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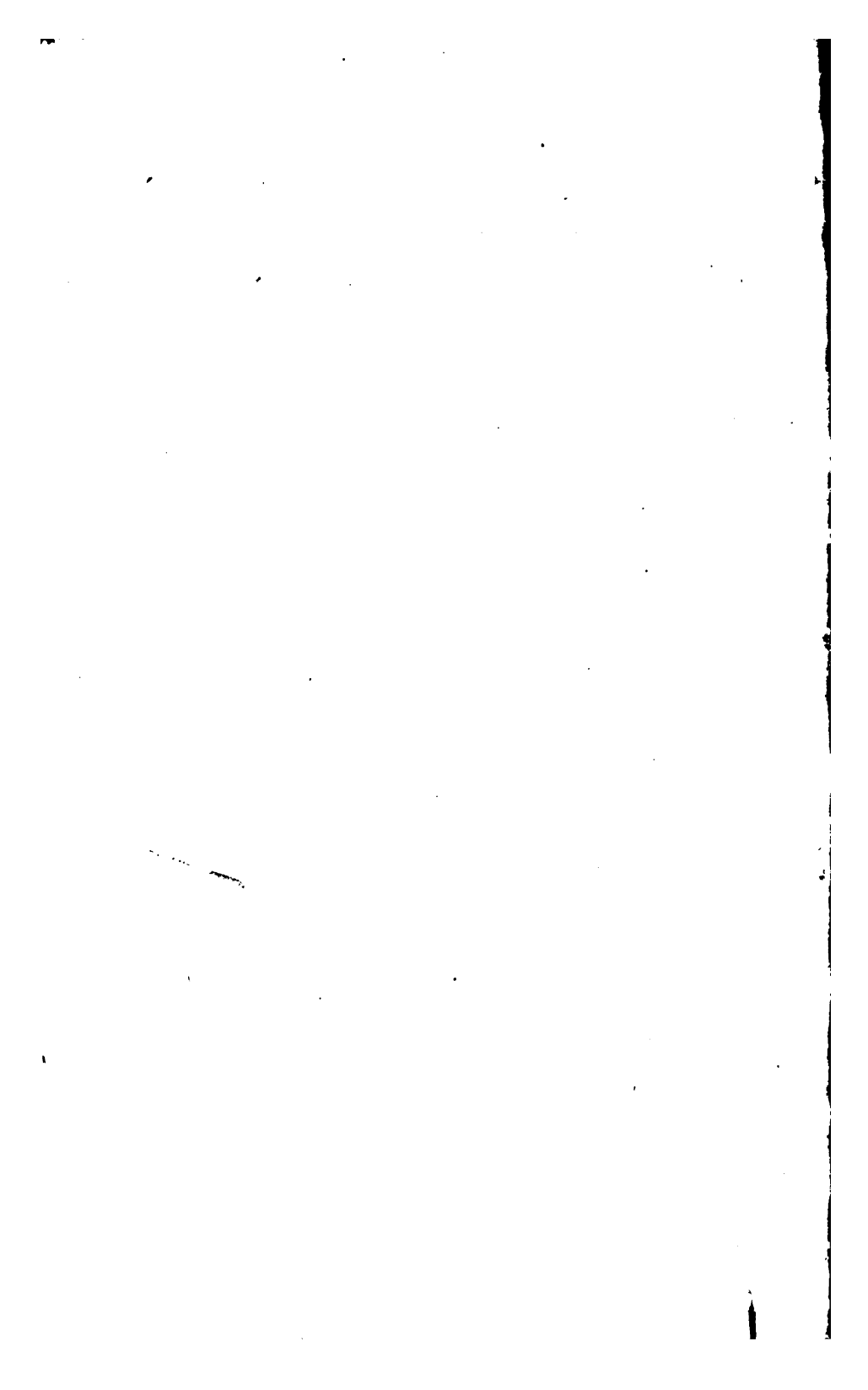
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W. H. & C.

THE
PRACTICAL
COUNTING HOUSE



Am OR, *e*
Calculation and Accountantship

ILLUSTRATED,

In all the Cases that can occur in Trade, DOMESTIC or FOREIGN,
PROPER or COMPANY;

In Buying, Selling, Drawing, Remitting, Exporting, Importing,
Factorage, Brokerage, Insurance, Exchange, &c.

To which is added,

AN APPENDIX,

Containing Precedents of Writing, English and Scots, proper for
every regular Counting house;

AND

A BOOK OF RATES,

Exhibiting, at one view, the DUTY and DRAWBACK upon every Commodity the British Merchant Exports or Imports, with a Summary of the Laws Respecting the same.

BY

JAMES SCRUTON,

OF THE ACADEMY IN GLASGOW,

Author of the Mercantile Penmanship.

GLASGOW:

PRINTED FOR JAMES DUNCAN, BOOKSELLER,
OPPOSITE TO THE MAIN GUARD,

M.DCC.LXXVII.

1777

Bar 8070

TO
JOHN GLASFORD Esq.

OF DOUGALSTON,

MERCHANT IN GLASGOW,

IN TESTIMONY OF THAT RESPECT
WHICH IS DUE TO HIM AS A WORTHY CITIZEN,

AND

A GENEROUS ENCOURAGER

OF

WHATEVER TENDS TO PROMOTE THE INTEREST OF SOCIETY;

THE

PRACTICAL COUNTING-HOUSE,

BY HIS KIND PERMISSION,

IS,

WITH GREAT SUBMISSION AND REGARD,

DEDICATED

BY

HIS MOST OBEDIENT,

MUCH OBLIGED,

AND VERY HUMBLE SERVANT,

J. SCRUTON.

ACADEMY, GLASGOW,

OCT. 4th, 1777.

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T O T H E
P U B L I C .

THE advantage of commerce to these kingdoms, and the importance of regular accounts, in every concern whatever, from the revenue to the lowest office, is so well understood, that to offer reasons for publishing the following treatise would be meer affectation; every improvement, in any art or science, essential to the community, must undoubtedly be at all times acceptable.

One point in view, in the following treatise, was to keep it within proper bounds, so as it might not be swelled with matters of little importance, nor be deficient in any thing which might reasonably be thought material. Some books which I have seen, have been stuffed with specimens for shop-keepers, store-keepers, chamberlains, &c. which, in my opinion, can serve no other purpose than to raise the price, and render the book more voluminous: For it is hardly to be imagined, that a man who hath been instructed in book-keeping, upon an extensive

plan, can ever be at a loss, when he comes to move in a narrower sphere; we may with equal propriety conclude, that a man regularly bred to the law, could not manage a cause before an inferior court, unless he had also served an apprenticeship to an agent of an inferior order; for this reason, I judged it necessary, in order to preclude specimens of an inferior rank, that the three general balances, in the following sheets, should exhibit a natural and connected view of trade, in variety and extent, as great as possible, that the young accountant might, on no occasion, be at a loss for an example to direct his practice, when he comes to act for himself, or others. To these specimens are added, the real invoices, bills of sales, and letters of correspondence, which might be supposed to pass in the different negotiations pointed out in the waste-book.

Besides the general balances, above mentioned, there is a variety of company questions, wherein the method of keeping company accounts, and of forming abstract balances, is set in a clear, comprehensive, and intelligible point of view; according to which, the accounts of a company may be kept

T O T H E P U B L I C. vii

with as much ease, and as little writing, as those of a private concern.

In the execution of the following work, I did not depend upon my own reading or practice alone.

A man who barely speculates upon a subject of this kind, wants many advantages which the real book-keeper has from his practice. For this reason, I have, in every instance, consulted gentlemen of judgment and experience in these matters, that I should impose none of my own sentiments, or plans upon the public, till I was certain they were agreeable to practice.

In making out the precedents, which seem proper for every merchant to know, I have consulted the best authors; but before I adopted any form, I had recourse to the most judicious writers, whose opinions determined me.

A small book of rates, I thought, might be of some importance to every counting-house, as a folio volume is not always at hand, where entries are to be made. In compiling this part, I have not only consulted the latest and most approved authors, but

the laws themselves, a collection of which I have also made for the merchants regulation. In the more refined or intricate computations, I have added examples, either in the introduction or immediately after the specimens themselves, that the young clerk may want no other assistance, for his direction in the counting-house, than this book alone; the more especially, as I have access to know, that many enter upon business, either through inattention while at school, or want of experience in the teacher, very indifferently prepared to acquit themselves with propriety in the mercantile profession.

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INTRODUCTION.

Of the IMPORTANCE of the MERCANTILE CHARACTER, and BOOK-KEEPING in general.

IT hath long been a dispute among casuists, whether agriculture, or commerce contributes most to the support of a state; in which controversy, though it is not my business to decide, yet I may venture to affirm, that each contributes their share, the one, no doubt to the convenience, the other to the dignity of a state, in proportion to the advantageous circumstances that may respectively attend them.

That there is not a character in society more respectable than the Merchant, can be demonstrated from the annals of every maritime state in Europe. If we look into ancient history, we will find many states raised to the highest pitch of grandeur by commerce; witness Judea in the reign of Solomon, who was not ashamed to act himself in the mercantile character; witness Egypt in the time of the Ptolomies; and Carthage, which, but for too great ambition, might have out-lived Rome. In more modern times, need I mention Venice, Genoa, and particularly Holland, whose ambassadors are respected at every court in Europe; had it not been for the Fuggers, a single family of merchants in Aurburgh, Charles V. emperor of Germany, would never have recovered himself after the unhappy expedition of Tunis. Nor was their patriotism more conspicuous in the readiness wherewith they furnished the necessary supplies, than their generosity in cancelling the obligations Charles came under for the sums they advanced. To the conduct of the merchants of St. Malo, at a time when the French finances were very low, Lewis XIV. was no less obliged. At the congress of Gertruydenburgh, propositions were made, which he could not comply with, but by entailing disgrace on his memory and crown; the seasonable supply from these merchants of thirty-two millions enabled him to renew the war with vigour, and save the honour of the nation.

Nor are the British annals void of very singular instances of the generosity of merchants. Sir Thomas Gresham of London supported Edward VI. at a very critical conjuncture, where the credit of the nation lay at stake with the merchants of Antwerp. They were solicitous for payment of a considerable sum, because they knew it would be a very difficult matter to remit; the balance of trade was

INTRODUCTION.

at that time much against Britain, and consequently a remittance in bills of exchange would have been attended with a very great loss: specie could not be remitted without draining the kingdom at the expence of its trade; and the obligation could not be renewed but upon conditions very injurious to the public credit. Out of this labyrinth Sir Thomas undertook to relieve the nation, and by his singular skill in arbitrating the exchange, did it so effectually, that he paid the debt, and brought every shilling of the public money he had occasion to apply, back to the treasury, to the great emolument of the nation. The wisdom of this Merchant's counsels in this reign recommended him to queen Elizabeth also; and history will attest, of what service his management was in her and queen Mary's reign, in which he was justly distinguished by the title of the *Royal Merchant*. The memory of this gentleman will never be out of date, while there is a Royal Exchange in London, as it was erected by his direction; and the expence defrayed by his oeconomy. Soon after the death of this great counsellor, the English nation had occasion again for mercantile address: when the Spanish Armada was destined against Britain, bills were drawn on Genoa to defray the expence of the armament. By the address of Thomas Sutton, esq; these bills were protested, and the design retarded for a whole year, that the court of England had time to provide against it, and totally defeat the intention. These are but a few instances, out of many, which might be produced to prove, that the character of a Merchant is one of the most respectable in the community; and a very little consideration will be sufficient to evince the utility of this character. What were the improvements in England before Sir Thomas Gresham? In concert with that able minister Walsingham, he laid the foundation of all the commerce and navigation we enjoy at present; what was Scotland before its union with England? or, to come nearer home, what was Glasgow, till the skill and address of its foreign merchants exported her manufactures, and brought home in return a balance of wealth and treasure, that not only enriched the individuals, but diffused its influence all the country around? Improvements were instantly seen on every estate; lands became much more valuable; the farmer had a ready market for his produce; and every man, who had the inclination, could always be supported by his labour. In short, without foreign trade, this island would be little else than a place of confinement to the inhabitants, whose lives would be only a kind of hermitage, distinct from all the world. It is foreign trade that renders us rich, honourable, and great; that gives us a name and credit in the world; and makes us masters of the treasures of other nations and countries; and begets and maintains our ships and seamen, the walls and bulwarks of our country. Were it not for foreign trade, a little money

would be valuable, because it would be scarce; the customs would totally fail, and the landed interest sink into nothing. Such therefore is the importance of the mercantile character to this island, formed by nature for the most extensive commerce; and the more extensive that a Merchant's business is, the more extensive must his knowledge in accountantship be, without which he can neither do justice to himself, nor to those with whom he deals.

The most considerable books, used among Merchants, are the *Waste Book*, *Journal*, and *Leger*; besides the following subsidiary ones, which are found necessary to keep the accounts in the three foregoing general ones, from being too much crowded, or swelled to an enormous size.

1. The Cash Book.
2. The Debt Book.
3. The Invoice Book.
4. The Account Current Book,
5. The Commission Book.
6. The Bill Book.
7. The Expence Book.
8. The Copy Book.
9. The Postage Book.
10. The Sales Book.
11. The Ship Books.

To these may be added others which may be subservient to the diversity, multiplicity, and extent of the Merchant's dealings, which practice and expediency will easily point out.

It is agreed by most authors, that Book-keeping by double entry was at first invented in Italy; and, it is certain, it was transmitted to us from Genoa, Venice, and Florence, where it is more than probable an extensive trade first introduced it.

C H A P. I.

Of the Books of Business used in regular Counting Houses.

1st, Of the Waste Book.

THE Waste Book is the first and most essential, being the foundation of all the rest. Here all the transactions of the house are entered promiscuously, but in course as they occur, in order to be afterwards separated, classed, and distinguished, that they may be carried regularly to the other books. This book must be kept with the most accurate attention, and every narrative expressed in the most intelligible terms, because an error here must be an error in all the other books through which it passes; and recourse must be had to this book, if any difference should arise between the Merchant and any person with whom he hath had occasion to deal. For the matter and form, see N^o 1, N^o 2, and N^o 3.

2d, Of the Journal.

The Journal may be properly enough defined a register preparatory for the Leger, as it is a complete transcript of the Waste Book, in the same order of time, but in a different style, having the different accounts, to which each entry belongs, pointed out, and ascertained. Here each article ought to consist of seven places, viz. the Date, the Dr. the Cr. the Sum, the Quantity, the Quality, Term of Payment, and Price. See N^o 1, 2.

This book may also be a fair transcript of the Waste Book, having a large margin on the left side of each page, on which, against every transaction are written the names of the Drs. and Crs. of the transactions, with the distinction of Dr. and Cr. and the respective sum belonging to each; or the Drs. and Crs. may be pointed out immediately below the Waste Book Narrative. See N^o 3.

3d, Of the Leger.

The Leger is the principal book of accounts, in which all the different transactions, that diversified the business of the counting-house, that lay scattered in the Waste Book and Journal, in the order of time in which they happened, are reduced into form, and so disposed and arranged, that they may be adjusted and balanced on a moment's warning. In this book the two pages fronting one another make one folio, which is divided into spaces, greater or less, according to the discretion of the book-keeper, and the nature of the accounts.

which give titles to the several spaces. Each article in this book must consist of five parts or numbers: 1st, The Date. 2^d, The Dr. or Cr. 3^d, The subject or narrative. 4th, The folio of the corresponding Dr. or Cr. And, 5th, The sum. Each article on the Dr. part of the folio begins with *To*, and each article on the Cr. side with *By*. See the Ledger, N^o 1, 2, and 3.

4th, Of the Cash Book.

The Dr. or left hand part of the folio, contains the receipt of money, and the conditions on which it was received, the date being prefixed to each article of receipt. At the end of each month, the several receipts are added, and the sum ascertains what hath been received for that month. In like manner, on the Cr. or right hand part of the folio, all the payments are marked with their respective dates and narratives, and the sums collected also at the end of each month, to show the amount of the payments for that month. See Cash Book for Sept. Oct. Nov. Dec.

5th, The Debt Book.

In this book is specified the date of every payment, to be paid or received, the person to whom payable, or from whom receivable, in order that the merchant, by comparing the debts owing to and by him, may always be prepared against exigencies, and never taken at an unawares. This book, like the Leger, has two fronting pages to one folio, one side whereof contains the payments to be made, and the other the debts to be received.

6th, The Invoice Book.

This is a book of purchases and sales. Upon one side of the folio are entered all the Invoices the book-keeper receives, and upon the other, a copy of the Invoices of merchandizes shipped off, for his own account, or upon the account of others. Many indeed reserve this book for sales alone, as they have the Invoices of the purchases made from those with whom they deal. See the Invoices of the specimens.

7th, The Book of Accounts Current.

When a factor has finished his sales of a cargo, he generally transmits an account of sales to his constituent, with a copy of his Account current. This book is intended to ease the Leger in this respect, and at the same time to exhibit a fair state between the factor and his employer at all times. It also serves the same purpose to the employer that it does to the factor.—See Richard Warroch's, David Wilmot's, and Henriquez's Account current;—and John Green, Robert Lawson, &c. my Account current.

8th, Commission Book.

This book serves for entering all the commissions, orders, and advices a merchant receives from his correspondents. The margin of this book ought to be broad, that there may be space enough to write over against each article the necessary notandums concerning the execution.

9th, The Bill Book.

This book is intended for entering all the advices received from correspondents relative to draughts valued on the merchant, with a margin for inserting the proper notes for his regulation concerning the fate of these draughts; of which these to be accepted, are noted, immediately before the article with A, importing that such bill is to be accepted; and these to be returned, are marked immediately before the article with P, importing that such bill is to be protested.

This book may also, upon the right hand page, serve as a register of the bills remitted, or indorsed to the merchant, and specify the day when they fall due, with what other observations may relate to them, as accepting, protesting, &c.

10th, Book of Charges or Expences.

This book is intended to lighten the Leger, having all the necessary charges of merchandize regularly entered into it, and from them carried monthly into the Leger.

11th, Copy Book.

This book ought to contain copies of all the letters of business, wrote by the merchant to his several correspondents, and will be of great use to him, in settling any difference that may arise between his correspondent and him.

12th, Postage Book.

This book enables the merchant, at settling with his correspondents, to make the proper charge for postages upon their account.

13th, Sales Book

Ought to have entered in it copies of all the accounts of sales transmitted to his employer, that, in case of miscarriage, or other accident, the factor may never be at a loss to repeat it.

14th, Ship Book,

Is a small Leger, in which no other account is raised, but one for

every ship belonging to, or chartered by the merchant. The Dr. side of each of these accounts contains the expences of victualling, fitting out, wages, &c. and the Cr. side contains all that the ship has produced for freight, passage, &c. and the sum-total of each side is carried to the Leger. See ship Margaret, Jeany, &c.

Besides all these books which I have enumerated, there will be also occasion for a *Bank Book* in those places where there are public banks, that either take in deposits, or give out cash accounts, as the multiplicity of negotiations would swell an account in the Leger to an enormous size. This book may be kept in much the same style and form as the accounts with the New Bank in the several specimens.

C H A P. II.

The Terms Dr. and Cr. explained.

THE terms Dr. and Cr. are marks and characteristics stamped upon the various articles of trade, pointing out and ascertaining to what side of an account every article ought to be carried, and by making every person or thing with whom, or in which, the merchant deals, Dr. and Cr. enables him, at all times, to satisfy himself, and give a proper answer to every man, who has a right to inquire into the state of his affairs. Notwithstanding the multiplicity of transactions which diversify the business of a counting-house, all the several Drs. and Crs. which can possibly arise from that variety, may, very properly, be reduced to three classes.

1st, *Personal*, when any person, from the nature of the transaction, becomes accountable to the merchant, or the merchant to him: As, *John Green, James Young and Co. James Obrian, Sir Samuel Fluyder, &c.*

2d, *Real*, when any thing becomes accountable to the merchant, or the merchant to it: As, *House in Miller's Street, Estate of Frankfield, Tobacco, &c.*

3d, *Fictitious*, when neither a person, nor thing, from the nature of the transaction, can justly be made accountable: As, *Voyage to, Voyage from,—Profit and Loss, &c.*

When the accounts are real or personal, the titles occur of themselves; when recourse must be had to fictitious titles, it will be necessary to express them so, as to include the idea of the intention as near as possible.

In company accounts, the titles of the real accounts should be distinguished by the term of the Company, and each partner's account ought to be distinguished by the words "In Company," after his name.

In Factorage, each real account should be distinguished with the Employer's Name; and to his name in the title of the personal account, should be superadded his Account current. In like manner, the employer will have occasion for Factor my Account of Goods—My Account current; and, perhaps,—My Account on Time.

C H A P. III.

Particular Rules for applying Dr. and Cr.

THERE is one general rule, if properly applied, that will answer every case that can occur in Book-keeping, viz.

Whoever, or whatever, in justice, ought to be charged, must be made Dr.

Whoever, or whatever ought to be discharged, must be made Cr.

Upon this rule are founded all the cases which follow.

1st, *In Journalizing the Inventory,*

Make the several subjects and persons, accountable to the Merchant, specifically Drs.

Make Stock Cr. and *vice versa*.

Make Stock Dr. to the several persons nominatim to whom the Merchant owes.

2d, *In Buying,*

Make the goods purchased Dr.

If bought for money, Credit Cash.

If on Time, Credit the Seller.

If for Goods, Credit the Goods delivered.

If for Part of each, each must have Credit accordingly.

3d, *In Selling,*

Make the Goods sold Cr.

If for Cash— Debit Cash.

If on Time— Debit the Buyer.

If for Goods, Debit the Goods received.

If for part of each, Debit each accordingly.

Note, These two varieties include also Bartering.

4th, *In receiving money,*

Cash is always Dr. and the person from whom, or the thing upon account of which, it was received, will be Cr.

5th, *In paying money,*

Cash will always be the Cr. but the Dr. may be personal, real, or fictitious, according to the circumstances which attended the payment.

Note, In general, with respect to this, or any other Post whatever, it must be observed, that in all cases, the person, or thing, which had been formerly Debited, must, when payment is received in the one case, or any change undergone in the other, be always Credited; and *vice versa*, in cases of Credit.

6th, *In Factorage,*

1st, When you act as Constituent,

Charge Voyage to—Dr.

To Cash for ready money purchases, if not formerly entered.

To Merchandise for Goods formerly under that title.

To Goods specifically, if already entered, by their titles.

To the proper Crs. for all charges, as Portorage, Lighterage, Custom-house Dues, Premium of Insurance, &c.

If your first advice be only acknowledging the receipt of the goods, charge *Factor my Account of Goods Dr. to the Voyage outwards*; but if it contains an account of sales, charge *Factor my Account current*, for the money in his hands, and *Factor my Account on Time*, for the outstanding debts.

If the cargo be lost, charge the *Underwriters*, or the *Office* at which insurance was made, Dr. to the *Voyage*, which in all cases must be the Cr.

2d, When you act as Factor,

Charge the *Constituent*, his *Account of Goods* inwards, received on consignment, Dr. to Cash, or to whatever Cr. they are accountable for charges.

When you make sales, Constituent, his *Account of Goods* gets Credit, and the persons purchasing, if on *Time*, or the thing received, if you get value, becomes Dr.

When the goods are sold, you charge them Dr. to the proper Crs. for your commission, and what further charges they have incurred.

3d, When, as Constituent, you receive remittances, charge the remittance specifically for the Value, and all charges here Dr. and Credit the *Factor my Account current*, Cash, &c. according to circumstances, for their respective interests.

4th, When, as Factor, you make remittances, charge the Constituent, his *Account Current*, Dr. to the article or articles remitted, specifically, for their respective Values.

Particular rules for applying Dr. and Cr.

5th, When, as Factor, you have disposed of your Constituent's effects, enter his Account of Goods Dr. to whatever remains still to be charged against them; such as, To Cash for any charges not brought to Account before—To Profit and Loss for your Commission—Interest of Money advanced—Ware-room rent, &c. then make out an Account of Sales, which ought to be transmitted directly, that your Constituent may know what he has to depend upon from it.

6th, When, as Constituent, you receive such Account of Sales. If the Goods were sold for money, charge, *Factor my Account current*—If on Time, *Factor my Account on Time*—If both, charge each, for its respective interest, *Dr. to Factor my Account of Goods*, or whatever else stood Dr. before.

7th, *In Company Accounts kept in your own Leger,*

1. As Trustee, you charge all Articles purchased for the Company Drs. to whomsoever, or whatever, they are in reason accountable, as in proper trade; and in payments between partners, the partner receiving is always Debited to the partner paying. In making Sales of Company effects, the entries are also the same as in proper trade, in all respects; for the interest each partner has in the concern will appear, when the accounts are balanced. See A. Dick's Account in Co. &c.

2. As partner, you will have occasion to enter in your own books—*Manager my Account in Co.* which must be Debited to whatever you advance in name of Capital, and Credited by whatever you draw upon the same score.

8th, *In Company Accounts kept by themselves.*

As Trustee, enter the different articles, which compose the company's capital, Dr. to the Company by its Firm, and Debit the same firm to the different partners accounts in Co. for their respective interests, and to whomsoever the Company is in any way indebted. In all after occurrences, the entries are the same as in proper trade, when the circumstances are similar, the partners themselves being considered by the manager, in matters of trade, as indifferent persons, having accounts opened for them simply by their names, for their dealings with the company, as if they had no further interest.

C H A P. IV.

Of Posting and Balancing the Leger.

1st, In Posting the Leger.

1st, REGISTER in an index, or alphabet, every account as it is raised in the Leger, inserting personal accounts under the proper letter in the alphabet that begins their surname.

2^d, To every account of goods, assign a Quantity Column, in which must be inserted, the weight, number, measure, &c. both in booking the purchases, and sales.

3^d, Insert the Date of every transaction in a column allotted for the purpose, and then express the transaction itself in terms as concise and intelligible as possible, commencing the narrative on the Dr. side with *To*, and on the Cr. side with *By*; after *To* follows the *Cr.* and after *By* the *Dr.* and the circumstances or conditions of the entry.

4th, When the narrative part is finished, the number of the Folio of the Cr. after *To* must be entered in the left hand Folio Column, and the number of the Dr. Folio after *By* in the right hand Folio Column; and, lastly, the sum respecting such Dr. or Cr. in the Money Column.

5th, The posting part of the entry being thus finished, turn back to the Journal, which must always lie open before you, when you Post in the Leger, and enter the Numbers of the Folios, where spaces are opened for the particular Drs. or Crs. of the Journal Entry thus posted, in the Margin of the Journal; which will not only point out where you left off Posting, but direct you, upon a review of your Books, to any particular Dr. or Cr. in the Leger, without having recourse to the Index. Dr. and Cr. Folios are distinguished in the Journal by a line drawn between them.

6th, If the space allotted for any account should prove too little, it may be transposed to the next empty Folio, by Crediting the account for the sum of the Dr. part, Debiting it for the sum of the Creditor part in the Old Account, and reversing these entries in the New Account.

2. In Balancing the Leger.

1st, Begin with the first Account opened in the Leger, and proceed regularly through the whole, omitting only *Stock*, and *Profit and Loss*, which must be left open to the close.

2^d, There are only two general Accounts to which the Balances that appear in the Leger Accounts can be carried, viz. Balance, and Profit and Loss. The first of these respects all debts owing to, or by the Merchant, with all goods on hand, in the hands of

factor, ships, houses, estates, &c. To the last must be carried all losses and gains which appear from the face of the accounts in the course of Balancing.

3d, As personal Accounts contain on the Dr. side all that can be justly charged against them, and on the Cr. all that they can justly charge against the merchant, it follows, that they must be closed, *To* or *By* Balance for the difference of their sides, and the difference carried to the Dr. or Cr. side of Balance accordingly; only, it must be observed, that where a loss, as in the case of a composition, or a gain, as in an Exchange Account, appears, the accounts, in that case, must be Debited to, or Credited by Profit and Loss for the gain in the one instance, or loss in the other, before the balance be struck.

4th, Accounts of Goods contain on the Dr. the prime cost and charges of purchase, and on the Cr. if any thing is wrote at all, the sales of part or of the whole. Wherefore, first balance the Quantity Columns, if the sales are not complete, Credit, by Balance, for prime cost and charges of what remains, filling up the Quantity Column, and Debit Balance Account accordingly, then close the account, *To* or *By* Profit and Loss, for the loss or gain, and carry the loss or gain to Profit and Loss.

5th, The balances in Factorage commence with the Account of Goods, which contains upon the Dr. side the charges at landing, cellaring, &c. such goods, with the commission on sales, and the Cr. if it contains any thing at all, the sales in whole or in part; wherefore, if it contains nothing, it is closed by Balance for the Charges; if it contains the sales in part, Debit the Account, to Balance for the Sales made, and Credit it by Balance for the Charges, and reverse that entry in the Balance Account. If the sales are complete, Debit the Account to Profit and Loss for Commission and Ware-room Rent, if that is not done already. — Then, compare your advances with your ready money sales, and Debit or Credit your Employer's Account current for the Difference, and carry it to the Account current accordingly; lastly, open a space for your Employer's Account on Time, and Debit the Account of Goods to his Account on Time for the outstanding Debts, and Credit that Account accordingly.

6th, The Balances in Company Accounts, whether they are kept in books with, or apart, from other business, are the same as in proper trade: only it must be observed, that whatever profit or loss shall appear from the balances of the company articles of trade will undoubtedly affect each partner's account in company in proportion to the share he holds of the company capital; and, therefore, the proportion of loss or gain arising from all the company articles of trade must be carried to the respective accounts in company, before the accounts in company can be balanced; and these again will either close of them;

selves, or exhibit a debt in each fir, or against the partner, which is carried to Balance.

7th, In order to proceed to Balancing with greater certainty, the Book-keeper generally makes out a paper of Totals, by adding up all the Dr. Sums in one place, and the Cr. Sums in another; and, if the Totals in both are found to agree, the Posting Work is concluded to be right; if they do not agree, there is something wrong, either in the Calculation, Journalizing, or Posting, which must, by a careful examination, be detected, before any Balance is struck.

8th, When the Totals are found even, or made so, by correcting the error which produced the difference; upon one or more sheets of paper, ruled like the Leger, open an Account for *Balance*, and on another ruled in the same manner open an Account for *Profit and Loss*, to one or other of which Accounts, the difference of every Account in the Leger must either directly, or indirectly, be carried. Then beginning with the Account of Cash, go over every account in the Leger, excepting *Profit and Loss*, and *Stock*, for these must be left open to the last, and carry the articles of gain or loss, found in each of them separately taken, to the proper side of *Profit and Loss*; in like manner, carry whatever remains for you, to the Dr. side, and against you to the Cr. side of Balance; and, having thus gone through all the Accounts in the Leger, add both sides of Profit and Loss, in the Leger as well as in the Balancing Sheet, and take the difference between them, which will be the net gain or loss upon your Trade, since the last Balance, and close the Profit and Loss, *To or by Stock*, for the difference of its sides, which difference must also be carried to Stock accordingly. Lastly, close the *Stock Account to or by Balance* for the difference of its sides; and when that difference, which is your net Stock, is carried to Balance, and the sides of the Balance Account are even, the Books may be pronounced right: for, when the Books were opened, the difference of the Stock Account was the Merchant's net Stock; and when the Gain or Loss on the Trade, since is carried to Stock, it will be increased or diminished accordingly; and therefore the difference of the sides will exhibit the net Stock still. The Balance Sheet contains on the Dr. all the debts by bills, or open accounts, due to the Merchant, as well as the Cash and other effects he has on hand; and these compose his gross Capital. On the other hand, the Cr. side of Balance contains all the debts due by the Merchant; and it therefore must follow, that the difference between the sides must be a sum equal to his net Stock.

9th, The old Books being thus balanced, new ones fall next to be opened, which is done thus.

Open as many spaces in the new Leger, as the Balance Account in the old consists of articles, and give them the same titles which

were transmitted with them from the several Accounts to the Balance; upon the Dr. side of each Account, taken from the Dr. side of Balance, enter *To Stock*, and narrate the reason of the Entry. When the Dr. side of Balance is totally transposed to the new Books, open a space for Stock, and give it Credit for the sum of the Accounts on the Dr. side of Balance, and Debit it to Sundries for the amount of the debts on the Cr. side of Balance. Lastly, give each personal Account, on the Credit side of Balance, Credit by Stock for the amount of his Account, narrating the circumstances, as Time of Payment, &c. and then go on with the occurrences in the new Waste Book, as before.

WASTE BOOK, N^o. I.

GLASGOW, 1st January, 1775.

INVENTORY of the SUBJECT belonging to, and Debts due by JAMES SCRUTON.

	£.		s.	d.
✓ I HAVE in my clerk's hands	L. 250:00:0			
The following bills, viz.				
✓ James Gray's draught on John Bain, $\frac{20}{27}$ current	150:00:0			
✓ John Yuill's ditto—James Dick, $\frac{2}{3}$ February	200:00:0			
✓ David Jones's do.—Patrick Gray, $\frac{2}{5}$ March	500:00:0			
✓ John Alexander's do.—Robert Free- man, $\frac{2}{3}$ April	570:00:0			
✓ My draught on Jeremiah Timms, $\frac{27}{30}$ April	1200:00:0			
✓ Mortgage bond on the estate, called the Sweetfield of Richard War- roch in Grenada, bearing interest since 1 st February, at 8 per cent. per ann. and a consignment an- nually of 200 hhds. sugar	2000:00:0			
✓ Ditto on the estate of David Wilmot in the island of Jamaica; bearing interest at 8 per cent. from Mar- tinmas, and a consignment of 100 hhds.	1000:00:0			
✓ I have a store in Blandford, Virginia, under the direction of John Green, my supercargo, which, per balance sent me, I value at	4480:00:0			
	10350:00:0			

Glasgow, 1st January, 1775.		l.	s.	d.
Brought forward - - - - -		L. 10350:00:0		
/	Ditto at Baltimore, Maryland, Robert Lawfon, supercargo, which, per last balance, is worth	3020:00:0		
/	The ship Margaret cost, with repairs, on a voyage to Maryland	1250:00:0		
/	The ship Molly, on a voyage to St. Vincent	980:00:0		
/	The schooner Jenny, on a voyage to Virginia	1000:00:0		
/	In the king's cellar, Greenock, 100 hhd. tobacco, weighing net 168000 lb. for which I am offered 3d. per lb.	2100:00:0		
/	In the king's chest, old subsidy, $\frac{1}{2}$ per lb.	525:00:0		
/	4 puncheons old Jamaica rum, in the king's cellars, Port-Glasgow, cost me, including freight and charges here	58:10:0		
/	50 hhd. of sugar, for account of Richard Warroch, containing 503 Cwt. net, of which, freight, duty, and other charges paid by me, amount to	89:10:0		
/	House in Miller's Street, with pertinents	2100:00:0		
/	My estate of Frankfield, renting yearly 220l. net, at 25 years purchase, I value at	5500:00:0		
		<hr/>		
			26973	
<i>I owe as follows.</i>				
/	To James Young and Co. for goods per the Jenny, per account, 8 months to run	570:00:0		
/	To James Obrian, Cork, for goods per the Molly, per account, six months to run	390:00:0		
/	To James Dinwiddy, Manchester, 4 months to run	270:00:0		
		<hr/>		
		1230:00:0		

WASTE BOOK, N^o. I.

17

Glasgow, 1 st January, 1775.		L.	s.	d.
Brought forward - - - - -		L. 1230	00	0
/ To Sir Samuel Fluyder, London, at 5 months - - - - -	580	00	0	
/ To James Alfton and Co. at 2 months - - - - -	387	00	0	
/ To James Hall and Co. at ditto	213	00	0	
/ To the New Bank, per Balance of my Cash Account - - - - -	550	00	0	
----- 5 th . -----		2960		
/ Sold 25 hhds. of Warroch's sugar, weighing net 250 Cwt. and received at the rate of 45 s. per Cwt. - - - - -	562	10		
----- 6 th . -----				
/ Paid into the New Bank - - - - -	650			
----- 7 th . -----				
/ Bought of Daniel Campbell 60 hhds. tobacco, weighing net 100800 lb. at 2½ d. per lb. for which drawn on the New Bank - - - - -	1050			
----- 9 th . -----				
/ Sold Duncan Smith my 4 puncheous old rum, mea- suring net 425 gallons, at 5 s. per gallon, in the king's cellar, on demand - - - - -	106	5		
----- 12 th . -----				
/ Sold the French agent my 160 hhds. tobacco, weighing 268800 lb. at 4 d. per lb. per bills on Edinburgh, at sight, which I have paid into the New Bank - - - - -	3460			
----- 15 th . -----				
/ Bought from on board the Katharine of Arch- Angel 400 logs Onega wood, measuring 1800 tons, at 33 s. 4 d. per ton, for which drawn on the New Bank - - - - -	3000			
----- 20 th . -----				
/ Sold Michael Bogle and Co. 1000 tons of my Onega wood, 40 s. per ton, per bill, at 3 months	2000			
----- 23 ^d . -----				
/ Received payment of James Gray's bill - - - - -	150			

	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>27th January.</i>			
Sold the remaining 25 hhds. of Richard Warroch's sugar, weighing net 253 Cwt. at 46s. <i>per Cwt.</i>			
Received in money	L. 200	00	0
And Robert M'Nair's acceptance, 1 day after date		381	18
			581 18
<hr/>			
Sales of 50 hhds. Muscavado sugar for account of Richard Warroch Grenada, viz:			
25 hhds. containing 250 Cwt. at 45s. <i>per Cwt.</i>	L. 562	10	0
25 do. ————— 253 do. —			
46 do.		581	18
Commission, cellar rent, and insuring baddebts, at 4 <i>per cent.</i>	L. 45	15	6
Advance at landing	89	10	0
3 months interest	01	02	4 $\frac{1}{2}$
		136	07
			10 $\frac{1}{2}$
Net proceeds carried to his Account current	1008		01 $\frac{1}{2}$
<i>30th.</i>			
Received in full of M'Nair's bill	381	18	
Of which paid into the bank	200		
			31 $\frac{1}{2}$
Allowed my clerk for incidents	L. 40	00	0
And for house expences	50	00	0
			90
<i>1st February.</i>			
Accepted Richard Warroch's draught for 500l. to Allan and Roeback, at 90 days sight, which I have taken up on discount, viz:			
By a draught on the bank <i>per</i>	L. 480	00	0
In Cash	11	05	0
Interest and Commission	08	15	0
			500
<i>3d.</i>			
Sold my remaining 800 tons Onega wood to William Craig, at 2 guineas <i>per ton</i> , and received a draught on the Thistle Bank for	L. 1000	00	0
A promissory note, at 6 months <i>p.</i>	680	00	0
			1680

	l.	s.	d.
<i>4th February.</i>			
✓ Paid into the New Bank Craig's draught on the Thistle Bank for L. 1000:00:0 And John Yuill's on James Dick p. 200:00:0	1200		
<i>7th.</i>			
✓ Received of Duncan Smith in full	106		
Of which sent to the New Bank	100		5
<i>9th.</i>			
✓ Bought the following goods for my store in Baltimore, at 12 months credit, viz. From Simon Brown and Co. Osna- burgs, as <i>per</i> account L. 25:18:6 William Davidson, linen, &c. do. 304: 6:9½ John Yuill, boots and shoes, do. 151: 2:6 William Hatridge, incle, do. 62: 9:6 John Reid, cabinet work, do. 51:10:8 Walter Ewing and Co. hard ware, - do. 196: 8:0 William Stirling, printed cloths, &c. - do. 224: 5:4 <i>per</i> Invoice, N ^o . 1.	1016	1	3½
<i>10th.</i>			
✓ Bought of Connel and Sommerville, 24 puncheons Jamaica rum, in the king's cellars at Greenock, measuring, by the gauge, 2736 gallons, at 3s. <i>per</i> gallon, to pay at 6 months, and shipped the same on board the Betsey of and for Dublin, by order, and for account, of James Forbes, merchant there L. 410: 8:0 Charges at shipping - - - 5:12:0 Commission, at 2½ <i>per</i> cent. - 10: 5:0 <i>per</i> Invoice, N ^o . 2.	426		5
<i>11th.</i>			
✓ Paid Connel and Sommerville, on discount, by my draught on the New Bank, <i>per</i> - - - L. 400:00:0 Discount - - - - - 10: 8:0	410		8
<i>12th.</i>			
✓ Drawn, at 21 days sight, on James Forbes, Dub- lin, in full of his order, in account with the New Bank	426		5

	L.	s.	d.
<u>16th February.</u>			
Shipped on board the Fanny of Greenock, Capt. Bruce, for my store in Baltimore, per Invoice, N° 3.			
Sundry goods amounting to	L. 1016:	1:	3½
Calendering, portage, lighterage, tonnage, &c. to Greenock	L. 13:	7:	10½
Charges of shipping	5:	12:	1½
		19:	00:0
Insurance at Campbell's office, at 2½ per cent.		25:	17:6½
		1050:	18:10
<u>18th.</u>			
Received from the collector of the customs, the consigned duty on my tobacco exported		525:	
<u>20th.</u>			
Paid my Baltimore accounts, on 15 months discount, as under, viz.			
To Simon Brown & Co.	L. 24:	6:	2
Discount	1:	12:	4
		25:	18:6
To William Davidson	285:	6:	4
Discount	19:	0:	5½
		304:	6:9½
To John Yuill	141:	13:	7½
Discount	9:	8:	10½
		151:	2:6
To William Hatridge	58:	11:	4½
Discount	3:	18:	1½
		62:	9:6
To John Reid	48:	6:	3½
Discount	3:	4:	4½
		51:	10:8
To Walt. Ewing & Co.	184:	2:	7
Discount	12:	5:	5
		196:	8:0
To William Stirling	210:	5:	0
Discount	14:	:	4
		224:	5:4
	1016:	1:	3½

