniel Lakeman	5	11 38
				" 13	" Daniel W. Bayley	5	7 50
							<u>22 38</u>
					By Profit & Loss	8	5 62
			<u>28 00</u>				<u>28 00</u>

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Dr Flour Cr

1	To Bills Payable	60 00	2	By Cash	7 00
			2	" " " J. D. A. Williams	14 00
			4	" 10 " Cash	12 00
			5	" 13 " Daniel W. Bayley	15 00
			5	" 11 " Daniel Takeman	11 50
					59 50
			8	By Profit & Loss	50
		60 00			60 00

Dr Profit & Loss Cr

2	To Expense Account	119 89	8	By Cash	28 00
7	" White Beans	8 62	4	" Interest	2 71
8	" Flour	50	5	" Cedar Salt	18 30
			6	" Coffee	18 94
			6	" Butter	27 35
			7	" Cod Fish	23 90
			7	" H. B. Sugar	16 40
					117 60
			1	" Stock for net loss	2 29
		119 89			119 89

Dr Balance Cr

1	To Cash	171 00	2	By Bills Payable	207 90
2	" Bills Receivable	65 74	5	" Timothy Dexter	243 05
3	" J. D. A. Williams	99 12			450 90
3	" James Caldwell	136 96			
4	" Daniel W. Bayley	41 00	1	" Stock for net capital	93 38
4	" Daniel Takeman	50 46			
		544 28			544 28

Dr ¹⁰ Stock Cr

Jan 16 To Sundries	7	450	90	Jan 16 By Sundries	7	544	28
To Balance	15	248	42	By Profit & Loss	15	155	04
		<u>699</u>	<u>92</u>			<u>699</u>	<u>32</u>

Dr Cash Cr

Jan 16 To Stock	7	171	00	Jan 17 By Expense Account	7	16	00
" 18 " Merchandise	7	11	14	" 18 " " "	7	10	00
" 20 " Sundries	8	82	00	" " " " "	7	7	00
" 22 " "	8	45	50	" " " " "	7	12	00
" 23 " Samuel Walton	9	21	07	" " " " "	7	5	00
" " " James Caldwell	9	136	96	" 20 " Cutlery	8	6	00
" 30 " Sundries	9	16	00	" 27 " Merchandise	9	224	00
Feb 4 " "	9	66	07	" 28 " Expense Account	9	9	00
" 10 " D. W. Bayley	10	50	50	Feb 5 " Sundries	9	209	04
" " " Merchandise	10	13	50	" 17 " Timothy Dexter	10	46	00
" 13 " Sundries	10	39	00	" 15 " " "	10	152	75
" " " Merchandise	10	120	00	" 17 " Sundries	10	351	75
" " " Country Produce	10	50	00				
" " " J. A. Williams	10	168	12			1048	84
" " " J. Sakeman	10	91	71				
" 17 " Merchandise	10	36	50				
" 23 " Sundries	11	13	84				
		<u>1112</u>	<u>91</u>	By Balance	18	64	97
						<u>1112</u>	<u>91</u>

Dr ¹¹ Bills Receivable Cr

Jan 16 To Stock	7	65	74	Feb 4 By Cash	9	65	74
" 19 " Merchandise	7	27	50	" 25 " Sundries	11	27	50
Feb 20 " Sundries	11	90	80				
" " " "	11	50	25				95 24
				By Balance	15	141	08
		<u>234</u>	<u>29</u>			<u>234</u>	<u>29</u>

Dr Bills Payable Cr

Feb 4 To Cash	9	207	90	Jan 16 By Stock	7	207	90
" 17 " "	10	350	00	" 17 " Merchandise	7	350	00
		<u>557</u>	<u>90</u>			<u>557</u>	<u>90</u>

Dr Expense Account Cr

Jan 17 To Cash	7	16	00				
" 18 " "	7	10	00	By Profit & Loss	15	62	13
" " " "	7	7	00				
" " " "	7	12	00				
" " " "	7	5	00				
" 19 " Merchandise	8	3	15				
" 28 " Cash	9	9	00				
		<u>62</u>	<u>13</u>			<u>62</u>	<u>13</u>

Dr Merchandise Cr

Jan 17	To Bills Payable	7	350 00	Jan 18	By Cash	7	11 14
27	" Cash	9	224 00	"	" D. W. Bayley	7	9 50
				" 19	" Bills Receivable	7	27 50
			574 00	"	" Expense Account	8	5 13
				" 20	" Cutlery	9	30 00
				"	" Cash	8	65 00
				" 22	" Sundries	8	75 00
				" 23	" J. A. Williams	4	65 00
				" 30	" Sundries	9	120 00
				Feb 4	" Timothy Dexter	9	13 00
				" 6	" Cutlery	9	39 75
	To Profit & Loss	15	168 57	" 10	" James Caldwell	10	36 00
				"	" Cash	10	13 50
				" 15	"	10	120 00
				" 17	"	10	36 50
				" 20	" Bills Receivable	11	78 30
			742 57				742 57

Dr Cutlery Cr

Jan 20	To Sundries	6	36 00	Jan 20	By Cash	8	19 00
Feb 6	" Merchandise	9	39 00	" 22	" Sundries	8	12 00
				"	" Samuel Walton	8	3 00
			75 00	" 23	" J. A. Williams	8	24 00
				" 30	" Sundries	9	7 00
				Feb 10	" James Caldwell	10	7 00
				" 15	" Cash	10	9 00
	To Profit & Loss	15	98 00	" 20	" Bills Receivable	11	28 00
			113 00				113 00

Dr Fruit Cr

Jan 22	To Sundries	8	47 30	Jan 22	By Samuel Walton	8	18 50
				Feb 20	" Bills Receivable	11	12 30
	To Profit & Loss	15	5 75	"	" " " "	11	22 25
			53 25				53 25

Dr Interest Cr

Jan 23	To Samuel Walton	9	43	Feb 4	By Cash	9	33
Feb 5	" Cash	9	1 14	" 28	" Sundries	11	17
" 17	"	10	1 75				50
					To Profit & Loss	15	2 82
			3 32				3 32

Dr Country Produce Cr

Jan 30	To Sundries	9	111 00	Feb 5	By Timothy Dexter	9	31 25
				" 10	" Daniel Lakeman	10	41 25
				" 15	" Cash	10	30 00
				"	" " " "	10	30 00
	To Profit & Loss	15	21 50				
			132 50				132 50

Daniel W. Bayley

Jan 16	To Stock	7	41 00	Feb 10	By Cash	10	50 50
" 18	" Merchandise	7	9 50				
			50 50				50 50

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Cr James Caldwell Cr

Jan 16 To Stock	7	136 96	Jan 23 By Cash	9	136 96
Feb 10 " Sundries	10	43 00			
			By Balance	15	43 00
		<u>179 96</u>			<u>179 96</u>

Dr Timothy Dexter Cr

Feb 3 To Sundries	9	44 25	Jan 16 By Stock	7	243 00
" 10 " Cash	10	46 00			
" 15 " "	10	152 75			
		<u>243 00</u>			<u>243 00</u>

Dr J. A. Williams Cr

Jan 16 To Stock	7	79 12	Feb 15 By Cash	10	168 12
" 23 " Sundries	8	89 00			
		<u>168 12</u>			<u>168 12</u>

Dr Daniel Lakeman Cr

Jan 16 To Stock	7	50 46	Feb 15 By Cash	10	91 71
Feb 10 " Country Produce	10	41 25			
" 15 " "	10	41 74			
		<u>91 71</u>			<u>91 71</u>

Dr Samuel Walton Cr

Jan 22 To Sundries	8	21 50	Jan 23 By Sundries	8	21 50
		<u>21 50</u>			<u>21 50</u>

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Dr Profit & Loss Cr

Feb 25 To Sundries	11	13 83	By Merchandise	12	168 57
" Expense Account	11	62 13	" Cuttry	12	38 00
" Interest	13	2 82	" Fruit	13	5 75
		<u>78 78</u>	" Country Produce	13	21 50
To Stock for net gain	10	135 04			
		<u>233 82</u>			<u>233 82</u>

Dr Balance Cr

To Cash	10	64 37	By Stock for net capital	10	248 42
" Bills Receivable	11	141 05			
" James Caldwell	14	43 00			
		<u>248 42</u>			<u>248 42</u>

Dr Trial Balance Cr

Cash	10	64 37	Stock	10	103 38
Bills Receivable	11	141 05	Cuttry	12	38 00
Expense Account	11	62 13	Merchandise	12	168 57
Interest	13	2 82	Fruit	13	5 75
James Caldwell	14	43 00	Country Produce	13	21 50
Profit & Loss	15	13 83			
		<u>337 20</u>			<u>337 20</u>

Dr

Stocks

Cr

April 1	To Sundries	12	683	18	April 1	By Sundries	12	23344	84
	To Profit & Loss	24	6914	74					
	" Balance	24	10276	62					
								<u>23344</u>	<u>84</u>