	L.	s.	d.
<u>24th February.</u>			
Received advice from James Stanhope, London, that he hath shipped, per the Diana, captain Crumb, addressed to Robert Lawfon, my supercargo, at Baltimore,			
20 pieces Manchester checks, 400 yards, at 1s. 6d.	L. 30 : 00 : 0		
20 pieces corderoy, 400 yds. at 2s. 6d.	50 : 00 : 0		
Packing and shipping charges	2 : 10 : 0		
Insurance at 2½ per cent. at London	2 : 1 : 3		
	84	11	3
<u>27th.</u>			
Remitted James Stanhope in full of the above, discounting 5 per cent. for prompt payment, John Robertson's draught on J. Drummond and Co. at my Debit with the New Bank	L. 86 : 6 : 9		
Discount	4 : 4 : 6		
	84	11	3
<u>28th.</u>			
House expences this month	L. 55 : 00 : 0		
Coating house ditto	47 : 10 : 0		
	102	10	
<u>2 March.</u>			
Received advice from John Green, Blandford, that he had shipped on board the Mattie, for Clyde, Capt. Millikin, 40 hhds. tobacco, weighing net, per Invoice, N ^o . 4. 61600 lb. charged at 1d. Sterling per lb.	L. 256 : 13 : 4		
Charges at shipping	10 : 6 : 8		
Hhds,	30 : 00 : 0		
Received also a remittance in John Rose's bill on Chippindale, Selby, and Co. London, at 60 days sight, which I have paid into the New Bank	350 : 00 : 0		
	647		
<u>7th.</u>			
Settled with Messrs. James Alfton and James Hall, for the accounts I owed them, by a draught on the New Bank, and received their respective discharges,			
Viz. Mr. Alfton p.	L. 387 : 00 : 0		
Mr. Hall p.	213 : 00 : 0		
	600		

10th March.		L	s.	d.
✓ Drawn on the New Bank, p.	- - -	300		
And paid in Patrick Gray's bill	- - -	500		
12th.				
✓ The Mattie is arrived, and I have received my 50 hhd. tobacco, which being weighed on the quay, netted	61000			
Draughts	500			
	61500 lb.			
Paid old subsidy, at $\frac{1}{2}$ per lb.	L. 190 : 12 : 6			
Ditto freight, at 15s. per hhd.	- 37 : 10 : 0			
Ditto also incidental charges	- 11 : 17 : 6			
	240			
15th.				
✓ The ship Margaret, Capt. Fairweather, is arrived from Maryland, with 100 hhd. tobacco, on my account, from Robert Lawson, weighing, per invoice, N ^o . 5. 134400 lb. charged at Baltimore, including hhd. and charges, Sterling	L. 635 : 00 : 0			
And for account of John Glaford and Co. 200 hhd. freight, at 16s. 8d.	166 : 13 : 4			
	801 13 4			
18th.				
✓ My 100 hhd. being weighed on the quay, netted	L. 132300			
Exclusive of samples	1000			
	133300 lb.			
Paid down old subsidy in cash	L. 16 : 11 : 3			
In a draught on the New Bank	400 : 00 : 0			
Ditto also incidental charges	- 23 : 8 : 9			
	440			
20th.				
✓ Received from the collector of the customs, the bounty on my exports per the Fanny	L. 15 : 8 : 6			
And a debenture bill for shoes	- 4 : 10 : 7 $\frac{1}{2}$			
	19 19 1 $\frac{1}{2}$			

	l.	s.	d.
<i>23d March.</i>			
Bought, at Greenock, 1000 bolls Irish meal, at 10 s. per boll, which I have paid per draught on the New Bank	500		
<i>25th.</i>			
Accepted Robert Lawfon's draught, at 60 days fight, to John M ^c Call and Co. p.	200		
<i>26th.</i>			
Sold 500 bolls of my Irish meal to William Gardener here, and taken his acceptance, at 3 months, at 12 s. 6d. per boll	312	10	
<i>27th.</i>			
Received of John Glasford and Co. in full of freight	166	13	4
<i>28th.</i>			
Settled accounts with Capt. Fairweather of the Margaret, to whom Robert Lawfon advanced L. 20 : 00 : 0 And I have paid him in full to this date 54 : 00 : 0	74		
<i>29th.</i>			
Bartered my remaining 500 bolls Irish meal with John Gemmel, Greenock, at 12 s. 6d. per boll And received 50 puncheons rum, measuring, by the gauge, 5500 gallons, charged, as they ly in the king's cellars, at 3 s. 4d. per gallon Given him Gardener's bill, per L. 312 : 10 : 0 In Cash 91 : 13 : 4 And a draught on the New Bank 200 : 00 : 0	312	10	
	916	13	4
	604	3	4
<i>31st.</i>			
House expences this month L. 60 : 00 : 0 Counting-house ditto 42 : 10 : 0	102	10	
<i>1st April.</i>			
By the last will of my aunt Brown, I am constituted her heir, and universal executor, by which means I am invested with John Neilson's bond, payable 15th May, with 1 year's interest L. 1000 : 00 : 0 John Donald's ditto ditto 1000 : 00 : 0			
<i>Carried over</i>	2000	00	0

Rw 8070

1st April.		l.	s.	d.
Brought forward - - - - -		L. 2000 : 00 : 0		
✓ The estate, Square acres, renting yearly 300l. which, at 25 years purchase, may be valued at -	7500 : 00 : 0			
House in Graham's Square, renting yearly 150l. which, at 15 years purchase, may be valued at -	2250 : 00 : 0			
Plate and jewels, which I have carried home, worth - - -	570 : 00 : 0			
In money - - - - -	150 : 00 : 0			
			12470	
3d.				
✓ Sold James Forrest, <i>per bill</i> , at 3 months; 20 puncheons rum, measuring, by the gauge, 2200 gallons, at 9s. <i>per gallon</i> , for the duties of which, I have ordered him to draw at sight -			990	
7th.				
✓ Received payment of John Alexander's bill -		570		
And paid into the New Bank - - -		600		
8th.				
✓ Sold Ralph Lawson, auctioneer, my aunt Brown's household effects, and taken his acceptance, at 4 months, <i>per</i> - - - - -			530	
10th.				
✓ Paid several legacies appointed by my aunt Brown, by draughts on the New Bank, for -			1500	
12th.				
✓ Shipped on board the Nancy, for Dublin, Capt. Telfer, for my account, 30 puncheons rum, measuring 3300 gallons, from the king's cellars, Greenock, valued at 3s. 4d. <i>per gallon</i> , consigned to James Forbes, merchant there, for sales and returns - - - - -	L. 550 : 00 : 0			
Shipping charges - - - - -	5 : 10 : 0			
			555	10
14th.				
✓ James Forrest's draught has appeared, and I have taken it up by an order on the New Bank, for			550	

	£	s.	d.
<i>17th April.</i>			
Received from on board the Katharine of Lisbon, to sell for account of Juan Henriquez, 20 pipes Port wine; paid the duties, by an order on the New Bank	£.	210	00 : 0
In money		1	10 : 0
Extra charges in account with my agent, William King, Port-Glasgow		10	10 : 0
			222
<i>20th</i>			
Sold Patriek Heron, vintner, 5 pipes of Henriquez's Port, at 60 <i>l.</i> per pipe			
Received in part, and paid into the New Bank	£.	200	00 : 0
Due at 3 months		100	00 : 0
			300
<i>23d.</i>			
Received from Robert Lawton 100 hhd <i>s.</i> flaxseed, per the Susan of Baltimore, valued, per Invoice, No. 5, at 18 <i>s.</i> per hhd.	£.	90	00 : 0
Freight and charges in account with William King		10	10 : 0
			191 10
<i>25th</i>			
Accepted William King's draught, at 5 months, to the order of Alexander Speirs and Co. p.			300
<i>27th.</i>			
Sold 30 hhd <i>s.</i> of my flaxseed to Archibald Gilchrist, Edinburgh, at 3 <i>l.</i> per hhd. to pay at 3 months			90
<i>28th.</i>			
Received advt <i>e</i> from William King, that he sold John Burns, vintner, 6 pipes of Henriquez's Port, at 60 <i>l.</i> per pipe, and saved his commission, for which he has sent me Burns's draught on Alexander Speirs, at two months, which is accepted	£.	360	00 : 0
And to John Hopkins, vintner, 6 pipes, at 60 <i>l.</i> per pipe, for which remitted me a draught on the New Bank, at my Credit		360	00 : 0
			720

	l.	s.	d.
<i>30th April.</i>			
/ Sold 30 hhds. of my flaxseed to Henry Jaffray, Stirling, at 3l. 3s. <i>per</i> hhd. in payment where- of he hath indorsed me Henry Gra- ham's acceptance, at 3 months <i>p.</i> L. 90:00:0			
And paid me the Balance - - - 4:10:0			
	94	10	
<hr/>			
/ Configned my remaining 40 hhds. flaxseed to Charles Maxwell, Paisley, at 3l. <i>per</i> hhd.			
	120		
<hr/>			
/ House Account this month, including my aunt Brown's funeral expences, <i>per</i> or- der on the New Bank - - L. 148:10:0			
Counting-house ditto - - - 42:10:0			
	191		

JOURNAL N° I.

GLASGOW, 1st January, 1775.

Sundries Dr. to Stock, L. 26973 : 00 : 00 viz.

1	<i>Cash, in my clerk's hands</i>	L. 250 : 00 : 00
2	<i>Bills receivable viz.</i>	
	One on John Bain, due $\frac{2}{7}$ current	150 : 00 : 00
	Ditto — James Dick, — $\frac{1}{7}$ Feb.	200 : 00 : 00
	Ditto — Patrick Gray, — $\frac{2}{7}$	
	March,	500 : 00 : 00
	Ditto — Robert Freeman, — $\frac{4}{7}$	
	April,	570 : 00 : 00
	Ditto — Jeremiah Timms, — $\frac{17}{16}$	
	April,	1200 : 00 : 00
2	<i>West India bonds, viz.</i>	
	On Richard Warroch's estate, Sweetfield, Grenada, with interest at 8 per cent, since 1st Feb. last,	2000 : 00 : 00
	On David Wilmot's estate, Ja- maica, with interest at 8 per cent, since 11th Nov.	1000 : 00 : 00
	Both bound to consign 50 hhds. sugar, for every l. 500	
2	<i>John Green, my store in Blandford,</i> per balance transmitted me	4480 : 00 : 00
3	<i>Robert Lawson, my store in Balti- more, per balance transmitted me.</i>	3020 : 00 : 00
3	<i>Ship Margaret, cost with repairs</i>	1250 : 00 : 00
3	<i>Ship Molly, ditto</i>	980 : 00 : 00
3	<i>Schooner Jenny, ditto</i>	1000 : 00 : 00
3	<i>Tobacco, 100 hhds. containing 16800 lbs. at 3d. per lb.</i>	2100 : 00 : 00
4	<i>Custom House, Port Glasgow, for old subsidy, payable at export at $\frac{1}{4}$ per lb.</i>	525 : 00 : 00

Carried over, L. 19225 : 00 : 00

		Glasgow, 1 st January, 1775.		l. s. d.	
		Brought over, L. 19225 : 00 : 00			
4	Rum, 4 puncheons in the king's cellar, cost without duty	58	10	00	
4	Richard Warrack's account of sugar, 50 hhds. containing 503 Cwt. charges here	89	10	00	
4	House in Miller's street, with pertinents	2100	09	00	
4	Estate of Frankfield, at 25 years purchase, at L. 220 yearly	5500	00	00	
				26973	
5	Stock Dr. to Sundries L. 2960 : 00 : 00 viz.				
5	To James Young and Co. per account at 8 months	L. 570	09	00	
5	To James O'Brien, Cork, ditto at 3 months	390	00	00	
5	To James Dinwiddie, Manchester, at 4 months	270	00	00	
5	To Sir Samuel Fluyder, London, at 5 months	580	00	00	
5	To James Alton and Co. at 2 months	387	00	00	
5	To James Hall and Co. at 2 months	213	00	00	
6	To New Bank, per balance of my cash account.	550	00	00	
				2960	
		5th.			
1	Cash Dr. to Richard Warrack's Account of Sugar, L. 562 : 10				
4	Received for 25 hhds.—250 Cwt. at 45 s. per Cwt.				562 10
		6th.			
6	New Bank Dr. to Cash L. 650 : 00 : 00				
1	Paid in to account.				650
		7th.			
3	Tobacco Dr. to New Bank L. 1050 : 00 : 00				
4	p. my draught for 60 hhds.—100800 lbs. at 2 d. $\frac{1}{2}$ per lb.				1050
		9th.			
6	Duncan Smith Dr. to Rum L. 106 : 05 : 00				
4	For 4 puncheons—425 gallons, at 5 s. per gall. on demand.				106 5

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		l.	s.	d.
12th January.				
6	New Bank Dr. to Tobacco, L. 3460 : 00 : 00			
3	p. bills on Edinburgh, at sight, for 160 hhd— 268800 lbs. net, at 4 d. per lb.	3460		
15th.				
6	Omega Wood Dr. to New Bank, L. 3000 : 00 : 00			
6	p. my draught for 1800 tons, at 33s. 4d. per ton,	3000		
20th.				
2	Bills Receivable Dr. to Omega Wood, L. 2000 : 0 : 0			
6	For 1000 tons, at 40s. per ton, received Michad Bogle and Co's. bill, at 3 months,	2000		
23d.				
1	Cash Dr. to Bills Receivable, L. 150 : 00 : 00			
2	In full of John Bain's,	150		
27th.				
	Sundries Dr. to Richard Warroch's account of sugar, L. 581 : 18 : 00			
1	Cash, in part for 25 hhd.—253			
4	Cwt. at 45s. - - - L. 200 : 00 : 00			
6	Bills Receivable, for Robert M'Nairs, at 1 days date, 381 : 18 : 00			
		581	18	
Richard Warroch's account of sugar, Dr. to Sundries,				
	L. 1054 : 18 : 00			
4	To Profit and Loss, for commif-			
2	sion, insuring bad debts, cel-			
	lar rent, and interest, L. 46 : 17 : 10½			
7	To ditto his account current for net proceeds, 1008 : 00 : 01½			
		1054	18	
30th.				
	Sundries Dr. to Bills Receivable,			
1	L. 381 : 18 : 00			
2	Cash, to account of M'Nairs, L. 181 : 18 : 00			
6	New Bank, paid in to account, 200 : 00 : 00			
		381	18	
31st.				
8	Sundries Dr. to Cash, L. 90 : 00 : 00			
1	Charges of Merchandize, - L. 40 : 00 : 00			
8	House Expences, - 50 : 00 : 00			
		90		
Expended this month.				

		1 st February.			
		<i>Richard Warroch's account current Dr. to Sundries,</i>			
7		L, 500 : 00 : 00			
6		To <i>New Bank, p. my draught,</i> L. 480 : 00 : 00			
1		To <i>Cash,</i> 11 : 05 : 00			
7		To <i>Profit and Loss, for commission, and 90 days interest of his draught,</i> 8 : 15 : 00			
				500	
3 ^d .					
		<i>Sundries Drs. to Onega Wood, L. 1680 : 00 : 00</i>			
8		<i>Thistle Bank, p. William Craig's draught,</i> - - - L. 1000 : 0 : 0			
6		- <i>Bills Receivable p. his note at 6 months,</i> - - - 680 : 0 : 0			
2				1680	
		For 800 tons, at 42 s. per ton.			
4 th .					
		<i>New Bank Dr. to Sundries, L. 1200 : 00 : 00</i>			
8		To <i>Thistle Bank, p. Craig's draught,</i> - - - L. 1000 : 00 : 00			
6		To <i>Bills Receivable, for James Dicks,</i> - - - 200 : 00 : 00			
2				1200	
7 th .					
		<i>Sundries Dr. to Duncan Smith, L. 106 : 05 : 00.</i>			
6		<i>New Bank, to account,</i> L, 100 : 00 : 00			
6		<i>Cash, for the balance in full,</i> 6 : 05 : 00			
1				106	5
9 th .					
		<i>Merchandise Dr. to Sundries, L. 1016 : 01 : 3$\frac{1}{4}$</i>			
8		To <i>Simon Brown and Co. at 12 months per account,</i> L. 25 : 18 : 6			
8		To <i>William Davidson,</i> ditto 304 : 06 : 9 $\frac{1}{2}$			
8		To <i>John Yuill,</i> ditto 151 : 02 : 6			
9		To <i>William Hatridge,</i> ditto 62 : 09 : 6			
9		To <i>John Reid,</i> ditto 51 : 10 : 8			
9		To <i>Walter Ewing and Co. ditto 196 : 08 : 0</i>			
9		To <i>William Stirling,</i> ditto 224 : 05 : 4			
				1016	1 $\frac{3}{4}$

		l.	s.	d.
	10th February.			
	<i>James Forbes of Dublin, his account current Dr. to Sundries, L. 426 : 05 : 00</i>			
9	To Connel and Sommerville, for rum, - - - - - L. 410 : 00 : 00			
9	To Cash, for charges, - - - - - 5 : 12 : 00			
1	To Profit and Loss, for commifion at 2½ per cent: - - - - - 10 : 05 : 00			
4		426	5	
<hr/>				
	<i>Connel and Sommerville Dr. to Sundries, L. 410 : 08 : 00</i>			
6	To New Bank, p. my draught L. 400 : 00 : 00			
9	To Profit and Loss, for discount, 10 : 08 : 00			
7		410	8	
<hr/>				
	12th.			
	<i>New Bank Dr. to James Forbes of Dublin, his account current, L. 426 : 05 : 00</i>			
6	For my draught at 21 days sight, in full of his order. - - - - -	426	5	
9				
<hr/>				
	16th.			
	<i>Robert Lawfon my store in Baltimore Dr. to Sundries, L. 1060 : 18 : 10</i>			
3	To Merchandize, as per invoice, L. 1016 : 01 : 3½			
8	To Cash, for sundry charges, 19 : 00 : 00			
1	To Campbell: insurance office, for premium of L. 1035 : 01 3½			
10	infured at 2½ per cent. 25 : 17 : 6¼	1060	18	10
<hr/>				
	18th.			
	<i>Cash Dr. to Custom-house Port Glasgow, L. 525 : 0 : 0</i>			
1	Received back the old subsidy, for tobacco exported. - - - - -	525		
4				
<hr/>				
	20th.			
	<i>Simon Brown and Co. Dr. to Sundries, L. 25 : 18 : 6</i>			
8	To Cash, in full, - - - - - L. 24 : 18 : 06			
1	To Profit and Loss, for discount, 1 : 12 : 04			
7		25	18	6
<hr/>				
	<i>William Davidson Dr. to Sundries, L. 304 : 6 : 9¼</i>			
8	To Cash, in full, - - - - - L. 285 : 6 : 4			
1	To Profit and Loss, for discount. 19 : 0 : 5¼			
7		304	6	9¼

		20th February.		L.	s.	d.
9	John Yust Dr. to Sundries, L. 151 : 2 : 6					
1	To Cash, in full, - - - L. 141 : 13 : 07½					
7	To Profit and Loss, for discount, 9 : 08 : 10½			151	2	6
<hr/>						
9	William Hatridge Dr. to Sundries, L. 62 : 9 : 6					
1	To Cash, in full, - - - L. 58 : 11 : 4½					
7	To Profit and Loss, for discount, 3 : 18 : 1½			62	9	6
<hr/>						
9	John Reid Dr. to Sundries, L. 51 : 10 : 8					
1	To Cash, in full, - - - L. 48 : 6 : 3½					
7	To Profit and Loss, for discount, 3 : 4 : 4½			51	10	8
<hr/>						
9	Walter Ewing and Co. Dr. to Sundries,					
1	L. 196 : 8 : 0					
	To Cash, in full, - - - L. 184 : 2 : 7					
7	To Profit and Loss, for discount, 12 : 5 : 5			196	8	
<hr/>						
9	William Stirling Dr. to Sundries, L. 224 : 5 : 4					
1	To Cash, in full, - - - L. 210 : 5 : 0					
7	To Profit and Loss, for discount, 14 : 0 : 4			224	5	4
<hr/>						
24th.						
3	Robert Lawson my store at Baltimore Dr. to James					
10	Stanhope, London, L. 84 : 11 : 3					
	For sundry goods, with charges and premium					
	of insurance. - - - - -			84	11	3
	per the Diana captain Crumb.					
<hr/>						
27th.						
10	James Stanhope London Dr. to Sundries, L. 84 : 11 : 3					
6	To New Bank, for Robertson on					
	Drummond, - - - - - L. 80 : 6 : 9					
7	To Profit and Loss, for discount, 4 : 4 : 6			84	11	3
<hr/>						
28th.						
8	Sundries Dr. to Cash, L. 102 : 10 : 0					
1	House Expences this month, L. 55 : 00 : 00					
8	Charges of Merchandize, ditto, 47 : 10 : 00			102	10	

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		l.	s.	d.
<i>2 March.</i>				
10	<i>Sundries Dr. to John Green my account current,</i>			
10	<i>L. 647 : 0 : 0</i>			
	<i>Voyage from Blandford, as per in-</i>			
	<i>VOICE, - - - - -</i>	<i>L. 297 : 0 : 0</i>		
6	<i>New Bank, for Rose on Chippindale,</i>			
	<i>Selby, and Co. London - - -</i>	<i>350 : 0 : 0</i>		
	<i>per the Mattie captain Milliken.</i>	647		
<i>7th.</i>				
5	<i>Sundries Dr. to New Bank, L. 600 : 0 : 0</i>			
6	<i>James Hall and Co. in full, L. 213 : 0 : 0</i>			
5	<i>James Alfson and Co. ditto, 387 : 0 : 0</i>			
	<i>p. my order.</i>	600		
<i>10th.</i>				
1	<i>Cash, Dr. to New Bank, L. 300 : 0 : 0</i>			
6	<i>p. my order.</i>			300
<i>12th.</i>				
6	<i>New Bank Dr. to Bills Receivable, L. 500 : 0 : 0</i>			
2	<i>Paid in Patrick Gray's, due 12th instant for</i>			500
<i>15th.</i>				
3	<i>Tobacco G Dr. to Sundries, L. 537 : 0 : 0</i>			
10	<i>To Voyage from Blandford, for 50</i>			
	<i>hhd. containing net 61500 lb. L. 297 : 0 : 0</i>			
1	<i>To Cash, for old subsidy, freight,</i>			
	<i>and charges - - - - -</i>	<i>240 : 0 : 0</i>		
		537		
<i>18th.</i>				
4	<i>Custom-House, Port Glasgow, Dr. to Tobacco,</i>			
3	<i>L. 190 : 12 : 6</i>			
	<i>For old subsidy, to be repaid on exportation.</i>	190	12	6
<i>21st.</i>				
10	<i>John Glasford and Co. Dr. to Ship Margaret,</i>			
3	<i>L. 166 : 13 : 4</i>			
1	<i>For freight of 200 hhd. - - - - -</i>	166	13	4

		18th March.		L.	s.	d.
3		Tobacco L. Dr. to Sundries, L.	1158 : 6 : 8			
10		To Robert Lawson, my account current,	L. 635 : 0 : 0			
1		To Cash, for old subsidy and port charges,	40 : 6 : 0			
6		To New Bank, p. my order ditto	400 : 0 : 0			
3		To Ship Margaret, for freight of 100 hds. containing net 133300 lbs.	83 : 6 : 8	1158	6	8
<hr/>						
4		Custom-House, Port Glasgow, Dr. to Tobacco,	L. 416 : 11 : 3			
3		For old subsidy to be repaid on exportation,		416	11	3
<hr/>						
20th.						
1		Sundries Dr. to Profit and Loss, L.	19 : 19 : 1½			
11		Cash, for the bounty on my ex- ports, per the Fanny,	L. 15 : 08 : 6			
7		Custom-House debentures, for a drawback on shoes,	4 : 10 : 7½	19	19	1½
<hr/>						
23d.						
11		Irish Meal Dr. to New Bank, L.	500 : 0 : 0			
6		Paid for 1000 bolls, at 10s. per boll, p. my order.		500		
<hr/>						
25th.						
10		Robert Lawson my account current Dr. to Bills Pay- able, L.	200 : 0 : 0			
11		Accepted his draught, at 60 days sight p.		200		
<hr/>						
26th.						
2		Bills Receivable Dr. to Irish Meal, L.	312 : 10 : 0			
11		Taken William Gardener's note, at 3 months, for 500 bolls at 12s. 6d.		312	10	
<hr/>						
27th.						
1		Cash Dr. to John Glasford and Co. L.	166 : 13 : 4			
10		For freight p. the Margaret,		166	13	4
<hr/>						
28th.						
3		Ship Margaret, Dr. to Sundries, L.	74 : 0 : 0			
10		To Robert Lawson my account cur- rent,	L. 20 : 0 : 0			
1		To Cash, paid captain Fairweather in full,	54 : 0 : 0	74		

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		29th March.		L.	s.	d.
4	Ran Dr. to Sundries, L.	916	13	4		
1	To Cash, in part of 50 puncheons — 500 galls. at 3s. 4d. per gall.				L. 91	13
2	To Bills Receivable, for William Gardners,		312	10	0	0
6	To New Bank, p. my draught		200	00	0	0
11	To Irish Meal, for 500 bolls at 12s. 6d.		312	10	0	0
				916	13	4
		31st.				
8	Sundries Dr. to Cash, L.	102	10	0		
8	House Expenses, this month,		L. 60	00	0	0
1	Charges of Merchandise, ditto,		42	10	0	0
				102	10	
		1st April.				
2	Sundries Dr. to Profit and Loss, L.	12470	0	0		
11	Bills Receivable, for John Neilson's bond, payable 15 May, with 12 months interest,		L. 1000	0	0	0
11	John Donald's ditto, ditto,		1000	0	0	0
7	Estate, Square Acres, at 25 years purchase,		7500	0	0	0
11	House in Graham's square, at 15 years purchase,		2250	0	0	0
1	Profit and Loss, for plate and jewels brought home,		570	0	0	0
7	Cash, in money,		150	0	0	0
				12470		
		3d.				
2	Bills Receivable Dr. to Ram, L.	990	0	0		
4	For 20 puncheons — 2200 galls. at 9s. per gall. received James Forrest's bill at 3 months,				990	
		7th.				
6	New Bank Dr. to Sundries, L.	600	0	0		
2	To Bills Receivable, for Robert Fretman's,		L. 570	0	0	0
1	To Cash,		30	0	0	0
				600		
		8th.				
2	Bills Receivable Dr. to Profit and Loss, L.	530				
7	For Ralph Lawson's, at 4 months, received for my aunt Brown's furniture,				530	

		10th April,	L.	s.	d.
7		<i>Profit and Loss Dr. to New Bank, L. 1500 : 0 : 0</i>			
6		<i>For sundry legacies appointed by my must Brown,</i>	1500		
		12th.			
11		<i>Voyage to Dublin Dr. to Sundries, L. 555 : 10 : 0</i>			
4		<i>To Rum, for 30 puncheons—3300 galls. at 3s. 4d. per gallon, L. 550 : 00 : 0</i>			
1		<i>To Cash, for outlet charges, 5 : 10 : 0</i>	555	10	
		<i>Per the Nancy, captain Telfer, consign'd to James Forbes.</i>			
		14th.			
4		<i>Rum Dr. to New Bank L. 550 : 0 : 0</i>			
6		<i>p. my order to retire Forrest's draught for duties,</i>	550		
		17th.			
12		<i>Henriquez of Lisbon his account of Wine Dr. to Sundries, L. 222 : 0 : 0</i>			
6		<i>To New Bank, p. my order for duties of 20 pipes port, per the Katharine, L. 210 : 00 : 0</i>			
1		<i>To Cash, ditto, 1 : 10 : 0</i>			
12		<i>To William King, my agent, for ex- tra charges, 10 : 10 : 0</i>			
			222		
		20th.			
		<i>Sundries Dr. to Henriquez of Lisbon his account of Wine, L. 300 : 0 : 0</i>			
6		<i>New Bank, paid into account, L. 200 : 0 : 0</i>			
12		<i>Patrick Heron vintner, for the balance of 5 pipes at L. 60 per pipe, at 3 months 100 : 0 : 0</i>			
			300		
		23d.			
12		<i>Flaxseed Dr. to Sundries, L. 191 : 10 : 0</i>			
10		<i>To Robert Lawson my account cur- rent, L. 90 : 0 : 0</i>			
12		<i>To William King, agent, for freight and charges of 100 hhd's per the Susan, 101 : 10 : 0</i>			
			191	10	
		25th.			
12		<i>William King agent Dr. to Bills Payable, L. 200</i>			
11		<i>Accepted his draught at 5 months, value in account with him,</i>	200		

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27th April.		l.	s.	d.
12	Archibald Gilchrist Edinburgh Dr. to Flaxseed, L. 90			
12	For 30 hhds. at L. 3 per hhd. in account, at 3 months,	90		
28th.				
	Sundries Dr. to Henriquez of Lisbon his account of Wine, L. 720 : 0 : 0			
2	Bills Receivable, for Alexander Speirs, at 3 months, L. 360 : 0 : 0			
6	New Bank, for an order, 360 : 0 : 0	720		
12	For 12 pipes at L. 60 per pipe.			
30th.				
	Sundries Dr. to Flaxseed, L. 94 : 10 : 0			
3	Bills Receivable, for Henry Graham's, 3 months, L. 90 : 00 : 0			
1	Cash, for the balance, of 30			
12	hhds. at L. 63 " " " " 4 : 10 : 0	94	10	
31st.				
12	Charles Maxwell, Paisley, my account of Flaxseed Dr. to Flaxseed, L. 120 : 0 : 0			
12	For 40 hhds. at L. 3 per hhd. to sell for my account,	120		
1st May.				
	Sundries Dr. to New Bank, L. 191 : 0 : 0			
8	House Expences this month, L. 148 : 10 : 0			
8	Charges of Merchandize, ditto, 42 : 10 : 0	191		
6				



L E G E R

OF THE

F I R S T S E T.

ALPHABET FOR

<p style="text-align: center;">A.</p> <p>Alfton, James, and Co. - - - 5</p>	<p style="text-align: center;">B.</p> <p>Bills receivable 2 Brown, Simon, and Co. - - - 8 Bills payable 11 Balance 13</p>	<p style="text-align: center;">C.</p> <p>Cash - - - 1 Custom-house, Port- Glasgow - - - 4 Charges of Mer- chandife - - - 8 Connel and Somer- ville - - - 9 Campbell's Infu- rance Office 10 Custom-house De- bentures - - - 11</p>
<p style="text-align: center;">D.</p> <p>Dinwiddie, James 5 Davidfon, William 8</p>	<p style="text-align: center;">E.</p> <p>Eftate of Frankfield 4 Ewing, Walter, and Co. - - - 9 Eftate, Square A- crés - - - 11</p>	<p style="text-align: center;">F.</p> <p>Folkes, James, his Account current 9 Flaxfeed - - - 12</p>
<p style="text-align: center;">G.</p> <p>Green, John, my ftore in Blandford 2 Green, John, my Account current 10 Glasford, John, and Co. - - - 10 Gilchrift, Archi- bald - - - 12</p>	<p style="text-align: center;">H.</p> <p>House in Miller's ftreet - - - 4 Hall, James, and Co. 5 House Expences 8 Hatridge, William 9 House in Graham's ftquare - - - 11 Henriquez of Lif- bon, his Account of Wine - - - 12 Heron, Patrick 12</p>	<p style="text-align: center;">I.</p> <p>Irish Meal - - - 11</p>
<p style="text-align: center;">K.</p> <p>King, William, my agent - - - 12</p>	<p style="text-align: center;">L.</p> <p>Lawfon, Robert, my ftore in Balti- more - - - 3 Lawfon, Robert, my Account cur- rent - - - 10</p>	<p style="text-align: center;">M.</p> <p>Merchandife - - - 8 Maxwell, Charles, of Paisley, my Ac- count of Flaxfeed 12</p>

N.	O.	P.
New Bank - 6	Obrian, James - 5 Onega Wood - 6	Profit and Loss 7
Q.	R.	S.
	Rum - 4 Reid, John 9	Ship Margaret 3 Ship Molly - 3 Schooner Jenny 3 Stock - 5 Sir Samuel Fluyder 5 Smith, Duncan 6 Stirling, William 9 Stanhope, James 10
T.	U.	W.
Tobacco - 3 Thistle Bank - 8	Voyage from Blandford - - 10 Voyage to Dublin 11	West India Bonds 2 Warroch's, Richard, Account of Sugar 4 Ditto, Richard, Account current 7
X.	Y.	Z.
	Young, James, and Co. - - 5 Yuill, John - - 9	

Glasgow, 1775.

		Dr. Cash		L. s. d.	
<i>Jan.</i>	1	To Stock in my Clerk's hands	5	250	
	5	To Richard Warroch's Account of sugar	4	562	10
	23	To Bills Receivable	2	150	
	27	To Richard Warroch's Account of sugar	4	200	
	30	To Bills Receivable	2	181	18
<i>Feb.</i>	7	To Duncan Smith	6	6	5
	18	To Custom-house, Port-Glasgow	4	525	
<i>Mar.</i>	10	To New Bank	6	300	
	20	To Profit and Loss for Bounty per the Fanny	7	15	8 6
	27	To John Glasford and Co. for Freight	10	166	13 4
<i>Apr.</i>	1	To Profit and Loss	7	150	
	30	To Flaxseed	12	4	10
				<hr/>	<hr/>
				2512	4 10

L E G E R. N° L (1) 43
Glasgow, 1775.

		Contra	Cr.	l.	s.	d.
<i>Jan.</i>	6	By New Bank	- - -	6	650	
	31	By Sundries, as <i>per</i> Journal	- - -		90	
<i>Feb.</i>	1	By Richard Warroch's Account current		7	11	5
	10	By James Forbes of Dublin, his Account current		9	5	12
	16	By Robert Lawfon, my store in Baltimore		3	19	
	20	By Simon Brown and Co.	-	8	24	6 2
		By William Davidson	-		285	6 4
		By John Yuill	-	9	141	13 7½
		By William Hatridge	-		58	11 4½
		By John Reid	-		48	6 3½
		By Walter Ewing and Co.	-		184	2 7
		By William Stirling	-		210	5
	28	By House Expences	-	8	55	
		By Charges of Merchandife	-		47	10
<i>Mar.</i>	12	By Tobacco for Old Subsidy, Freight, &c.	-	3	240	
	18	By ditto ————— ditto	-		40	
	28	By Ship Margaret, paid the master	-		54	
	29	By Rum	-	4	91	13 4
	31	By Sundries, as <i>per</i> Journal	-		102	10
<i>Apr.</i>	7	By New Bank	- - -	6	30	
	12	By Voyage to Dublin for Out-set Charges	- - -	11	5	10
	17	By Henriquez of Lisbon, his Account of wine	- - -	12	1	10
		By Balance	- - -	13	116	3 1½
				25	12	4 10

Glasgow, 1775.

		Dr. Bills Receivable	l.	s.	d.	
Jan.	1	To Stock for sundry Bills, viz. One on John Baine, due $\frac{1}{4}$ current - - - - - L. 150:0:0 Ditto - James Dick $\frac{1}{2}$ February - - - - - 200:0:0 Ditto - Patrick Gray, $\frac{1}{2}$ March - - - - - 500:0:0 Ditto - Robert Free- man, $\frac{1}{4}$ April - - - - - 570:0:0 Ditto - Jeremiah Timmes, $\frac{1}{12}$ April - - - - - 1200:0:0	5	2620		
Jan.	20	To Omega Wood, Michael Bogle and Co. for his Note, at 3 months	6	2000		
	27	To Richard Warroch's Account of Su- gar, p. Rob. M'Nair's Bill, at 1 d. d.	4	381	18	
Feb.	3	To Omega Wood, p. William Craig's Note, 6 months	6	680		
Mar.	26	To Irish Meal, p. William Gardener's Note, 3 months	11	312	10	
Apr.	1	To Profit and Loss for John Neilson's Bond, payable 15th May, with 12 months Interest	7	1000		
		Ditto John Donald's ditto - ditto		1000		
	3	To Rum p James Forrest's, at 3 months	4	990		
	8	To Profit and Loss for Ralph Lawson's, at 4 months	7	530		
	28	To Henriquez of Lisbon, his Account of Wine, for Speir's, at 3 months	12	360		
	30	To Flaxseed, p Henry Graham's Bill, at 3 months		90		
				9964	8 00	
Dr. West India Bonds						
Jan.	1	To Stock on Richard Warroch's Estate since the 1st of February, at 8 per cent.	5	2000		
		To ditto on David Wilmot's Estate since the 11th November, at 8 per cent.		1000		
				3000	00 00	
Dr. John Green, my Store in Blandford						
Jan.	1	To Stock per Balance	5	4480		

Glasgow, 1775.

		Contra	Cr.	L.	s.	d.
Jan.	23	By Cash, p. John Bain's bill,		1	150	
	30	By Sundries, p. M'Nair's bill,			381	18
Feb.	4	By New Bank, for James Dick's bill,		6	200	
	10	By ditto ——— Patrick Gray's bill,			500	
Mar.	29	By Ram, ——— William Gardener's do,		4	322	10
Apr.	7	By New Bank, — Robert Freeman's do.		6	570	
	30	By Balance, viz.				
		One on Jeremiah Timms, due the 30th April, L. 1200 : 0 : 0				
		Do. on Michael Bogle, due the 23d April, 2000 : 0 : 0				
		Do. on William Craig, due the 6th August, 680 : 0 : 0				
		John Neilson's bond, pay- able the 15th May, with 12 months intc. rest, - - - 1000 : 0 : 0				
		John Donald's ditto— ditto, - - - 1000 : 0 : 0				
		One on James Forrest, due 6th July, - - - 990 : 0 : 0				
		Do on Ralph Lawson, due 7th September, - 530 : 0 : 0				
		Do. on Alexander Speirs, due 31st July, 360 : 0 : 0				
		Do. on Henry Graham, due 3d July, - - - 90 : 0 : 0				
				13	7850	
					9964	8
		Contra	Cr.			
Apr.	30	By Balance, viz.				
		Richard Warroch's, since 1st Febru- ary, at 8 per cent, - - -		13	2000	
		David Wilmot's, since the 11th Novem- ber, at 8 per cent, - - -			1000	
					3000	
Apr.	30	By Balance		13	4480	

Glasgow, 1775.

		Dr. Robert Lawfon my Store in Baltimore		l.	s.	d.
Jan.	1	To Stock p. balance		5	30	20
Feb.	16	To Sundries, per the Fanny,		10	60	18 10
	24	To James Stanhope, for goods per the Diana,		10	84	11 3
				4	165	10 1
<hr/>						
		Dr. Ship Margaret				
Jan.	1	To Stock, for cost with repairs,		5	12	50
Mar.	28	To Sundries, as per journal,			74	
		To Profit and Loss,		7	17	6
				15	00	
<hr/>						
		Dr. Ship Molly				
Jan.	1	To Stock, for cost with repairs,		5	9	80
<hr/>						
		Dr. Schooner Jenny				
Jan.	1	To Stock, for cost with repairs,		5	10	00
<hr/>						
		Dr. Tobacco				
			hhds.	lbs.		
Jan.	1	To Stock, at 3 d. per lb.	100	168000	5	2100
	7	To New Bank at 2 d. $\frac{1}{2}$ per lb.	60	100800	6	1050
Mar.	12	To Sundries, G for	50	61500		537
	18	To ditto, L for	100	133300		1158
		To Profit and Loss,			7	917
				310	463600	5762 10 5

Glasgow, 1775.

		Contra	Cr.	l.	s.	d.
Ap.	30	By Balance,	- - - -	13	416	10 1
<hr/>						
		Contra	Cr.			
Mar.	15	By John Glasford and Co. for freight,	- - - -	10	166	13 4
	18	By Tobacco ditto	- - - -	3	83	6 8
Ap.	30	By Balance,	- - - -	13	1250	- -
				<hr/>		
				1500		
<hr/>						
		Contra	Cr.			
Ap.	30	By Balance,	- - - -	13	980	- -
<hr/>						
		Contra	Cr.			
Ap.	30	By Balance,	- - - -	13	1000	- -
<hr/>						
		Contra	Cr.			
				hhds.	lbs.	
Jan.	12	By New Bank at 4d. per lb.	- - - -	160	268800	6 3460
Mar.	12	By Custom-House, Port Glasgow, for old subsidy,	- - - -			4 190 12 6
	18	By ditto—ditto	- - - -			416 11 3
Ap.	30	By Balance, for	- - - -	150	194800	13 1695 6 8
				<hr/>		
				310	463600	5762 10 5

Glasgow, 1775.

		Dr. Custom-House, Port Glasgow		l.	s.	d.
Jan.	1	To Stock, for old subsidy payable at exportation,		5	525	
Mar.	12	To Tobacco, for ditto	ditto	3	190	12 6
	18	To ditto,	ditto		416	11 3
				1132	3	9
<hr/>						
		Dr. Rum				
			pun. galls.			
Jan.	1	To Stock, in the king's cellars, without duty,		4	425	5 58 10
Mar.	29	To Sundries, at 3s. 4d. per gallon, for		50	5500	916 13 4
Apr.	14	To New Bank, for duties,		6	550	550 1 8
		To Profit and Loss,		7	121	1 8
				54	5925	1646 5
<hr/>						
		Dr. Richard Warroch's Account of Sugar				
			hds. Cwt.			
Jan.	1	To Stock, for charges here,		50	503	5 89 10
	27	To Sundries, as per Journal,				1054 18
				50	503	1144 8
<hr/>						
		Dr. House in Miller's Street				
Jan.	1	To Stock, with pertinents,		5	2100	
<hr/>						
		Dr. Estate of Frankfield				
Jan.	1	To Stock at 25 years purchase		5	5500	

L E G E N N ° 1 (4) 49
Glasgow, 1775.

		Contra	Cr.			
				l.	s.	d.
Feb.	18	By Cash, received back the old subsidy,	1	525		
		By Balance, to be repaid on exportation,	13	607	3	9
				1132	3	9
		Contra	Cr.			
Jan.	9	By Duncan Smith, at 5 s. per	pun.	gall.		
		gallon, for	4	425	6	106
Ap.	3	By Bills Receivable at 9 s.				5
		ditto	20	2200	2	990
—	12	By Voyage to Dublin at 3 s.				
		4 d. ditto,	30	3300	11	550
				54	5925	1646
					5	
		Contra	Cr.			
Jan.	5	By Cash, at 45 s. per Cwt. for	25	250		
—	27	By Sundries, at 46 s. ditto,	25	253	1	562
				50	503	581
					1144	8
		Contra	Cr.			
Ap.	30	By Balance,	13	2100		
		Contra	Cr.			
Ap.	30	By Balance,	13	5500		

Glasgow, 1775.

			l.	s.	d.
Dr. Stock					
Jan.	1	To Sundries, as per Journal,	13	2960	
		To Balance, neat of my estate;		36747	16 4
				39707	16 4
<hr/>					
Dr. James Young and Co.					
Ap.	30	To Balance;	13	570	
<hr/>					
Dr. James Obrian, Cork,					
Ap.	30	To Balance,	13	390	
<hr/>					
Dr. James Dinwiddy, Manchester,					
Ap.	30	To Balance;	13	270	
<hr/>					
Dr. Sir Samuel Fluyder; London,					
Ap.	30	To Balance,	13	580	
<hr/>					
Dr. James Alston and Co.					
Mar.	7	To New Bank, p. my order, in full	6	387	
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Dr. James Hall and Co.					
Mar.	7	To New Bank, p. my order, in full,	6	213	

L E G E R. N^o 1. (5) 51
Glasgow, 1775.

		Contra	Cr.	L	s.	d
Jan.	1	By Sundries, as per Journal, By Profit and Loss, gained since the 1 st of January last,		26973		
				7	12734	16 4
					39707	16 4
<hr/>						
		Contra	Cr.			
Jan.	1	By Stock, per account, at 8 months,		5	570	
<hr/>						
		Contra	Cr.			
Jan.	1	By Stock, per account, at 6 months,		5	390	
<hr/>						
		Contra	Cr.			
Jan.	1	By Stock, per account, at 4 months,		5	270	
<hr/>						
		Contra	Cr.			
Jan.	1	By Stock, per account, at 5 months		5	580	
<hr/>						
		Contra	Cr.			
Jan.	1	By Stock, per account, at 2 months,		5	387	
<hr/>						
		Contra	Cr.			
Jan.	1	By Stock, per account, at 2 months,		5	213	

Glasgow, 1775.

		Dr. New Bank		l.	s.	d.
Jan.	6	To Cash, paid into account,	1	650		
	12	To Tobacco, for bills on Edinburgh at eight,	3	3460		
	30	To Bills Receivable, to account,	2	200		
Feb.	4	To Sundries, per journal,		1200		
	7	To Duncan Smith, to account,	6	100		
	2	To James Forbes of Dublin, his account current for my draught,	9	426	5	
Mar.	2	To John Green, my account current, for Rose on Silby,	10	350		
	10	To Bills Receivable, p. Patrick Gray's,	2	500		
Ap.	7	To Sundries, as per journal,		600		
	20	To Henriquez of Lisbon, his account of wine, to account,	12	200		
	28	To ditto, ditto		360		
		To Balance,	13	1970	10	2½
				10916	15	2½
<hr/>						
Dr. Duncan Smith						
Jan.	9	To Rum on demand,	4	106	5	
<hr/>						
Dr. Onega Wood						
Jan.	15	To New Bank, at 33s. 4d. per ton, for	1800	6	3000	
		To Profit and Loss,		7	680	
				1800		3680

L E G E R. N^o L. (6) 53
Glasgow, 1775.

		Contra	Cr.	L	s.	d.
Jan.	1	By Stock, p. balance of my cash account,		5	550	
—	7	By Tobacco, p. my draught,		3	1050	
—	15	By Onega Wood, ditto,		6	3000	
Feb.	1	By Richard Warroch's account current, p. my draught,		7	480	
—	10	By Connel and Sommerville, ditto,		9	400	
—	27	By James Stanhope, for Robertson on Drummond,		10	80	6 9
Mar.	7	By Sundries, as per journal, per my order,			600	
—	10	By Cash, ditto		1	300	
—	18	By Tobacco, ditto		3	400	
—	23	By Irish Meal, ditto		11	500	
—	29	By Rum, per my draught,		4	200	
Apr.	10	By Profit and Loss, per sundries,		7	1500	
—	14	By Rum, per my order, for Forrest's draught,		4	550	
—	17	By Henriquez of Lisbon, his account of wine, per my order,		12	210	
—	30	By Sundries as per journal, By Profit and Loss, for interest on the account,		7	191	8 5½
				10016	15	2½
		Contra	Cr.			
Feb.	7	By Sundries, in full,		106	5	
		Contra	Cr.			
Jan.	20	By Bills Receivable, at 40s. per ton,	1000	2	2000	
Feb.	3	By Sundries, as per journal, at 42s. ditto,	800		1680	
				1800	3680	

Glasgow, 1775.

Contra		Cr.	l.	s.	d.
Jan.	27	By Richard Warroch's account of sugar, gained,	4	46	17 10½
Feb.	1	By ditto, account current, ditto	7	8	15
	10	By James Forbes, his ditto, ditto	9	10	5
		By Connel and Sommerville, for discount, ditto	—	10	8
	20	By Simon Brown and Co. ditto ditto	8	1	12 4
		By William Davidson, ditto ditto		19	5½
		By John Yuill, ditto ditto	9	9	8 10½
		By William Hatridge, ditto ditto	—	3	18 1½
		By John Reid, ditto ditto	—	3	4 4½
		By Walter Ewing and Co. ditto ditto	—	12	5 5
		By William Stirling, ditto ditto	—	14	4 4
	27	By James Stanhope, ditto ditto	10	4	4 6
Mar.	20	By Sundries, as per journal, ditto		19	19 1½
Ap.	1	By ditto, ditto, ditto		12470	
		By Bills Receivable, ditto	2	530	
		By Ship Margaret, ditto	3	176	
		By Tobacco, ditto		917	3 9
		By Rum, ditto	4	121	1 8
		By Omega Wood, ditto	6	680	
		By Irish Meal, ditto	11	125	
		By Flaxseed, ditto	12	113	
				15296	4 9½
Contra		Cr.			
Jan.	27	By Richard Warroch's account of sugar, for proceeds,	4	1008	1½

Glasgow, 1775.

		Dr. Charges of Merchandise		l.	s.	d.
Jan.	31	To Cash, expended this month,		40		
Feb.	28	To ditto, ditto		47	10	
Mar.	31	To ditto, ditto		42	10	
Ap.	30	To New Bank, ditto	6	43	10	
				172	10	
		Dr. House Expences				
Jan.	31	To Cash, expended this month,		50		
Feb.	28	To ditto, ditto		55		
Mar.	31	To ditto, ditto		60		
Ap.	30	To New Bank, ditto	6	148	10	
				313	10	
		Dr. Thistle Bank				
Feb.	3	To Onega Wood, p. William Craig's draught,	6	1000		
		Dr. Merchandise				
Feb.	9	To Sundries, as per journal,		1016	1	3½
		Dr. Simon Brown and Co.				
Feb.	20	To Sundries, in full,		23	18	6
		Dr. William Davidfon				
Feb.	20	To Sundries, in full,		304	6	9½

Glasgow, 1775.

		Contra	Cr.	l.	s.	d.
Ap.	10	By Profit and Loss,	- - -	7	172	10
<hr/>						
		Contra	Cr.			
Ap.	10	By Profit and Loss,	- - -	7	313	10
<hr/>						
		Contra	Cr.			
Feb.	4	By New Bank, p. Craig's draught,		6	000	
<hr/>						
		Contra	Cr.			
Feb.	16	By Robert Lawfon, my store at Baltimore,		3	1016	1 3 $\frac{1}{2}$
<hr/>						
		Contra	Cr.			
Feb.	9	By Merchandise, per account, at 12 months,	- - -	8	25	18 6
<hr/>						
		Contra	Cr.			
Feb.	9	By Merchandise, per account, at 12 months,	- - -	8	304	6 9 $\frac{1}{2}$
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		H				

Glasgow, 1775.

			l.	s.	d.
Feb.	26	Dr. John Yuill To Sundries, in full,	151	2	6
Feb.	20	Dr. William Hatridge To Sundries, in full,	62	9	6
Feb.	20	Dr. John Reid To Sundries, in full,	51	10	8
Feb.	20	Dr. Walter Ewing and Co. To Sundries, in full,	196		8
Feb.	20	Dr. William Stirling To Sundries, in full,	224	5	4
Feb.	10	Dr. James Forbes, of Dublin, his account current To Sundries, as per journal,	426		5
Feb.	10	Dr. Connel and Sommerville To Sundries, as per journal,	410		8

Glasgow, 1775.

		Contra	Cr.			
				l.	s.	d.
Feb.	9	By Merchandise, per account, at 12 months,		8	151	2 6
<hr/>						
Feb.	9	By Merchandise, per account, at 12 months,		8	62	9 6
<hr/>						
Feb.	9	By Merchandise, per account, at 12 months,		8	51	10 8
<hr/>						
Feb.	9	By Merchandise, per account, at 12 months,		8	196	8
<hr/>						
Feb.	9	By Merchandise, per account, at 12 months,		8	224	5 4
<hr/>						
Feb.	12	By New Bank, for my draught, in full,		6	426	5
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Feb.	10	By James Forbes, his account current, for rum,		9	419	8

Glasgow, 1775.

		Dr. Campbell's insurance office.		
		l.	s.	d.
Ap.	30	To Balance,	13	25 17 6 $\frac{1}{2}$
<hr/>				
Dr. James Stanhope, of London,				
Feb.	27	To Sundries, in full,		84 11 3
<hr/>				
Dr. John Green, my account current,				
Ap.	30	To Balance,	13	647
<hr/>				
Dr. Voyage from Blandford				
Mar.	2	To John Green, my account current, as per invoice,	10	297
<hr/>				
Dr. John Glasford and Co.				
Mar.	15	To Ship Margaret, for freight,	3	166 13 4
<hr/>				
Dr. Robert Lawson, my account current,				
Mar.	25	To Bills Payable, for his draught, at 60 days sight,	11	290
		To Balance,	13	545
				<hr/>
				745

Chesrow, 1775.

	Contra	Cr.	l.	s.	d.
Feb. 16	By Robert Lawfon, &c. on L. 1035	1 3 $\frac{1}{2}$	3	25	17 6 $\frac{1}{2}$
		at 2 $\frac{1}{2}$ per cent,			
Feb. 24	By Robert Lawfon, my store	Baltimore,	3	84	11 3
Mar. 2	By Sundries, as per journal	- -		647	
Mar. 12	By Tobacco, as per journal,	- -	3	297	
Mar. 17	By Cash, in full,	- -	1	166	13 4
Mar. 18	By Tobacco,	- -	3	635	
28	By Ship Margaret, advanced the master,	- -		20	
Ap. 23	By Flaxseed,	- -	12	90	
				745	

Glasgow, 1775.

			l.	s.	d.
Dr. Custom-House Debentures					
Mar.	20	To Profit and Loss, for a draw-back on shoes,	7	4	10 7 ⁵ / ₈
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Dr. Irish Meal					
Mar.	23	To New Bank, at 10s. per boll,	6	500	
		To Profit and Loss,	7	125	
			1000	625	
<hr/>					
Dr. Bills Payable					
Ap.	30	To Balance,	13	400	
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Dr. Estate of Square Acres					
Ap.	1	To Profit and Loss, at 25 years purchase,	7	7500	
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Dr. House in Graham's Square					
Ap.	1	To Profit and Loss, at 15 years purchase,	7	2250	
<hr/>					
Dr. Voyage to Dublin					
Ap.	12	To Sundries, as per journal,	555	10	

Glasgow, 1775.

		Contra	Cr.			l.	s.	d.
Ap.	30	By Balance,		13	4	10	7½	
<hr/>								
		Contra	Cr.					
Mar.	26	By Bills Receivable, at 12s. 6d.	bolls.					
	29	per boll, for	500	2	312	10		
		By Rum, at 12s. 6d. per boll, for	500	4	312	10		
			1000			625		
<hr/>								
		Contra	Cr.					
Mar.	25	By Robert Lawson, my account current, to John McCall and Co. at 60 days fight,		10	200			
Ap.	25	By William King, my agent, to Alex. Speirs, at 5 months,		12	200			
						400		
<hr/>								
		Contra	Cr.					
Ap.	30	By Balance,		13	7500			
<hr/>								
		Contra	Cr.					
Ap.	30	By Balance,		13	2250			
<hr/>								
		Contra	Cr.					
Ap.	30	By Balance,		13	555	10		

Glasgow, 1775.

			l.	s.	d.
Dr. Henriquez, of Lisbon, his account of Wine,					
Ap.	17	To Sundries, for duties and other charges, for	pipes.		
		To Balance, for sales of 17 pipes,	20	222	
			13	1020	
		20	1242		
Dr. William King, my agent,					
Ap.	25	To Bills Payable, accepted his draught, at 3 months,		11	200
Dr. Patrick Heron, vintner,					
Ap.	20	To Henriquez of Lisbon, his account of wine, 3 months,		12	100
Dr. Flaxseed					
Ap.	23	To Sundries, for cost and charges of	hhds.		
		To Profit and Loss,	100	191	10
			7	113	
		100	304	10	
Dr. Archibald Gilchrist, Edinburgh,					
Ap.	27	To Flaxseed at 3 months,		12	90
Dr. Charles Maxwel, Paisley, my account of Flaxseed,					
Ap.	30	To Flaxseed, for 40 hhds. to sell for my account, at L. 3 per hhd.		12	120

Glasgow, 1775.

		Contra	Cr.	l.	s.	d.
			pipes.			
Ap.	20	By Sundries, at L. 60 per pipe, for	5	300		
	28	By ditto, ditto - -	12	720		
Ap.	30	By Balance, for charges on 20 pipes, and for removing,	3	222		
			13			
			20	1242		
		Contra	Cr.			
Ap.	17	By Henriquez, his account of wine, for charges,	12	10	10	
	23	By Flaxseed, for freight and charges,		101	10	
Ap.	30	By Balance,	13	88		
		Contra	Cr.	200		
Ap.	30	By Balance,	13	100		
		Contra	Cr.			
Ap.	27	By Archibald Gilchrist, at L. 3 per hhd.	30	12	90	
	30	By Sundries, at 63 s. per hhd. for By Charles Maxwell, Paisley, my account of Flaxseed, at L. 3 per hhd.	30		94	10
			40	12	120	
			100	304	10	
		Contra	Cr.			
Ap.	30	By Balance,	13	90		
		Contra	Cr.			
Ap.	30	By Balance,	13	120		

Glasgow, 1775.

Dr. Balance		l.	s.	d.
Ap. 30	To Cash, in the clerk's hands,	1	116	13 1½
	To Bills Receivable, for sundry bills, viz.			
	One on Jeremiah Timms,			
	due 30th April; - - 1200 : 0 : 0			
	One on Michael Bogle,			
	due 23d ditto, - - - 2000 : 0 : 0			
	One on William Craig,			
	due 6th August, - - 680 : 0 : 0			
	John Neilson's bond, pay-			
	able the 15th May, with			
	12 months interest, 1000 : 0 : 0			
	John Donald's ditto - - -			
	ditto, - - - - - 1000 : 0 : 0			
	One on James Forrest, due			
	6th July, - - - - - 990 : 0 : 0			
	Do. on Ralph Lawton,			
	due 7th September, 530 : 0 : 0			
	Do. on Alexander Spiers,			
	due 31st July, - - - 360 : 0 : 0			
	Do. on Henry Graham,			
	due 3d ditto, - - - 90 : 0 : 0			
		2	7850	
	To West India bonds, viz.			
	On Richard Watroch's e-			
	state, since 1st February,			
	at 8 per cent, - - - 2000 : 0 : 0			
	On David Wilmot's ditto,			
	since 11th November,			
	at 8 per cent, 1000 : 0 : 0			
			3000	
	To John Green, my store in Blandford,		4480	
	To Robert Lawton, ditto Baltimore,	3	4165	10 1
	To Ship Margaret, for prime cost,		1250	
	To Ship Molly, ditto, - - -		980	
	To Schooner Jenny, ditto, - - -		1000	
	To Tobacco, C for 50 hhds. -			
	61500 lbs. - - - - - 537 : 0 : 0			
	To ditto, L for 100 ditto -			
	133300 lbs. - - - - - 1158 : 6 : 8			
			1695	6 8
	Carried over,		24536	19 10½

Glasgow, 1775.

Contra		Cr.	L.	s.	d.
Ap. 30	By James Young and Co. to pay 1st September,		5	570	
	By James O'Brien, Cork, to pay 1st July,			390	
	By James Dinwiddy, Manchester, to pay 1st May,			270	
	By Sir Samuel Fluyder, London, ditto 1st June,			580	
	By New Bank, for principal and interest to the 1st May,	6	1970	10	2½
	By Richard Warroch's account current,	7	508		1½
	By Campbell's insurance office,	10	25	17	6¼
	By John Green, my account current,			647	
	By Robert Lawton, my account current,			545	
	By Bills Payable, viz.				
	To John M'Call and Co. to pay 27th May, - - - - - 200 : 0 : 0				
	To Alexander Speirs, ditto 28th July, - - - - - 200 : 0 : 0				
		11	400		
	By Henriquez of Lisbon, his account of wine, for sales of 17 pipes, at L. 60 per pipe,	12	1020		
	Total of my debts, - - - - -		6926	7	11
	By Stock, for my net estate, - - - - -	5	36747	16	4
	Carried over,		43674	4	3

Glasgow, 1775.

		l.	s.	d.
	Dr. Balance			
	To Sundries, <i>Brought over,</i>	24536	19	10 $\frac{1}{2}$
Ap. 30	To Custom-House, Port Glasgow, viz.			
	For old subsidy, on G Tobacco, at ex-			
	portation, - - - - - 190 : 12 : 6			
	For ditto, L ditto, ditto, 416 : 11 : 3			
		4	607	3 9
	To House in Miller's street, - - -	2100		
	To Estate of Frankfield, at 25 years pur-			
	chase, - - - - -	5500		
	To Custom-House debentures, - - -	11	4	10 7 $\frac{1}{2}$
	To Estate Square Acres, at 25 years pur-			
	chase, - - - - -	7500		
	To House in Graham's square, at 25			
	years purchase, - - - - -	2250		
	To Voyage to Dublin, consigned to			
	James Forbes, - - - - -	555	10	
	To Henriquez of Lisbon, his account of			
	wine, for charges, - - - - -	12	222	
	To William King, my agent, - - - -		88	
	To Patrick Heron, vintner, to pay 20th			
	July, - - - - -		100	
	To Archibald Gilchrist, Edinburgh, ditto			
	27th ditto, - - - - -		90	
	To Charles Maxwell, Paisley, my account			
	of flaxseed, for 40 hhd. at L, 3 per			
	hhd. - - - - -		120	
		43674	4	3

Paper of Totals to the first Set.

	Dr.			Cr.		
	l.	s.	d.	l.	s.	d.
Cash,	2512	4	10	2396	1	8 $\frac{1}{2}$
Bills Receivable,	9964	8	—	2114	8	—
West India Bonds,	3000	—	—	—	—	—
John Green, my Store in Blandford, Virginia,	4480	—	—	—	—	—
Robert Lawson, my Store in Baltimore, ditto,	4165	10	1	—	—	—
Ship Margaret,	1324	—	—	250	—	—
Ship Molly,	980	—	—	—	—	—
Schooner Peggy,	1000	—	—	—	—	—
Tobacco,	4845	6	8	4067	3	9
Custom-House, Port Glasgow,	1132	3	9	525	—	—
Rum,	1525	3	4	1646	5	—
House in Miller's street,	2100	—	—	—	—	—
Estate of Frankfield,	5590	—	—	—	—	—
Stock,	2960	—	—	26973	—	—
James Young and Co.	—	—	—	570	—	—
James Obrian, Cork,	—	—	—	390	—	—
James Dinwiddy, Manchester,	—	—	—	270	—	—
Sir Samuel Fluyder, London,	—	—	—	580	—	—
New Bank,	8046	5	—	10011	6	9
Onega Wood,	3000	—	—	3680	—	—
Profit and Loss,	2070	—	—	13163	19	4 $\frac{1}{2}$
Richard Warroch's account current,	500	—	—	1008	—	1 $\frac{1}{2}$
Charges of Merchandise,	172	10	—	—	—	—
House Expences,	213	10	—	—	—	—
Campbell's insurance office,	—	—	—	25	17	6 $\frac{1}{2}$
John Green, my account current,	—	—	—	647	—	—
Robert Lawson, my account current,	200	—	—	745	—	—
Custom-House Debentures,	4	10	7 $\frac{1}{2}$	—	—	—
Irish Meal,	500	—	—	625	—	—
Bills Payable,	—	—	—	400	—	—
Estate Square Acres,	7500	—	—	—	—	—
House in Graham's square,	2250	—	—	—	—	—
Voyage to Dublin,	555	10	—	—	—	—
Henriquez, of Lisbon, his account of Wine,	222	—	—	1020	—	—
William King, my agent,	200	—	—	112	—	—
Patrick Heron,	100	—	—	—	—	—
Flaxseed,	191	10	—	304	10	—
Archibald Gilchrist,	90	—	—	—	—	—
Charles Maxwell, Paisley, my account of Flaxseed,	120	—	—	—	—	—
	71524	12	3 $\frac{1}{2}$	71524	12	3 $\frac{1}{2}$

Cash Account with the New Bank. 71

		l.	s.	d.	Days.	Products By	Products To
1774.							
Dec.	31 By	550			6	3300 : 00 : 00	
Jan.	6 To	650					
1775		100			1	— —	100 : 00 : 0
	7 By	1050			5	4750 : 00 : 00	
	12 To	950					
		3460			3	— —	7530 : 00 : 0
		2510					
	15 By	3000			5	7350 : 00 : 00	
		490					
	30 To	200			2	580 : 00 : 00	
		290					
Febr.	1 By	480			4	3080 : 00 : 00	
		770					
	4 To	1200			3	— —	1290 : 00 : 0
		430					
	7 To	100			3	— —	1590 : 00 : 0
		530					
	10 By	400			2	— —	260 : 00 : 0
		130					
	12 To	426	5		15	— —	8343 : 00 : 0
		556	5				
	27 By	80	6	9	3	— —	1427 : 14 : 9
		475	18	3			
March	2 To	350			5	— —	4129 : 11 : 3
		825	18	3			
	7 By	600			3	— —	677 : 14 : 9
		225	18	3			
	10 To	500			3	— —	
		725	18	3			
	By	300					
		425	18	3	8	— —	3407 : 06 : 0
	18 By	400			5	— —	129 : 11 : 3
		25	18	3			
	23 By	500			6	3844 : 10 : 06	
		474	1	9			
	29 By	200			9	6066 : 15 : 09	
		674	1	9			
Carried over,						27971 : 06 : 03	28885 : 13 : 0

Cash Account with the New Bank.

		l.	s.	d.	Days.	Products By Brought over,	Products To
1775.						27971 : 06 : 03	28885 : 13 : 0
April.	7 To	674	1	9			
		600					
		74	1	9	3	222 : 05 : 03	
	10 By	1500					
		1574	1	9	4	6296 : 07 : 00	
	14 By	550					
		2124	1	9	3	6372 : 05 : 03	
	17 By	210					
		2334	1	9	3	7002 : 05 : 03	
	30 To	200					
		2134	1	9	8	7027 : 14 : 00	
	28 To	360					
		1774	1	9	2	3548 : 03 : 06	
	30 By	191					
	Prin.	1965	1	9			
	Intr.	5	8	5½			
		1970	10	2½		68485 : 06 : 06	28885 : 13 : 0

68485 : 06 : 6

28885 : 13 : 0

7300) 39599 : 13 : 6 (5 : 8 : 5½

36500

3099

20

61993 (8

58400

3593

12

43122 (5

36500

6622

4

26488 (½

21000

4588

W A S T E B O O K, N^o. II.

GLASGOW, 1st May, 1775.

INVENTORY of the Subject belonging to, and Debts due by
JAMES SCRUTON.

	l.	s.	d.
I HAVE in my clerk's hands,	116		3 1 $\frac{1}{2}$
The following bills, viz.			
One on Jeremiah Timms, due 30th April,	1200	: 0	: 0
Do. on Michael Bogle, due 23d April,	2000	: 0	: 0
Do. on William Craig, due 6th August,	680	: 0	: 0
John Neilson's bond, payable the 15th May, with 12 months interest,	1000	: 0	: 0
John Donald's, ditto, ditto,	1000	: 0	: 0
One on James Forrest, due 6th July,	990	: 0	: 0
Do. on Ralph Lawson, due 7th September,	530	: 0	: 0
Do. on Alexander Speirs, due 31st July,	360	: 0	: 0
Do. on Henry Graham, due 3d July,	90	: 0	: 0
	7850		
West India bonds, viz.			
On Richard Warroch's estate, since the 1st February, at 8 per cent,	2000	: 0	: 0
On David Wilmot's estate, since the 11th November, at 8 per cent,	1000	: 0	: 0
	3000		
John Green, my store in Blandford, valued at	4480		
<i>Carried over,</i>	15446		3 1 $\frac{1}{2}$

Glasgow, 1st May, 1775.		l.	s.	d.
<i>Brought over,</i>		15446	3	1½
✓ Robert Lawfon, ditto	Baltimore, ditto	4165	10	1
✓ Ship Margaret, for prime cost,	- - -	1250		
✓ Ship Molly, ditto,	- - -	980		
✓ Schooner Jenny, ditto,	- - -	1000		
✓ Tobacco, C, for 50 hhds.—	61500			
lbs.		537	0	0
✓ Ditto, L, for 100 hhds.—	133300			
lbs.		1158	6	8
		1695	6	8
✓ Custom-House, Port Glasgow, viz.				
For old subsidy on C Tobacco, at				
expottation,	- - -	190	12	6
✓ Ditto L ditto, ditto,	416	11	3	
		607	3	9
✓ House in Miller's street,	- - -	2100		
✓ Estate of Frankfield, at 25 years purchase,	- - -	5500		
✓ Custom-House debentures,	- - -	4	10	7½
✓ Estate Square Acres, at 25 years purchase,	- - -	7500		
✓ House in Graham's square, at 25 years purchase,	- - -	2250		
✓ Voyage to Dublin, cargo <i>per invoice</i> , consigned				
to James Forbes,	- - -	555	10	
✓ Henriquez, of Lisbon, his account of wine, for				
charges,	- - -	222		
✓ William King, my agent, for a balance,	- - -	88		
✓ Patrick Heron, vintner, to pay 20th July,	- - -	100		
✓ Archibald Gilchrist, Edinburgh, to pay 27th				
July,	- - -	90		
✓ Charles Maxwell, Paisley, my account of Flax-				
seed, for 40 hhds. at L-3 <i>per hhd.</i>	- - -	120		
		43674	4	3
<i>Debts due by me.</i>				
✓ To James Young and Co. to pay 1st September,	- - -	570		
✓ To James Obrian, Cork, to pay 1st July,	- - -	390		
✓ To James Dinwiddy, Manchester, to pay 1st				
May,	- - -	270		
✓ To Sir Samuel Fluyder, London, to pay 1st				
June,	- - -	580		
✓ To New Bank, for principal and interest, to the				
1st May,	- - -	1970	10	2½
		3580	10	2½
<i>Carried over,</i>				

Glasgow, 1 st May, 1775.		l.	s.	d.
<i>Brought over,</i>		3580	10	2½
✓ To Richard Warroch's account current for remittances,		508		1½
✓ To Campbell's insurance office,		25	17	6½
✓ To John Green, my account current, for remittances,		647		
✓ To Robert Lawton, my account current, for remittances,		545		
✓ To Bills Payable, viz.				
John M ^c Call and Co. to pay 27th May,	L. 200 : 0 : 0			
Alexander Speirs, to pay 28th July,	200 : 0 : 0			
		400		
✓ To Henriquez, of Lisbon, his account of wine, for sales of 17 pipes, at L. 60 per pipe,		1020		
	<i>2d.</i>			
✓ Shipped, per the Rhine, captain Van Trump, of and for Amsterdam, my 100 hhd. tobacco L, weighing 133300 lbs. at prime cost,		6926	7	11
	L. 1158 : 6 : 8			
100 hhd. bought of George Kippen and Co. weighing 143750 lbs. at 2d. to pay in 6 months,		1197	18	4
Charges at shipping, per William King's account,		34	11	4
Freight, at 10s. 6d. per hhd. paid here,		105	00	0
		2495	16	8
Consigned to Rhonald Crawford, Merchant in Amsterdam, for sales and returns.				
	<i>3d.</i>			
✓ Received of Jeremiah Timms, in full of his note,	L. 1200 : 0 : 0			
And of Michael Bogle, in part,	500 : 0 : 0			
		1700		
Which I have paid into the New Bank.				
	<i>5th.</i>			
✓ Entered into partnership with James Carlile, for carrying on a hardware concern, whereof he is to be manager, and, for my ¼ of the capital, I have given him an order on the New Bank for,		1000		
	<i>7th.</i>			
✓ Accepted Henriquez of Lisbon's bill, to George Oswald and Co. at 20 days sight, p.		300		

<i>8th May.</i>		L.	s.	d.
✓ Sold Mrs. Graham, viatner, 2 pipes of Henriquez's port, at <i>L. 60 per pipe</i> , and received in-part, <i>L. 60 : 0 : 0</i>				
Due at 1 month, <i>60 : 0 : 0</i>				
And taken the remaining pipe to myself, <i>60 : 0 : 0</i>				
				180
<i>9th.</i>				
✓ My commission on Henriquez's wine and charges, at <i>2½ per cent</i> , <i>L. 35 : 11 : 0</i>				
Cellar rent, in account with William King, my agent, <i>5 : 09 : 0</i>				
Net proceeds, when received, <i>937 : 00 : 0</i>				978
<i>12th.</i>				
✓ Received of Michael Bogle, to account of his bill, and paid into the New Bank, <i>L. 500 : 00 : 0</i>				
Paid in also, to even the account, <i>70 : 10 : 2½</i>				570 10 2½
<i>14th.</i>				
✓ Bought from M ^c Call, Elliot, and Co. 250 hhd's Virginia tobacco, net 375000 lbs, at <i>2½ per lb</i> , at 6 months, <i>L. 3906 : 07 : 6</i>				
Which, with my own 50 hhd's <i>L.</i> , cont. 61500 lbs. <i>537 : 09 : 0</i>				
I have shipped on board the Margaret, captain Fairweather, consigned to monsieur Lemman, merchant in Nantz, for sales and returns.				
Charges at shipping, per William King, my agent's account, <i>57 : 15 : 0</i>				
Freight, at 10s, 6d, per hhd: <i>157 : 10 : 0</i>				4658 7 6
<i>17th.</i>				
✓ Received from John Green, Duncan Rose's draught on J. Drummond and Co. London, at 60 days sight <i>p.</i> , <i>L. 750 : 0 : 0</i>				
Which I have paid into the New Bank, And Copland's draught, on Robert Wood, London, at 20 days sight, which I have remitted to James Dinwiddy, Manchester, <i>270 : 0 : 0</i>				1020

		L	s.	d.
<i>18th May.</i>				
Received from my factor, Robert M ^c Kay, viz.				
For rent of Square Acres,	L. 300 : 0 : 0			
and of Frankfield,	200 : 0 : 0			
Having allowed him retention of his				
fallary,	50 : 0 : 0			
		550		
<i>20th.</i>				
Michael Bogle, hath paid me to account				
of his bill,	L. 500 : 0 : 0			
Which, with an addition of	300 : 0 : 0			
		800		
I have sent to the New Bank.				
<i>22d.</i>				
Received of John Neilson, princi-				
pal of his bond,	L. 1000 : 00 : 0			
Interest on ditto,	50 : 19 : 2			
Received also interest of John Do-				
nald's bond,	50 : 00 : 0			
and from Collector Stuart, for				
my debenture bill,	4 : 10 : 7 $\frac{1}{2}$			
		1105	9	9 $\frac{1}{2}$
Paid into the New Bank,		1000		
<i>24th.</i>				
Discounted John Glasford and Co's. acceptance, at				
3 months, p. L. 500				
Commission and interest,	L. 8 : 15 : 0			
Cash,	91 : 5 : 0			
An order on the New Bank, p.	400 : 00 : 0			
		500		
<i>25th.</i>				
Received rent of my house in Graham's square, from				
Martinmas to Whitsunday last,				
		75		
<i>27th.</i>				
Captain Fairweather has drawn on me at sight, to				
William King, my agent, and I have paid to the				
bearer,				
		70		
<i>28th.</i>				
Michael Bogle hath now retired his				
bill,	L. 500 : 0 : 0			
Paid into the New Bank:				
Interest, on the different balances, also				
received,	6 : 4 : 8			
		506	4	8

		L.	s.	d.
<u>30 May.</u>				
Retired the following bills,				
To John M ^c Call and Co.	L. 200 : 0 : 0			
To George Ofwald and Co.	300 : 0 : 0			
			500	
By orders on the New Bank.				
<u>31st.</u>				
House Expences this month,	L. 50 : 0 : 0			
Counting-house ditto,	85 : 4 : 8			
			135	4 8
<u>1st June.</u>				
Drawn on Rhonald Crawford, Amsterdam, to the Merchant Bank, p. 10000 guilders, at 40 days sight, and received at the rate of 22d. $\frac{1}{2}$ per guilder, Of which paid into the New Bank,		937	10	
		900		
<u>3d.</u>				
Received up from the Custom-House the old subsidy, on tobacco exported,			607	3 2
And paid into the New Bank,			600	
<u>5th.</u>				
Received, per the Sufie, from Robert Lawfon, Baltimore, the following pieces, viz.				
500 Joes, 49 s. 8d. $\frac{1}{2}$ cur.				
cur.	1242 : 14 : 2			
1000 Dollars, 5 s.				
7d. $\frac{1}{2}$	280 : 00 : 0			
Exch. at 40 per cent, 1522 : 14 : 2	makes Ster.			
		1087	12	11 $\frac{1}{2}$
Freight, at 2 $\frac{1}{2}$ per cent, paid here,		27	3	9 $\frac{1}{2}$
Extra charges,		1	3	2 $\frac{1}{2}$
			1116	
<u>6th.</u>				
Sold my Joes, at 36 s. p. 500	L. 900 : 00 : 0			
And my Dollars, at 4 s. 9d. p. 1000	237 : 10 : 0			
			1137	10
Of which drawn,	L. 137 : 10 : 0			
In account with the New Bank,	1000 : 00 : 0			
			1137	10
<u>7th.</u>				
Accepted William King's draught to John M ^c Kechnie, at 10 days date, p. L. 100, and paid it, on discount, with			99	6 5

	l.	s.	d.
<i>8th June.</i>			
Drawn on monsieur Francis Lemman, Nantz, at 30 days sight, p. 1000 crowns, for which received at 32 d. $\frac{1}{2}$ per crown, - - - - -	1354	3	4
Paid into the New Bank, - - - - -	1300		
<i>9th.</i>			
Received advice from Rhonald Crawford that he hath received my 200 hdds. tobacco, amount as per. invoice, - - - - -	2495	16	8
<i>10th.</i>			
✓ The Ship Molly is arrived from St. Vincent with the following goods, 200 hdds. sugar, consigned by Richard Warroch, Freight, at 21 s. per hhd. L. 210 : 00 : 0 200 hdds. ditto, addressed to Messrs. Houlston and Co. Freight, at 21 s. per hhd. 210 : 00 : 0 And 20 bags of cotton, ditto, at 10 s. 6d. per bag, - - - - - 10 : 10 : 0	430	10	
Richard Warroch's sugar being weighed on the quay, turns out 2500 Cwt. Duties, at 6 s. 3. per Cwt, L. 781 : 05 : 0 Extra charges, - - - - - 28 : 15 : 0	810		
For which the New Bank hath honoured William King's draught, per my order, - - - - -	810		
<i>12th.</i>			
✓ Received of Messrs. Houlston and Co. in full, - - - - -	220	10	
<i>13th.</i>			
✓ Settled with captain Brisk, of the Molly, and Paid him in full, - - - - - L. 70 : 0 : 0 And paid into the New Bank, 100 : 0 : 0	170		
<i>14th.</i>			
✓ Accepted Richard Warroch's draught, to Penman and Brown, 90 days after sight, for - - - - -	500		
<i>14th.</i>			
✓ Received advice from Rhonald Crawford that he had sold my 200 hdds. tobacco, net proceeds, per account of sales, amounting to 31200 guilders banco, which I can sell at 22 d. $\frac{1}{2}$ per guilder.	2925		

	L.	s.	d.
<u>16th June.</u>			
Drawn on Folley and Co. bankers in Paris, for 8000 crowns, at 30 days sight, exchange $32d.\frac{1}{2}$ Which I have ordered Rhonald Crawford to replace, at 54 groats <i>per</i> crown, value 10800 guilders, at $22d.\frac{1}{2}$ the present exchange,	1083	6	8
	1012	10	
<hr/>			
Remitted to Sir Samuel Fluyder, Tait on Wood, at 10 days sight, L. 580 : 0 : 0 And paid into the bank, 500 : 0 : 0	1680		
<hr/>			
<u>17th.</u>			
The schooner, Jenny, is arrived from Virginia with 200 hhd. tobacco, shipped, for my own account, by John Green, Freight, at L. 3 <i>per</i> hhd. L. 600 : 0 : 0 100 hhd. for account of Robert Donald and Co. at L. 3 <i>per</i> hhd. 300 : 0 : 0 100 casks of flour, for William Ewing, at 10s. 6d. <i>per</i> cask, 92 : 10 : 0	952	10	
<hr/>			
<u>19th.</u>			
Cost of 200 hhd. at Blandford, Ster. L. 150 : 0 : 0 of 24000 lbs. tobacco, 1000 : 0 : 0 Infet charges, 25 : 0 : 0	1175		
<hr/>			
William King, my agent, hath drawn on the New Bank, <i>per</i> my order, for old subsidy of 235740 lbs. net, at $\frac{1}{2}$ <i>per</i> lb. L. 736 : 13 : 9 For port charges, 41 : 16 : 9 Extra charges, 57 : 10 : 6	836		
<hr/>			
<u>22d.</u>			
Captain Meek, of the schooner Jenny, hath brought in his account, during the voyage out and in L. 257 : 11 : 10 Of which paid by John Green, L. 100 : 00 : 00 My draught on the New Bank, 150 : 00 : 00 And in cash, 7 : 11 : 10	257	11	10

	l.	s.	d.
<i>23^d June.</i>			
Received of Robert Donald and Co. in full,	L. 300 : 00 : 0		
And of William Ewing,	52 : 10 : 0		
	352	10	
<i>24th.</i>			
Paid into the New Bank,	300		
Drawn on Juan Pemberton, banker in Madrid, at 30 days sight, for 10000 piafters, exchange at 4s. 9d. per piafter, for value received,	2375		
And ordered his reimburfement from Rhonald Crawford, at 98 groats per piafter, amounting to 24500 guilders, which, at 22d. $\frac{1}{2}$ per guilder, makes Sterling,	2296	17	6
<i>25th.</i>			
Paid into the New Bank,	2300		
Bought of Alexander Speirs and Co. 14600 guilders banco, at 22d. per guilder, which I have remitted to Rhonald Crawford to even our account,	1338	6	8
Paid Alexander Speirs and Co. by an order on the New Bank,	L. 1200 : 0 : 0		
In cash,	138 : 6 : 8		
	1338	6	8
<i>26th.</i>			
Accepted Rhonald Crawford's draught, protested, drawn on John Campbell here, at 10 days sight, in the hands of Donald McDonald p. L. 390 : 0 : 0			
Paid the protest,	3 : 6		
	390	3	6
<i>27th.</i>			
Sold my 200 hhds. tobacco to John Lumfden, of Copenhagen, which, at 3d. $\frac{1}{2}$ per lb. for 235740 lbs. amount to	L. 3437 : 17 : 6		
Bought also for his account 100 hhds. weighing 113470 lbs. at 3d. per lb. from Alexander Speirs and Co. to pay on demand,	1418 : 07 : 6		
Commission, at 2 $\frac{1}{2}$ per cent,	121 : 08 : 1 $\frac{1}{2}$		
	4977	13	1 $\frac{1}{2}$
Shipped the whole on board his own fhip, the Baltic, with orders to draw on Peter Claffon and Co. bankers in Hamburgh, for my reimburfement.			

		l.	s.	d.
<u>28th June.</u>				
✓	Received of Mrs. Graham, in full,			60
<u>29th.</u>				
✓	Drawn on Peter Claffon and Co. Hamburg, at 30 days sight, to the Thistle Bank, for 22122 rix-dollars, 44fc. lubs, at 4s. 6d. per rix-dollar, L. 4977 : 13 : 1½			
	Out of which I have paid Alexander Speirs and Co. L. 1418 : 9 : 6			
	Paid into the New Bank, - 3500 : 0 : 0			
	And to my clerk, - 59 : 5 : 7½			
	<u>4977</u>	13	1½	
<u>30th.</u>				
✓	Accepted John Green's bill to David Scot, in the hands of James Ritchie, at 60 days sight p.			800
<u>House Expences this month,</u>		L. 60 : 0 : 0		
✓	Counting-house ditto, - - -	70 : 0 : 0		
				<u>130</u>
<u>1st July.</u>				
✓	Bought of Buchanan, Hafty, and Co. 2142 piafters, 6 rials, and 29 mervadies, at 4s. 8d. per piafter, and remitted to Jacob Preston, of Cadiz, by order of Henriquez, of Lisbon, in their bill on Kennedy, at 1 month, L. 500 : 0 : 0			
	And 514 mill. 62 rees, at 5s. 4d. to Henriquez himself, in Wimpy, on Rolland, Oporto, at 30 days sight, 137 : 0 : 0			
				<u>637</u>
	Paid, by an order on the New Bank, L. 630 : 0 : 0			
	In cash, - - - - -	7 : 0 : 0		
				<u>637</u>
<u>2d.</u>				
✓	Received advice from Francis Lemman, Nantz, that the Margaret had arrived safe with the cargo, per invoice, of which he had sold 200 hhds. containing 30000 lbs. net, at 8s. 6d. tournois per lb. and received down 127500 livres, exch. at 32d. per ecu, makes, Ster. L. 5666 : 13 : 4			
	And that he had cellared 100 hhds. containing 136500 lbs. at prime cost, amounts to - - - - -			
		1390 : 01 : 8		
				<u>7056</u>
				15

	l.	s.	d.
<i>2d July,</i>			
He also advises, that he had shipped on board the Margaret, for my account, and by my order,			
20 pipes best claret, at 504 livres <i>per</i> pipe,	10080	00	0
20 pipes double brandy, at 378 livres <i>per</i> pipe,	7560	00	0
Charges at shipping,	270	00	0
Commission, at 2½ <i>per</i> cent,	447	15	0
	18357	15	0
Which, at 31 d. ¼ <i>per</i> ecu, amounts Ster. to	803	3	
<i>4th.</i>			
Sold of Richard Warroch's sugar, viz.			
To William Laurie, 20 hhds.—250 Cwt. at 50s.	L. 625	00	0
To John Pinkerton, 10 hhds.—125 ditto, at 50s.	312	10	0
To James Harvie, 10 hhds.—125 ditto, at 50s.	312	10	0
To Ebenezer Erskine, 20 hhds.—250 ditto, at 50s.	625	00	0
To Ralph Erskine, 20 hhds.—250 ditto, at 50s.	625	00	0
To John Jackson, 20 hhds.—250 ditto, at 25s.	625	00	0
	3125		
And taken their respective bills, at 3 months.			
<i>6th.</i>			
Sold Robert McNair 100 hhds. of Warroch's sugar, cont. 1250 Cwt. net, at 48s. 6d. <i>per</i> Cwt. Received to account, and sent to the New Bank,	L. 2000	0	0
Due on demand,	1031	5	0
	3031	5	
<i>9th.</i>			
Donald M'Donald hath presented Rhonald Crawford's draught, and I have given him an order on the New Bank for	390		

M A S T E R B O O K N O 11.