Dr Bills Receivable

Cr

April 1	To Stock "	12	3835	77	April 12	By Cash	14	575	88			
" 4	" Molasses	13	150	00	" 22	" "	15	350	22			
" 8	" Dove's Consignment	13	1000	00	May 2	" "	16	600	00			
" 8	" Molasses	13	100	00	" 4	" "	16	150	00			
" 9	" Eastern Wood	14	100	00	" 10	" "	17	1039	92			
May 1	" Real Estate	15	2000	00	" "	" Sundries	17	989	75			
" 2	" Merchandise		1000	00	" "	" Cash	17	1000	00			
								" 12	" "	17	100	00
								" "	" "	17	100	00
								" 15	" "	18	2000	00
								" 16	" "	18	1000	00
								"	"			
								<u>7905</u>	<u>77</u>	<u>7905</u>	<u>77</u>	

Dr Bills Payable

Cr

April 22	To Cash	15	4000	00	April 1	By Stock	12	5000	00
May 2	" "	16	1000	00	" 3	" Sundries	12	450	00
" 5	" "	17	300	00	" 3	" Merchants Bank Stock	15	300	00
" 10	" "	17	450	00					
								<u>5750</u>	<u>00</u>
								<u>5750</u>	<u>00</u>

Dr. Merchandise Cr. ^{~20~}

April 1 To Stock	12	5786 00	April 12 By Bailey Chase	14	3000 00
May 1 To Abal Estate	15	1000 00	" 12 " Cash	14	1320 00
			May 2 " Sundries	16	1080 00
					5400 00
			" Profit & Loss	24	1986 00
		6786 00			6786 00

Dr. Furniture Cr.

April 2 To Cash	12	1140 00	May 2 By Cash	16	955 00
" 5 " "	13	282 88	By Balance	24	500 00
" 8 " Eastern Wood	14	15 00	By Profit & Loss	24	228 00
" 11 " Williams Moulton	14	278 00			
		1683 00			1683 00

Dr. Eastern Wood Cr.

April 3 To Cash	12	220 00	April 8 By Sundries	14	115 00
" Profit & Loss	24	15 00	" 13 " Cash	14	60 00
		235 00	" " " Bailey Chase	14	60 00
					235 00

Dr. Broad Cloth Cr.

April 13 To Bates & Co. Commission	14	360 00	April 22 By Cash	13	210 00
" Profit & Loss	24	45 00	May 1 " "	15	195 00
		405 00			405 00

Dr. J. Bruce & Co. Cr. ^{~21~}

April 1 To Stock	12	1547 65	April 21 By Cash	15	1547 65
		1547 65			1547 65

James Peters

April 1 To Stock	12	896 75	April 21 By Cash	15	896 75
		896 75			896 75

Dr. Buchanan & Co. Cr.

April 1 To Stock	12	3360 25	April 21 By Sundries	15	3360 25
		3360 25			3360 25

Dr. Interest Cr.

April 22 To Cash	15	62 00	April 12 By Cash	14	6 14
May 2 " "	1	91 17	" 22 " "	15	4 32
" 5 " "	17	1 50	May 2 " "	16	9 40
" 10 " "	17	53	" 4 " "	16	75
			" 10 " "	17	9 53
			" " " Sundries	17	11 05
			" " " Cash	17	5 83
			" 12 " "	17	57
			" 18 " "	18	57
			" 16 " "	15	5 00
			" " " "	18	2 33
					55 49
			By Profit & Loss	24	19 71
		79 20			79 20

Dr Commissions Cr

To Profit & Loss	24	92	69	April 9 By David's assignment	19	69	93
				May 1 By Bates's	15	22	76
		92	69			92	69

Dr George Smith Cr

May 2 To Cash	16	967	31	April By Stock	12	967	31
		967	31			967	31

Dr C. Hammond Cr

May 7 To Cash	16			April 1 By Stock	12	145	87
						145	87

Dr John Wood & Sons Cr

April 4 To Molasses	19	100	00	May 16 By Cash	18	100	00
		100	00			100	00

Dr John Power Cr

May 2 To Cash	16	2661	51	April 9 By his assignment	13	2661	51
		2661	51			2661	51

Dr Bates & Co Cr

May 2 To Cash	16	865	04	May 1 By their assignment	18	865	04
		865	04			865	04

Dr Bailey Chase Cr

April 12 To Merchandise	14	3000	00	May 15 By Sundries	18	3060	00
" 13 " Eastern Wood	14	60	00				
		3060	00			3060	00

Dr William Moulton Cr

May 12 To Cash	17	278	00	April 11 By Furniture	14	278	00
		278	00			278	00

Dr Real Estate Cr

April 2 To Cash	12	3210	00	May 1 By Sundries	15	3640	00
" Profit & Loss	24	430	00				
		3640	00			3640	00