<i>11th. July.</i>		
✓ Bought the following goods for Richard Warroch, at 12 months credit, viz.		
From Thomas M ^c Call, as <i>per ac.</i>		
count,	L. 306 : 6 : 6	
John Craig, Worcester, ditto,	236 : 4 : 9	
Messrs. Milnes, Wakefield,		
ditto,	51 : 14 : 11	
William Christie, Stirling,		
ditto,	141 : 11 : 6	
Mungo Dick and son, Dun-		
dee, ditto,	15 : 1 : 4	
Thomas Waring, Manches-		
ter, ditto,	41 : : 6	
John M ^c Kechnie, ditto,	58 : 4 : 6	
Slofs, Millar, and Co. ditto,	65 : 13 : 8	
James Carlile and Co. ditto,	237 : 3 : 0	
		1153
<i>12th.</i>		
✓ Received in full of James Forrest's bill, which I have sent to the bank,	L. 990 : 00 : 0	
Interest,	: 16 : 3	
		990 16 3
<i>13th.</i>		
✓ Received, <i>per</i> favour of Mr. Bland, in full of my con-		
firmment to James Forbes, Dublin, 650 guineas,		
which I have sent to the New Bank,		632 10
Received back, to make the entry even,		2 10
<i>14th.</i>		
✓ Shipped on board the Molly, captain Brisk, by or-		
der, and for account, of Richard Warroch,		
Granada, fundry goods, <i>per</i> invoice, amounting		
to	L. 1153 : 00 : 8	
Carriage, portorage, lighterage,		
tonnage, &c.	8 : 06 : 07	
Shipping charges, <i>per</i> William		
King's account,	5 : 12 : 9	
Commission, at 2½ <i>per</i> cent,	29 : 3 : 6	
Premium of insurance, at 2½ <i>per</i>		
cent, at Campbell's office,	29 : 3 : 6	
Brokerage, ½ <i>per</i> cent,	5 : 16 : 10	
		1231 3 10

	l.	s.	d.
<u>16th July.</u>			
The Glasgow, captain Walkinshaw, has arrived from Jamaica with 100 hds. of Sugar, from David Wilmot, Jamaica; weight, by the king's scale, 1220 Cwt.			
Freight, to Connel, Sommerville and Co.	L. 105	00	0
Duties,	381	5	
Extra charges,	24	5	
	405	10	0
	510	10	
For which accepted William King's draught, at 1 days date.			
<u>18th.</u>			
Taken up William King's draught, viz.			
By my order on the New Bank,	L. 500	00	0
By Cash,	10	10	0
	510	10	
<u>20th.</u>			
Received advice from Rhonald Crawford, that the Margart had called at Amsterdam, and that he had, by my order, and for my account, put on board the said ship the following goods, viz.			
			guild.
2 boxes French yarn, containing 1000 pieces, at 21 guilders per pince,	21000		
10 casks pearl ashes, containing 10000 weight, at 25 guilders per cent,	2500		
25 casks madder, containing 25000 weight, at 14 guild. 4 stiv. per cent,	3550		
Package, portorage, cartage, &c.	150		
Commission, at 2 1/2 per cent,	680		
	27880		
Which, exchanged at 34s. 6d. F. B. per pound Ster. amounts to	2693	14	4 1/2
<u>22d.</u>			
Henry Graham has retired his bill of	L. 90	0	0
And paid also 19 days interest,	4	8	
	90	4	8
<u>23d.</u>			
Received in full, from Patrick Herron, and sent to the New Bank,	100		

<u>24th July.</u>		L
Charles Maxwell hath accounted to me for sales of 40 hhds. flaxseed, and paid me in full of net proceeds, which I have paid into the New Bank,		110
<u>26th.</u>		
Bought in Co. with John M'Kechnie, and Alexander Dick, to be under my management, each concerned, 2500 bolls Murray barley, at 12 s. per boll, which I have ordered to William King's lofts, Port Glasgow.		
For payment whereof, John M'Kechnie hath advanced,	L. 400 : 0 : 0	
Alexander Dick,	300 : 0 : 0	
And I have given an order on the New Bank for the balance,	800 : 0 : 0	1500
<u>28th.</u>		
Drawn on Archibald Gilchrist, Edinburgh, at 3 days sight, p.	L. 90 : 0 : 0	
And, with the draught, have paid into the New Bank Alexander Speir's acceptance,	360 : 0 : 0	450
<u>31st.</u>		
Sold Murdoch, Warroch, and Co. 500 bolls of our barley, at 18 s. per boll, p. bill at 3 months.		450
House Expences this month,	L. 57 : 10 : 0	
Counting-house ditto,	32 : 10 : 0	90
<u>1st August.</u>		
The Molly being now cleared out, the account with her stands as under.		
Freight for Richard Warroch's goods, at 5 per cent,	L. 61 : 11 : 2	
Ditto, paid captain Brisk, by sundries,	322 : 2 : 10	
Cabbin passage for 6	80 : 0 : 0	
Steerage ditto for 7	35 : 0 : 0	499
Out of which paid captain Brisk for out-set,		127 10

	l.	s.	d.
<i>1st August.</i>			
Dispatched captain Briik, with orders to call at Cork for an additional cargo, on account of Richard Warroch, to be furnished him by James Obrian, to whom I have inclosed John Robifon's draught on Curry, Shakefpear, and Co. London, at 21 days sight, in account with the New Bank, for	390		
<i>3d.</i>			
Sold 500 bolls of our barley, at 17s. 6d. per boll, and received,	437	10	
<i>4th.</i>			
Discounted, with the consent of my partners, Murdoch, Warroch, and Co's bill, p. L. 450			
Interest, - - - - -	L. 5	15	0
Commiffion, - - - - -	2	5	0
			8
<i>7th.</i>			
Evened accounts with my barley partners, and have paid to Alexander Dick, - - - - -	L. 93	3	4
And to John M'Kechmie, - - - - -	193	3	4
Paid also to the New Bank, - - - - -	100	0	0
	386	6	8
<i>7th.</i>			
Sold the North Sugar-house 50 hhds. of Wilmot's sugar, containing 610 Cwt. at 45s. per Cwt. at 3 months, - - - - -	L. 1372	10	0
And the other 50 hhds. containing 610 Cwt. at 45s. to Casper Clafon in account, at 3 months, - - - - -	1372	10	0
	2745		
<i>8th.</i>			
Paid in William Craig's bill to the New Bank,	680		
<i>8th.</i>			
Sold George Bogle 500 bolls of our barley, at 18s. per boll, of which received in part, L. 200 : 0 : 0			
In account, at 10 days, - - - - -	250	0	0
	450		

		l.	s.	d.
<u>10th August.</u>				
John M ^r Kechnie, Alexander Dick, and myself, resolving further to trade, have bought, in Co. the Katharine of Bergen's cargo, consisting of 10000 deals, at L. 70 : 15s. per 1000				
For which I have paid down the company's money in my hands,	L. 200 : 0 : 0			
Given a draught on the New Bank, for	160 : 0 : 0			
Paid in cash,	9 : 3 : 4			
Alexander Dick hath paid,	169 : 3 : 4			
And John M ^r Kechnie ditto,	169 : 8 : 4			
		707	10	
<u>11th.</u>				
Casper Claffon hath paid me his account for Wilmot's sugar, on discount,				
Received	L. 1355 : 6 : 10 ¹ / ₂			
Discount	17 : 3 : 1 ¹ / ₂			
		1372	10	
Paid into the New Bank,		1300		
<u>13th.</u>				
Sold John Maxwell, brewer, 500 bolls of our barley, at 18s. 6d. per boll, p. bill at 1 month.				
		461	5	
<u>14th.</u>				
Sold our deals, as they lye at Port Glasgow, to Ninnian Glen, for L. 900, and received his draught on the Merchant Bank, which I have paid into the New Bank,				
		900		
<u>16th.</u>				
George Bogle hath paid the balance of his account,	L. 250 : 0 : 0			
And taken our remaining 500 bolls of barley, at 19s. p. bill at 1 month.	475 : 0 : 0			
		725		
<u>18th.</u>				
William King's account of charges on our barley, at my debit, is	L. 7 : 08 : 06			
On our deals, ditto,	4 : 11 : 06			
My commission, at 2 ¹ / ₂ per cent, on sales of barley,	56 : 16 : 10			
Ditto, on deals,	21 : 10 : 00			
		91	6	10

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	L.	s.	d.
<u>19th Augst.</u>			
To accommodate my partners, I have agreed to discount the company's bills, viz.			
John Maxwell's p.	L. 461	5	
Off interest and commission,	4	0	
	<u>457</u>	5	0
George Bogle's p.	475	0	
Off interest and commission,	4	7	
	<u>470</u>	13	0
		927	18
<u>19th.</u>			
Drawn on the New Bank for	-	-	1300
<u>Settled accounts with Dick and M^cKechnie, and paid Alexander Dick, in full of our concern,</u>			
	L. 662	3	8 $\frac{1}{2}$
And John M ^c Kechnie ditto,	662	3	8 $\frac{1}{2}$
	<u>1324</u>	7	5 $\frac{1}{2}$
<u>22d.</u>			
Received of Robert M ^c Nair, in full of Warroch's sugar, L. 1031 : 5			
And sent to the New Bank,	L. 1030	0	0
Received by my clerk,	1	5	0
	<u>1031</u>	5	
<u>25th.</u>			
Accepted Rhonald Crawford's bill, to Allan and Smellie, at 30 days sight p.	-	-	500
<u>27th</u>			
The Margaret is arrived, and I have paid duties on my brandy at L. 8 : 5 : 6 per ton, L. 87 : 15 : 0			
Excise on ditto, 2520 gallons, at 4s. 8d. per gallon,	588	00	0
Duties on 10 tons of claret,	651	19	2
Ditto on ashes, at 12s. 3d. $\frac{1}{2}$ per 200 lb.	31	11	3
Port charges,	47	05	7
	<u>1406</u>	11	
Of which drawn on the New Bank for	L. 1400	00	0
And paid down	6	11	0
	<u>1406</u>	11	0
<u>Paid in John Glasford and company's bill to the New Bank,</u>			
			500

		l.	s.	d.
<u>27th August.</u>				
✓	Freight of French goods, per the Margaret, as rated by captain Fairweather,	L. 200 : 0 : 0		
	Ditto Dutch goods, ditto	150 : 0 : 0		
			350	
<u>28th.</u>				
✓	Settled with captain Fairweather, and paid him in full of his account, in a draught on the New Bank,	L. 80 : 0 : 0		
	In cash,	7 : 9 : 0		
			87	9
<u>30th.</u>				
✓	Sold John Burn's 10 pipes of my brandy, containing 1260 gallons, at 14s: per gallon, and received in part, which I have paid into the bank,	L. 500 : 0 : 0		
	In account,	L. 386 : 0 : 0		
			880	
<u>31st.</u>				
✓	Paid into the New Bank,		700	
✓	House Expences	L. 60 : 00 : 0		
	Counting-house ditto,	45 : 10 : 0		
			105	10

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GLASGOW, 1st May, 1775.

		l.	s.	d.
1	<i>Sundries Dr. to Stock, L. 43674 : 4 : 3 viz.</i>			
6	<i>Cash, in my clerk's hands</i>	116	3	1 $\frac{1}{4}$
2	<i>Bills Receivable, viz.</i>			
	One on Jeremiah Timms, due			
	30th April, - - - - - L. 1200 : 0 : 0			
	Michael Bogle, due 23d April, 2000 : 0 : 0			
	William Craig, due 6th August, 680 : 0 : 0			
	John Neilson's bond, payable the			
	15th May, with 12 months in-			
	terest, - - - - - 1000 : 0 : 0			
	John Donald's ditto, ditto, 1000 : 0 : 0			
	James Forrest's, due 6th July, 990 : 0 : 0			
	Ralph Lawson's, due 7th Septem-			
	ber, - - - - - 530 : 0 : 0			
	Alexander Speirs, due 31st July, 360 : 0 : 0			
	Henry Graham's, due 3d ditto, 90 : 0 : 0			
		7850		
2	<i>West India bonds, viz.</i>			
	On Richard Warroch's estate,			
	since the 1st February, at 8 per			
	cent, - - - - - 2000 : 0 : 0			
	On David Wilmot's ditto, since			
	the 11th November, at 8 per			
	cent, - - - - - 1000 : 0 : 0			
		3000		
2	<i>John Green, my store in Blandford,</i>	4480		
3	<i>Robert Lawson, ditto Balsimore,</i>	4165	10	5
3	<i>Ship Margaret, for prime cost,</i>	1250		
3	<i>Ship Molly, ditto,</i>	980		
3	<i>Schooner Fenny, ditto,</i>	1000		
3	<i>Tobacco G, for 50 hhds.—61500</i>			
	lbs. - - - - - 537 : 00 : 0			
	Ditto L, for 100 ditto,—133300			
	lbs. - - - - - 1158 : 6 : 8			
		1695	6	8
	<i>Carried over,</i>	24536	19	10 $\frac{1}{4}$

Glasgow, 1 st May, 1775.		£	s.	d.
	Brought over,	24536	19	10 $\frac{1}{2}$
4	Custom-House Port Glasgow, viz. For old subsidy, on G tobacco, at exportation, 190 : 12 : 6 Ditto, L ditto, ditto, 416 : 11 : 3			
		607	3	9
4	House in Miller's street,	2100		
4	Estate of Frankfield, at 25 years purchase,	5500		
4	Custom-House Debentures,	4	10	7 $\frac{1}{2}$
4	Estate Square Acres, at 25 years purchase,	7500		
4	House in Graham's Square, at 25 years purchase,	2250		
5	Voyage to Dublin,	555	10	
5	Henriquez, of Lisbon, his account of wine, for charges,	222		
5	William King, my agent,	88		
5	Patrick Heron, vintner, to pay 20th July,	100		
5	Archibald Gilchrist, Edinburgh, ditto 27th July,	90		
6	Charles Maxwell, Paisley, my account of flaxseed, for 40 hhd. at £. 3 per hhd.	120		
		43674	4	3
6	Stock Dr. to Sundries, L. 6926 : 7 : 11 viz,			
6	To James Young and Co. to pay 1 st September,	570		
6	To James Obrian, Cork, to pay 1 st July,	390		
6	To James Dinwiddy, Manchester, to pay 1 st May,	270		
6	To Sir Samuel Fluyder, London, to pay 1 st June,	580		
7	To New Bank, for principal and interest to the 1 st May,	1970	10	2 $\frac{1}{2}$
8	To Richard Warroch's account current,	508		1 $\frac{1}{2}$
8	To Campbell's insurance office,	25	17	6 $\frac{1}{2}$
8	To John Green my account current,	647		
8	To Robert Lawson my account current,	545		
9	To Bills Payable, viz. John McCall and Co. to pay 27th May, L. 200 : 0 : 0 Alexander Speirs, ditto 28th July, 200 : 0 : 0	400		
	Carried over,	5906	7	11

		l.	s.	d.
	<i>1st May.</i>			
	<i>Brought over,</i>	5906	7	11
5	To <i>Henriquez, of Lisbon, his account of wine,</i> for sales of 17 pipes, at L. 60 per pipe,	1020		
		6926	7	11
	<i>2^d.</i>			
9	<i>Adventure to Amsterdam, Dr. to Sundries,</i> L. 2495 : 16 : 8			
3	To <i>Tobacco</i> L.—100 hhds.— 133300 lbs. at prime cost, L. 1158 : 6 : 8			
9	To <i>George Kippen and Co.</i> 100 hhds.—143750 lbs. at 2d. due at 6 months, - 1197 : 18 : 4			
5	To <i>William King, my agent, per</i> account of shipping charges, 34 : 11 : 8			
1	To <i>Cash, paid freight,</i> - - 105 : 0 : 0			
		2495	16	8
	<i>3^d.</i>			
7	<i>New Bank Dr. to Bills Receivable,</i> L. 1700 : 0 : 0			
2	Received in full of <i>Jeremiah</i> <i>Timms,</i> - - - L. 1200 : 0 : 0			
	And in part of <i>Michael Bogle's,</i> 500 : 0 : 0			
		1700		
	<i>4th.</i>			
9	<i>James Cartile, my account in Co. Dr. to New</i> <i>Bank, L. 1000 : 0 : 0</i>			
7	Advanced him, as my $\frac{1}{2}$ of the capital to be employed in a hard-ware concern, for our joint account, by him, - - - 1000			
		1000		
	<i>5th.</i>			
9	<i>Henriquez, of Lisbon's account current Dr. to Bills</i> <i>Payable, L. 300 : 0 : 0</i>			
9	Accepted his draught to <i>George Oswald and</i> <i>Co. at 60 days sight p.</i> - - - 300			
		300		
	<i>6th.</i>			
	<i>Sundries Dr. to Henriquez, of Lisbon's account of</i> <i>Wine, L. 180 : 0 : 0</i>			
10	<i>Mrs. Graham, vintner, for 1 pipe, L. 60 : 0 : 0</i>			
1	<i>Cash, 1 ditto,</i> - - - 60 : 0 : 0			
10	<i>House Expenses, 1 ditto,</i> - - 60 : 0 : 0			
5		180		

		9th May.		l. s. d.	
5	Henriquez, of Lisbon, his account of wine, Dr. to Sundries, L. 978 : 0 : 0				
10	To Profit and Loss, for commission at 2½ per cent, on sales and charges, - - - - - L. 35 : 11 : 0				
5	To William King, my agent, for cellar rent, - - - - - 5 : 9 : 0				
9	To Ditto his account current, for net proceeds, when received, 937 : 0 : 0				
		<hr/>		978	
		12th.			
7	New Bank Dr. to Sundries, L. 570 : 10 : 2½				
2	To Bills Receivable, in part of Michael Bogle's, - - - - - L. 500 : 00 : 0				
1	To Cash, to even the account, 70 : 10 : 2½				
		<hr/>		570	10 2½
		14th.			
11	Voyage to Nantz, Dr. to Sundries, L. 4658 : 7 : 6				
11	To M ^{rs} Call, Elliot, and Co. for 250 hhd. tobacco, 375000 lbs. at 2d.½ per lb. to pay at 6 months, - - - - - L. 3906 : 02 : 6				
3	To Tobacco Co, 50 hhd. — 61500, 537 : 00 : 0				
5	To William King, my agent, per shipping account, - - - - - 57 : 15 : 0				
3	To Ship Margaret, for freight, 157 : 10 : 0				
		<hr/>		4658	7 6
		Per the Margaret, captain Fairweather, consigned to Monsieur Francis Lemman, merchant in Nantz.			
		17th.			
		Sundries Drs. to John Green my account current, L. 1020 : 0 : 0			
7	New Bank, p. Rose on Drummond and Co. London, at 60 days sight, - - - - - L. 750 : 0 : 0				
6	James Dimwiddy, Manchester, for Copland on Wood, at 20 days sight, in full of his account, 270 : 0 : 0				
8					
		<hr/>		1020	

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		18th May.		L.	s.	d.
1	Cash Dr. to Sundries, L. 550 : 0 : 0					
4	To Estate Square Acres, for last year's rent, - - - L. 300 : 0 : 0					
4	To Estate Frankfield, ditto, - - - 250 : 0 : 0			550		
<hr/>						
10	Profit and Loss Dr. to Cash, L. 50 : 0 : 0					
1	Paid my chamberlain, Robert M ^c Kay, his salary, - - - - -			50		
<hr/>						
20th.						
7	New Bank Dr. to Sundries, L. 800 : 0 : 0					
2	To Bills Receivable, to account of Michael Bogle's, - - - L. 500 : 0 : 0					
1	To Cash, paid into account, - - - 300 : 0 : 0			800		
<hr/>						
22d.						
1	Cash Dr. to Sundries, L. 1105 : 9 : 9 $\frac{1}{2}$					
2	To Bills Receivable, in full of Neilson's bond, - - - L. 1000 : 00 : 0					
10	To Profit and Loss, for interest on ditto, - - - - - 59 : 19 : 2					
10	To Profit and Loss, for ditto, John Donald's - - - - - 50 : 00 : 0					
4	To Custom-House debentures, for a drawback, - - - - - 4 : 10 : 7 $\frac{1}{2}$			1105	9	9 $\frac{1}{2}$
<hr/>						
7	New Bank Dr. to Cash, L. 1000 : 0 : 0					
1	Paid into account, - - - - -			1000		
<hr/>						
24th.						
2	Bills Receivable Dr. to Sundries, L. 500 : 0 : 0					
10	To Profit and Loss, for commission and interest of John Glasford and Co's. bill, at $\frac{3}{4}$ August, of L. 500 - - - - - L. 8 : 15 : 0					
1	To Cash, - - - - - 91 : 05 : 0					
7	To New Bank, per my order, - - - 400 : 00 : 0			500		
<hr/>						
25th.						
1	Cash Dr. to House in Graham's Square, L. 75 : 0 : 0					
4	For rent from Martinmas to Whitsunday last, - - - - -			75		

			l.	s.	d.
		27th May.			
3	1	Ship Margaret Dr. to Cash, L. 70 : 0 : 0			
		Paid captain Fairweather's draught to William King p.		70	
		28th.			
1		Cash Dr. to Sundries, L. 506 : 4 : 8			
2		To Bills Receivable, in full of Michael Bogle's, - - - L. 500 : 0 : 0			
10		To Profit and Loss, for interest on the balances, - - - 6 : 4 : 8		506	4 8
		7			
1		New Bank Dr. to Cash, L. 500 : 0 : 0			
		Paid into account, - - -		500	
		30th.			
9		Bills Payable Dr. to New Bank, L. 500 : 0 : 0			
7		Per order to John M'Call and Co. L. 200 : 0 : 0			
		Ditto to George Oswald and Co. 300 : 0 : 0		500	
		31st.			
10		Sundries Drs. to Cash, L. 135 : 4 : 8			
12		House Expenses, - - - L. 50 : 0 : 0			
1		Charges of Merchandise, - - - 85 : 4 : 8		135	4 8
		1st June.			
		Sundries Drs. to Rhonald Crawford my account current, L. 937 : 10 : 0			
		Per my draught to the Merchant Bank for 10000 guilders, at 40 days sight, at 22 d. $\frac{1}{2}$ per guilder, L. 937 : 10 : 0			
1		Cash, - - - - - L. 37 : 10 : 0			
7		New Bank, to account, - - - 900 : 0 : 0		937	10
12					
		3d.			
		Sundries Drs. to Custom-House, Port Glasgow, L. 607 : 3 : 9			
7		New Bank, for old subsidies, - - - L. 600 : 0 : 0			
1		Cash, for ditto, - - - 7 : 3 : 9		607	3 9
4					

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		5th June.		l.	s.	d.
12	Foreign Pieces Dr. to Sundries, L.	1116	0	0		
	For 500 Joes and 1000 dollars.					
8	To Robert Lawson my account current, - - -	L. 1087	12	11½		
1	To Cash, for freight and charges, per the Sufic, - - -	28	7	0½		
					1116	
		6th.				
	Sundries Drs. to Foreign Pieces, L.	1137	10	0		
	For 500 Joes and 1000 dollars.					
7	New Bank, in account, - - -	L. 1000	00	0		
1	Cash, - - - - -	137	10	0		
8					1137	10
		7th.				
5	William King, my agent, Dr. to Sundries, L.	100	0	0		
	Per his draught at 10 days sight.					
1	To Cash, paid John M ^e Kechnie, - - -	L. 99	06	5		
10	To Profit and Loss, for commission and discount, - - -	13	7			
					100	
		8th.				
	Sundries Drs. to Francis Lemman, my account current, L.	1354	3	4		
	Per my draught, at 30 days sight, for 10000 crowns, at 32 d. ½					
7	New Bank, to account, - - -	L. 1300	0	0		
1	Cash, - - - - -	54	3	4		
12					1354	3 4
		9th.				
12	Ronald Crawford, my account of Tobacco, Dr. to Adventure to Amsterdam, L.	2495	16	8		
9	Received advice of the Rhine's arrival, my value on board - - - - -				2495	16 8
		10th.				
13	Sundries Drs. to Ship Molly, L.	430	10	0		
	Richard Warroch's account of Sugar, for freight of 200 hhds, at 21s. per hhd. - - - - -	L. 210	00	0		
13	Messrs. Houston's and Co. for ditto - - - - -	220	10	0		
3					430	10
		11th.				
13	Richard Warroch's account of Sugar Dr. to the New Bank, L.	810	0	0		
7	For duties and extra charges of 2500 weight, - - - - -				810	

			l.	s.	d.
	12th June.				
1	Cash Dr. to Messrs. Houston and Co.	L. 220 : 10 : 0			
13	Received in full,	- - - -	220	10	
	Sundries Drs. to Cash, L. 170 : 10				
3	Ship Molly, paid captain Brisk,	L. 70 : 10 : 0			
7	New Bank, to account,	100 : 00 : 0			
1			170	10	
	13th				
8	Richard Warrocq's account current Dr. to Bills Payable,	L. 500 : 0 : 0			
9	Accepted his draught to Penman and Brown, at 90 days sight,	- - - -	500		
	14th.				
12	Rhonald Crausfurd my account current Dr. to ditto my account of tobacco,	L. 2925 : 0 : 0			
12	For net proceeds of 200 hhds, per 31200 guilders, which, at 22 d. $\frac{1}{2}$ per guilder, I value at		2925		
	16th.				
1	Cash Dr. to Folley and Co. bankers in Paris, my account of exchange,	L. 1083 : 6 : 8			
13	For 8000 crowns tournois, at 32 d. $\frac{1}{2}$ per crown, drawn at par, and received	- - - -	1083	6	8
	Folley and Co. bankers in Paris, my account of exchange Dr. to Rhonald Crausfurd my account current, L. 1012 : 10 : 0				
13	Per my order for 10800 guilders, at 54 groats per crown, which at 22 d. $\frac{1}{2}$ amounts to,		1012	10	
	17th.				
6	Sundries Drs. to Cash, L. 1080 : 0 : 0				
	Sir Samuel Fluyder, for Tait on Wood, at 10 days sight,	L. 580 : 0 : 0			
7	New Bank, to account,	500 : 0 : 0			
1			1080		
	Sundries Drs. to Schooner Jenny, L. 952 : 10				
3	Tobacco G, for freight of 200 hhds, at L. 3 per hhd.	L. 600 : 00 : 0			
13	Robert Donald and Co. for freight of 100 hhds ditto,	300 : 00 : 0			
13	William Erwing, for flour, 100 casks,	52 : 10 : 0			
3			952	10	

		19th June.		l.	s.	d.
3	Tobacco G Dr. to Sundries, L. 2011 : 01 : 0					
8	To John Green my account current, for cost and charges of 200 hhds, containing 240000 lbs. L. 1175 : 0 : 0					
7	To New Bank, for old subsidy and infet charges, 836 : 0 : 0					
				2011		
4	Custom-House, Port Glasgow, Dr. to Tobacco, L. 736 : 13 : 9					
3	For old subsidy of 235740 lbs. at $\frac{1}{2}$ per lb. 22d.			736	13	9
3	Schooner Fanny Dr. to Sundries, L. 257 : 11 : 10					
8	To John Green, my account current, L. 100 : 0 : 0					
7	To New Bank, per my draught, 150 : 0 : 0					
1	To Cash, in full of captain Meck's account, 7 : 11 : 10					
				257	11	10
				23d.		
7	New Bank Dr. to Robert Donald and Co. L. 300 : 0					
13	Received for freight, and paid into account, 300					
1	Cash Dr. to William Ewing, L. 52 : 10 : 0					
13	Received in full of freight, 52 : 10					
				24th.		
1	Cash Dr. to Juan Pemberton my account of exchange, L. 2375 : 0 : 0					
13	Received for my draught of 10000 piastres, at 4s. 9d. per piastre, at 30 days sight, 2375					
13	Juan Pemberton my account of exchange Dr. to Rhonald Crawford my account current, L. 2296 : 17 : 6					
12	Per my order, for 24500 guilders, to replace my draught of 10000 piastres, which, at 22d. $\frac{1}{2}$ per guilder, I value at 2296 : 17 : 6					
7	New Bank Dr. to Cash, L. 2300 : 0 : 0					
2	Paid into account, 2300					

			l.	s.	d.
	<i>25th June.</i>				
12	Rhonald Crawford my account current Dr. to Sundries L. 1338 : 6 : 8				
	For 14600 guilders, at 22d. per guilder, remitted him,				
7	To New Bank, per my order, L. 1200 : 0 : 0				
1	To Cash, " " " " 138 : 6 : 8				
			1338	6	8
	<i>26th.</i>				
12	Rhonald Crawford my account current Dr. to Sundries, L. 390 : 3 : 6				
9	To Bills Payable, accepted his draught on John Campbell, at 10 days sight, for his honour, L. 390 : 0 : 0				
1	To Cash, paid the protest, 3 : 6				
			390	3	6
	<i>27th.</i>				
14	John Lumsden's account current Dr. to Sundries, L. 4977 : 13 : 1½				
3	To Tobacco, — 200 hhds—containing 235740 lbs. at 3d.½ per lb. L. 3437 : 17 : 6				
14	To Alexander Speirs and Co. for 100 hhds. containing 113470 lbs. at 3d. per lb. on demand, 1418 : 7 : 6				
10	To Profit and Loss, for commission at 2½ per cent, 121 : 8 : 1½				
			4977	13	1½
	<i>Per his ship the Baltic,</i>				
1	Cash Dr. to Mrs. Graham, L. 60 : 0 : 0				
10	Received in full, " " " " 60				
	<i>29th.</i>				
	<i>Sundries Drs. to John Lumsden's account current,</i>				
	L. 4977 : 13 : 1½				
	Drawn on Peter Claffon and Co. Hamburgh, at 30 days sight, per his order, for 22122½ rix-dollars, at 4s. 6d. per rix-dollar, value received.				
14	Alexander Speirs and Co. in full, L. 1418 : 7 : 6				
7	New Bank, to account, " " " " 3500 : 0 : 0				
1	Cash, " " " " 59 : 5 : 7½				
14			4977	13	1½

		l.	s.	d.
	<u>30 June.</u>			
3	John Green my account current Dr. to Bills Payable, L. 800 : 0 : 0			
9	Accepted to James Ritchie, at 60 days sight,	800		
	<u>Sundries Drs. to Cash, L. 130 : 0 : 0</u>			
10	House Expences, this month, . . . L. 60 : 0 : 0			
12	Charges of Merchandise, ditto, . . . 70 : 0 : 0			
1		130		
	<u>1st July.</u>			
9	Henriquez, of Lisbon's account current Dr. to Sundries, L. 637 : 0 : 0			
	For a remittance, per his order in favours of Jacob Preston, of Cadiz, p. 2142 piastres, 6 rials, 29 mervadies, at 4s. 8d. per pialtre, and to himself p. 514 mill. 62 rees, at 5s. 4d. per milrea, in full of his consignment,			
7	To New Bank, per my order, L. 630 : 0 : 0			
1	To Cash, in full, 7 : 0 : 0			
		637		
	<u>2d.</u>			
12	Sundries Drs. to Voyage to Nantz, L. 7056 : 15 : 0			
	Francis Lemman, my account current, for proceeds of 100 hhd. tobacco, 127500 livres, which, at 32d. per ecu, amounts to L. 5666 : 13 : 4			
14	Ditto, my account of tobacco, for 100 hhd. containing 136500 lbs. charged, per invoice, at 1390 : 01 : 8			
12		7056	15	
14	French Goods Dr. to Francis Lemman my account current, L. 803 : 3			
12	In French money, 18357 livres, 15 sols, at 31d. $\frac{1}{2}$ per ecu, for 20 pipes of claret, and 20 pipes of brandy, per the Margaret, - - -	803	3	
	<u>4th.</u>			
2	Bills Receivable Dr. to Richard Warrceh's account of sugar, L. 3150 : 0 : 0			
13	Sold 100 hhd. containing 1250 Cwt. at 50s. per Cwt. and received the following bills at 3 months, viz.			
	William Laurie's, for L. 625 : 0 : 0			
	James Harvie's 312 : 10 : 0			
	Ralph Erskin's 625 : 0 : 0			
	<u>Carried over,</u> 1562 : 10 : 0			

		4th July.			
		<i>Brought over,</i>		1562	10 : 0
		<i>John Pinkerton's,</i>	- - -	312	10 : 0
		<i>Ebenezer Erskin's</i>	- - -	625	0 : 0
		<i>John Jackson's</i>	- - -	625	0 : 0
					3125
		6th.			
		<i>Sundries Drs. to Richard Warroch's account of sugar, L. 3031 : 5 : 0.</i>			
7		<i>New Bank, in part of 100 hhd. containing 1250 Cwt. at 48s. 6d. per Cwt.</i>	- - -	L. 2000	0 : 0
14		<i>Robert M'Nair, for the balance on demand,</i>	- - -	1031	5 : 0
13					3031 5
		9th.			
9		<i>Bills Payable Dr. to New Bank, L. 390 : 0 : 0</i>			
7		<i>Retired Rhonald Crawford's draught, per my order,</i>	- - -		
					390
14		<i>Merchandise Dr. to Sundries, L. 1153 : 0 : 8</i>			
14		<i>To Thomas M'Call, per account, at 12 months</i>	- - -	L. 306	06 : 06
15		<i>To John Craig, Worcester, ditto</i>	- - -	236	04 : 09
		<i>To Messrs. Milnes, Wakefield, ditto</i>	- - -	51	14 : 11
		<i>To William Christie, Stirling, ditto</i>	- - -	141	11 : 06
		<i>To Mungo Dick and Son, Dundee, ditto</i>	- - -	15	01 : 04
		<i>To Thomas Waring, Manobester, ditto</i>	- - -	41	00 : 06
		<i>To John M'Kechnie, Glasgow, ditto</i>	- - -	58	04 : 06
		<i>To Slofs, Miller, and Co. ditto, ditto</i>	- - -	65	13 : 08
		<i>To James Carlile and Co. ditto,</i>	- - -	237	03 : 00
					1153 0 8
		12th.			
1		<i>Cash Dr. to Sundries, L. 990 : 16 : 3</i>			
2		<i>To Bills Receivable, in full of James Forrest's,</i>	- - -	L. 990	00 : 0
10		<i>To Profit and Loss, for interest,</i>	- - -	16	3
					990 16 3
7		<i>New Bank Dr. to Cash, L. 990 : 0 : 0</i>			
		<i>Paid into account,</i>	- - -		
					990

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		13th July.		l.	s.	d.
		<i>Sundries Drs. to Voyage to Dublin, L. 632 : 10 : 0</i>				
		Received from James Forbes, in full of net proceeds, viz:				
7		<i>New Bank, to account,</i>	L. 630 : 05 : 0			
1		<i>Cash,</i>	2 : 10 : 0			
5				632	10	
		14th.				
8		<i>Richard Warroch's account current Dr. to Sundries,</i>				
		L. 1231 : 3 : 10				
14		To <i>Merchandise, per invoice,</i>	L. 1153 : 00 : 8			
5		To <i>William King, my agent, for shipping charges,</i>	5 : 12 : 9			
i		To <i>Cash, for package, portorage, cartage, &c.</i>	8 : 06 : 7			
8		To <i>Campbell's Office, for insurance at 2½ per cent,</i>	29 : 03 : 6			
10		To <i>Profit and Loss, for commission and brokerage, at 3 per cent,</i>	35 : 00 : 4	1231	3	10
		16th.				
16		<i>David Wilmot's account of sugar Dr. to Bills Payable, L. 510 : 10</i>				
9		Accepted William King's draught, at 1 days date, for freight, duty and charges of 100 hhds. containing 1220 Cwt.		510	10	
		18th.				
9		<i>Bills Payable Dr. to Sundries, L. 510 : 10</i>				
7		To <i>New Bank, per my order,</i>	L. 500 : 00 : 0			
1		To <i>Cash, for my acceptance to William King,</i>	10 : 10 : 0	510	10	
		20th.				
16		<i>Dutch Goods Dr. to Rhonald Crawford my account current, L. 2693 : 14 : 4½</i>				
12		For cost and charges of 20 casks pearl ashes 10000 weight.				
		2 boxes French yarn, containing 1000 pinees.				
		50 casks madder containing 25000 weight.				
		Per the Margaret, for 27880 guilders at 34s. 6d. F. B. per L. Sterling.		2693	14	4½

		22d July.		l.	s.	d.
1	Cash Dr. to Sundries, L. 90 : 4 : 8					
2	To Bills Receivable, in full of Henry Graham's - - - L. 90 : 0 : 0					
10	To Profit and Loss, for interest, - - - 4 : 8			90	4	8
		23d.				
7	New Bank Dr. to Patrick Heron, L. 100 : 0 : 0			100		
5	Received in full, and sent to account,					
		24th.				
7	New Bank Dr. to Charles Maxwell, my account of flaxseed, L. 110 : 0 : 0			110		
6	For net proceeds of 40 hds. paid into account,					
		26th.				
16	Barley in Co. with Dick and M ^c Kechnie Dr. to Sundries, L. 1500 : 0 : 0					
	For 2500 bolls, at 12s. per boll, viz.					
15	To John M ^c Kechnie in Co. paid by him, - - - L. 400 : 0 : 0					
17	To Alexander Dick and Co. ditto, 300 : 0 : 0					
7	To New Bank, per my order, 800 : 0 : 0			1500		
		28th.				
7	New Bank Dr. to Sundries, L. 450 : 0 : 0					
5	To Archibald Gilchrist, per my draught at 3 days date, L. 90 : 0 : 0					
2	To Bills Receivable, for Alexander Speirs, due 31st, - - - 360 : 0 : 0			450		
	To account.					
		31st.				
2	Bills Receivable, in Co. with Dick and M ^c Kechnie, Dr. to Barley in Co. L. 450 : 0 : 0					
16	Received Murdoch, Warroch and Co's bill at 3 months, for 500 bolls, at 18s. per boll,			450		
		Sundries Drs. to Cash, L. 90 : 0 : 0				
10	House Expences, this month, L. 57 : 10 : 0					
12	Charges of Merchandise, ditto, 32 : 10 : 0			90		
1						

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		1st August.		l.	s.	d.
		<i>Sundries Drs. to Ship Molly, L. 371 : 10 : 0</i>				
8		<i>Richard Warroch's account current</i>				
		for freight, - - - L. 61 : 11 : 02				
I		<i>Cash, received net from captain</i>				
3		Brikk, for ditto, - - - 309 : 18 : 10		371	10	
----- 3d. -----						
6		<i>James Obrian, Cork, Dr. to New Bank, L. 390 : 0</i>				
7		<i>Per Robison on Curry and Shakespear, London, at 21 days sight, in full, - - -</i>		390		
----- 3d. -----						
I		<i>Cash Dr. to Barley in Co. L. 437 : 10 : 0</i>				
16		For 500 bolls, at 17s. 6d. per boll,		437	10	
----- 4th. -----						
2		<i>Bills Receivable Dr. to Bills Receivable in Co.</i>				
17		L. 450 : 0 : 0				
		Discounted to the Co. Murdoch, Warroch and Co's bill, - - - - -		450		
----- 4th. -----						
16		<i>Barley in Co. Dr. to Profit and Loss, L. 8 : 0 : 0</i>				
10		For discount and commission, on Murdoch, Warroch and Co's. bill, - - -		8		
----- 4th. -----						
		<i>Sundries Drs. to Cash, L. 386 : 6 : 8</i>				
17		<i>Alexander Dick's account in Co.</i>				
		paid him, - - - - - L. 93 : 3 : 4				
15		<i>John M'Kechnie, ditto, - - - - - 193 : 3 : 4</i>				
7		<i>New Bank, paid into account, 100 : 0 : 0</i>		386	6	8
I						
----- 7th. -----						
		<i>Sundries Drs. to Wilmot's account of sugar, L. 2745</i>				
17		<i>North Sugar House, 50 hhds.—</i>				
		610 Cwt. at 45s. 3 months, L. 1372 : 10 : 0				
17		<i>Casper Claffon, for 50 hhds—610</i>				
16		Cwt. at 45s. 3 months, 1372 : 10 : 0		2745		
----- 8th. -----						
7		<i>New Bank Dr. to Bills Receivable, L. 680 : 0 : 0</i>				
2		Paid in William Craig's to account,		680		

		l.	s.	d.
	8th August.			
	Sundries Drs. to Barley in Co. L. 450 : 0 : 0			
1	Cash, in part of 500 bolls, at 18s.			
	per boll, - - - - - L. 200 : 10 : 0			
18	George Bogle for the balance, at			
16	10 days, - - - - - 250 : 0 : 0			
		450		
	10th.			
18	Deals in Co. with Dick and M ^r Kechnie Dr. to Sundries, L. 707 : 10 : 0			
1	To Cash, paid by me for 10000, at			
	L. 70 : 15 s. per M. - - - L. 209 : 3 : 4			
7	To New Bank, per my order, 160 : 0 : 0			
17	To Alexander Dick's account in Co. 169 : 3 : 4			
15	To John M ^r Kechnie's ditto, - 169 : 3 : 4			
		707	10	
	11th.			
	Sundries Drs. to Casper Claffon, L. 1372 : 10 : 0			
1	Cash, in full of Wilmot's sugar, - - - - - L. 1355 : 6 : 10 $\frac{1}{2}$			
16	Wilmot's account of sugar, for dif-			
17	count, - - - - - 17 : 3 : 1 $\frac{1}{2}$			
		1372	10	
	13th.			
7	New Bank Dr. to Cash, L. 1300 : 0 : 0			
1	Paid into account, - - - - -	1300		
	13th.			
17	Bills Receivable in Co. Dr. to Barley in Co.			
16	L. 461 : 5 : 0			
	For John Maxwell's, at 1 month, received for			
	500 bolls, at 18s. 6d. per boll, - - - - -	461	5	
	14th.			
7	New Bank Dr. to Deals in Co. L. 900 : 0 : 0			
18	Received for our 10 M. and paid into account,	900		
	16th.			
1	Cash Dr. to George Bogle, L. 250 : 0 : 0			
18	Received in full, - - - - -	250		
	16th.			
17	Bills Receivable in Co. Dr. to Barley in Co. L. 475			
16	Sold George Bogle 500, at 19s. per boll, p. bill			
	at 1 month, - - - - -	475		

		18th August.		l.	s.	d.
16	Barley in Co. Dr. to Sundries, L. 64 : 5 : 4					
5	To William King, my Agent, for charges, - - - - -	L. 7 : 08 : 06				
10	To Profit and Loss, for commission and sales, - - - - -	56 : 16 : 10				
			64	5	4	
18	Deals in Co. Dr. to Sundries, L. 27 : 1 : 6					
5	To William King, my Agent, for charges, - - - - -	L. 4 : 11 : 6				
10	To Profit and Loss, for commission and sales, - - - - -	22 : 10 : 0				
			27	1	6	
		19th.				
2	Bills Receivable Dr. to Bills Receivable in Co.					
17	L. 936 : 5 : 0					
	Discounted to the Co. viz.					
	John Maxwell's, - - - - -	L. 461 : 5 : 0				
	George Bogle's - - - - -	475 : 0 : 0				
			936	5		
16	Barley in Co. Dr. to Profit and Loss, L. 8 : 7 : 0					
10	For interest and commission of the above bills,					
			8	7		
1	Cash, Dr. to New Bank, L. 1300 : 0 : 0					
7	Per my order, - - - - -					
			1300			
	Sundries Dr to Cash, L. 1324 : 7 : 5½					
17	Alexander Dick's account in Co.					
	paid him, - - - - -	L. 662 : 3 : 8½				
15	John M'Kechnie's ditto, - - - - -	662 : 3 : 8½				
1			1324	7	5½	
		22d.				
	Sundries Dr. to Robert M'Nair, L. 1031 : 5 : 0					
7	New Bank, paid into account, L. 1030 : 0 : 0					
1	Cash, for the balance, - - - - -	1 : 5 : 0				
14			1031	5		
		25th.				
12	Ronald Crawford my account current Dr. to Bills Payable, L. 500 : 0 : 0					
9	Accepted his draught to Allan and Smellie, at 30 days sight, - - - - -					
			500			
		27th.				
7	New Bank Dr. to Bills Receivable, L. 500 : 0 : 0					
2	For Glasford and Co's bill, - - - - -					
			500			

		27th Augst.		l. s. d.	
1	Cash Dr. to New Bank, L. 1400 : 0 : 0				
7	Per my order, - - - - -			1400	
<hr/>					
	Sundries Drs. to Cash, L. 1406 : 11 : 0				
14	French Goods for duties, L. 1327 : 14 : 2				
16	Dutch Goods ditto, - - - 31 : 11 : 3				
3	Ship Margaret for port charges, 47 : 05 : 7				
1				1406	11
<hr/>					
	Sundries Drs. to Ship Margaret, L. 350 : 0 : 0				
14	French Goods for freight, L. 200 : 0 : 0				
16	Dutch Goods for ditto, - - - 150 : 0 : 0				
3				350	
<hr/>					
		28th.			
	Ship Margaret Dr. to Sundries, L. 87 : 9 : 0				
3	To New Bank, per my order, L. 80 : 0 : 0				
1	To Cash, in full of the captain's ac-				
7	count, - - - - - 7 : 9 : 0				
				87	9
<hr/>					
		30th.			
	Sundries Drs. to French Goods, L. 880 : 0 : 0				
	For 10 pipes brandy, containing 1260 gallons,				
	at 14s. per gallon.				
7	New Bank, in part, - - - L. 500 : 0 : 0				
18	John Burn's for the balance, 380 : 0 : 0				
14				880	
<hr/>					
		31st.			
7	New Bank Dr. to Cash, L. 700 : 0 : 0				
1	Paid into account, - - - - -			700	
<hr/>					
	Sundries Drs. to Cash, L. 105 : 10 : 0				
10	House Expences this month, L. 60 : 00 : 0				
12	Charges of Merchandise ditto, 45 : 10 : 0				
1				105	10

L E G E R

OF THE

S E C O N D S E T.

A.	B.	C.
Adventure to Amsterdam, - - 9	Bills Receivable, 2 Bills Payable, - 9 Barley in Co. with Dick and M'Kechnie, 16 Bills Receivable, in Co. with Dick & M'Kechnie, - 17 Bogle, George, - 18 Burns, John, Port Glasgow, - - 18 Balance, - - 19	Cash, - - - 1 Custom-house, Port Glasgow, - - 4 Custom-house Debentures, - - 4 Campbell's Insurance Office, - - 8 Carlile, James, my account in Co. - - 9 Charges of Merchandise, - - 12 Crawford, Rhonald, my account current, 12 Crawford, Rhonald, my account of tobacco, 12 Craig, John, Worcester, 15 Christie, William, Stirling, - - 15 Carlile, James, and Co. 15 Claffon, Casper, 17
D.	E.	F.
Dinwiddie, James, Manchester, - - 6 Donald, Robert, & Co. 13 Dutch Goods, - 16 Dick, Alexander, and Co. - - 17 Deals in Co. with Dick and M'Kechnie, 18	Estate of Frankfield, 4 Estate Square Acres, 4 Ewing, William, 13	Foreign Pieces, 12 Folley and Co. Bankers in Paris, my account of exchange, - 13 French Goods, - 14
G.	H.	I.
Green, John, my Store in Blandford, - - 2 Gilchrist, Archibald, Edinburgh, - - 5 Green, John, my account current, - - 8 Graham, Mrs. Vintner, 10	House in Miller's street, 4 House in Graham's square, - - 4 Henriquez, of Lisbon, his account of wine, 5 Heron, Patrick, vintner, - - 5 Henriquez, of Lisbon, his account current, 9 House Expences, - 10 Houffons, Messrs. and Co. - - - 13	

<p>K. King, William, my agent, - - - 5 Kippen, George, and Co. 9</p>	<p>L. Lawson, Robert, my store, Baltimore, 3 Lawford, Robert, my account current, 8 Lemman, Francis, my account current, 12 Lumfden's, John, account current, 14 Lemman, my account of tobacco, 14</p>	<p>M. Maxwell, Charles, Paisley, my account of faxfeed, - - - 6 M'Call, Elliot, and Co. 11 M'Nair, Robert, 14 Merchandise, - - - 14 M'Call, Thomas, 14 Milnes, Messrs. Wakefield, - - - 15 Mungo Dick and Son, Dundee, - - - 15 M'Kechnic, John, Glasgow, - - - 15 Ditto, in Co. 16</p>
<p>N. New Bank, - - - 7 North Sugar Houff, 17</p>	<p>O. Obrian, James, Cork, 6</p>	<p>P. Profit and Loss, 10, 11 Pemberton, Juan, my account of exchange, 13</p>
<p>Q.</p>	<p>R.</p>	<p>S. Ship Margaret, 3 Ship Molly, - - - 5 Schooner Jenny, 3 Stock, - - - 6 Sir Samuel Flwyder, London, - - - 6 Speirs, Alexander, and Co. - - - 14 Sloss, Millar, and Co. 11</p>
<p>T. Tobacco, - - - 3</p>	<p>U. Voyage to Dublin, 5 Voyage to Nantz. 11</p>	<p>W. West India Bonds, 2 Warroch's, Richard, account current, 8 Warroch's, Richard, account of sugar, 13 Waring, Thomas, Manchester, - - - 15 Wilmot's, David, account of sugar, 16 Ditto. his account current, - - - 18</p>
<p>X.</p>	<p>Y. Young, James, and Co. 6</p>	<p>Z.</p>

Glasgow, 1775.

		Dr. Cash	l.	s.	d.
May	1	To Stock, in my clerk's hands,	0	116	3 1½
	8	To Henriquez of Lisbon's account of wine,	5	60	
	18	To Sundries, as per Journal,	—	550	
	22	To ditto, ditto,	—	1105	9 9½
	25	To House in Graham's square,	4	75	
	28	To Sundries, as per Journal,	—	506	4 8
Jun.	1	To Rhonald Crawford, my account current,	12	37	10
	3	To Custom-house, Port Glasgow,	4	7	3 9
	6	To Foreign Pieces,	12	137	10
	8	To Francis Lemman, my account current,	12	54	3 4
	12	To Messrs. Houstons and Co.	13	220	10
	16	To Folley and Co. bankers in Paris, my account of exchange,	13	1083	6 8
	23	To William Ewing,	13	52	10
	24	To Juan Pemberton, my account of exchange,	13	2375	
	27	To Mrs. Graham,	10	60	
	29	To John Lumsden's account current,	14	59	5 7½
July	12	To Sundries, as per Journal,	—	990	16 3
	13	To Voyage to Dublin,	5	2	10
	22	To Sundries, as per Journal,	—	90	4 8
Au.	1	To Ship Molly,	3	309	18 10
	3	To Barley in Co.	16	437	10
	8	To Ditto,	16	200	
	11	To Casper Claffon,	17	55	6 10½
	16	To George Bogle,	18	250	
	19	To New Bank,	7	1300	
	22	To Robert M'Nair,	14	1	5
		To New Bank,	7	1400	
				11537	8 7

Glasgow, 1775.

	Contra	Cr.				
May	1	By Adventure to Amsterdam,	9	105		
	12	By New Bank,		70	10	
	18	By Profit and Loss,	10	70		
	20	By New Bank,		500		
	22	By Ditto,	7	1000		
	24	By Bills Receivable,	2	91		
	27	By Ship Margaret,	3	70		
	28	By New Bank,	7	500		
	31	By Sundries, as per Journal,		135	4	8
June	5	By Foreign Pieces, for freight and charges,	12		28	7 0½
	7	By William King, my agent,	5	99	6	5
	12	By Sundries, as per Journal,		170	10	
	16	By Ditto, ditto,		1080		
	22	By Schooner Jenny,	3	7	11	10
	24	By New Bank,	7	2300		
	25	By Rhonald Crawford, my account current,	12	138	6	8
	26	By Ditto, ditto,	12		3	6
	31	By Sundries, as per Journal,		130		
July	1	By Henriquez, of Lisbon, his account of wine,	5	7		
	12	By New Bank,	7	990		
	14	By Richard Warroch's account current,	8	8	6	7
	18	By Bills Payable,	9	10	10	
	31	By Sundries, as per Journal,		90		
Aug.	4	By Ditto, ditto,		386	6	8
	10	By Deals in Co. with Dick and M'Kechmie,	18	209	3	4
	19	By Sundries, as per Journal,		1324	7	5½
	27	By Ditto, ditto,		1406	11	
		By Ship Margaret,	3	7	9	
	30	By New Bank,	7	700		
	31	By Sundries, as per Journal,		105	10	
		By Balance,	19	15	19	2½
				11537	8	7

Glasgow, 1773.

			l.	s.	d.
		<i>Dr. Bills Receivable</i>			
May	1	To Stock, for the following bills, viz.	6		
		Jeremiah Timms, due April 30,		1200	
		Michael Bogle, - - - ditto 23,		2000	
		William Craig, - - - Aug. 6,		680	
		John Neilson's bond, with 12 months interest, - - May 15,		1000	
		John Donald's ditto, - - ditto,		1000	
		James Forrest's, due - - July 6,		990	
		Ralph Lawson's - - - Sept. 7,		530	
		Alexander Spier's - - July 31,		360	
		Henry Graham's - - - ditto 3,		90	
May	24	To Sundries, discounted John Glafsford and Co's bill, Aug. 27,		500	
July	4	To Richard Warroch's ac- count of sugar, viz.	13		
		William Laurie's due - Oct. 7,		625	
		James Harvie's - - - ditto,		312	10
		Ralph Erskine's - - - ditto,		625	
		John Pinkerton's - - - ditto,		312	10
		Ebenezer Erskine's - - ditto,		625	
		John Jackson's - - - ditto,		625	
Aug.	4	To Bills Receivable in Co. for Murdoch, Warroch, and Co's bill, - - - Nov. 4,	17	450	
		To Ditto, --- for the following bills,	17		
		John Maxwell's, due, Sep. 16,		461	5
		George Bogle's, ditto, ditto 19,		475	
				12861	5
		<i>Dr. West India Bonds</i>			
May	1	To Stock, as per Journal, viz.	6		
		On Richard Warroch's estate since the 1st February, at 8 per cent,		2000	
		On David Wilmot's since the 11th November, at 8 per cent,		1000	
				3000	
		<i>Dr. John Green my Store in Blandford</i>			
May	1	To Stock, as per Journal,	6	4480	

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Glasgow, 1775.

	<i>Contra</i>	<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
May 3	By New Bank, p. Jeremiah Timm's bill, in full,		7	1200	
—	By Ditto, Michael Bogle's in part, - - - L. 500 : 0 : 0				
— 12	By Ditto, ditto, - - - 500 : 0 : 0				
— 20	By Ditto, ditto, - - - 500 : 0 : 0				
— 22	By Cash, in full of Neilson's bond, - - - - -		1	1000	
— 28	By New Bank, p. Michael Bogle's, in full, - - - 500 : 0 : 0		7	2000	
July 12	By Cash, in full of Forrest's bill,		1	990	
— 22	By Ditto, Henry Graham's bill,			90	
— 28	By New Bank, p. Alexander Spiers bill,		7	360	
Aug. 8	By Ditto, William Craig's bill,			680	
— 27	By Ditto, John Glasford's and Co's. bill,			500	
	By Balance, viz.		19		
	John Donald's bond, - - - - -			1000	
	Ralph Lawfon's bill, due Sept. 7,			530	
	William Laurie's ditto, Oct. 7,			625	
	James Harvie's ditto, ditto,			312	10
	Ralph Erskine's ditto, ditto,			625	
	John Pinkerton's ditto, ditto,			312	10
	Ebenezer Erskine's ditto, ditto,			625	
	John Jackson's ditto, ditto,			625	
	Murdoch, Warroch, and Co's. ditto, - - - Nov. 12,			450	
	John Maxwell's ditto, Sept. 13,			461	5
	George Bogle's ditto, Sept. 16,			475	
				12861	5
Aug. 31	<i>Contra</i> By Balance, - - - - -	<i>Cr.</i>	19	3000	
Aug. 31	<i>Contra</i> By Balance, - - - - -	<i>Cr.</i>	19	4480	

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Glasgow, 1775.

				l.	s.	d.
<i>Dr. Robert Lawson, my store in Baltimore,</i>						
May	1	To Stock, as per Journal,		6	416	10 1
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<i>Dr. Ship Margaret.</i>						
May	1	To Stock, for prime cost,		6	1250	
	27	To Cash, paid captain Fairweather's draught,		1	70	
Aug.	27	To ditto, for port charges,			47	5 7
		To Sundries, as per Journal,			87	9
		To Profit and Loss, gained,		11	302	15 5
					1757	10
<hr/>						
<i>Dr. Ship Molly.</i>						
May	1	To Stock, for prime cost,		6	980	
June	12	To Cash, paid captain Brisk,		1	70	10
		To Profit and Loss, gained,		11	731	10
					1782	
<hr/>						
<i>Dr. Schooner Jenny</i>						
May	1	To Stock, for prime cost,		6	1000	
June	22	To Sundries, as per Journal,			257	11 10
		To Profit and Loss, gained,		11	694	18 2
					1952	10
<hr/>						
<i>Dr. Tobacco</i>						
			hhdg.	lbs.		
May	1	To Stock, per G, for	50	61500	6	537
		To Ditto, — L, for	100	133300		1158 6 8
June	17	To Schooner Jenny, for freight,	—	—	3	600
	19	To Sundries, G, for cost, charges, and old subsidy on	200	240000		2011
		To Profit and Loss, gained,		—	11	1723 6 3
					6029	12 11

Glasgow, 1773.

		Contra	Cr.			l.	s.	d.
Aug.	31	By Balance,	-	19	4165	10	1	
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		Contra	Cr.					
May	14	By Voyage to Nantz, for freight,		11	157	10		
Aug.	27	By Sundries, as per Journal, ditto,			350			
	31	By Balance, for first cost,		19	1250			
						1757	10	
<hr/>								
		Contra	Cr.					
June	10	By Sundries, as per Journal, for freight,			430	10		
Aug.	1	By Ditto, ditto,			371	10		
	31	By Balance, for first cost,		19	980			
						1782		
<hr/>								
		Contra	Cr.					
June	17	By Sundries, as per Journal,			952	10		
Aug.	31	By Balance, for first cost,		19	1000			
						1952	10	
<hr/>								
		Contra	Cr.					
			hhds. lbs.					
May	1	By Adventure to Am-						
	14	sterdam, per L, for	100	133300	9	1158	6	8
		By Voyage to Nantz,						
		for G,	50	61500	11	537		
June	19	By Custom-house, Port-						
		Glasgow, for old						
		subsidy on G,			4	736	13	9
	27	By John Lumfden's ac-						
		count current, at 3½	200	235740	14	3437	17	6
Aug.	31	By Balance, at 9d. per						
		lb.			19	159	15	
						6029	12	11

Glasgow, 1775.

		<i>Dr. Custom-House, Port Glasgow,</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>May</i>	1	To Stock, for old subsidy on G tobacco, at export,	6	190	12	6
		To Ditto, ditto L, ditto,		416	11	3
<i>June</i>	19	To Tobacco, ditto G, ditto,	3	736	13	9
				1343	17	6
<hr/>						
<i>Dr. House in Miller's Street</i>						
<i>May</i>	1	To Stock, for prime cost, - - -	6	2100		
<hr/>						
<i>Dr. Estate of Frankfield</i>						
<i>May</i>	1	To Stock, at 25 years purchase,	6	5500		
		To Profit and Loss, - - -	11	250		
				5750		
<hr/>						
<i>Dr. Custom-House Debentures</i>						
<i>May</i>	1	To Stock, for a debenture bill,	6	4	10	7½
<hr/>						
<i>Dr. Estate Square Acres</i>						
<i>May</i>	1	To Stock, at 25 years purchase,	6	7500		
		To Profit and Loss, - - -	11	300		
				7800		
<hr/>						
<i>Dr. House in Graham's Square</i>						
<i>May</i>	1	To Stock, at 25 years purchase,	6	2250		
		To Profit and Loss, - - -	11	75		
				2325		

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Glasgow, 1775.

		<i>Contra</i>	<i>Cr.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>June</i>	3	By Sundries, for old subsidies,	-		607	3	9
<i>Aug.</i>	31	By Balance, for ditto,	-	19	736	13	9
					1343	17	6
		<i>Contra</i>	<i>Cr.</i>				
<i>Aug.</i>	31	By Balance,	-	19	2100		
		<i>Contra</i>	<i>Cr.</i>				
<i>May</i>	18	By Cash, for last year's rent,	-	1	250		
<i>Aug.</i>	31	By Balance,	-	19	5500		
					5750		
		<i>Contra</i>	<i>Cr.</i>				
<i>May</i>	22	By Cash, for a drawback,	-	1	4	10	7½
		<i>Contra</i>	<i>Cr.</i>				
<i>May</i>	18	By Cash, for last year's rent,	-	1	300		
<i>Aug.</i>	31	By Balance,	-	19	7500		
					7800		
		<i>Contra</i>	<i>Cr.</i>				
<i>May</i>	25	By Cash, for rent from Martinmas to Whitfunday last,	-	1	75		
<i>Aug.</i>	31	By Balance,	-	19	2250		
					2325		

Glasgow, 1775.

		<i>Dr. Voyage to Dublin</i>		L	s.	d.
May	1	To Stock, as per Journal,		6	555	10
		To Profit and Loss,		11	77	
					632	10
<hr/>						
<i>Dr. Henriquez, of Lisbon, his account of wine</i>						
May	1	To Stock, for charges on	pipes.	6	222	
	9	To Sundries, as per Journal,	20		978	
					1200	
<hr/>						
<i>Dr. William King, my agent,</i>						
May Jane	1	To Stock, as per Journal,		6	88	
	7	To Sundries, per his draught at 10 days,			100	
					188	
<hr/>						
<i>Dr. Patrick Heron, vintner,</i>						
May	1	To Stock, to pay 20th July,		6	100	
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<i>Dr. Archibald Gilchrist, Edinburgh,</i>						
May	1	To Stock, to pay 20th July,		6	90	

Glasgow, 1775-

		Contra	Cr.	L	s.	d.
June	13	By Sundries, as per Journal,	-	632	10	
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		Contra	Cr.			
May	1	By Stoek, for sales at L. 60 per pipe,	17	6	1020	
	8	By Sundries, at L. 60 per pipe, for	3		180	
				1200		
<hr/>						
		Contra	Cr.			
May	1	By Adventure to Amsterdam, for charges,	9	34	11	8
	8	By Henriquez of Lisbon's account of wine, for cellar rent,	15	5	9	
		By Voyage to Nantz, per shipping account,	11	57	15	
July	14	By Richard Warroch's account current, ditto,	8	5	12	
Aug.	18	By Barley in Co. for charges,	16	7	8	
		By Deals in Co. ditto,	18	4	11	6
		By Balance,	19	72	11	7
				188		
<hr/>						
		Contra	Cr.			
July	28	By New Bank, in full,	7	100		
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		Contra	Cr.			
July	28	By New Bank, in full, for my draught, at 3 days date,	7	90		

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Glasgow, 1775:

			L.	s.	d.
		<i>Dr. Charles Maxwell, Paisley, my account of flaxseed</i>			
		hbds.			
May	1	To Stock, at L. 3 per hhd. for 46	6	120	
		<i>Dr. Stock</i>			
May	1	To Sundries, as per Journal, To Balance, for my net estate,	19	6926 44388	7 11 12 4 $\frac{1}{2}$
				51315	C 3 $\frac{1}{2}$
		<i>Dr. James Young and Co.</i>			
Aug.	31	To Balance, - - - - -	19	570	
		<i>Dr. James Obrian, Cork,</i>			
Aug.	1	To New Bank, per Robison on Curry and Shakespear, at 21 days date,	7	390	
		<i>Dr. James Dinwiddy, Manchester,</i>			
May	17	To John Green, my account current, for Copland and Wood, at 20 days fight, for - - - - -	8	270	
		<i>Dr. Sir Samuel Fluyder, London,</i>			
June	16	To Cash, for Tait on Wood, at 10 days fight, for - - - - -	1	580	

Glasgow, 1775.

		<i>Contra</i>	<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
			hhds.			
July	24	By New Bank, for net proceeds of	40	7	110	
		By Profit and Loss,		10	10	
					120	
		<i>Contra</i>	<i>Cr.</i>			
May	1	By Sundries, as per Journal,		436	74	4 3
		By Profit and Loss, for last 4 months gain,		11	7640	16 0 ⁸ / ₈
					51315	0 3 ¹ / ₈
		<i>Contra</i>	<i>Cr.</i>			
May	1	By Stock, to pay 1st September,		6	570	
		<i>Contra</i>	<i>Cr.</i>			
May	1	By Stock, to pay 1st July,		6	390	
		<i>Contra</i>	<i>Cr.</i>			
May	1	By Stock, to pay 1st May,		6	270	
		<i>Contra</i>	<i>Cr.</i>			
May	1	By Stock, to pay 1st June,		6	580	

Glasgow, 1775.

		Dr. New Bank			s.	d.
May	3	To Sundries, as per Journal,		17	00	
	12	To Ditto, ditto,		57	10	3
	17	To John Green, my account current,	8	75		
	20	To Sundries, as per Journal,		80		
	22	To Cash,	1	1000		
	28	To Ditto,		500		
June	1	To Rhonald Crawford, my account current,	12	900		
	3	To Custom-House, Port Glasgow,	4	600		
	6	To Foreign Pieces,	12	1000		
	8	To Francis Lemman, my account current,		1300		
	12	To Cash,	1	100		
	16	To Ditto,		500		
	23	To Robert Donald and Co.	13	300		
	24	To Cash,	1	2300		
	29	To John Lumden's, account current,	14	3500		
July	6	To Richard Warroch's account of sugar,	13	2000		
	12	To Cash,	1	990		
	13	To Voyage to Dublin,	5	630		
	23	To Patrick Heron,		100		
	24	To Charles Maxwell, my account of flaxseed,	6	110		
	28	To Sundries, as per Journal,		450		
Aug.	4	To Cash,	1	100		
	8	To Bills Receivable, per William Craig's bill,	2	680		
	11	To Casper Claffon,	17	1300		
	14	To Deals in Co.	18	900		
	22	To Robert M'Nair, to account,	14	1030		
	27	To Bills Receivable, for John Glasford and Co's bill,	2	500		
	30	To French Goods, to account,	14	500		
	31	To Cash, per receipt,	1	700		
		To Profit and Loss, for interest,	11	116		
				25926	16	1

Glasgow, 1775.

	Contra	Cr.	l.	s.	d.
May	1 By Stock, for principal and interest, due on the 1st May,	6	1970	10	2½
—	5 By James Cartile, my account in Co.	15	1000		
—	24 By Bills Receivable,	2	400		
—	30 By Bills Payable,	9	500		
June	10 By Richard Warroch's account of sugar,	13	810		
—	19 By Tobacco, for old subsidies and charges,	3	830		
—	22 By Schooner Jenny, per my draught,	3	150		
—	25 By Rhonald Crawford, my account current,	12	1200		
July	1 By Henriquez, of Lisbon, his account current,	9	630		
—	9 By Bills payable, per my order,	9	390		
—	18 By Ditto, ditto,	—	500		
—	26 By Barley in Co. ditto,	16	800		
Aug.	1 By James Obrian, Cork,	6	390		
—	10 By Deals in Co. per my draught,	18	160		
—	19 By Cash, drawn to account,	1	1300		
—	27 By Ditto, ditto,	—	1400		
—	28 By Ship Margaret, per my draught,	3	80		
—	31 By Balahce, to account,	19	13410	5	11
			25926	16	1½

Glasgow, 1775.

		<i>Dr. Richard Warroch's account current</i>				
		l	s	d		
<i>June</i>	13	To Bills Payable, for his draught at 20 days sight,	9	500		
<i>July</i>	14	To Sundries, as per Journal,	12	31	3	10
<i>Aug.</i>	1	To Ship Molly, for freight,	3	61	11	2
	31	To Balance,	19	3672	2	0½
			5464	17		0½
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<i>Dr. Campbell's Insurance Office</i>						
<i>Aug.</i>	31	To Balance,	19	55	1	0½
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<i>Dr. John Green my account current</i>						
<i>June</i>	30	To Bills Payable, accepted his bill for	9	800		
<i>Aug.</i>	31	To Balance,	19	2142		
			2942			
<hr/>						
<i>Dr. Robert Lawson my account current</i>						
<i>Aug.</i>	31	To Balance, to account,	19	1632	12	11½

Glasgow, 1775.

		Contra	Cr.	l.	s.	d.	
May	1	By Stock, as per Journal,	-	6	508	0	1½
		By Ditto, his account of sugar,	-	13	4956	16	11
					5464	17	0½
		Contra	Cr.				
May July	1	By Stock, as per Journal,	-	6	25	17	6½
	14	By Richard Warroch's account current for insurance,	-	8	29	3	6
					55	1	0½
		Contra	Cr.				
May	1	By Stock, as per Journal,	-	6	647		
	17	By Sundries, ditto,	-		1020		
June	19	By Tobacco, for cost and charges,	-	3	1175		
	22	By Schooner Jenny, for freight,	-		100		
					2942		
		Contra	Cr.				
May June	1	By Stock, as per Journal,	-	6	545		
	5	By Foreign Pieces,	-	12	1087	12	11½
					1632	12	11½

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		<i>Dr. Bills Payable</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>May</i>	30	To New Bank, per order, viz. to John M ^c Call and Co. L. 200 : 0 to George Ofwald and Co. 300 : 0	7	500		
<i>July</i>	19	To Ditto, — Rhonald Crawford's draught, - - - - -	7	390		
	18	To Sundries, for my acceptance, -		510		10
		To Balance, per account, - - -	19	2000		
				<hr/>		
				3490	10	
<i>Dr. Adventure to Amsterdam</i>						
<i>May</i>	1	To Sundries, as per Journal, -		2495	16	8
<hr/>						
<i>Dr. George Kippen and Co.</i>						
<i>Aug.</i>	31	To Balance, - - - - -	19	1197	18	4
<hr/>						
<i>Dr. James Cartlile my account in Co.</i>						
<i>May</i>	5	To New Bank, for my $\frac{1}{2}$ share of capital, - - - - -	7	1000		
<hr/>						
<i>Dr. Henriquez of Lisbon's account current</i>						
<i>May</i>	7	To Bills Payable, for his draught to George Ofwald and Co. - - - - -	9	300		
<i>July</i>	1	To Sundries, as per Journal, - - -		637		
				<hr/>		
				937		

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		<i>Contra.</i>	<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>May</i>	1	By Stock, as per Journal, viz. John M'Call and Co. to pay 27th May, Alexander Speirs and Co. to pay 28th September,		6	200	
	7	By Henriquez of Lisbon's account cur- rent, to Ofwald and Co. at 60 days fight,		6	200	
<i>June</i>	13	By Richard Warroch's account current, to Penman and Brown, at 90 days fight,		9	300	
	26	By Rhonald Crawford's account current, for his draught at 10 days fight, for		8	500	
	30	By John Green, my account current, for his bill, at 60 days fight,		12	390	
<i>July</i>	16	By David Wilmot's account of fugar, for William King's draught,		8	800	
<i>Aug.</i>	25	By Rhonald Crawford, my account cur- rent, to Allan and Smellie, at 30 days fight,		16	510	10
				12	500	
					3400	10
		<i>Contra</i>	<i>Cr.</i>			
<i>June</i>	9	By Rhonald Crawford, my account of tobacco,		8	2495	16 8
		<i>Contra</i>	<i>Cr.</i>			
<i>May</i>	1	By Adventure to Amsterdam,		9	1197	18 4
		<i>Contra</i>	<i>Cr.</i>			
<i>Aug.</i>	31	By Balance,		19	1000	
		<i>Contra</i>	<i>Cr.</i>			
<i>May</i>	9	By Henriquez, of Lisbon, his account of wine,		5	937	

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		<i>Dr. Mrs. Graham, vintner,</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>May</i>	8	To Henriquez of Lisbon's account of Wine,	5	60		
<hr/>						
<i>Dr. House Expences</i>						
<i>May</i>	8	To Henriquez of Lisbon's account of wine,	5	60		
	31	To Cash, this month, as <i>per</i> Journal,	1	50		
<i>June</i>	30	To Ditto, ditto,		60		
<i>July</i>	31	To Ditto, ditto,		57	10	
<i>Aug.</i>	31	To Ditto; ditto,		60		
				287	10	
<hr/>						
<i>Dr. Profit and Loss</i>						
<i>May</i>	18	To Cash, paid my chamberlain's salary,	1	50		
		To Charles Maxwell, my account of flaxseed, ditto,	6	10		
		To House Expences, ditto,	10	287	10	
		To Charges of Merchandise, ditto,	12	233	4	8
				11	580	14 8
<i>Carried over,</i>				11	580	14 8

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	<i>Contra</i>	<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
June 27	By Cash, in full, - - -	-	1	60	
<hr/>					
	<i>Contra</i>	<i>Cr.</i>			
May 18	By Profit and Loss, - , -	-	10	287	10
<hr/>					
	<i>Contra</i>	<i>Cr.</i>			
May 9	By Henriquez of Lisbon's account of wine, gained,	-	5	38	11
— 22	By Cash, for interest on Neilson's bond, ditto,	-	1	50	19 2
— —	By Ditto,—John Donald's bond, ditto,	-	—	50	
— 24	By Bills Receivable, p. interest and commission, ditto,	-	2	8	15
— 28	By Cash, p. interest and commission, ditto,	-	1	6	4 8
June 7	By William King, my agent, p. discount, ditto,	-	5	—	13 7
— 27	By John Lumfden's account current, p. commission, ditto,	-	14	121	8 1½
July 12	By Cash, for interest, ditto,	-	1	—	16 3
— 14	By Richard Warroch's account current, p. commission, ditto,	-	8	35	0 4
— 22	By Cash, for interest, ditto,	-	1	—	4 8
Aug. 4	By Barley in Co. for discount and commission, ditto,	-	16	8	
— 18	By Ditto,—commission and sales, ditto,	-	—	56	16 10
— —	By Deals in Co.—commission and sales, ditto,	-	18	22	10
— 19	By Barley in Co.—discount and commission, ditto,	-	16	8	7
	By Richard Warroch's account of sugar, ditto,	-	13	179	8 1
	By Barley in Co. ditto,	-	16	231	0 10½
	By Deals in Co. ditto,	-	18	55	2 10
	<i>Carried over,</i>		11	870	18 5½
	R 2				

Glasgow, 1775.

		Dr Profit and Loss	l.	s.	d.
		<i>To Sundries, brought over,</i>	10	380	14 8
May	18	<i>To Stock, net, gained since the 1st May last,</i>	6	7640	16 0 $\frac{1}{2}$
				<hr/>	
				8221	10 8 $\frac{1}{2}$
<hr/>					
		<i>Dr. Voyage to Nantz</i>			
May	14	<i>To Sundries, per the Margaret, con-</i> <i>signed to F. L.</i>		4658	7 6
		<i>To Profit and Loss,</i>	11	2398	7 6
				<hr/>	
				7056	15
<hr/>					
		<i>Dr. M^cCall, Elliot, and Co.</i>			
Aug.	31	<i>To Balance,</i>	19	3906	2 6

Glasgow, 1775-

<i>Contra</i>		<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Aug. 19	By Sundries, brought over,		10	870	18 5 $\frac{1}{2}$
	By Ship Margaret,	gained,	3	302	15 5
	By Ship Molly,	ditto,	—	731	10
	By Schooner Jenny,	ditto,	—	694	18 2
	By Tobacco,	ditto,	—	1723	6 3
	By Estate Frankfield, for rent,	ditto,	4	250	—
	By Estate Square Acres,	ditto,	—	300	—
	By House in Graham's square,	ditto,	—	75	—
	By Voyage to Dublin,	ditto,	5	77	—
	By New Bank, for interest,	ditto,	7	116	5 11
	By Voyage to Nantz,	ditto,	11	2398	7 6
	By Foreign Pieces,	ditto,	12	21	10
	By Rhonald Crawford, my account of tobacco,	ditto,	—	429	3 4
	By Folley and Co. &c. gained by exchange,	ditto,	13	70	16 8
	By Juan Pemberton, &c. gained by exchange,	ditto,	—	78	2 6
	By Wilmot's account of sugar,	ditto,	16	81	16 6
			8221	10	8 $\frac{1}{2}$
<i>Contra</i>		<i>Cr.</i>			
July 2	By Sundries, as per Journal,		7056	15	
<i>Contra</i>		<i>Cr.</i>			
May 14	By Voyage to Nantz, to pay at 6 months,		11	3906	2 6

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		<i>Dr. Charges of Merchandise</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
May	31	To Cash, this month, as per Journal,	I	85	4	8
June	30	To Ditto, ditto,		70		
July	31	To Ditto, ditto,		32	10	
Aug.	31	To Ditto, ditto,		45	10	
				233	4	8
<i>Dr. Rhonald Crawford my account current</i>						
June	14	To Rhonald Crawford, my account of tobacco, for 31200 guilders, at 22 d. per guilder,	12	2925		
	25	To Sundries, for 14600 guilders, at 22 d. per guilder,		1338	6	8
	26	To Ditto—his draught, not honoured, with protest,		390	3	6
Aug.	25	To Bills Payable, accepted his draught,	9	500		
	31	To Balance,	19	1787	1	8½
				6940	11	10½
<i>Dr. Foreign Pieces</i>						
June	5	To Sundries, as per Journal,		1116		
		To Profit and Loss,	11	21	10	
				1137	10	
<i>Dr. Francis Lemman my account current</i>						
July	2	To Voyage to Nantz, 127500 crowns, at 32 d. per ecu,	11	5666	13	4
<i>Dr. Rhonald Crawford my account of tobacco</i>						
June	9	To Adventure to Amsterdam, per the Rhines arrival,	9	2495	16	8
		To Profit and Loss,	11	429	3	4
				2925		

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		<i>Contra</i>	<i>Cr.</i>	£	s.	d.
		By Profit and Loss,	10	233	4	8
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		<i>Contra</i>	<i>Cr.</i>			
June	1	By Sundries, per my draught, for 10000 guilders, at 22d. $\frac{1}{2}$ per guilder,		937	10	
	16	By Folley in Co. bankers in Paris, my account of exchange, for 10800 guilders, at 22d. $\frac{1}{2}$ per guilder,	3	1012	10	
	24	By Juan Pemberton, my account of exchange, for 24500 guilders, at 22d. $\frac{1}{2}$ per guilder,	13	2206	17	6
July	20	By Dutch Goods, for 27880 guilders, at 34s. 6d. Flem. Banc. exchange at 22d. $\frac{1}{2}$ per guilder,	16	2693	14	4 $\frac{1}{2}$
				6940	11	10 $\frac{1}{2}$
<hr/>						
		<i>Contra</i>	<i>Cr.</i>			
		By Sundries, as per Journal,	500	1000	1137	10
<hr/>						
		<i>Contra</i>	<i>Cr.</i>			
June	8	By Sundries, per my draught, for 10000 crowns, at 32d. $\frac{1}{2}$ per crown,		1354	3	4
July	2	By French Goods, for 18357 livres, 15 sols, at 31 d. $\frac{1}{2}$ per ecu,	14	803	3	
Aug.	31	By Balance,	19	3509	7	
				5666	13	4
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		<i>Contra</i>	<i>Cr.</i>			
June	14	By Rhonald Crawford, my account current,	12	2925		

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		<i>Dr. Richard Warroch's account of sugar</i>		l.	s.	d.
		hhd.	Cwt.			
June	10	To the Ship Molly, for freight, at 21 s. per hhd. p.	200	3	210	
		To New Bank, for duties and charges of	2500	7	810	
		To Profit and Loss, for commission on sales and charges,		10	179	8 1
		To Ditto, his account current,		8	4956	16 11
					<u>6156</u>	5
<i>Dr. Messrs Houston's and Co.</i>						
June	10	To the Ship Molly, for freight,		3	220	10
<i>Dr. Folley and Co. bankers in Paris, my account of exchange,</i>						
June	16	To Rhonald Crawford, my account current, for 10800 guilders, at 54 grotes per crown,		12	1012	10
		To Profit and Loss, gained by exchange,		11	70	16 8
					<u>1083</u>	6 8
<i>Dr. Robert Donald and Co.</i>						
June	17	To the Schooner Jenny, for freight of 100 hhd. at L. 3		3	300	
<i>Dr. William Ewing</i>						
June	17	To the Schooner Jenny, for freight of 100 casks, at 10s. 6d.		3	52	10
<i>Dr. Juan Pemberton my account of exchange</i>						
June	24	To Rhonald Crawford's account current, for 24500 guilders, at 22d. $\frac{1}{2}$ per guilder,		12	2296	17 6
		To Profit and Loss, gained by exchange,		11	78	2 6
					<u>2375</u>	

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		<i>Contra</i>	<i>Cr.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
			hhds.	Cwt.			
July	4	By Bills Receivable, at 50s. per Cwt. for	100	1250	2	3125	
	6	By Sundries, at 48s. 6d. per Cwt. for -	100	1250		3031	5
						<u>6156</u>	
		<i>Contra</i>	<i>Cr.</i>				
June	12	By Cash, in full, - - -			1	220	10
		<i>Contra</i>	<i>Cr.</i>				
June	16	By Cash, for 8000 crowns, tournois, at 32d. $\frac{1}{2}$ per crown, at par, - -			1	1083	6 8
		<i>Contra</i>	<i>Cr.</i>				
June	23	By New Bank, in full for freight,			7	300	
		<i>Contra</i>	<i>Cr.</i>				
June	23	By Cash, in full for freight, -			1	52	10
		<i>Contra</i>	<i>Cr.</i>				
June	24	By Cash, for 10000 piastres, at 4s. 9d. per piastre, at 30 days date,			1	2375	