Dr Merchants Bank Stock Cr

April 9 To Sundries	15	850	00	By Balance	24	850	00
		850	00			850	00

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Dr Profit & Loss Cr

April 22 To Buchanan & Co	19	2240	17	By Molasses	19	50	00
May 10 " Sundries	17	900	40	" Eastern Wood	20	15	00
" 15 " Bailey Chase	18	2845	80	" Broad Cloth	20	45	00
		<u>3986</u>	<u>37</u>	" Real Estate	23	450	00
To Expense Account	19	327	35	" Commission	22	92	69
" Interest	21	19	71				
" Merchandise	20	1386	00			692	69
" Furniture	20	228	00				
		7347	43	By Stock for net loss	17	6914	74
		<u>7847</u>	<u>43</u>			<u>7547</u>	<u>43</u>

Dr Balance Cr

To Cash	18	4926	62				
" Furniture	20	900	00	By Stock for net capital	17	10276	62
" Merchants Bank Stock	23	850	00				
		<u>10276</u>	<u>62</u>			<u>10276</u>	<u>62</u>

Dr Trial Balance Cr

To Cash	18	4926	62	By Stock	17	17191	36
" Expense Account	19	327	35	Molasses	19	50	00
" Merchandise	20	1386	00	Eastern Wood	20	15	00
" Furniture	20	728	00	Broad Cloth	20	45	00
Interest	21	19	71	Commission	22	92	69
Merchants Bank Stock	23	850	00	Real Estate	23	450	00
Profit & Loss	24	5846	97				
		<u>17824</u>	<u>05</u>			<u>17824</u>	<u>05</u>

Dr Ephraim W. Morse Cr

Jan 1	To Bills Payable	1	320 00	Jan 1	By Sundries	1	800 00
" 3	" Cash	1	92 12	" "	" Profit & Loss		147 28
" "	" Balance		595 16				
			<u>947 28</u>				<u>947 28</u>

Dr C. S. Jackson Cr

Jan 1	To Bills Payable	1	400 00	Jan 1	By Sundries	1	1080 00
			797 28	" "	" Profit & Loss	8	147 28
			<u>1197 28</u>				<u>1197 28</u>

Dr Bills Receivable Cr

Jan 1	To Sundries	1	950 00	Jan 11	By Cash	3	200 00
" 3	" Todd's consignment	2	500 00	" "	" "	3	900 00
" 4	" Griswold's Wood "	2	1000 00	" "	" "	3	900 00
" 17	" Salt	4	350 00	" "	" "	3	1000 00
" 21	" Wood	5	325 00				
" "	" "	5	195 00	" "	" Balance	8	1920 00
			<u>3921 00</u>				<u>3920 00</u>

Dr Bills Payable Cr

Jan 6	To Griswold's Wood consigt.	2	320 00	Jan 1	By Sundries	1	720 00
				" 13	" Cash & Salt	4	900 00
				" 18	" Wood	5	2000 00
	To Balance	8	6520 00	" 24	" Flour	6	2700 00
				" 26	" Beef	6	520 00
			<u>6840 00</u>				<u>6840 00</u>

Dr Cash Cr

Jan 1	To Sundries	1	900 00	Jan 1	By Expense Account	1	4 00
" 3	" Todd's consignment	1	99 00	" 3	" Todd's consignment	1	124 00
" 5	" "	2	1020 59	" "	" Griswold's Wood "	1	11 50
" 6	" Griswold's Wood "	2	407 36	" "	" Sundries	1	42 12
" 11	" William Bassett	3	674 00	" 7	" Expense account	2	17 26
" "	" Sundries	3	205 39	" 11	" Griswold's Wood	4	22 85 59
" "	" "	3	306 05	" 12	" Foster & Jos consignment	4	10 14
" "	" "	3	500 50	" 16	" "	4	310 94
" "	" Bills Receivable	3	1000 00	" 8	" Todd's "	3	1984 75
" 13	" Foster & Jos consignment	4	19 00	" 18	" Wood	5	250 00
" "	" Shoes	4	7 50	" 20	" Shipment to Philadelphia	5	30 00
" 17	" Sundries	4	170 00	" 12	" Shipment to Boston	4	12 00
" "	" "	5	209 80	" 24	" White Lead	6	40 00
" 20	" Wood	5	55 00	" 25	" Shipment to Bangor	6	30 00
" "	" "	5	312 50	" 30	" Expense account	6	60 00
" 21	" Expense account	5	75 00				
" "	" Shipment to Boston	5	340 00				5210 32
" "	" Wood	5	312 50				
" 24	" Shipment to Philadelphia	5	1270 50				
" 26	" White Lead	4	26 00				
" 30	" Reuben Todd's	6	178 13				
			<u>8088 76</u>				<u>5088 76</u>