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				l.	s.	d.
<i>Dr. John Lumsden's account current</i>						
June	27	To Sundries, as per Journal,	-	4977	13	1½
<hr/>						
<i>Dr. Alexander Speirs and Co.</i>						
June	29	To John Lumsden's account current, in full,	-	14 1418	7	6
<hr/>						
<i>Dr. Francis Lemman my account of tobacco</i>						
July	2	To voyage to Nantz, for	hhds. lbs. 100 136500	11	1390	1 8
<hr/>						
<i>Dr. French Goods</i>						
July	2	To Francis Lemman my account current,	claret pipes. 20 20	12	803	3
Aug.	27	To Cash, for duties,	— —	1	1327	14 2
		To Ship Margaret for freight,	— —	3	200	
	31	To Balance, for sales of	— 10	19	880	
					3210	17 2
<hr/>						
<i>Dr. Robert M^cNair</i>						
July	6	To Richard Warroch's account of sugar, on demand,	-	13	1031	5
<hr/>						
<i>Dr. Merchandise</i>						
July	9	To Sundries, as per Journal,	-	1153		8
<hr/>						
<i>Dr. Thomas M^cCall</i>						
Aug.	31	To Balance,	-	19	306	6 6

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	Contra	Cr.	l.	s.	d.
June 29	By Sundries, as per Journal,	-	4977	13	1 1/2
<hr/>					
June 27	By John Lumfden's account current, on demand,	-	14	14	18 7 6
<hr/>					
Aug. 31	By Balance for	hhds. lbs. 100 136500	19	1390	1 8
<hr/>					
Aug. 30	By Sundries, at 14s. per gallon,	brandy pipes. claret pipes.	880		
31	By Balance, for first cost,	10 — 20 20	19	2330	17 2
			3210	17	2
<hr/>					
Aug. 22	By Sundries, in full,	-	1031	5	
<hr/>					
July 14	By Richard Warroch's account current,	-	8	1153	0 8
<hr/>					
July 9	By Merchandise, per account, 12 months,	-	14	306	6 6

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Glasgow, 1775.

			l.	s.	d.
<i>Dr. John Craig, Worcester,</i>					
Aug.	31	To Balance, - - - -	19	236	4 9
<hr/>					
<i>Dr. Messrs Milnes, Wakefield,</i>					
Aug.	31	To Balance, - - - -	19	51	14 11
<hr/>					
<i>Dr. William Christie, Stirling,</i>					
Aug.	31	To Balance, - - - -	19	141	11 6
<hr/>					
<i>Dr. Mingo Dick and Son, Dundee,</i>					
Aug.	31	To Balance, - - - -	19	15	1 4
<hr/>					
<i>Dr. Thomas Warring, Manchester,</i>					
Aug.	31	To Balance, - - - -	19	41	0 6
<hr/>					
<i>Dr. John McKechnie,</i>					
Aug.	31	To Balance, - - - -	19	58	4 6
<hr/>					
<i>Dr. Slofi, Millar, and Co.</i>					
Aug.	31	To Balance, - - - -	19	65	13 8
<hr/>					
<i>Dr. James Carlile and Co.</i>					
Aug.	31	To Balance, - - - -	19	237	3

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		<i>Contra</i>	<i>Cr.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>July</i>	9	By Merchandise, per account, at 12 months,	-	14	236	4	9
		<i>Contra</i>	<i>Cr.</i>				
<i>July</i>	9	By Merchandise, per account, at 12 months,	-	14	51	14	11
		<i>Contra</i>	<i>Cr.</i>				
<i>July</i>	9	By Merchandise, per account, at 12 months,	-	14	141	11	6
		<i>Contra</i>	<i>Cr.</i>				
<i>July</i>	9	By Merchandise, per account, at 12 months,	-	14	15	1	4
		<i>Contra</i>	<i>Cr.</i>				
<i>July</i>	9	By Merchandise, per account, at 12 months,	-	14	41	0	6
		<i>Contra</i>	<i>Cr.</i>				
<i>July</i>	9	By Merchandise, per account, at 12 months,	-	14	58	4	6
		<i>Contra</i>	<i>Cr.</i>				
<i>July</i>	9	By Merchandise, per account, at 12 months,	-	14	65	13	8
		<i>Contra</i>	<i>Cr.</i>				
<i>July</i>	9	By Merchandise, per account, at 12 months,	-	14	237	3	

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		<i>Dr. David Wilmot's account of sugar</i>		l.	s.	d.
		hhds. Cwt.				
July	16	To Bills Payable, for freight, duty, &c. of	100 1220	9	510	10
Aug.	11	To Casper Claflon, for discount,		17	17	3 1 $\frac{1}{2}$
		To Profit and Loss, for commission,		11	81	16 6
		To Ditto, his account current, for net proceeds,		18	2135	10 4 $\frac{1}{2}$
					<hr/>	
					2745	
<hr/>						
<i>Dr. Dutch Goods</i>						
July	20	To Rhonald Crawford, my account current, viz. Per the Margaret, for 1000 pines French yarn, 100 weight ashes, 250 Cwt. madder, cost 27880 guilders,		12	2693	14 4 $\frac{1}{2}$
Aug.	27	To Cash, for duties,		1	31	11 3
		To Ship Margaret, for freight,		3	150	
					<hr/>	
					2875	5 7 $\frac{1}{2}$
<hr/>						
<i>Dr. Barley in Co. with Dick and M'Kechnie,</i>						
bolls.						
July	26	To Sundries, as per Journal, at 12 s. per boll,	2500		1500	
Aug.	4	To Profit and Loss, for discount &c. on Warroch and Co's bill,		10	8	
	18	To Sundries, for charges and commission,			64	5 4
	19	To Profit and Loss, for discount &c. on Maxwell and Bogle's bills.		10	8	7
		To Sundries, for a gain,			693	2 8
					<hr/>	
					2273	15
<hr/>						
<i>Dr. John M'Kechnie's account in Co.</i>						
Aug.	4	To Cash, paid him,		1	193	3 4
	19	To Ditto, in full,			662	3 8 $\frac{1}{2}$
					<hr/>	
					855	7 0 $\frac{1}{2}$

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		<i>Contra</i>	<i>Cr.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
			hhds. Cwt.				
<i>Aug.</i>	7	By North Sugar house, at 45s. per Cwt.	50 610	17	1372	10	
		By Casper Claifon, at 45s. per Cwt.	50 610		1372	10	
					2745		
		<i>Contra</i>	<i>Cr.</i>				
<i>Aug.</i>	31	By Balance, for freight &c. of 1000 pines French yarn, 100 Cwt. ashes, 250 Cwt. madder, cost 27880 guilders,		19	2875	5	7½
		<i>Contra</i>	<i>Cr.</i>				
<i>July</i>	31	By Bills Receivable in Co. at 18s. per boll, for	500	2	450		
<i>Aug.</i>	3	By Cash, at 17s. 6d. per boll, for	500	1	437	10	
	8	By Sundries, at 18s. per boll, for	500		450		
	13	By Bills Receivable in Co. at 18s. 6d. per boll, for	500	17	461	5	
		By Ditto, — at 19s. per boll, for	500		475		
					2273	15	
		<i>Contra</i>	<i>Cr.</i>				
<i>July</i>	26	By Barley in Co. paid by him,		16	400		
<i>Aug.</i>		By Deals in Co. advanced by him,		18	169	3	4
		By Barley in Co. for a gain,		16	231	0	10¾
		By Deals in Co. ditto.		18	55	2	10
					855	7	0¾

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		<i>Dr. Alexander Dick's account in Co.</i>		l.	s.	d.
<i>Aug.</i>	4	To Cash, paid him,	I	93	3	4
	19	To Ditto, in full,	—	662	3	8 $\frac{1}{2}$
				755	7	0 $\frac{1}{2}$
<hr/>						
		<i>Dr. Bills Receivable in Co. with Dick and M^cKechnie</i>				
<i>July</i>	31	To Barley in Co. per Murdoch, Warroch and Co's bill, at 3 months,	16	450		
<i>Aug.</i>	31	To Ditto—per John Maxwell's bill, at one month,	—	461	5	
	16	To Ditto—per George Bogle's bill, at one month,	—	475		
				1386	5	
<hr/>						
		<i>Dr. North Sugar House</i>				
<i>Aug.</i>	7	To Wilmot's account of fugar, to pay at 3 months,	16	1372	10	
<hr/>						
		<i>Dr. Casper Claffon</i>				
<i>Aug.</i>	7	To Wilmot's account of fugar, to pay at 3 months,	16	1372	10	

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		<i>Contra</i>	<i>Cr.</i>	<i>L.</i>	<i>s.</i>	<i>d.</i>
July	26	By Barley in Co. paid by him,	-	16	300	
Aug.	10	By Deals in Co. advanced by him,		18	169	3 4
		By Barley in Co. for a gain,	-	16	231	0 10 $\frac{1}{2}$
		By Deals in Co. ditto,	-	18	55	2 10
					<u>755</u>	7 0 $\frac{1}{2}$
		<i>Contra</i>	<i>Cr.</i>			
Aug.	4	By Bills Receivable, p. Murdoch, Warroch, and Co's		2	450	
	19	By Bills Receivable, for the following bills, viz.				
		For John Maxwell's, for			461	5
		George Bogle's, ditto,			475	
					<u>1386</u>	5
		<i>Contra</i>	<i>Cr.</i>			
Aug.	31	By Balance,		19	1372	10
		<i>Contra</i>	<i>Cr.</i>			
Aug.	11	By Sundries, as per Journal,			2372	10

Glasgow, 1775:

			l.	s.	d.
<i>Dr. George Bogle, Brewer,</i>					
Aug.	8	To Barley in Co. in account, at 10 days,	16	250	
<hr/>					
<i>Dr. Deals in Co. with Dick and M^cKecknie</i>					
Aug.	10	To Sundries, at 70l. 15s. per M. 1000 deals.		707	10
	18	To Ditto; — for charges and commif- sion, — — — — —		27	16
		To Ditto; — for gain; — — — — —		165	86
				<hr/>	<hr/>
				900	
<hr/>					
<i>Dr. John Burn's, vintner, Port Glas-</i> <i>gow,</i>					
Aug.	30	To French Goods, — — — — —	14	380	
<hr/>					
<i>Dr. David Wilmot's account current</i>					
Aug.	31	To Balance, due to him,	19	2135	10 4½

Glasgow, 1775.

		<i>Contra</i>	<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Aug.</i>	16	By Cash, in full,		1	250	
<hr/>						
		<i>Contra</i>	<i>Cr.</i>			
<i>Aug.</i>	14	By New Bank, at <i>L. 90 per M.</i>	<i>deals.</i>			
		for	1000	7	900	
<hr/>						
		<i>Contra</i>	<i>Cr.</i>			
<i>Aug.</i>	31	By Balance,		19	380	
<hr/>						
		<i>Contra</i>	<i>Cr.</i>			
<i>Aug.</i>	11	By Ditto, his account of sugar, for net				
		proceeds,		16	2135	10 4 $\frac{1}{2}$
<hr/>						
T 2						

Glasgow, 1775.

		Dr. Balance			l.	s.	d.
Aug.	31	To Cash, remaining in my clerk's hands,	1	15	19	2	3
		To Bills Receivable, per account,	2	6041	5		
		To West India bonds, per account,		3000			
		To John Green, my store at Blandford,		4480			
		To Robert Lawton, my store at Baltimore,	3	4165	10	1	
		To Ship Margaret, for prime cost,		1250			
		To Ship Molly, ditto,		980			
		To Schooner Jenny, ditto,		1000			
		To Tobacco, for 4260 lbs. at 9d. per lb.		159	15		
		To Custom House, Port Glasgow, for old subsidies,	4	736	13	9	
		To House in Miller's street, valued at		2100			
		To Estate of Frankfield, at 25 years purchase,		5500			
		To Ditto,—Square Acres, at 25 years purchase,		7500			
		To House in Graham's Square, valued at		2250			
		To William King, my agent, to account,	5	72	11	7	
		To New Bank, per account,	7	13410	5	11	
		To James Carlile, my account in Co.	15	1000			
		To Francis Lemman, my account current,	12	3509	7		
		To Ditto, my account of tobacco,	14	1390	1	8	
		To French Goods, per account,		2330	17	2	
		To Dutch Goods, per account,	16	2875	5	7	1/2
		To North Sugar house, due November 7th,	17	1372	10		
		To John Burn's, vintner, Port Glasgow,	18	380			
				65520	2	0	1/2

Glasgow, 1775.

		Contra	Cr.	l.	s.	d.
Aug. 31	By James Young and Co. to pay 1st September,		6	570		
	By Richard Warroch's account current,		8	3672	2	0½
	By Campbell's insurance office, to John Green, my account current, to account,			55	1	0½
	By Robert Lawfon, ditto, ditto,			2142		
	By Bills Payable, viz. To Alexander Speirs, to pay 28th September, s.			1632	12	11½
	Penman and Brown, 11th ditto,			200		
	James Ritchie, 1st ditto,			500		
	Allan and Smellie 28th ditto,			800		
	By George Kippea and Co. to pay 1st November, s.		9	1197	18	4
	By M ^c Call, Elliot, and Co. to pay 14th ditto,		11	3906	2	6
	By Rhonald Crawford, my account current,		12	1787	1	8½
	By French Gobds, for sales,		14	880		
	By Thomas M ^c Call, to pay 9th July, 1776,			306	6	6
	By John Craig, Worcester, ditto,		15	236	4	9
	By Messrs. Milnes, Wakefield, ditto,			51	14	11
	By William Christie, Stirling, ditto,			141	11	6
	By Mungo Dick and Son, Dundee, ditto,			15	1	4
	By Thomas Waring, Manchester, ditto,			41	0	6
	By John M ^c Kechnie, ditto,			58	4	6
	By Slofs, Miller, and Co. ditto,			65	13	8
	By James Carlile, and Co, ditto,			237	3	
	By Wilmot's account current,		18	2135	10	4½
				21131	9	8½
	By Stock, for my set estate,		6	44388	12	4½
				65520	2	0½

Paper of Totals to the second Set.

	Dr.			Cr.		
	l.	s.	d.	l.	s.	d.
Cash, - - - - -	11537	8	7	11521	9	4 $\frac{1}{2}$
Bills Receivable, - - -	12861	5	0	6820	0	
West India Bonds, - - -	3000	0	0	—	—	
John Green, my Store in Blandford, Virginia, - - -	4480	0	0	—	—	
Robert Lawton, my Store in Baltimore, ditto, - - -	4165	10	1	—	—	
Ship Margaret, - - - - -	1454	14	7	507	10	
Ship Molly, - - - - -	1050	10	0	802	0	
Schooner Jenny, - - - - -	1257	11	10	952	10	
Tobacco, - - - - -	4306	6	8	5869	17	11
Custom-House, Port Glasgow, - - -	1343	17	6	607	3	9
House in Miller's street, - - -	2100	0	0	—	—	
Estate of Frankfield, - - - - -	5500	0	0	250	0	
Estate Square Acres, - - - - -	7500	0	0	300	0	
House in Graham's square, - - -	2250	0	0	75	0	
Voyage to Dublin, - - - - -	555	10	0	632	10	
William King, my agent, - - - - -	188	0	0	115	8	5
Charles Maxwell, Paisley, my account of Flaxseed, - - -	120	0	0	110	0	
Stock, - - - - -	6926	7	11	43674	4	3
James Young and Co. - - - - -	—	—	—	570	0	
New Bank, - - - - -	25810	10	2 $\frac{1}{2}$	12516	10	2 $\frac{1}{2}$
Richard Warroch's account current, - - - - -	1792	15	0	5464	17	0 $\frac{1}{2}$
Campbell's insurance office, - - -	—	—	—	55	1	0 $\frac{1}{2}$
John Green, my account current, - - -	800	0	0	2942	0	
Robert Lawton, my account current, - - - - -	—	—	—	1632	12	11 $\frac{1}{2}$
Bills Payable, - - - - -	1400	10	0	3400	10	
George Kippen and Co. - - - - -	—	—	—	1197	18	4
James Carlile, my account in Co. - - -	1000	0	0	—	—	
House Expences, - - - - -	287	10	0	—	—	
Profit and Loss, - - - - -	50	0	0	870	18	5 $\frac{1}{2}$
Voyage to Nantz, - - - - -	4658	7	6	7056	15	
M'Call, Elliot, and Co. - - - - -	—	—	—	3906	2	6
Charges of Merchandize, - - - - -	233	4	8	—	—	
Rhonald Crawford, my account current, - - - - -	5153	10	2	6940	11	10 $\frac{1}{2}$
Foreign Pieces, - - - - -	1116	0	0	1137	10	
Francis Lemman, my account current, - - - - -	5666	13	4	2157	6	4
<i>Carried over,</i>	118566	3	0 $\frac{1}{2}$	122086	7	6

Paper of Totals to the second Set.

Dr.

Cr.

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Brought forward,</i>	1185	66	3 0 $\frac{1}{2}$	1220	86	7 6
Rhonald Crawford, my account of tobacco,	2495	16	8	2925		
Folley and Co. Bankers in Paris, my account of exchange,	1012	10		1083	6	8
Juan Pemberton, my account of exchange,	2296	17	6	2375		
Francis Lemman, my account of tobacco,	1390	1	8			
French Goods,	2330	17	2	880		
Thomas M'Call,	—	—	—	306	6	5
John Craig, Worcester,	—	—	—	236	4	9
Messrs. Milnes, Wakefield,	—	—	—	51	14	11
William Christie, Stirling,	—	—	—	141	11	6
Mungo Dick and Son, Dundee,	—	—	—	15	1	4
Thomas Warring, Manchester,	—	—	—	41	0	6
John M'Kechnie,	—	—	—	58	4	6
Slofs, Miller, and Co.	—	—	—	65	13	8
James Carlile and Co.	—	—	—	237	3	
David Wilmot's account of sugar,	527	13	1 $\frac{1}{2}$	2745		
Dutch Goods,	2875	5	7 $\frac{1}{2}$			
North Sugar house,	1372	10				
John Burns, vintner, Port Glasgow,	380					
	133247	141	10	133247	14	10

152 Cash Account with the New Bank.

		l.	s.	d.	Days.	Products By	Products To
1775.							
April	30 By	1970	10	2 $\frac{3}{4}$	3	5911 : 10 : 7 $\frac{1}{4}$	
May	3 To	1700					
		270	10	2 $\frac{3}{4}$	2	541 : 0 : 5 $\frac{1}{2}$	
	5 By	1000					
		1270	10	2 $\frac{3}{4}$	7	8893 : 11 : 7 $\frac{1}{4}$	
	12 To	570	10	2 $\frac{3}{4}$			
		700			5	3500 : 0 : 0	
	17 To	750					
		50			3	— —	150 : 0 : 0
	20 To	800					
		850			2	— —	1700 : 0 : 0
	22 To	1000					
		1850			2	— —	3700 : 0 : 0
	24 By	400					
		1450			4	— —	5800 : 0 : 0
	28 To	500					
		1950			2	— —	3900 : 0 : 0
	30 By	500					
June	1 To	1450			2	— —	2900 : 0 : 0
		2350			3	— —	7050 : 0 : 0
	3 To	600					
		2950			3	— —	8850 : 0 : 0
	6 To	1000					
		3950			2	— —	7900 : 0 : 0
	8 To	1300					
		5250			2	— —	10500 : 0 : 0
	10 By	810					
		4440			2	— —	8880 : 0 : 0
	12 To	100					
		4540			4	— —	18160 : 0 : 0
	16 To	500					
		5040			3	— —	15120 : 0 : 0
	19 By	836					
		4204			3	— —	12612 : 0 : 0
	22 By	150					
		4054			1		4054 : 0 : 0
		Carried over,				18846 : 2 : 8	111276 : 0 : 0

Cash Account with the New Bank. 153

		l.	r.	d.	Days.	Products By Brought up,	Products To,
1775.		4054			1	18846 : 2 : 8	111276 : 0 : 0
June	23 To	300					
		4354			1	---	4354 : 0 : 0
	24 To	2300					
		6654			1	---	6654 : 0 : 0
	25 By	1200					
		5454			4	---	21816 : 0 : 0
	29 To	3500					
		8954			2	---	17908 : 0 : 0
July	1 By	630					
		8324			6	---	49944 : 0 : 0
	6 To	2000					
		10324			3	---	36972 : 0 : 0
	9 By	390					
		9934			3	---	29802 : 0 : 0
	12 To	990					
		10924			1	---	10924 : 0 : 0
	13 To	630					
		11554			5	---	51770 : 0 : 0
	18 By	500					
		11054			5	---	55270 : 0 : 0
	23 To	100					
		11154			1	---	11154 : 0 : 0
	24 To	110					
		11264			2	---	22528 : 0 : 0
	26 By	800					
		10464			2	---	20928 : 0 : 0
	28 To	450					
		10914			4	---	43656 : 0 : 0
Aug.	1 By	390					
		10524			4	---	42096 : 0 : 0
	4 To	100					
		10624			4	---	42496 : 0 : 0
	8 To	680					
		11304			2	---	22608 : 0 : 0
	10 By	160					
		11144			1	---	11144 : 0 : 0
Carried over,						18846 : 2 : 8	613300 : 0 : 0

Cash Account with the New Bank.

		l.	s.	d.	Days.	Products By Brought over,	Products To
1775.		11144			1	18846 : 2 : 8	613300 : 0 : 0
<i>Aug.</i>	11 By	<u>1300</u>					
		12444			3	—	37332 : 0 : 0
	14 By	<u>980</u>					
		13344			5	—	66720 : 0 : 0
	19 By	<u>1390</u>					
		12044			3	—	36132 : 0 : 0
	22 To	<u>1030</u>					
		13074			5	—	65370 : 0 : 0
	27 By	<u>1400</u>					
		11674					
	To	<u>500</u>					
		12174			1	—	12174 : 0 : 0
	28 By	<u>80</u>					
		12094			2	—	24188 : 0 : 0
	30 To	<u>500</u>					
		12594			1	—	12594 : 0 : 0
		700					
	Prin.	13294					
	Intr.	116	5	11			
		13410	5	11		18846 : 2 : 8	867810 : 0 : 0

WASTE BOOK

AND

JOURNAL. N° III.

GLASGOW, 1st September, 1775.

		l.	s.	d.
DRAWN on the New Bank for		1400		
And paid James Young and Co. in full,		L. 570 : 0 : 0		
And James Ritchie, for my acceptance,		800 : 0 : 0		
		1370		
1	Dr. { Cash, - - -	L. 30 : 0 : 0		
6	{ James Young and Co.	570 : 0 : 0		
1	{ Bills Payable,	800 : 0 : 0		
4	Cr. New Bank, - - -	1400 : 0 : 0		
2d.				
Received from the custom house my old subsidies, for exports,		736	13	9
1	Dr. { Cash, - - -	L. 36 : 13 : 9		
4	{ New Bank,	700 : 0 : 0		
3	Cr. Custom House, Port Glasgow,	736 : 13 : 9		
3d.				
Sold my 4260 lbs. tobacco, at 9d. per lb. and received L. 159 : 15s.				
And paid into the New Bank,		160		
4	Dr. New Bank, - - -	L. 160 : 0 : 0		
1	Cr. { Cash, - - -	5 : 0 : 0		
3	{ Tobacco,	159 : 0 : 0		

		l.	s.	d.
<i>4th September.</i>				
/ Opened a cellar for my Dutch and French goods, and consigned them for sales to the care of John Gibson, merchant here.				
I have therefore rated my remaining				
10 pipes of brandy, at L. 70 per pipe, - - - - - L. 700 : 0 : 0				
My 20 pipes claret, at L. 50 per pipe, - - - - - 1000 : 0 : 0				
And my Dutch goods, at 10 per cent advance, - - - - - 3162 : 16 : 2½				
		4862	16	2½
9	Dr. { John Gibson, my account of goods, - - - - -	L. 4862	16	2½
5	Cr. { French Goods, - - - - -	L. 1700	0	0
5	{ Dutch Goods, - - - - -	3162	16	2½
<i>6th.</i>				
/ John M'Kechnie, Alexander Dick, and myself, resolving further to trade, have bought the <i>Speedy</i> , captain Nimble, as she lies at Greenock, for a voyage to Newfoundland, and have accordingly paid down, each L. 350, my share being paid by an order on the bank, - - - - - 350				
9	Dr. { <i>Ship Speedy, in Co. with Dick and M'Kechnie,</i> - - - - -	L. 350	0	0
4	Cr. <i>New Bank,</i> - - - - -	350	0	0
<i>7th.</i>				
/ Received in full of Ralph Lawfon's bill, - - - - - 530				
1	Dr. <i>Cash,</i> - - - - -	L. 530	0	0
1	Cr. <i>Bills Receivable,</i> - - - - -	530	0	0
<i>9th.</i>				
/ Alexander Dick proposing to go supercargo on board the <i>Speedy</i> , John M'Kechnie and I have each impressed him, for purchase of ready money articles proper for his intended voyage, with, - - - - - 500				
9	Dr. { <i>Alexander Dick, our cargo by the Speedy,</i> - - - - -	L. 500	0	0
1	Cr. <i>Cash,</i> - - - - -	500	0	0

		11th September.				
✓		Retired my acceptance to Penman and Brown, per an order on the New Bank,				
6	Dr.	Bills Payable,	L. 500 : 0 : 0.	500		
4	Cr.	New Bank,	500 : 0 : 0			
		13th.				
✓		Received advice from James Obrian, Cork, that he hath shipped on board the Molly sundry provisions, per invoice, amounting, with charges and commission, to				
			L. 950 : 0 : 0			
		My commission on ditto, at 1 1/2 per cent;				
			11 : 17 : 6			
		Freight at 5 per cent,				
			47 : 10 : 0			
		Insurance, underwrote by me, at 3 per cent,				
			30 : 5 : 7			
6	Dr.	{ Richard Warrock's account current, - L. 1039 : 13 : 1		1039	13	
9		{ James Obrian, Cork, 950 : 0 : 0				
10	Cr.	{ Profit and Loss, - 11 : 17 : 6				
2		{ Ship Molly, - 47 : 10 : 0				
10		{ Insurance account, - 30 : 5 : 7				
		15th.				
✓		Alexander Dick, having purchased his intended cargo, and laid a state of his accounts before us, we find he hath laid out in money L. 1833, and bought goods, on our joint credit, to the amount of L. 1200, in consequence of which we have paid him our respective shares of his advance, of which my share was paid as follows, viz.				
		In an order on the New Bank, L. 100 : 0 : 0				
		In Cash, - 11 : 0 : 0				
9	Dr.	{ Alexander Dick, our cargo per the Speedy, L. 111 : 0 : 0		111		
1		{ Cash, - 11 : 0 : 0				
4	Cr.	{ New Bank, - 100 : 0 : 0				
		16th.				
✓		Received in full, of John Maxwell's bill,		461	5	
1	Dr.	Cash,	L. 461 : 5 : 0			
1	Cr.	Bills-Receiveable,	461 : 5 : 0			

		17th September.	l.	s.	d.
✓	9	Captain Nimble hath presented his accounts of out- set, and I have paid my $\frac{1}{2}$ of L. 150 Dr. <i>Ship Speedy and Co.</i> L. 50 : 0 : 0	50		
	1	Cr. <i>Cash,</i> - - - - 50 : 0 : 0			
		19th.			
✓	1	William King, my agent, hath transmitted me his account of lighterge, tonage, shippage &c. of our cargo, <i>per</i> the <i>Speedy</i> L. 170, of which he acknowledges receipt from Alexander Dick L. 56 : 13 : 4, and I have received from John M ^c Kechnie, to even our account, L. 56 : 13 : 4	113	6	8
	9	Dr. { <i>Cash,</i> - - - - L. 56 : 13 : 4 <i>Alexander Dick, our car- go, &c.</i> - - - - 56 : 13 : 4			
	3	Cr. <i>William King, my agent,</i> 113 : 6 : 8			
		20th.			
✓	4	Received in full of George Bogle's bill, And sent to the New Bank, Dr. <i>New Bank,</i> - - - - L. 800 : 0 : 0	475	800	
	1	Cr. { <i>Bills Receivable,</i> - - - - 475 : 0 : 0 <i>Cash,</i> - - - - 325 : 0 : 0			
		21st.			
✓	4	Received advice from Francis Lemman, Nantz, that he hath sold my tobacco, net proceeds received, <i>per</i> account of sales, amounting to 1775 $\frac{1}{2}$ crowns, which, exchange at 2s. 6d. <i>per</i> ecu, I value in Sterling at,	2219		1
	5	Dr. { <i>Francis Lemman, my ac- count current,</i> L. 2219 : 1 : 0			
	5	Cr. { <i>Ditto, my-account of to- bacco,</i> - - - - 2219 : 1 : 0			
		22d.			
✓	1	Remitted Rhonald Crawford my draught on Fran- cis Lemman, at single usance, p. 13616 crowns, which, at 2s. 7d. $\frac{1}{2}$ <i>per</i> ecu, amounts Sterling to Drawn also to the New Bank, for 40516 $\frac{1}{2}$ crowns, at 31d. $\frac{1}{2}$ and received - - - - L. 17 : 14 : 10 $\frac{1}{2}$ In account with them, - - - - 5300 : 0 : 0	1787		1 8 $\frac{1}{2}$
			5317	14	10 $\frac{1}{2}$

22d September.

7	{	Drs.	Rhoads Crawford my ac-						
4			count current,	L. 1787	:	1	:	8	$\frac{1}{2}$
1			New Bank,	5300	:	0	:	0	
			Cash,			17	:	14	$\frac{10}{2}$
4	{	Cr.	Francis Lemman my ac-						
			count current,	L. 7104	:	16	:	7	$\frac{1}{2}$

L. d.

24th.

✓ The Sally is arrived at Greenock with 4000 quarters of wheat, shipped by my order, and for my account, by John Green, of Blandford, Virginia, which, with charges of shipping, amounts, per invoice, to L. 5400, at 40 per cent exchange, makes, Sterling, - - - L. 3857 : 2 : 10
 Freight due to John Glasford and Co. - - - - - 317 : 17 : 2

11 Dr. Wheat per the Sally, L. 4175 : 0 : 0

4175

26th.

6	{	Drs.	John Green, my ac-						
11			count current,	3857	:	2	:	10	
			John Glasford and Co.	317	:	17	:	2	

✓ Taken John M'Kechnie into Co. for sales of my wheat as it lies on board the Sally, to whom I have rated it at L. 500
 Advance on the whole, - - - - -

11 Dr. { John M'Kechnie, my ac-

4675

11 count in Co. L. 2337 : 10 : 0

11 { John M'Kechnie, his ac-

11 count in Co. 2337 : 10 : 0

11 Cr. Wheat, per the Sally, 4675 : 0 : 0

27th.

✓ Received from John Gibson, to account of my consignment, - - - - - L. 1500 : 0 : 0
 And from John M'Kechnie, to account of his $\frac{1}{2}$ of the wheat concern, - - - - - 1500 : 0 : 0

11 Paid into the New Bank.

3600

			l.	s.	d.
	27th September.				
4	Dr.	New Bank,	L. 3000	0	0
9		John Gibson, my account			
		of goods,	1500	0	0
11	Cr.	John McKechnie's account in Co.	1500	0	0
		28th.			
	Drawn on the New Bank, and retired the following bills, viz.				
	To	Allan and Smellie, for	L. 500	0	0
	To	Alexander Spiers,	200	0	0
					700
6	Dr.	Bills Payable,	L. 700	0	0
4	Cr.	New Bank,	700	0	0
		29th.			
	Accepted John Green's bill, to John Glasford and Co. at 60 days sight, for L. 800, which I have taken up on discount, for L. 790 : 2 : 10				
	Paid	also the freight,	317	3	2
					1108
	By a draught on the New Bank, p. L. 1100 : 0 : 0				
	By	Cash,	8	0	0
6	Dr.	John Green, my account current,	800	0	0
11		John Glasford and Co.	317	17	2
					1117 17 2
4	Cr.	New Bank,	1100	0	0
1		Cash,	8	0	0
10		Profit and Loss,	9	17	2
		30th.			
	House Expenses this month,				
	Counting-house ditto,		L. 55	16	8
			94	3	4
					150
11	Dr.	House Expenses,	L. 55	16	8
12		Charges of Merchandise,	94	3	4
1	Cr.	Cash,	150	0	0

		2d October.		l.	s.	d.
✓	Received from John M ^c Kechnie the balance of his $\frac{1}{4}$, due upon our wheat-concern, of which paid into the New Bank	-	L. 830 : 0 : 0			
	And retained	-	7 : 10 : 0			
			<hr/>	837	10	
2	Dr. { <i>Cash</i> , - - -	-	L. 7 : 10 : 0			
4	{ <i>New Bank</i> , - - -	-	830 : 0 : 0			
			<hr/>			
11	Cr. { <i>John M^cKechnie's ac-</i> <i>count in Co.</i> - - -	-	837 : 10 : 0			
	<i>4th.</i>		<hr/>			
✓	Opened an exchange account with John Hyndman, Esq. London, at $\frac{1}{2}$ per cent, for his acceptance and correspondence, and have accordingly drawn to.					
	John Philips, Paisley, at 20 days date, exchange at 2 per cent,	-	L. 500 : 0 : 0			
	James Young and Co. at 20 days date, exchange at 2 per cent,	-	300 : 0 : 0			
	Simon Brown and Co. at 20 days date, exchange at 2 per cent,	-	500 : 0 : 0			
	Value received with exchange,		<hr/>	1326		
2	Dr. <i>Cash</i> , - - -	-	L. 1326 : 0 : 0			
			<hr/>			
12	Cr. <i>John Hindman, Esq.</i> L. 1300 : 0					
	Exchange, - - -	-	26 : 0			
			<hr/>	1326		
			<hr/>			
✓	Remitted with the advice, Tait on Reynolds, at 60 days date par, value paid here,			1300		
12	Dr. <i>John Hindman, Esq.</i> L. 1300 : 0 : 0					
			<hr/>			
2	Cr. <i>Cash</i> , - - -	-	1300 : 0 : 0			
			<hr/>			
	<i>7th.</i>		<hr/>			
✓	Received in full of the following bills,					
	William Laurie's, - - -	-	L. 625 : 0 : 0			
	James Harvie's, - - -	-	312 : 10 : 0			
	Ralph Erskine's, - - -	-	625 : 0 : 0			
	John Pinkerton's, - - -	-	312 : 10 : 0			
	Ebenezer Erskine's - - -	-	625 : 0 : 0			
	John Jackson's - - -	-	625 : 0 : 0			
			<hr/>	3125		
	Of which paid into the New Bank,	-	-	3120		

			l.	s.	d.
		7th October.			
1	Dr.	Cash,	L.	5	0
4		New Bank,		3120	0
1	Cr.	Bills Receivable,		3125	0
		9th:			
✓		Drawn to the Thistle Bank on John Hindman, Esq. at 10 days date, p.	L.	500	0
	And	p.		500	0
	And	p.		500	0
	And	p.		500	0
	Exchange, 2½ per cent,			45	0
					2045
1	Dr.	Cash,		2045	0
12	Cr.	John Hindman, Esq. L.	2000	0	0
	Exchange,		45	0	
					2045
✓		Remitted with the advice, Tait on Wood, at 60 days date,	L.	1000	0
		Brown and Drummond, at 60 days date,		1000	0
					2000
12	Dr.	John Hindman, Esq.		2000	0
1	Cr.	Cash,		2000	0
		12th.			
✓		Received from John Dawson, Belfast, the following bills, at 21 days sight, upon London, viz.			
		Craig on Grant,	L.	570	0
		M ^c Veagh on Strange,		230	0
		Todd on Hindman,		200	0
					1000
		With which paid his draught at sight, by my order on the New Bank,			1000
1	Dr.	Bills Receivable,	L.	1000	0
4	Cr.	New Bank,		1000	0
✓		Sold the New Bank the above bills, at 2 per cent exchange; of which received	L.	20	0
		In account with them,		1000	0
					1020

		12th October.		l.	s.	d.
1	Dr.	{ Cash,	L. 20 : 0 : 0			
4		{ New Bank,	- 1000 : 0 : 0			
10	Cr.	{ Profit and Loss,	20 : 0 : 0			
1		{ Bills Receivable,	- 1000 : 0 : 0			
15th.						
1	Received of John Gibson, to account, and sent to the New Bank,			1000		
4	Dr.	New Bank,	L. 1000 : 0 : 0			
9	Cr.	{ John Gibson my account of goods,	- 1000 : 0 : 0			
17th.						
1	Remitted John Hindman, Esq. L. 5000, in Robison's draughts on Drummond, at 60 days date, in account with the New Bank, with orders to purchase for me 5 lots of lottery tickets,			5000		
12	Dr.	John Hindman, Esq.	L. 5000 : 0 : 0			
4	Cr.	New Bank,	- 5000 : 0 : 0			
20th.						
1	Remitted Mansfield and Hunter, Edinburgh, by their order, 5 draughts on John Hindman, Esq. each L. 500, at 10 days sight, exchange 2½ per cent, for which drawn to the Thistle Bank at sight, and received,			2562	10	
1	Dr.	Cash,	L. 2562 : 10 : 0			
12	Cr.	John Hindman, Esq.	2500 : 0 : 0			
		Exchange,	- 62 : 10 : 0			
21st.						
1	Remitted John Hindman, Esq. Tait's draughts on Reynolds, L. 500 each, at 60 days date par,			2500		
12	Dr.	John Hindman, Esq.	L. 2500 : 0 : 0			
1	Cr.	Cash,	- 2500 : 0 : 0			
24th.						
1	Received of John Gibson, to account, and paid into the New Bank,			1000		
4	Dr.	New Bank,	L. 1000 : 0 : 0			
9	Cr.	{ John Gibson my account of goods,	- 1000 : 0 : 0			

		2d November.	f.	s.	d.
✓		Received advice from James Obrian, Cork, that he had shipped on board the Speedy, captain Nimble, by my order, an assortment of provisions, which, with his own commission, amounts to	1200		
9	Dr.	{ Alexander Dick our cargo, per the Speedy,	L. 1200	0	0
9	Cr.	James Obrian, Cork,	1200	0	0
4th.					
✓		With John M'Kechnie's consent, I have insured the Speedy and cargo, at 2 per cent premium, from Cork to Newfoundland, value L. 4703 : 0 : 0	94	1	2
9	Dr.	{ Alexander Dick our cargo per the Speedy,	L. 94	1	2
10	Cr.	Insurance account,	94	1	2
7th.					
✓		My clerk hath brought in the accounts of David Wilmot's cargo, per the Margaret, bound for Jamaica, bought for ready money, which amounts to	L. 1520	0	0
		Commission, at 2½ per cent,	38	0	0
		Package, portorage, and cartage,	12	10	0
			1570	10	
		For payment of which, I have drawn on the North sugar house in full of their account,	L. 1372	10	0
		On the New Bank, for	140	0	0
		And defited him to advance,	7	10	0
8	Dr.	{ David Wilmot's account current,	L. 1570	10	0
5		North Sugar House,	1372	10	0
4		New Bank,	140	0	0
1	Cr.	Cash,	20	0	0
10		Profit and Loss,	38	0	0
			1570	10	0

		l.	s.	d.		
9th November.						
✓	Captain Fairweather has brought in his accounts for the out-fit of the Margaret,		L. 170	00	0	
And his account of passage, freight, &c. viz.						
	From Sundries for freight,		L. 397	10	0	
	Ditto, for passage,		75	00	0	
	Freight, for Wilmot's goods,		157	10	0	
			<hr/>			
			629	11	0 net.	
8	Drs. {	David Wilmot's account			659	11
		current,	L. 157	10	0	
1		Cash,	302	10	0	
			<hr/>			
2	Cr.	Ship Margaret,	459	11	0	
11th.						
✓	To even our accounts I have paid Cornelius Todd, viz.					
	In Cash,		L. 225	00	0	
	In a draught on the New Bank,		400	00	0	
			<hr/>		625	
13	Dr. {	Cornelius Todd his account				
		in Co.	L. 625	00	0	
			<hr/>			
1	Crs. {	Cash,	225	00	0	
4		New Bank,	400	00	0	
13th.						
✓	Received from John Gibson, to account,		L. 500	00	0	
	John M ^c Kechnie, ditto,		500	00	0	
	And drawn on the New Bank, for		4100	00	0	
			<hr/>		5100	
	Paid Gebrge Kippen and Co. in full,		L. 1197	18	4	
	And M ^c Call, Elliot, and Co. ditto,		3906	2	6	
			<hr/>		5104	
7	Drs. {	George Kippen and Co.	L. 1197	18	4	
7		M ^c Call, Elliot, and Co.	3906	2	6	
			<hr/>		5104	

		13th November.	L	s	d.
4	Cr.	New Bank,	L. 4100	0	0
9		John Gibson my account of goods,	500	0	0
11		John M ^r Kechnie my account in Co.	500	0	0
1		Cash,	4	0	10
				104	0
15th.					
✓		Drawn on John Hindman, Esq. viz.			
		To Alexander Speirs and Co. at 10 days date,	L. 1000	0	0
		To Alexander Houston and Co. at 10 days date,	1000	0	0
		To John Glasford and Co. at 10 days date,	1000	0	0
		Exchange, at 2½ per cent,	75	0	0
				075	
		For value received.			
1	Dr.	Cash,	3075	0	0
12	Cr.	John Hindman, Esq.	3000	0	0
		Exchange,	75	0	0
				000	
✓		Remitted with the advice, Johnston on Crow, at 60 days date,	L. 500	0	0
		Christie on Adair and Bullock, ditto,	1500	0	0
		Maxwell on Porterfield, ditto,	500	0	0
		Forrest on Gray, ditto,	500	0	0
				000	
		For value paid here.			
12	Dr.	John Hindman, Esq.	L. 3000	0	0
1	Cr.	Cash,	3000	0	0
18th.					
✓		Drawn on the New Bank for L. 760, and paid the following accounts upon discount, viz.			
		Thomas M ^r Call, L. 306 : 6 : 6	gross. L. 15 : 6 : 4	discount.	net. L. 291 : 0 : 2
		William Christie, 141 : 11 : 6	7 : 1 : 7		134 : 9 : 11
		John M ^r Kechnie, 58 : 4 : 6	2 : 18 : 3		55 : 6 : 3
		Slofs, Miller, & Co. 65 : 13 : 8	2 : 5 : 8		62 : 8 : 0
		James Carlile & Co. 237 : 3 : 0	51 : 27 : 1½		225 : 5 : 10½
			808 : 19 : 2	40 : 8 : 11½	
				768	10 2½