Dr Expense Account Cr

Jan 1	To Cash	1	4 00	Jan 8	By Todd's consignment	3	30 20
" 3	" "	1	10 00	" 10	" Griswold's Wood "	3	12 00
" 7	" "	2	17 26	" 16	" Foster & Jos "	4	2 40
" 20	" Wood	5	75 00	" 21	" Cash	8	75 00
" 30	" Cash	5	60 00				119 60
			<u>166 26</u>				<u>166 26</u>

By Balance 8 2575 24

" Profit & Loss 8 46 66

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Dr Todd's Consignment Cr

Jan 3 To Cash	1	1214 00	Jan 4 By Cash	1	99 00
" 9 " Sundries	3	2069 79	" " " Sundries	2	874 20
			" 3 " "	2	1820 59
		2193 79			2193 79

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Dr William Huse Cr

Jan 4 To Todd's Consignment	2	79 20	By Balance	8	79 20
					79 20

Dr Griswold & Wood's Consignment Cr

Jan 3 To Cash	1	11 90	Jan 6 By Sundries	2	710 00
" Sundries	3	2402 50	" 8 " Bills Receivable	2	1000 00
			" 9 " William Bassett	3	674 00
		2414 00			2414 00

Dr Stephen Pike Cr

Jan 4 To Todd's Consignment	2	69 30	By Balance	8	69 30
					69 30

Dr Griswold & Wood Cr

Jan 4 To Cash	4	2283 35	Jan 8 By Todd's Consignment	3	2283 35
		2283 35			2283 35

Dr Charles Thomas Cr

Jan 4 To Todd's Consignment	2	39 60	By Balance	8	39 60
					39 60

Dr Samuel Page Cr

Jan 4 By Todd's Consignment	2	89 10	By Balance	8	89 10
					89 10

Dr Foster & Co's Consignment Cr

Jan 12 To Cash	4	10 70	Jan 12 By Shipments to Boston	4	900 00
" 16 " Sundries	4	328 60	" 15 " Shoes	4	20 00
			" " " Cash	4	19 00
		399 00			939 00

Dr William Bartlett Cr

Jan 4 To Todd's Consignment	2	297 00	By Balance	8	297 00
					297 00

Dr Shipment to Boston Cr

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

Dr Ruben Todd Cr

Jan 18 To Salt	5	175 00	Jan 20 By Sundries	6	475 00
" 23 " Flour	6	300 00			
		475 00			475 00

Dr Flour Cr

Dr Profit & Loss Cr

Jan 24	To Bills Payable	6	2700 00	Jan 24	By Revden Ledds	6	300 00
	To Profit & Loss	8	90 00	"	" Shipment to Bangor	6	1830 00
					By Balance	8	900 00
			2790 00				2790 00

Jan 30	To Reuben Ledds	6	296 87	By Shipment to Boston	8	28 00
	To Expense Account	2	46 66	" " Philadelphia	3	118 80
	" Interest	8	76	Commission	8	177 03
			344 29	Shoes	6	8 00
				Salt	6	127 30
				Woods	6	150 00
				Flour	7	90 00
				White Lead	7	6 00
	E. W. Morse's share of net gain		147 28			
	C. S. Jackson's share of net gain is		147 28			
			638 89			638 89

Hats

Jan 24	To Philip Remick	6	1000 00	Jan	By Balance	8	1000 00
			1000 00				1000 00

Balance

White Lead

Jan 24	To Cash	6	40 00	Jan 26	By Cash	6	26 00
	To Profit & Loss	8	6 00		By Balance	8	20 00
			46 00				46 00

To Cash	2	2878 24	By Bills Payable	1	6520 00
" Bills Receivable	1	1920 00	" Philip Remick	7	1000 00
" William Huse	4	79 20			7320 00
" Stephen Pike	4	69 30			
" Charles Thomas	4	39 60			
" Samuel Page	4	89 10			
" William Bartlett	4	297 00			
" Blood & Tuckersbury	8	120 00	E. W. Morse's share of net capital		595 16
" Shipment to Bangor	6	1560 00	C. S. Jackson's " " "		797 28
" Hats	7	1000 00			
" White Lead	7	20 00			
" Flour	7	900 00			
" Beef	7	820 00			
		8912 44			8912 44

Beef

Jan 26	To Bills Payable	6	520 00	By Balance	8	520 00
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Philip Remick

To Balance	8	1000 00	Jan 24	By Hats	6	1000 00
		1000 00				1000 00

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