		18th November.		l.	s.	d.
7	Drs.	Thomas M ^c Call,	L. 306 : 6 : 6			
7		William Christie,	141 : 11 : 6			
8		John M ^c Kechnie,	58 : 4 : 6			
8		Slofs, Miller, and Co.	65 : 13 : 8			
8		James Carlile and Co.	237 : 3 : 0	808	19	2
<hr/>						
4	Crs.	New Bank,	L. 760 : 0 : 0			
1		Cash,	8 : 10 : 2½			
10		Profit and Loss,	40 : 8 : 11½			
<hr/>						
				808	19	2
<hr/>						
20th.						
✓	Received of John Burns in full, which I have sent to the New Bank,					
4	Dr.	New Bank,	L. 380 : 0 : 0	380		
<hr/>						
5	Cr.	John Burns, Port Glasgow,	380 : 0 : 0			
<hr/>						
22d.						
✓	Discounted Dunlop and Houston's acceptance for L. 1000, due 18th January next.					
		Interest,	L. 7 : 16			
		Commission,	5 : 0			
<hr/>						
1	Dr.	Bills Receivable,	L. 1000 : 0 : 0	1000		
<hr/>						
1	Crs.	Cash,	L. 7 : 4			
4		New Bank,	980 : 0			
10		Profit and Loss,	12 : 16			
<hr/>						
<hr/>						
25th.						
✓	John M ^c Kechnie having now finished the sales of our wheat, he has laid the different accounts before me, ascertaining the measurement of 7950 bolls, Glasgow measure, and sales, at 25s. per boll, ready money,					
			L. 9937 : 10 : 0			
			Carried over,			
			Y			

		25th November.	l.	s.	ds.
		Brought over;	9937	10	0
Expences of measure-					
ment,		L. 33 : 2 : 6			
Lighterage, tonnage,					
and loftage,		42 : 9 : 6			
Incidents at sales, &c.		16 : 18 : 0			
		<hr/>	92	10	0
		Net	9845	0	0
Of which $\frac{1}{2}$, due to me; is		4922 : 10 : 0			
Received formerly,		2500 : 0 : 0			
		<hr/>			
Received now, in full of the concern,			2422	10	
I	Dr. Cash,	L. 2422 : 10 : 0			
11	Cr. { John M ^r Kechnie my ac-				
	{ count in Co.	2422 : 10 : 0			
		<hr/>			
✓	Sent to the New bank,		2400		
4	Dr. New Bank,	L. 2400 : 0 : 0			
1	Cr. Cash,	2400 : 0 : 0			
		<hr/>			
		27th.			
✓	Drawn to the Royal Bank, by their				
	order, on John Hindman, Esq. at				
	10 days date, p.	L. 3000 : 0 : 0			
	Exchange, at 2 per cent,	60 : 0 : 0			
		<hr/>	3060		
	For which valued on Mr. Campbell, cashier, at				
	one days date,				
1	Dr. Cash,	L. 3060 : 0 : 0			
12	Cr. John Hindman, Esq.	3000 : 0 : 0			
	Exchange,	60 : 0 : 0			
		<hr/>			
	Remitted, at 60 days date, Brown				
	on Hewit, p.	L. 1000 : 0 : 0			
	And Johnston on Livy; at 60 days				
	date,	2000 : 0 : 0			
		<hr/>	3000		
12	Dr. John Hindman, Esq.	L. 3000 : 0 : 0			
1	Cr. Cash,	L. 3000 : 0 : 0			

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		29th November.		l.	s.	d.
✓	1	Settled with the custom-house, Port Glasgow, for my exports, and have drawn of bounties and drawbacks,		37	19	6
		Dr. Cash,	L. 37 : 19 : 6			
10		Cr. Profit and Loss,	37 : 19 : 6			
		30th.				
✓		House expenses this month,	L. 127 : 10 : 0			
		Counting-house ditto,	102 : 10 : 0			
				230		
11		Dr. { House Expenses,	L. 127 : 10 : 0			
12		{ Charges of Merchandise,	102 : 10 : 0			
1		Cr. Cash,	230 : 0 : 0			
		1st December.				
✓		Shipped on board the Speirs for Baltimore, consigned to Robert Lawton, my supercargo, sundry goods per his scheme, for payment whereof, I have drawn on the New Bank, p.	L. 1200 : 0			
		Cartage, portorage, package, &c. paid here,	15 : 9			
		William King's shipping account,	24 : 11			
		Campbell's office, for premium, at 4 per cent, of L. 1240	49 : 0			
				1289		
13		Dr. Voyage to Baltimore,	L. 1289 : 0			
4		Cr. {	New Bank,	L. 1200 : 0		
1	Cash,		15 : 9			
3	William King, my agent,		24 : 11			
6	Campbell's insurance office,		49 : 0			
				1289		
		3d.				
✓		Shipped on board the Lilly, for John Green, my supercargo in Blandford, captain Miller, according to his scheme, goods to the amount of	L. 1500 : 0 : 0			
		Which I have paid by a draught on the New Bank.				
		Package, portorage, cartage, per my clerk's account,	17 : 10 : 0			
		Tonnage, lighterage, shippage, &c. per William King's account,	27 : 10 : 0			
				1545		

		3 ^d December.		L.	s.	d.
13	Dr.	Voyage to Blandford,	L. 1545 :	0		
4	Cr.	{ New Bank,	L. 1500 :	0		
1		{ Cash,	17 :	10		
3		{ William King, my agent,	27 :	10		
			1545 :	0		
5 th .						
13	Received advice from Edward Hewit, London, that he had shipped goods, per the Bonadventure, addressed to John Green, merchant in Blandford, by my order; amount, as per invoice,	Dr. Voyage to Blandford,	L. 796 :	18	6	
13	Cr. Edward Hewit,	696 :	18	6		
7 th .						
13	John Gibson hath now furnished me with the account of sales of my Dutch and French goods, amounting in all to	L. 5754 :	19	6		
	Allowing him for commission and incidents,	250 :	0	0		
			5504 :	19	6	
	Received in Cash,	L. 1004 :	19	6		
	In William Stirling's note, at 3 months,	500 :	0	0		
	Robert Lang's ditto, ditto,	500 :	0	0		
	Peter Heron's ditto, ditto,	500 :	0	0		
1	Dr.	{ Cash,	L. 1004 :	19	6	
1		{ Bills Receivable,	1500 :	0	0	
9	Cr.	{ John Gibson my account of goods,	2504 :	19	6	
9 th .						
9	Received advice from James Obrian, Cork, that he had shipped on board the Margaret, for account of David Wilmot, at my debit, sundry provisions, amounting in whole to	L. 879 :	10	0		
	Freight,	67 :	10	0		

796 18 6

2504 19 6

947

		9th December.		L.	s.	d.
8	Dr.	{ David Wilnot's account current,	- - - 947 : 0 : 0			
9	Crs.	{ James Obrian,	- - - 879 : 10 : 0			
2		{ Ship Margaret,	- - - 67 : 10 : 0			
			947 : 0 : 0			
		12th.				
/		Bought the estate of Fullwood, renting L. 800 per annum, for L. 15000, whereof paid down by an order on the New Bank, - L. 7500 : 0 : 0				
		Due per bond, at Whitfsanday next, to Alexander Porterfield, 7500 : 0 : 0				
		Charges attending the purchase, 20 : 0 : 0				
14	Dr.	Estate of Fullwood,	- 15020 : 0 : 0	15020		
4	Crs.	{ New Bank,	- - - 7500 : 0 : 0			
6		{ Bills Payable,	- - - 7500 : 0 : 0			
1		{ Cash,	- - - 20 : 0 : 0			
			15020 : 0 : 0			
		15th.				
/		Received the bounties and drawbacks p. the Speedy, the Margaret, the Speirs, and the Lilly,			67	10
1	Dr.	Cash,	- - - L. 67 : 10 : 0			
10	Crs.	{ Profit and Loss,	52 : 10 : 0			
9		{ Alexander Dick, our cargo per the Speedy,	15 : 0 : 0			
			67 : 10 : 0			
		18th.				
/		Brown on Drummond is returned, under protest, for non acceptance and non payment, - L. 1000 : 0 : 0				
		Re-exchange, at 3 per cent, postages, and protest 30 : 10 : 6				
				1030	10	6
		Which Mr. Brown hath paid.				

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			L	s.	d.
	18th December.				
1	Dr.	Cash, - - -	L. 1030	10	6
12	Cr.	{ John Hindman, Esq.	1000	0	0
10		{ Profit and Loss,	30	10	6
			1030	10	6
	Remitted John Hindman, Esq. Elliot on Drummond, at sight, to replace Brown's draught,				
			L. 1000	0	0
	Exchange at 2 per cent,				
			20	0	0
			1020		
12	Drs.	{ John Hindman, Esq.	L. 1000	0	0
10		{ Profit and Loss,	20	0	0
1	Cr.	Cash, - - -	1020	0	0
	20th.				
	The interest on the mortgage on David Wilmot's estate, for L. 1000, is now due, being, at 8 per cent,				
8	Dr.	{ David Wilmot's account current - - -	L. 80	0	0
10	Cr.	Profit and Loss,	80	0	0
	22d.				
	Robert Lawfon hath transmitted me an abstract of his balance, by which it appears he has received, in tobacco and money, since last balance, reckoning at 40 per cent,				
	Exchange,		L. 5327	11	10
	Deduce charges,		421	2	10
			4906	9	
	Out-standing debts,		876	11	
	Goods on hand, per inventory,		1227	0	
			7010		
6	Drs.	{ Robert Lawfon, my account current,	L. 4906	9	0
14		{ Ditto my account on time,	876	11	0
15		{ Balance,	1227	0	0
2	Cr.	{ Robert Lawfon my store in Baltimore,	7010	0	0

		24th December.	l.	s.	d.
✓	Having now received our last advices concerning the fate of our interest in the lottery, we find, that N ^o 1675 hath come up a prize of				
		L. 10000 : 0 : 0			
	N ^o 1773	3000 : 0 : 0			
	1781	300 : 0 : 0			
	And sundry small prizes, amounting to	820 : 0 : 0			
14	Dr. 3 per Cent Annuities,	14120 : 0 : 0	14120		
12	Cr. Lottery Tickets in Co.	14120 : 0 : 0			
		26th.			
✓	John Green hath rendered me an abstract of his balance, by which it appears, that he hath received in money, or produce, <i>Sterling</i> , after deduction of all charges, - L. 4970 : 0 : 0				
	His out-standing debts amount to 1980 : 0 : 0				
	And he has in goods, at invoice price, 1570 : 0 : 0				
6	Drs. {	John Green my account sur-			
14		rent, - - - - -	L. 4970 : 0 : 0		
15		Ditto, my account on time, 1980 : 0 : 0			
		Balance, - - - - -	1570 : 0 : 0		
2	Cr. {	John Green my store Bland-			
		ford, - - - - -	8520 : 0 : 0	8520	
		28th.			
✓	From an abstract of James Carlile's affairs, I find he has cleared, since commencement of our partnership, - - - - -				
4	Dr. {	James Carlile my ac-			
		count in Co. - - - - -	L. 214 : 0 : 0	428	
10	Cr. Profit and Loss,	214 : 0 : 0			
		29th.			
✓	Received vouchers of the loss of the Speirs, on board of which I had L. 1240 insured at Campbell's office; and thereupon have received my property, which, discounting the premium at 2 per cent, amounts to - - - - -				
					1240

		29th December.		L.	s.	d.
6	Dr.	{	Campbell's insurance of-			
			<i>fi ce,</i>	L. 49 : 0 : 0		
1		{	<i>Cash,</i>	1240 : 0 : 0		
13	Cr.		Voyage to Baltimore,	1289 : 0 : 0		
		30th.				
/			Bought Cornelius Todd's interest in the 3 per cent funds,		7060	
			And paid him at the rate of 60 per cent.			
			In Cash,	L. 2236 : 0 : 0		
			In a draught on the New Bank,	2000 : 0 : 0		
					4236	
13	Dr.	{	Cornelius Todd's account			
			<i>in Co.</i>	L. 7060 : 0 : 0		
1		{	<i>Cash,</i>	2236 : 0 : 0		
4	Cr.		<i>New Bank,</i>	2000 : 0 : 0		
10			<i>Profit and Loss,</i>	2824 : 0 : 0		
					7060 : 0 : 0	
		31st.				
/			House expenses this month,	L. 47 : 11 : 0		
			Counting house ditto,	59 : 9 : 0		
					107	
11	Dr.	{	House Expenses,	L. 47 : 11 : 0		
12			<i>Charges of Merchandise,</i>	59 : 9 : 0		
1	Cr.		<i>Cash,</i>	107 : 0 : 0		

C A S H
B O O K.

		September, 1775,		l.	s.	d.
N ^o	1					
	1	To New Bank,	4	30		
	2	To Custom-house, for drawbacks, &c.	3	36	13	9
	7	To Bills Receivable,	1	530		
	16	To Ditto;		461	5	
	19	To William King, my agent,	3	56	13	4
	22	To Francis Lemman, my account current,	4	17	14	10 $\frac{1}{2}$
		Received this month,	1	1132	6	11 $\frac{1}{2}$
H O A						
O O S						
		October, 1775,				
N ^o	2					
	2	To John M ^c Kechnic his account in Co.	11	7		10
	4	To John Hindman, Esq. drawn,	12	1326		
	7	To Bills Receivable,	1	5		
	9	To John Hindman, Esq. drawn,	12	2045		
	12	To Sundries,		20		
	20	To John Hindman, Esq. drawn,	12	2562		10
	28	To Ditto, ditto,		2040		
	29	To Cornelius Todd's account in Co.	3			10
		Received this month,	1	8006		10

September, 1775,			
2	By New Bank,	4	
9	By Alexander Dick, our cargo per the Speedy,	90	300
15	By Ditto, ditto,		11
17	By Ship Speedy in Co. with Dick and M'Kechnie,		90
20	By New Bank,	4	345
29	By Sundries,		8
30	By Ditto,		190
Paid this month,		1	1044
5			
October, 1775,			
4	By John Hindman, Esq. remitted,	12	1300
9	By Ditto, ditto,		2000
21	By Ditto, ditto,		2500
25	By Ditto, ditto,		2050
31	By Sundries,		90
Paid this month,		1	7940

No			l.	s.	d.
	3	November, 1775			
9	To Ship Margaret,		2	308	10
15	To John Hindman, Esq. drawn,		12	3075	
25	To John M'Kechie, my account in Co.		11	2422	10
28	To John Hindman, Esq. drawn,		12	3060	
29	To Profit and Loss,		10	37	19 6
		Received this month,	2	8897	19 6

No			l.	s.	d.
	4	December, 1775			
7	To John Gibson, my account of goods,		9	1004	19 6
15	To Sundries, for bounties and draw- backs,			69	10
18	To Sundries,			1630	10 6
29	To Voyage to Baltimore,		13	1240	
		Received this month,	2	3343	

November, 1775,		l.	s.	d.
7	By David Wilmot's account current,	8	30	
11	By Cornelius Todd's account in Co.	13	235	
13	By Sundries,		4	0 10
15	By John Hindman, Esq. remitted,	12	3000	
18	By Sundries,		8	10 2½
22	By Bills Receivable,	1	7	4
25	By New Bank,	4	2400	
27	By John Hindman, Esq. remitted,	12	3000	
30	By Sundries,		230	
	Paid this month,	1	8894	15 0½

December, 1775,		l.	s.	d.
1	By Voyage to Baltimore,	13	15	0
3	By Ditto to Blandford,	13	17	10
12	By Estate of Fullwood,	14	20	
18	By Sundries,		1020	
30	By Cornelius Todd's account in Co.	13	2236	
31	By Sundries,		107	
	Paid this month,	1	3415	19

L E G E R

OF THE

T H I R D S E T.

A.	B.	C.
Annuities, 3 per cent, 14	Bills Receivable, 1 Burn's, John, Port Glasgow, 5 Bills Payable, 6 Balance, 15	Cash, 1 Custom-house, Port Glasgow, 3 Carlile, James, my account in Co., 4 Campbell's Insurance office, 6 Crawford, Rhonald, my account current, 7 Craig, John, Worcester, 7 Christie, William, Stirling, 7 Carlile, James, and Co., 8 Charges of Merchandise, 12
D.	E.	F.
Dutch Goods, 5 Dick, Alexander, our cargo per the Speedy, 9	Estate of Frankfield, 3 Estate Square Acres, 3 Estate of Fullwood, 14	French Goods, 5
G.	H.	I.
Green, John, my store in Blandford, 2 Green, John, my account current, 6 Gibson, John, my account of goods, 9 Glasford, John, and Co., 11 Green, John, my account on time, 14	House in Miller's street, 3 House in Graham's square, 3 House Expenses, 11 Hindman, John, Esq. London, 12 Hewit, Edward, London, 13	Insurance Account, 10

K.	L.	M.
King, William, my agent, 3 Kippen, George, and Co. 7	Lawfon, Robert, my store in Baltimore, - 2 Lemman, Francis, my account curr. 4 Lemman, Francis, my account of tobacco, - 5 Lawfon, Robert, my account curr. 6 Lottery Tickets, 12 Lottery Tickets, in Co. - 13 Lawfon, Robert, my account on time, 14	M'Call, Elliot, and Co. 7 M'Call, Thomas, Milnes, Messrs. Wakefield, 7 Mungo Dick and Son, Dundee, 8 M'Kechnie, John, 8 M'Kechnie, John, my account in Co. 11 M'Kechnie, John, his account in Co. 11
N.	O.	P.
New Bank, 4 North Sugar House, 5	Obrian, James, Cork, - 9	Profit and Loss, 10
Q.	R.	S.
		Ship Margaret, 2 Ship Molly, 2 Schooner Jenny, 2 Stock, - 5 Sloss, Miller, & Co. 8 Ship Speedy & Co. with Dick and M'Kechnie, 9
T.	U.	W.
Tobacco, - 3 Todd's, Cornelius, account in Co. 3	Voyage to Baltimore, - 13 Voyage to Blandford, - 13	West India Bonds, 2 Warroch's, Richard, account curr. 6 Warring, Thomas, Manchester, 8 Wilmot's, David, account current, 8 Wheat, p. the Sally, 11
X.	Y.	Z.
	Young, James, & Co. 6	

Glasgow, 1775.

		<i>Dr. Cash</i>		L.	s.	d.
Sept.	1	To Stock, per Balance N ^o 2.	-	5	15	19 2½
	30	To Sundries this month, as per cash book, received, N ^o 1.	-		1132	6 11½
Oct.	31	To Ditto, ditto,		2	8006	10
Nov.	30	To Ditto, ditto,		3	8897	19 6
Dec.	31	To Ditto, ditto,		4	3343	-
					21395	15 8½
		<i>Dr. Bills Receivable</i>				
Sept.	1	To Stock for the following bills, per Balance N ^o 2. viz.				
		John Donald's bond, for L. 1000 :	c			
		Ralph Lawfon's bill, due Sept. 7th,	530 :	c		
		William Lawrie's, due Oct. 7th,	625 :	o		
		James Harvie's, ditto,	312 :	1c		
		Ralph Erskine's, ditto,	625 :	c		
		John Pinkerton's, ditto,	312 :	10		
		Ebenezer Erskine's, ditto,	625 :	o		
		John Jackson's, ditto,	625 :	o		
		Murdoch; Warroch, and Co's. due Nov. 12th,	450 :	o		
		John Maxwell's, due Sept. 13th,	461 :	5		
		George Bogle's, due Sept. 16th,	475 :	o		
				5	6041	5
Oct.	12	To New Bank, for the following bills, viz.				
		Craig on Grant, at 21 days date, on London,	L. 570 :	o		
		M ^r Veagh on Strange, ditto,	230 :	o		
		Todd on Hindman, ditto,	200 :	o		
				4	1000	
Nov.	22	To Sundries, discounted Dunlop and Houston's acceptance, for			1000	
Dec.	7	To John Gibson, my account of goods, for the following bills, viz.		9		
		William Stirling's, at 3 months,	L. 500 :	o		
		Robert Lang's, ditto,	500 :	o		
		Peter Heron's, ditto,	500 :	o	1500	
					9541	5

Glasgow, 1775.

		<i>Contra</i>	<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Sept.	30	By Sundries this month, as per Cash Book, paid		1	1044	5
Oct.	31	By Ditto, ditto, - - -		2	7940	
Nov.	30	By Ditto, ditto, - - -		3	8894	15 0 $\frac{1}{2}$
Dec.	31	By Ditto, ditto, - - -		4	3415	19
		By Balance, in my clerk's hands,		15	100	16 7 $\frac{1}{2}$
		<i>Contra</i>	<i>Cr.</i>		21395	15 8 $\frac{1}{2}$
Sept.	7	By Cash, in full of Ralph Lawfon's bill,		1	530	
	16	By Ditto, John Maxwell's,			461	5
	20	By New Bank, in full, for George Bogle's,				
Oct.	7	By Sundries, in full, viz. William Laurie's - L.625 : 0 James Harvie's - 312 : 10 Ralph Erskine's - 625 : 0 John Pinkerton's, - 312 : 10 Ebenezer Erskine's, - 625 : 0 John Jackson's, - 625 : 0		4	475	
					3125	
Oct.	12	By Sundries for the following bills, viz. Craig on Grant, at 21 days date, on London, L.570 : 0 M'Veagh on Strange, ditto, 230 : 0 Todd on Hindman, ditto, 200 : 0				
					1000	
Dec.	31	By Balance for John Donald's bond, L.1000 : 0 Murdoch, Warroch, and Co's bill, - - - 450 : 0 Messrs. Houston's and Co's, 1000 : 0 William Stirling's, 500 : 0 Robert Lang's, - - 500 : 0 Peter Heron's, - - - 500 : 0		15	3950	
					9541	51

Glasgow, 1775.

		Dr. <i>West India Bonds</i>		l.	s.	d.
Sept.	I	To Stock, per Balance N ^o 2. viz. On Richard Warroch's estate, since the first February, at 8 per cent, On David Wilmot's estate, since the 11th November, at 8 per cent,	5	2000		
				1000		
				3000		
		Dr. <i>John Green my store in Blandford</i>				
Sept.	I	To Stock, per Balance N ^o 2.	5	4480		
		To Profit and Loss, gained,	10	4040		
				8520		
		Dr. <i>Robert Lawson my store in Baltimore</i>				
Sept.	I	To Stock, per Balance N ^o 2.	5	4165	10	
		To Profit and Loss, gained,	10	2844	9	11
				7010		
		Dr. <i>Ship Margaret</i>				
Sept.	I	To Stock for prime cost, per Balance N ^o 2.	5	1250		
		To Profit and Loss, for freight,	10	527		1
				1777		1
		Dr. <i>Ship Molly</i>				
Sept.	I	To Stock for prime cost, per Balance N ^o 2.	5	980		
		To Profit and Loss, for freight,	10	47		10
				1027		10
		Dr. <i>Schooner Jenny</i>				
Sept.	I	To Stock for prime cost, per Balance N ^o 2.	5	1000		

Glasgow, 1775.

		<i>Contra</i>	<i>Cr.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Dec.</i>	31	By Balance, due me,		15	3000	
<hr/>						
		<i>Contra</i>	<i>Cr.</i>			
<i>Dec.</i>	26	By Sundries, per an abstract of his balance, for			8520	
<hr/>						
		<i>Contra</i>	<i>Cr.</i>			
<i>Dec.</i>	22	By Sundries since last Balance, per abstract of accounts,			7010	
<hr/>						
		<i>Contra</i>	<i>Cr.</i>			
<i>Nov.</i>	9	By Sundries, per freight and passage,			459	11
<i>Dec.</i>	9	By David Wilmot's account current, for freight,		8	67	10
		By Balance for prime cost,		15	1250	
					<hr/>	
					1777	1
<hr/>						
		<i>Contra</i>	<i>Cr.</i>			
<i>Sept.</i>	13	By Richard Warroch's account current, for freight,		6	47	10
		By Balance for prime cost,		15	980	
					<hr/>	
					1027	10
<hr/>						
		<i>Contra</i>	<i>Cr.</i>			
<i>Dec.</i>	31	By Balance for first cost,		15	1000	

190 (3) L E G E R. N° III.

Glasgow, 1775.

			l.	s.	d.
	<i>Dr. Tobacco</i>				
		lbs.			
Sept.	1	To Stock, per Balance N° 2.			
		at 9d. per lb. for	4260	5	159 15
	<i>Dr. Custom-House, Port Glasgow,</i>				
Sept.	1	To Stock, per Balance N° 2. for old			
		subsidies,	5	736	13 9
	<i>Dr. House in Miller's Street</i>				
Sept.	1	To Stock, per Balance N° 2. for prime			
		cost,	5	2100	
	<i>Dr. Estate of Frankfield</i>				
Sept.	1	To Stock, per Balance N° 2. at 25			
		years purchase,	5	5500	1
	<i>Dr. Estate Square Acres</i>				
Sept.	1	To Stock, per Balance N° 2. at 25			
		years purchase,	5	7500	
	<i>Dr. House in Graham's Square</i>				
Sept.	1	To Stock, per Balance N° 2. valued at	5	2250	
	<i>Dr. William King, my agent,</i>				
Sept.	1	To Stock, per Balance N° 2. to ac-			
		count,	5	72	11 7
Dec.	31	To Balance, to account,	15	92	16 1
				165	7 8

L E G E R. N^o III. (3) 1791

Glasgow, 1775.

		<i>Contra</i>	<i>Gr.</i> lbs.	L	s. d.
Sept.	3	By New Bank, at 9d. per lb. for - - - - -	4260	4	159 15
<hr/>					
		<i>Contra</i>	<i>Gr.</i>		
Sept.	2	By Sundries for my old subsidies,		736	13 9
<hr/>					
		<i>Contra</i>	<i>Gr.</i>		
Dec.	31	By Balance for first cost, . . .	-	15	2100
<hr/>					
		<i>Contra</i>	<i>Gr.</i>		
Dec.	31	By Balance for first cost, . . .	-	15	5500
<hr/>					
		<i>Contra</i>	<i>Gr.</i>		
Dec.	31	By Balance, valued at . . .	-	15	7500
<hr/>					
		<i>Contra</i>	<i>Gr.</i>		
Dec.	31	By Balance, valued at . . .	-	15	2250
<hr/>					
		<i>Contra</i>	<i>Gr.</i>		
Sept.	19	By Sundries p. lightering, &c. per Dick our cargo, &c.	-	113	6 8
Dec.	1	By Voyage to Baltimore, for shipping expences, per account,	-	13	24 11
—	3	By Voyage to Blandford, for shipping charges, &c.	-	27	10
				165	7 8

Glasgow, 1775.

		Dr. New Bank		l.	s.	d.
Sept.	1	To Stock, per Balance N ^o 2. to account,	5	134	10	5 11
	2	To Custom-house, Port Glasgow, ditto,	2	700		
	3	To Sundries, ditto,		150		
	20	To Ditto, ditto,		800		
	22	To Francis Lemman my account current, ditto,	4	5300		
	27	To Sundries, ditto,		3000		
Oct.	2	To John M ^c Kechnie, his account in Co. ditto,	11	830		
	7	To Bills Receivable, ditto,	1	3120		
	12	To Sundries, as per Journal, ditto,		1000		
	15	To John Gibson, my account of goods, ditto,	9	3000		
	24	To Ditto, ditto,		1000		
	29	To Cornelius Todd's account in Co. ditto,	13	2720		
		To Lottery Tickets, ditto,	22	2600		
	30	To John M ^c Kechnie, my account in Co. ditto,	14	2000		
Nov.	20	To John Burns, Port Glasgow, ditto,	5	380		
	25	To Cash N ^o 3. ditto,	1	2400		
		To Profit and Loss, for interest,	10	319	11	8½
				40739	17	7½
<hr/>						
Dr. James Carlile my account in Co.						
Sept.	1	To Stock, per Balance N ^o 2.	5	1000		
Dec.	28	To Profit and Loss, for my ½ gained,	10	214		
				1214		
<hr/>						
Dr. Francis Lemman my account current						
Sept.	1	To Stock, per Balance N ^o 2. p. 28074½ crowns, at 2 s. 6 d.	5	3509	7	
		To Ditto, my account of Tobacco, p. 17752½ ecus, at 2 s. 6 d.		2219	1	
		To Balance, over drawn, p. 9304½ ditto,	15	1163	2	
		To Profit and Loss, gained by exchange,	10	213	6	7½
				7104	16	7½

Glasgow, 1775.

	<i>Contra</i>	<i>Cr.</i>	<i>£</i>	<i>s.</i>	<i>d.</i>
<i>Sept.</i>	1	By Sundries, <i>per my draught,</i>	1400		
	6	By Ship Speedy in Co. <i>per my order,</i>	9	350	
	11	By Bills Payable, ditto,	6	500	
	15	By Alexander Dick, our cargo <i>per the Speedy,</i> ditto,	9	100	
	28	By Bills Payable, <i>per my draught,</i>	6	700	
	29	By Sundries, <i>per Journal,</i> ditto,		1100	
<i>Oct.</i>	12	By Bills Receivable, <i>per my order,</i>	1	1000	
	17	By John Hindman, Esq. <i>per my draught,</i>	12	5000	
<i>Nov.</i>	7	By David Wilmot's account current, ditto,	8	140	
	11	By Cornelius Todd's account in Co. ditto,	13	400	
	13	By Sundries, ditto,		4100	
	18	By Ditto, ditto,		760	
	22	By Bills Receivable, ditto,	1	980	
<i>Dec.</i>	1	By Voyage to Baltimore, ditto,	13	1200	
	3	By Ditto to Blandford, ditto,		1500	
	12	By Estate Fullwood, ditto,	14	7500	
	30	By Cornelius Todd's account in Co. ditto,	13	2000	
	31	By Balance, to account,	15	12009	17 7½
			40739	17	7½
		<i>Contra</i>			
		<i>Cr.</i>			
<i>Dec.</i>	31	By Balance for my interest,	15	1214	
		<i>Contra</i>			
		<i>Cr.</i>			
<i>Sept.</i>	22	By Sundries, <i>per my draught, viz.</i> For 13616 crowns, at 2 s. 7 d. ½ <i>per</i> ecu, L. 1787 : 1 : 8 ½ And 40516 ditto, at 31 d. ½ <i>per</i> ecu, 5317 : 14 : 10 ½	5		
			7104	16	7½

Glasgow, 1775.

		Dr. Francis Lemman my account of Tobacco		l.	s.	d.
		hhd.	lbs.			
Sept.	1	To Stock, per Balance N° 2. for	100	136500	5	1390 1 8
		To Profit and Loss, gained,			10	828 19 4
				2219	1	
		Dr. French Goods				
				brandy	claret	
				pipes.	pipes.	
Sept.	1	To Stock, per Balance N° 2. for	20	20	5	2330 17 2
		To Profit and Loss, gained,			10	249 2 10
				2580		
		Dr. Dutch Goods				
Sept.	1	To Stock, per Balance N° 2. for 1000 pines French yarn, 100 weight ashes, 250 weight madder,			5	2875 5 7½
		To Profit and Loss, gained,			10	287 10 6½
				3162	16	2½
		Dr. North Sugar House				
Sept.	1	To Stock, per Balance N° 2. due November 7th,			5	1372 10
		Dr. John Burn's, vintner, Port Glasgow				
Sept.	1	To Stock, per Balance N° 2. to account,			5	380
		Dr. Stock				
Sept.	1	To Sundries, per Balance N° 2. for				81131 9 8½
Dec.	31	To Balance, for my net estate,			15	67953 13 1½
				89085	2	10½

Glasgow, 1775.

	<i>Contra</i>	<i>Cr.</i>		l.	s.	d.
Sept. 21	By Francis Lemman my account current,	hhds. cwt. 100 136500	4	2219	1	
				2219	1	
	<i>Contra</i>	<i>Cr.</i>				
Sept. 1	By Stock, <i>per</i> Balance N ^o 2. for sales,	brandy claret pipes. pipes. 10	5	880		
4	By John Gibson my ac- count of goods, ditto,	10 20	9	1700		
				2580		
	<i>Contra</i>	<i>Cr.</i>				
Sept. 4	By John Gibson my account of goods, for sales of 1000 pieces French yarn, 100 weight ashes, 250 weight madder,		5	3162	16	2½
	<i>Contra</i>	<i>Cr.</i>				
Nov. 7	By David Wilmot's account current,		8	1372	10	
	<i>Contra</i>	<i>Cr.</i>				
Nov. 20	By New Bank in full,	- -	4	380		
	<i>Contra</i>	<i>Cr.</i>				
Sept. 1	By Sundries, <i>per</i> Balance N 2. for By Profit and Loss, for 4 months net gain,		10	65520	2	0 1/4
				23565	0	9 1/4
	B b 2			89085	2	10 3/4

Glasgow, 1775.

			l.	s.	d.
Sept.	1	<i>Dr. James Young and Co.</i> To New Bank in full,	4	570	
<hr/>					
Sept.	13	<i>Dr. Richard Wapreck's account current</i> To Sundries, for provisions as per invoice,		1039	13
Dec.	31	To Balance due him,	15	2632	8
<hr/>					
				3672	2
<hr/>					
Dec.	29	<i>Dr. Campbell's Insurance Office</i> To Voyage to Baltimore, p. premium at 2 per cent,	13	49	
	31	To Balance due by me,	15	55	1
<hr/>					
				104	1
<hr/>					
Sept.	29	<i>Dr. John Green my account current</i> To Sundries, per his bill to John Glasgow and Co. for		800	
Dec.	26	To Ditto, my store in Blandford, per abstract of his balance,	2	4970	
	31	To Balance, over remitted,	15	229	2
<hr/>					
				5999	2
<hr/>					
Dec.	22	<i>Dr. Robert Lawson my account current</i> To Ditto my store in Baltimore, since last Balance,	2	4906	9
<hr/>					
Sept.	1	<i>Dr. Bills Payable</i> To New Bank, p. my acceptance to James Ritchie,	4	800	
	11	To Ditto, per my order to Penman and Brown,		500	
	28	To Ditto, per my order, viz. Allan and Smellie for £.500 : 0 Alexander Speirs, 200 : 0		700	
Dec.	31	To Balance, due Alexander Porterfield 15th May,	15	7500	
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				9500	

L E G E R. N^o III. (6) 197

Glasgow, 1775.

			L.	s.	d.
Sept.	1	<i>Contra</i> By Stock, per Balance N ^o 2. to pay 1st September,	5	570	
		<i>Contra</i> <i>Cr.</i>			
Sept.	1	By Stock, per Balance N ^o 2. to account,	5	3672	2 0 $\frac{1}{2}$
		<i>Contra</i> <i>Cr.</i>			
Sept.	1	By Stock, per Balance N ^o 2. to account,	5	55	1 0 $\frac{1}{4}$
Dec.	1	By Voyage to Baltimore, for L. 2449 insured at 2 per cent,	13	49	
				104	1 0 $\frac{1}{4}$
		<i>Contra</i> <i>Cr.</i>			
Sept.	1	By Stock, per Balance N ^o 2. to account,	5	2142	
	24	By Wheat, per the Sally per invoice, L. 5400 at 40 per cent,	11	3857	2 10
				5999	2 10
		<i>Contra</i> <i>Cr.</i>			
Sept.	1	By Stock, per Balance N ^o 2. to account,	5	1632	12 11 $\frac{1}{4}$
Dec.	31	By Balance to remit,	15	3273	16 0 $\frac{1}{4}$
				4906	9
		<i>Contra</i> <i>Cr.</i>			
Sept.	1	By Stock, per Balance N ^o 2. viz. To Alexander Speirs, 28th Septem- ber, - - - L. 200 Penman and Brown, 11th do. 500 James Ritchie, 1st ditto, 800 Allan and Smellie, 28th ditto, 500		52000	
Dec.	12	By my estate Fullwood, per hand to Alexander Porterfield, due at Whit- sunday next,	14	7500	
				9500	

Glasgow, 1775.

			l.	s.	d.
		<i>Dr. George Kippen and Co.</i>			
Nov.	13	To Sundries in full,	1197	18	4
		<i>Dr. M^cCall, Elliot, and Co.</i>			
Nov.	13	To Sundries in full,	3906	2	6
		<i>Dr. Rbonald Crawford my account current</i>			
Sept.	22	To Francis Lemman my account current, per my draught,	4 1787	1	8½
		<i>Dr. Thomas M^cCall</i>			
Nov.	18	To Sundries in full,	306	6	6
		<i>Dr. John Craig, Worcester,</i>			
Dec.	31	To Balance, due him	15	236	4 9
		<i>Dr. Messrs. Milnes, Wakefield</i>			
Dec.	31	To Balance, due them	15	51	14 11
		<i>Dr. William Christie, Stirling,</i>			
Nov.	18	To Sundries in full,	141	11	6

Glasgow, 1775.

	<i>Contra</i>	<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Sept.	1	By Stock, per Balance N° 2, to pay 1st November, - - -	5	1197	18 4
		<i>Contra</i>			
		<i>Cr.</i>			
Sept.	1	By Stock, per Balance N° 2, to pay 14 November, - - -	5	3906	2 6
		<i>Contra</i>			
		<i>Cr.</i>			
Sept.	1	By Stock, per Balance N° 2, to account,	5	1787	1 8½
		<i>Contra</i>			
		<i>Cr.</i>			
Sept.	1	By Stock, per Balance N° 2, to pay 9th July, 1776, - - -	5	306	6 6
		<i>Contra</i>			
		<i>Cr.</i>			
Sept.	1	By Stock, per Balance N° 2, to pay 9th July, 1776, - - -	5	236	4 9
		<i>Contra</i>			
		<i>Cr.</i>			
Sept.	1	By Stock, per Balance N° 2, to pay 9th July, 1776, - - -	5	51	14 11
		<i>Contra</i>			
		<i>Cr.</i>			
Sept.	1	By Stock, per Balance N° 2, to pay 9th July, 1776, - - -	5	141	11 6

Glasgow, 1775.

			L	s.	d.
	<i>Dr. Mungo Dick and Son, Dundee,</i>				
Dec.	31	To Balance due them,	15	15	1 4
		<i>Dr. Thomas Warring, Manchester,</i>			
Dec.	31	To Balance due him,	15	41	0 6
		<i>Dr. John M^r Kechnie</i>			
Nov.	18	To Sundries in full,		58	4 6
		<i>Dr. Sloss, Millar, and Co.</i>			
Nov.	18	To Sundries in full,		65	13 8
		<i>Dr. James Carlile and Co.</i>			
Nov.	18	To Sundries in full,		237	3
		<i>Dr. David Wilmot's account current</i>			
Nov.	7	To Sundries, for his cargo <i>per</i> the Margaret,		1570	10
Dec.	9	To Ship Margaret for freight,	2	157	1
	9	To Sundries, for freight and provisions,		947	
	20	To Profit and Loss, for a year's interest on his bond, at 8 <i>per</i> cent,	10	80	
				2754	11

Glasgow, 1775.

	Contra	Cr.	l.	s.	d.
Sept.	1	By Stock, per Balance N° 2. to pay 9th July, 1776, - - -	5	15	14
		<hr/>			
	Contra	Cr.			
Sept.	1	By Stock, per Balance N° 2. to pay 9th July, 1776, - - -	5	41	06
		<hr/>			
	Contra	Cr.			
Sept.	1	By Stock, per Balance N° 2. to pay 9th July, 1776, - - -	5	58	46
		<hr/>			
	Contra	Cr.			
Sept.	1	By Stock, per Balance N° 2. to pay 9th July, 1776, - - -	5	65	138
		<hr/>			
	Contra	Cr.			
Sept.	1	By Stock, per Balance N° 2. to pay 9th July, 1776, - - -	5	237	3
		<hr/>			
	Contra	Cr.			
Sept.	1	By Stock, per Balance N° 2. for	5	2135	10 4½
Oct.	31	By Balance due me, - - -	15	619	0 7½
				<hr/>	
				2754	11

C c.

Glasgow, 1775.

		<i>Dr. John Gibson my account of goods</i>		l.	s.	d.
Sept.	4	To Sundries, for sales of my Dutch and French goods, - - -	10	4862	16	2½
		To Profit and Loss for gain, - - -		1642	3	3½
				<u>6504</u>	19	6
<hr/>						
<i>Dr. Ship Speedy in Co. with Dick and M^cKechmie</i>						
Sept.	6	To New Bank for my ½	4	350		
	17	To Cash for my ½ of out-set charges, - - -	1	50		
				<u>400</u>		
<hr/>						
<i>Dr. Alexander Dick, our cargo per the Speedy</i>						
Sept.	9	To Cash, for goods p. my ½ share of the voyage, - - -	1	500		
	15	To Sundries, ditto, - - -		111		
	19	To William King, my agent, for light- erage and tonage, &c. - - -	3	56	13	4
Nov.	2	To James Obrian, of Cork, for provi- sions, &c. - - -	9	1200		
	4	To Insurance account, - - -	10	94	1	2
				<u>1961</u>	14	6
<hr/>						
<i>Dr. James Obrian, Cork,</i>						
Dec.	31	To Balance due him, - - -	15	3029	10	

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Glasgow, 1775.

		<i>Contra</i>	<i>Cr.</i>	l.	s.	d.
Sept.	27	By New Bank to account of my con-		4	1500	
		signment,				
Oct.	15	By Ditto,		—	1000	
	24	By Ditto,		—	1000	
Nov.	13	By Sundries,			500	
Dec.	7	By Ditto, p. sales of Dutch and French				
		goods,		2504	19	6
				6504	19	6
		<i>Contra</i>	<i>Cr.</i>			
Dec.	31	By Balance for my $\frac{1}{3}$		15	400	
		<i>Contra</i>	<i>Cr.</i>			
Dec.	15	By Cash, for bounties per the Speedy,			15	
		N ^o 4				
Dec.	31	By Balance, advanced by me,		15	1946	14 6
				1961	14	6
		<i>Contra</i>	<i>Cr.</i>			
Sept.	13	By Richard Warroch's account cur-		6	950	
		rent for provisions,				
Nov.	2	By Alexander Dick, our cargo per the		9	1200	
		Speedy,				
Dec.	9	By David Wilmot's account current,		8	879	10
		for provisions per order,				
		C c 2		3029	10	

Glasgow, 1775.

	<i>Contra</i>	<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
Sept. 13	By Richard Warroch's acc. curr. gained	ditto	6	11	17	6
29	By Sundries for discount,	ditto		9	17	2
Oct. 12	By Ditto,	ditto		20		
Nov. 7	By David Wilmot's account current for commission,	ditto	8	38		
18	By Sundries for discount,	ditto		40	8	11½
22	By Bills Receivable,	ditto	1	12	10	
29	By Cash, bount. and drawbacks,	ditto	3	37	19	6
Dec. 15	By Ditto, ditto,	ditto	4	52	10	
18	By Ditto, for protest, &c.	ditto		30	10	6
20	By David Wilmot's acc. curr.	ditto	8	80		
26	By James Carlile, my acc. in Co.	ditto	4	214		
30	By Cornelius Todd's acc. in Co.	ditto	13	2824		
	By John Green, my store in Blandford,	ditto	2	4040		
	By Robert Lawfon, ditto in Baltimore,	ditto		2844	9	11
	By Ship Margaret for freight,	ditto		527	1	
	By Ship Molly,	ditto		47	10	
	By New Bank for interest,	ditto	4	319	11	8½
	By Francis Lemman, my account current, for exchange,	ditto		213	6	7½
	By Ditto, account of tobacco,	ditto	5	828	19	4
	By French Goods,	ditto		249	2	10
	By Dutch Goods,	ditto		287	10	6½
	By John Gibson, my account of goods,	ditto	9	1647	3	3½
	By Insurance Acc. for premiums,	ditto	10	124	6	9
	By Wheat per the Sally,	ditto	11	500		
	By John M'Kechnie, my account in Co.	ditto		2585		
	By John Hindman, Esq. for exchange,	ditto	12	308	10	
	By Lottery tickets,	ditto		149	18	2
	By Ditto, in Co,	ditto		6314	10	
				24353	19	9½
Sept. 13	<i>Contra</i> By Richard Warroch's account current, at 3 per cent,	<i>Cr.</i>	6	30	5	7
Nov. 4	By Alexander Dick, our cargo per the Speedy, for premium,		9	94	1	2
				124	6	9

Glasgow, 1775.

			l.	s.	d.
	<i>Dr. Wheat per the Sally</i>				
Sept. 24	To Sundries, per invoice, for To Profit and Loss, gained,	Quarters. 4000	4175 500		
			4675		
	<i>Dr. John Glasford and Co.</i>				
Sept. 29	To Sundries for freight,		317	17	2
	<i>Dr. John M^cKechnie my account in Co.</i>				
Sept. 24	To Wheat per the Sally, To Profit and Loss, gained,		2337 2585	10	
			4922	10	
	<i>Dr. John M^cKechnie his account in Co.</i>				
Sept. 24	To Wheat per the Sally,		2337	10	
	<i>Dr. House Expenses</i>				
Sept. 30	To Cash this month, per Cash Book, N°		53	16	8
Oct. 31	To Ditto, ditto,		54	10	
Nov. 30	To Ditto, ditto,		127	10	
Dec. 31	To Ditto, ditto,		47	11	
			285	7	8

Glasgow, 1775.

		Contra	Cr.	£	s.	d.
Sept.	24	By Sundries, for sales	Quarters. 4000	4575		
		Contra	Cr.			
Sept.	24	By Wheat, per the Sally for freight,		11 317	17	2
		Contra	Cr.			
Oct.	30	By New Bank, per our wheat concern,		4 2000		
Nov.	13	By Sundries;		500		
	25	By Cash, in full of the concern,	N ^o	3 2422	10	
				4922	10	
		Contra	Cr.			
Sept.	27	By New Bank, for his $\frac{1}{2}$ of wheat concern,		4 1500		
Oct.	2	By Sundries, per Balance for his $\frac{1}{2}$ of wheat concern,		837	10	
				2337	10	
		Contra	Cr.			
Dec.	18	By Profit and Loss,		10 285	7	8

Glasgow, 1775.

		<i>Dr. Charges of Merchandise</i>		L.	s.	d.
Sept.	30	To Cash this month, per Cash Book, N ^o	1	94	3	4
Oct.	31	To Ditto, ditto, - - -	2	35	10	
Nov.	30	To Ditto, ditto, - - -	3	102	10	
Dec.	31	To Ditto, ditto, - - -	4	59	9	
				291	12	4
		<i>Dr. John Hindman, Esq. London,</i>				
Oct.	4	To Cash, for Tait on Reynolds; at 60 days date, Exch.	2	1300		
	9	To Ditto, for Tait on Wood, at 60 days date, -		1000		
		And Brown on Drummond, at 60 days date, -		1000		
	17	To New Bank, p. draughts on Drummond, 60 days date, -	4	5000		
	21	To Cash, Tait's draughts on Hindman, at 60 days date, -	2	2500		
	28	To Ditto, Robison on Drummond, at 60 days date, -		2050		
Nov.	15	To Ditto, p. sundry bills, at 60 days date, -	3	3000		
	27	To Ditto, ditto, at 60 days date, -		3000		
Dec.	18	To Ditto, Elliot on Drummond, at sight, -	4	1000		
		To Balance to remit, -	15	453	0	10
		To Profit and Loss gained by exchange - - -	308 : 10	10		
				308 : 10	20283	0 10
		<i>Dr. Lottery Tickets</i>				
Oct.	27	To John Hindman, Esq. from N ^o 1500 to 2000, - - - 500	12	5291	1	10
		To Profit and Loss, - - -	10	149	18	2
				5441		
		<i>Dr. Lottery Tickets in Co.</i>				
Oct.	29	To Lottery Tickets, for - - - 500	12	5441		
		To Cornelius Todd's account in Co. for his $\frac{1}{2}$ gained, - - -	13	6314	10	
		To Profit and Loss, for my $\frac{1}{2}$ gained, - - -	10	6314	10	
				18070		

Glasgow, 1775.

		<i>Contra</i>	<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Dec.</i>	18	By Profit and Loss		10	29	12 4
					29	12 4
		<i>Contra</i>	<i>Cr.</i>			
<i>Oct.</i>	4	By Cash, to Sundries at 20 days date,				
	9	By Ditto, at 10 days date,	26 : 0	2	1300	
	20	By Ditto, at 10 days date,	45 : 0	—	2000	
	27	By Lottery Tickets,	62 : 10	—	2500	
	28	By Cash, drawn to William and Walter Tait's at 20 days date,		12	5291	1 10
<i>Nov.</i>	15	By Ditto, for 3 bills per Journal, at 10 days date,	40 : 0	2	2000	
	27	By Ditto, ditto, at 10 days date,	75 : 0	3	3000	
<i>Dec.</i>	18	By Ditto, for Brown and Drummond, for non payment,	60 : 0	—	3000	
		By Profit and Loss, for interest and commission,	—	4	1000	
					19	19
				308 : 10	20283	0 10
		<i>Contra</i>	<i>Cr.</i>			
<i>Oct.</i>	19	By Lottery Tickets in Co. with Cornelius Todd,	500	12	544	1
		<i>Contra</i>	<i>Cr.</i>			
<i>Oct.</i>	29	By New Bank, at L. 13 each,	200	4	2600	
<i>Nov.</i>	1	By Cornelius Todd's account in Co. sold by him	100	13	1350	
<i>Dec.</i>	24	By 3 per cent annuities, for sundry prizes,	200	14	14120	
					18070	

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Glasgow, 1775.

		<i>Dr. Cornelius Todd's account in Co.</i>		l.	s.	d.
Nov.	1	To Lottery Tickets, he retaining the price,	12	1350		
	11	To Sundries, to even our accounts,		625		
Dec.	30	To Ditto, for his interest in the 3 per cent funds,		7060		
				<u>9035</u>		
<hr/>						
		<i>Dr. Voyage to Baltimore, Maryland,</i>				
Dec.	1	To Sundries, per Spring scheme, to the amount of		1289		
				<u>1289</u>		
<hr/>						
		<i>Dr. Voyage to Blandford, Virginia,</i>				
Dec.	3	To Sundries, per Spring scheme, to the amount of		1545		
	5	To Edward Hewit, London, per my order per invoice,	13	796	18	6
				<u>2341</u>	18	6
<hr/>						
		<i>Dr. Edward Hewit, London,</i>				
Dec.	31	To Balance due him,	15	796	18	6
				<u>796</u>	18	6

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Glasgow, 1775.

		<i>Contra</i>	<i>Cr.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Oct.</i>	29	By Sundries, for his $\frac{1}{2}$ share of 500 lottery tickets,			2720	10	
		By Lottery Tickets in Co. for his $\frac{1}{2}$ gained,		12	6314	10	
					9035		
		<i>Contra</i>	<i>Cr.</i>				
<i>Dec.</i>	29	By Sundries, per the loss of the Speirs,			1289		
					1289		
		<i>Contra</i>	<i>Cr.</i>				
<i>Dec.</i>	31	By Balance,		15	2341	18	6
					2341	18	6
		<i>Contra</i>	<i>Cr.</i>				
<i>Dec.</i>	5	By Voyage to Blandford, per the Bon-advecture,		13	796	18	6
					796	18	6

Glasgow, 1775.

		<i>Dr. Estate of Fullwood</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Dec.</i>	12	To Sundries, renting L. 800 per annum, bought for		150	20	
				<hr/>		
				150	20	
<hr/>						
<i>Dr. - Robert Lawfon my account on time</i>						
<i>Dec.</i>	22	To Ditto, my store in Baltimore, p. outstanding debts,	2	87	6	11
				<hr/>		
				87	6	11
<hr/>						
<i>Dr. 3 per Cent Annuities</i>						
<i>Dec.</i>	24	To Lottery Tickets, p. sundry prizes,	12	14	12	0
				<hr/>		
				14	12	0
<hr/>						
<i>Dr. John Green my account on time</i>						
<i>Dec.</i>	26	To Ditto, my store in Blandford, p. outstanding debts,	2	19	8	0
				<hr/>		
				19	8	0

Glasgow, 1775.

		<i>Contra</i>	<i>Cr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Dec.</i>	15	By Balance,		15	15	020
					15	020
		<i>Contra</i>	<i>Cr.</i>			
<i>Dec.</i>	15	By Balance,		15	8	76
					8	76
		<i>Contra</i>	<i>Cr.</i>			
<i>Dec.</i>	15	By Balance,		15	14	120
					14	120
		<i>Contra</i>	<i>Cr.</i>			
<i>Dec.</i>	15	By Balance,		15	1	980
					1	980

Glasgow, 1775.

Dr. Balance		l.	s.	d.
Dec. 22	To Robert Lawfon my store in Baltimore, Maryland,	2	1227	
26	To John Green my store in Blandford, Virginia,		1570	
	To Cash remaining in my clerk's hands,	1	100	16 7 $\frac{1}{2}$
	To Bills Receivable per account,		3950	
	To West India Bonds,	2	3000	
	To Ship Margaret, first cost,		1250	
	To Ship Molly, ditto,		980	
	To Schooner Jenny, ditto,		1000	
	To House in Miller's street, ditto,	3	2100	
	To Estate Frankfield, ditto,		5500	
	To Ditto Square Acres, ditto,		7500	
	To House in Graham's square, ditto,		2250	
	To New Bank to account,	4	12009	17 7 $\frac{1}{2}$
	To James Carlile my account in Co. for $\frac{1}{3}$ of the capital,		1214	
	To Robert Lawfon my account current, to remit,	6	3273	16 0 $\frac{1}{2}$
	To David Wilmot's account current,	8	619	0 7 $\frac{1}{2}$
	To Ship Speedy in Co. with Dick and M'Kechnie $\frac{1}{3}$,	9	400	
	To Alexander Dick, our cargo per the Speedy, advanced by me,		1946	14 6 7
	To Voyage to Blandford,	13	2341	18 6
	To Estate of Fullwood, cost	14	15020	
	To Robert Lawfon my account on time,		876	11
	To 3 per cent annuities, for		14120	
	To John Green my account on time,		1980	
			84229	14 11 7 $\frac{1}{2}$

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Glasgow, 1775.

		<i>Contra</i>	<i>Gr.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Dec.	31	By William King, my agent, to account,	3	92	16	1
		By Francis Lemman my account current,	4	1163	2	
		By Richard Warroch's ditto,	6	2632	8	11½
		By Campbell's insurance office, to account,	—	55	1	0½
		By John Green my account current, over remitted,	—	229	2	10
		By Bills Payable, due Alexander Porterfield, May 15th,	—	7500		
		By John Craig, Worcester,	7	236	4	9
		By Messrs. Milnes, Wakefield,	—	51	14	11
		By Mungo Dick and Son, Dundee,	8	15	1	4
		By Thomas Warring, Manchester,	—	41	0	6
		By James Obrian, Cork,	9	3029	10	
		By John Hindman Esq. to remit,	12	433	0	10
		By Edward Hewit, London, due him,	13	796	18	6
		By Stock, for my net estate,	5	67953	13	11½
				84229	14	11½

Paper of Totals of the third Set.

Dr.

Cr.

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
Cash,	21395	15	8 $\frac{1}{2}$	21294	19	0 $\frac{1}{2}$
Bills Receivable,	9541	5	0	5591	5	
West India Bonds,	3000	0	0			
John Green, my Store in Blandford,	4480	0	0	8520		
Robert Lawfon, my Store in Baltimore,	4165	10	1	7010		
Ship Margaret,	1250	0	0	527	1	
Ship Molly,	980	0	0	47	10	
Schooner Jenny,	1000	0	0			
House in Miller's street,	2100	0	0			
Estate of Frankfield,	5500	0	0			
Estate Square Acres,	7500	0	0			
House in Graham's Square,	2250	0	0			
William King, my agent,	72	11	7	165	7	8
New Bank,	40420	5	11	28730		
James Carlie, my account in Co. Francis Lemman, my account current,	1214	0	0			
Francis Lemman, my account of tobacco,	5728	8	0	7104	16	7 $\frac{1}{2}$
Francis Lemman, my account of French Goods,	1390	1	8	2219	1	
Dutch Goods,	2330	17	2	2380		
Stock,	2875	5	7 $\frac{1}{2}$	3162	16	2 $\frac{1}{2}$
Richard Warroth's account current,	21131	9	8 $\frac{1}{2}$	65520	2	0 $\frac{1}{2}$
Campbell's insurance office,	1039	13	1	3674	2	0 $\frac{1}{2}$
John Green, my account current,	49	0	0	104	1	0 $\frac{1}{2}$
Robert Lawfon, my account current,	5770	0	0	5999	2	10
Bills Payable,	4906	9	0	1632	12	11 $\frac{1}{2}$
John Craig, Worcester,	2000	0	0	9500		
Messrs. Milnes, Wakefield,	—	—	—	236	4	9
Mungo Dick and Son, Dundee,	—	—	—	51	14	11
Thomas Warring, Manchester,	—	—	—	15	1	4
David Wilmot's account current,	—	—	—	41	0	6
John Gibbon my account of goods,	2754	11	0	2135	10	4 $\frac{1}{2}$
Ship Speedy in Co. with Dick and M'Kechnie,	4862	16	2 $\frac{1}{2}$	6504	19	0
Alexander Dick, our cargo per the Speedy,	400	0	0			
James Obrian, Cork,	1961	14	6	15		
	—	—	—	3029	10	
<i>Carried over,</i>	162069	14	2 $\frac{1}{2}$	182380	8	10 $\frac{1}{2}$

Paper of Totals of the third Set.

Dr.

Cr.

	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Brought forward,</i>	162059	14	2 $\frac{2}{7}$	182380	8	10 $\frac{1}{8}$
Profit and Loss,	20	0		3371	19	7 $\frac{1}{2}$
Insurance account,	—	—		124	6	9
Wheat <i>per</i> the Sally,	4175	0		4675		
John M'Kechnie my account in Co.	2337	10		4922	10	
House Expences,	285	7	8			
Charges of Merchandife,	291	12	4			
John Hindman, Esq. London,	19850	0	0	20091	1	10
Exchange ditto,	—	—	—	308	10	
Lottery Tickets,	5291	1	10	5441		
Lottery Tickets in Co.	5441	0	0	18070		
Cornelius Todd's account in Co.	9035	0	0	2720	10	
Voyage to Blandford,	2341	18	6			
Edward Hewit, London,	—	—	—	796	18	6
Estate Fullwood,	15020					
Robert Lawfon my account on time,	876	11				
3 <i>per</i> Cent Annuites,	14120					
John Green my account on time,	1980					
Balance,	2797					
	245931	15	6 $\frac{2}{7}$	245931	15	6 $\frac{2}{8}$

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Cash Account with the New Bank.

		l.	s.	d.	Days.	Products	By	l.	s.	d.
1775.	31 To Balance,	13410	5	11	1		13410	5	11	
Aug.	1 By	1400								
		12010	5	11	1		12010	5	11	
	2 To	700								
		12710	5	11	1		12710	5	11	
	3 To	160								
		12870	5	11	3		38610	17	9	
	6 By	350								
		12520	5	11	5		62601	9	7	
	11 By	500								
		12020	5	11	4		48081	3	8	
	15 By	100								
		11920	5	11	5		59601	9	7	
	20 To	800								
		12720	5	11	2		25440	11	10	
	22 To	5300								
		18020	5	11	5		90101	9	7	
	27 To	3000								
		21020	5	11	1		21020	5	11	
	28 By	700								
		20320	5	11	1		20320	5	11	
	29 By	1100								
		19220	5	11	3		57660	17	9	
October,	1 To	830								
		20050	5	11	5		100251	9	7	
	7 To	3120								
		23170	5	11	8		185362	7	4	
	15 To	1000								
		24170	5	11	2		48340	11	10	
	17 By	5000								
		19170	5	11	7		134192	1	5	
	24 To	1000								
		20170	5	11	5		100851	9	7	
	29 To	2720								
		22890	5	11						
	To	2600								
		25490	5	11			25490	5	11	
	Carried over,						1030567	9	2	

Cash Account with the New Bank. 219

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>Days</i>	<i>Products</i> <i>By</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
1775.									
		<i>Brought over,</i>	25490	5	11	1	1030567	9	1
<i>Oct.</i>	30	To	2000						
			27490	5	11	8	219922	7	4
<i>Nov.</i>	7	By	140						
			27350	5	11	4	109401	3	8
	11	By	400						
			26950	5	11	2	53900	11	10
	13	By	4100						
			22850	5	11	5	114251	9	7
	18	By	760						
			22090	5	11	2	44180	11	10
	20	To	380						
			22470	5	11	2	44940	11	10
	22	By	980						
			21490	5	11	3	64470	17	9
	25	To	2400						
			23890	5	11	6	143341	15	6
<i>Dec.</i>	1	By	1200						
			22690	5	11	2	45380	11	10
	3	By	1500						
			21190	5	11	9	190712	13	3
	12	By	7500						
			13690	5	11	18	246425	6	6
	30	By	2000						
		Principal,	11690	5	11				
		Interest,	319	11	8½				
		Princ. & Int.	12009	17	7¼				
							2332985	15	11

L. s. d.
7300)2332985 : 15 : 11 (319 : 11 : 8½

QUESTIONS

IN

COMPANY ACCOUNTS,

Exhibiting specimens of company accounts, and abstracts raised from company books, in various branches of trade, foreign and domestic; illustrating a method of keeping, adjusting, and balancing accounts of this kind, the most concise, easy, and intelligible, and, at the same time, the most agreeable to practice.

QUESTION I.

TWO tradesmen, John and George, purchase a cargo of timber at Greenock consisting of 1400 deals, at 10d. $\frac{1}{2}$ per piece, and, 126 logs, at 14s. 9d. per piece, of which, with charges L. 3 : 7 : 6; attending the purchase, each paid down his $\frac{1}{2}$; lighterage, tonage, and portorage, paid by John, came to L. 27 : 9 : 6; John puts off 80 of the logs, at 17s. 6d. per piece, and received in part, L. 30, and, for the remaining L. 40; takes John Finlay's bill at 1 month; George sells the remaining 46 logs, at 17s. 6d. and receives the value. About this time John contracts for building a house, for which purpose he finds occasion for 500 of the deals, which, with partners consent, he values at 1s. each, to be passed to his debit. George has occasion for 400, which he allows to be passed to his debit, at the same price. The remainder George sells to David Lillie, at 12d. $\frac{1}{2}$, and receives the value, discounting 2 $\frac{1}{2}$ per cent for prompt payment. John receives payment of Finlay's bill, and then partners meet to balance their accounts. A true state of their transactions in the method of Dr. and Cr. is therefore required.

JOURNAL OF QUESTION I. 287

		L.	s.	d.
1	<i>Timber in Co. Dr. to Sundries, L. 157 : 11 : 4</i>			
2	To John, for his $\frac{2}{3}$ of 1400 deals			
	and 126 logs, - - - - - L. 78 : 15 : 2			
3	To George, ditto, - - - - - 78 : 15 : 8			
		157	11	4
1	<i>Timber in Co. Dr. to John, L. 27 : 9 : 6</i>			
2	For lighterage, tonage, &c. paid by him,			
		27	9	6
	<i>Sundries Drs. to Timber in Co. L. 110 : 5</i>			
1	John, in part of 80 logs, at 17s. 6d. L. 30 : 0			
4	Bills Receivable, for Finlay's at			
	1 month, in John's hands, - - - - - 40 : 0			
3	George, for 46 logs, - - - - - 40 : 5			
1		110	5	
	<i>Sundries Drs. to Timber in Co. L. 45</i>			
2	John, for 500 deals at 1s. - - - - - L. 25 : 0			
3	George, for 400 ditto, - - - - - 20 : 0			
1		45		
3	<i>George Dr. to Timber in Co. L. 25 : 6 : 9$\frac{1}{2}$</i>			
1	For 500 deals sold by him, - - - - -			
		25	6	9 $\frac{1}{2}$
2	<i>John Dr. to Bills Receivable, L. 40</i>			
4	In full of Finlay's - - - - -			
		40		

N ^o	Dr. <i>Timber in Co.</i>	Deals.	Logs.	4.	5.	6.
	To Sundries, for	1400	126	157	11	4
	To John, for lighterage, &c. paid by him,	-	-	2	27	9 6
					185	0 10
2	<i>Dr. John's Account in Co.</i>					
	To Timber in Co. in part of 80 logs,			1	39	
	To Ditto,—for 500 deals,			1	25	
	To Bills Receivable, in full of Finlay's,			4	40	
	To Timber in Co. for his $\frac{1}{2}$ loft,			1	2	4 $\frac{6}{8}$
	To George's account in Co. for Balance,			3	9	0 $\frac{7}{8}$
					106	5 2
3	<i>Dr. George's Account in Co.</i>					
	To Timber in Co. in payment of 46 logs,			1	40	5
	To Ditto,—for 400 deals,			1	20	
	To Ditto,—for 500 do.			1	25	6 $\frac{9}{16}$
	To Ditto,—loft,			1	2	4 $\frac{6}{8}$
					87	16 $\frac{3}{4}$
4	<i>Dr. Bills Receivable</i>					
	To Timber in Co. for John Finlay's at 1 month,			1	40	

QUESTION I.

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No.	Contra	Cr.		l.	s.	d.
		Deals.	Logs.			
1	By Sundries, at 17s. 6d. for,	0	126	110	5	
	By Ditto, at 1s. for	900	0	45		
	By George's account in Co. for	500	0	25	6	9½
	By Sundries lost,			4	9	0½
					185	0
2	Contra	Cr.				
	By Timber in Co. for his ½ cost and charges,			1	78	15 8
	By Ditto,—for lighterage, &c. paid by him,			1	27	9 6
					106	5 2
3	Contra	Cr.				
	By Timber in Co. for his ½ cost and charges,			1	78	15 8
	By John's Account in Co. for Balance,			2	9	0 7½
					87	16 3¼
4	Contra	Cr.				
	By John, in full of Finlay's			2	40	

QUESTION II.

THREE merchants, Andrew, Casper, and John, join in a company adventure to Jamaica, each $\frac{1}{3}$, for which purpose they purchase the ship Bonadventure, and pay down their 200 guineas each, as the price agreed on: They next purchase 60 lasts herrings from Samuel Crawford, upon their joint credit, at $L. 14 : 8$ per last, to pay in 6 months; to this cargo Andrew adds 5 casks of shoes, per invoice, amounting to $L. 217 : 16 : 8$; Casper brings in 4 boxes of linen and stockings, value, per invoice, $L. 314 : 9 : 6$; and John brings in 2 boxes hard-ware, value, per invoice, $L. 387 : 9$; and they buy, at 12 months credit, from Simon Brown and Co. sundry kinds of cloth, fit for the Jamaica market, to the amount of $L. 587 : 16 : 4$; and from John Buchanan an assortment of hats, amounting to $L. 119 : 6 : 8$, also payable at 12 months. Andrew pays lighterage, portorage, tonage, and cartage from Glasgow to Greenock, $L. 7 : 16$; John pays shipping charges, $L. 14 : 11 : 6$; and Casper goes himself supercargo, at an allowance of $L. 5$ per month; Andrew pays the master's account for victualling, fitting out, and manning the ship, $L. 87 : 16$; and John advances, to Casper for incident, 50 guineas. The cargo being now on board, the Bonadventure sailed November 27th, and arrived at Cork December 10th, where, by concert, Casper took in sundry provisions, amounting, per invoice, to $L. 316 : 8$, Irish, for which he drew bills on his partners, at 21 days sight, exchange, 8 per cent, $p. L. 292 : 19 : 3$, of which each paid $\frac{1}{3}$. About this time also, Andrew receives the bounties and drawbacks, $L. 27 : 10$, of which he immediately pays in $\frac{1}{3}$ to John, being $L. 13 : 15$. About the 27th April, they had advice from Casper of his safe arrival, and sales of the greatest part of his cargo, at considerable advance, inclosing also a remittance of $L. 1500$ in bills on London, which they sell for cash; with this remittance they immediately pay off Samuel Crawford, who discounts $L. 8$, and divide the remainder between them. On the 20th July, Casper arrives with the Bonadventure, having on board 100 puncheons rum, measuring 10000 gallons, cost, in the island; 2s. 6d.

per gallon,	$L. 1250 : 0 : 0$
100 Hhds. sugar, weighing net 1200 Cwt. 30s. per Cwt.	$1800 : 0 : 0$
25 bags cotton, weighing 60 Cwt. at 1s. per lb. British,	$336 : 0 : 0$
	<hr/>
	$3386 : 0 : 0$

The rum, by the king's gauge, was returned 10137 gallons, for which John paid the excise,	L. 211 : 8 : 9
Andrew enters the sugars, which turned out, at the king's scale, 1120 Cwt. 2 qrs, at 6s. 3d. per Cwt.	350 : 3 : 1½
Casper settles with the master and sailors, for	136 : 11 : 6
Extra charges, paid by Casper,	25 : 9 : 6
	723 : 7 : 10½

Andrew disposes of 50 puncheons of the rum, measuring 5060 gallons, to the victualling office, at 3s. 4d. per gallon, and receives payment. John sells the remainder, to be exported to Ireland, at 3s. 6d. and gets bills on London, at 21 days sight, which he sells for cash, at ¼ per cent discount. Casper sells the sugars, at 45s. per Cwt. and gets the Greenock sugar-house bills, at 3 months, which he discounts in the merchant bank, at 5 per cent. Andrew puts off the cotton at 1s. 8d. per lb. ready money. Having thus made sales of the cargo, Casper lays before his partners an account of sales at Jamaica, by which it appeared he had received L. 810 Sterling more than he had converted into produce, out of which he had paid sundry charges and incidents, a note of which he produced, amounting, net, to L. 476 : 18 : 6. Casper next states his commission, L. 45, which partners admit, and John presents John Buchanan's discharge p. L. 118 in full; Andrew produces Simon Brown's discharge p. L. 520 in full; Having thus converted their imports into cash, and cleared their credit, they put the above materials into the hands of an accountant, for a true state of their affairs, in order to a settlement with each other, which is now required.

			l.	s.	d.
1	<i>Ship Bonadventure in Co. Dr. to Sundries, L. 630</i>				
2	To Andrew, for his $\frac{1}{2}$	L. 210 : 0 : 0			
3	To Casper, ditto,	210 : 0 : 0			
4	To John, ditto,	210 : 0 : 0			
			630		
5	<i>Adventure to Jamaica in Co. Dr. to Sundries,</i>				
	<i>L. 2564 : 19 : 8</i>				
6	To Samuel Crawford, at 6 months,	L. 888 : 0 : 0			
7	To Simon Brown and Co. at 12				
	months,	527 : 16 : 4			
8	To John Buchanan, ditto,	119 : 6 : 8			
2	To Andrew, brought in by him				
	and paid,	313 : 8 : 8			
3	To Casper, ditto,	314 : 9 : 6			
4	To John, ditto,	401 : 18 : 6			
			2564	19	8
2	<i>Casper Dr. to John, L. 52 : 10</i>				
4	For incidents,				
			52	10	
5	<i>Adventure to Jamaica in Co. Dr. to Sundries,</i>				
	<i>L. 292 : 19 : 3</i>				
2	To Andrew, his $\frac{1}{2}$ of Casper's bill				
	from Cork,	L. 146 : 9 : 7 $\frac{1}{2}$			
4	To John, ditto,	146 : 9 : 7 $\frac{1}{2}$			
			292	19	3
	<i>Sundries Drs. to Adventure to Jamaica in Co.</i>				
	<i>L. 27 : 10</i>				
2	Andrew, for bounties, &c.	L. 13 : 15			
4	John, ditto,	13 : 15			
			27	10	
	<i>Sundries Drs. to Adventure, &c. L. 1500</i>				
6	Samuel Crawford in full,	L. 880 : 0			
2	Andrew, received by him,	310 : 0			
4	John, ditto,	310 : 0			
			1500		

		l.	s.	d.
5	<i>Adventure to Jamaica in Co. Dr. to Sundries,</i>			
	L. 723: 7: 10½			
4	To John, for rum excise, L. 211: 3: 9			
2	To Andrew, for sugar entries, 350: 3: 1½			
3	To Casper, for sailing charges, 162: 1: 0			
		723	7	10½
<hr/>				
	<i>Sundries Dr. to Adventure, &c. L. 4776: 19: 7½</i>			
2	Andrew, for rum and cotton, L. 1403: 6: 8			
4	John, for rum, 884: 0: 8			
3	Casper, for sugar, 2489: 12: 3½			
5		4776	19	7½
<hr/>				
8	<i>Casper Dr. to Adventure, &c. L. 288: 1: 6</i>			
5	For the balance, discounting charges and com- mission, - - - - -	288	1	6
<hr/>				
8	<i>John Buchanan Dr. to Casper, L. 118</i>			
3	Paid him in full, - - - - -	118		
<hr/>				
7	<i>Simon Brown and Co. Drs to Andrew, L. 520</i>			
2	Paid him in full, - - - - -	520		

N ^o		l.	s.	d.
1	<i>Dr. Ship Bonaventure in Co.</i>			
	To Sundries for $\frac{1}{2}$ each,	630		
2	<i>Dr. Andrew's Account in Co.</i>			
	To Adventure to Jamaica in Co. for bounties,	5	13	15
	To Ditto,—received by him,		310	
	To Ditto,—for rum and cotton,		1403	6 8
	To Balance in Co. due him,	9	822	8 10 $\frac{1}{2}$
			2549	10 6 $\frac{1}{2}$
3	<i>Dr. Casper's Account in Co.</i>			
	To John's account in Co. for incidentals,	14	52	110
	To Adventure in Co. for sugar,	5	2489	12 3 $\frac{1}{2}$
	To Ditto, per Balance, discounting charges and commission,	5	288	1 6
			2830	3 9 $\frac{1}{2}$
4	<i>Dr. Zahn's Account in Co.</i>			
	To Adventure to Jamaica in Co. for bounties,	5	13	15
	To Ditto,—received by him,	5	310	
	To Ditto,—for rum,	5	884	0 8
	To Balance due him,	9	823	15 3 $\frac{1}{2}$
			2031	10 11 $\frac{1}{2}$

N ^o	Contra	Gr.	l.	s.	d.
1			9	6	30
	By Balance in Co.				
2	Contra	Gr.			
	By Ship Bonadventure, for his $\frac{1}{7}$,	1	210		
	By Adventure to Jamaica in Co. for goods brought in and paid,	5	313	8	8
	By Ditto,—for his $\frac{1}{7}$ of Casper's bill,	5	246	9	7 $\frac{1}{2}$
	By Ditto,—for sugar entries,	5	350	3	1 $\frac{1}{2}$
	By Simon Brown and Co. in full,	5	520		
	By Profit and Loss in Co. gained,	10	1009	9	1 $\frac{1}{2}$
			2549	10	6 $\frac{1}{2}$
3	Contra	Gr.			
	By Ship Bonadventure, for his $\frac{1}{7}$,	1	210		
	By Adventure in Co. for goods brought in and paid,	5	314	9	6
	By Ditto,—for sailing charges,	5	162	1	
	By John Buchanan in full,	8	118		
	By Profit and Loss in Co. gained,	10	1009	9	1 $\frac{1}{2}$
	By Balance in Co. due by him,	9	1016	4	2 $\frac{1}{2}$
			2830	3	9 $\frac{1}{2}$
4	Contra	Gr.			
	By Ship Bonadventure, for his $\frac{1}{7}$,	1	210		
	By Adventure in Co. for goods brought in and paid,	5	401	18	6
	By Casper's account in Co. for incidents,	3	52	10	
	By Adventure in Co. for his $\frac{1}{7}$ of Casper's bill,	5	146	9	7 $\frac{1}{2}$
	By Ditto, for rum excise,	5	211	3	9
	By Profit and Loss in Co. gained,	10	1009	9	1 $\frac{1}{2}$
			2031	10	11 $\frac{1}{2}$

N ^o 5	<i>Dr. Adventure to Jamaica in Co.</i>					
	To Sundries,		2564	19	8	
	To Ditto,		292	19	3	
	To Ditto,		723	7	10 $\frac{1}{2}$	
	To Profit and Loss in Co. gained,	10	3011	4	4	
			6592	11	1 $\frac{1}{2}$	
6	<i>Dr. Samuel Crawford</i>					
	To Adventure to Jamaica in Co. in full,	5	880			
	To Profit and Loss in Co. for discount,	10	8			
			888			
7	<i>Dr. Simon Brown and Co.</i>					
	To Andrew in full,	2	520			
	To Profit and Loss in Co. for discount,	10	7	16	4	
			527	16	4	
8	<i>Dr. John Buchanan</i>					
	To Casper in full,	3	118			
	To Profit and Loss in Co. for discount,	10	1	6	8	
			119	6	8	
9	<i>Dr. Balance in Co.</i>					
	To Ship Bonadventure in Co.	1	630			
	To Casper, due by him,	3	1016	4	2 $\frac{1}{2}$	
			1646	4	2 $\frac{1}{2}$	
10	<i>Dr. Profit and Loss in Co.</i>					
	To Andrew, for his $\frac{1}{3}$ gained,	2	1009	9	1 $\frac{1}{3}$	
	To Casper, ditto,	3	1009	9	1 $\frac{1}{3}$	
	To John, ditto,	4	1009	9	1 $\frac{1}{3}$	
				3028	7	4

Q U E S T I O N II.

N ^o	Contra	Cr.	l.	s.	d.	
5	By Sundries, for bounties,			27	10	
	By Ditto, p. remittance from Casper, in bills,		1500			
	By Ditto, for sales of cargo inward,		4776	19	7 $\frac{1}{2}$	
	By Adventure in Co. for cash not expended,		5	288	1	6
				<u>6592</u>	<u>11</u>	<u>1$\frac{1}{2}$</u>
6	Contra	Cr.				
	By Adventure in Co. to pay at 6 months,		5	888		
7	Contra	Cr.				
	By Adventure in Co. to pay at 12 months,		5	527	16	4
8	Contra	Cr.				
	By Adventure in Co. to pay at 12 months,		5	119	6	8
9	Contra	Cr.				
	By Andrew's account in Co. due him,		2	822	8	10 $\frac{1}{2}$
	By John's account in Co. due him,		4	823	15	3 $\frac{1}{2}$
				<u>1646</u>	<u>4</u>	<u>2$\frac{1}{2}$</u>
10	Contra	Cr.				
	By Adventure in Co.		5	3011	4	4
	By Samuel Crawford, for discount,		6	8		
	By Simon Brown and Co. for discount,		7	7	16	4
	By John Buchanan, ditto,		8	1	6	8
			<u>3028</u>	<u>7</u>	<u>4</u>	

QUESTION III.

THREE merchants, Andrew, Casper, and John, agree on an adventure to Newfoundland, of which Andrew is to be $\frac{1}{3}$ concerned, Casper $\frac{1}{4}$, and John $\frac{1}{6}$. For this purpose, they agree to employ the Bonadventure; their joint property, value $L. 630$, at $L. 100$ *per* month, and Casper is to go supercargo, at $L. 5$ *per* month; in order that the partners might be enabled to furnish out the different quotas, Casper settles with his two partners for the balance against him last voyage, and then, Andrew produces 4 bales coarse cloathing, amounting, *per* invoice, to $L. 277 : 10$; Casper brings in 5 casks coarse shoes, value, *per* invoice, $L. 287 : 11 : 6$; John brings an assortment of feldt hats and fishing tackle, *per* account, $L. 199 : 17$. They buy of Bailie Ewing, hard biscuit to the amount of $L. 477 : 19 : 6$; and of Buchanan and Leckie, coarse stockings, to the amount of $L. 135 : 19$; of which each paid their respective proportions. Andrew paid cooperage, cartage, lighterage, and tonage, $L. 15 : 11 : 7$; Casper victualled the ship, $L. 57 : 17 : 9$; and John paid extra charges at shipping, $L. 13 : 9$; Casper took in 26 bales for freight, and received at the rate of $L. 7 : 10$ *per* bale, and also 100 guineas passage money, of which, he pays the captain, for extraordinary victualling, 40 guineas; and then meets with his partners to even their accounts. At settling, it was found Andrew was indebted to Casper $L. 22 : 18 : 5\frac{1}{2}$, and to John $L. 14 : 16 : 4\frac{1}{2}$, upon the score of the voyage, which he instantly paid down, agreeing with John, to allow Casper retention of the ships money to account of incidents. They likewise agree, that Casper shall call at Cork, to purchase such provisions as seemed proper for the Newfoundland market. The ship being cleared out, Casper sailed the 1st September, and landed at Cork the 15th, where he purchases beef, butter and pork, to the amount of $L. 897 : 10$ Irish, which, at $8\frac{1}{2}$ exchange, amounts, Sterling, to $L. 828$, discounting the odds, of which Casper pays his $\frac{1}{4}$ down, and drew on his partners for their respective shares, at 21 days sight, which they retired when due. Andrew covers the ship and cargo outward, at Hamilton's insurance office, and pays the policies 15s. premium, $1\frac{1}{2}$ *per* cent, being put to account. On the 2d Detember, the resident partners have advice, from Casper, of his safe arrival at Newfoundland, the 8th October last, and sales of cargo, amounting, net, *per* account, to $L. 3259 : 19 : 6$ Sterling; in return for which, he had taken 3000 quintals of fish, valued $L. 1200$, 10000 pipe staves, at $L. 30$ *per* 1000, $L. 300$, and the remainder in bills, on

London, with which he was ready to fail for Philadelphia, and thence to proceed to Jamaica; John makes insurance, at Hamilton's office, of $L. 3310$, to cover the above to Jamaica, with liberty to call at Philadelphia, and pays the policy $7s. 6d.$ premium $1\frac{1}{2}$ per cent, in account, resolving that the partners should leave the ship at their own risk. January 12th, they have advice from Casper, that he had purchased flour, and other victualling articles, at Philadelphia, to the amount of $L. 2000$ Sterling; in payment whereof, he had passed his London bills, and paid the balance, by a draught on Virginia, for his own account. They had no other advices from Casper till the 29th of June, that he arrived in Clyde, with rum, sugar, and cotton; Andrew enters 50 puncheons rum, and pays excise for 5050 gallons, $L. 105 : 4 : 2$, and 400 hhd. sugar, weighing, net, 4825 Cwt. $L. 1507 : 16 : 3$, and sells 80 bags cotton, containing 200 Cwt. at $2s. per lb.$ and received $L. 2240$; Andrew pays also, sundry charges at landing, $L. 127 : 10$. July 8th, thereafter, Andrew gets a commission from Dublin, in consequence of which, he ships the rum, at $3s. 4d. per gallon$, and the sugar at $40s. per Cwt.$ and draws bills for the whole, at 21 days sight, for which he takes the New Bank's at 1 day's date. Casper brings in his account of incidents, $L. 347 : 19 : 6$. Victualling the ship at the different ports, with captain, mate, and sailors wages, $L. 297 : 18 : 6$, together with his own commission, $L. 50$, and receives the drawback on sugar and rum exported, which, with the drawback and bounties on exports, amounted to $L. 1638 : 8$. The ships freight, $L. 1000$, comes now as a charge against the voyage, and then a true state of all these transactions, in proportion to the various interests of the partners in the ship, and proceeds of the cargo, is required:

		L.	s.	d.
1	Ship Bonadventure in Co. Dr. to Sundries, L. 630			
2	To Andrew, for his $\frac{1}{3}$, L. 210 : 0 : 0	210	0	0
3	To Casper, ditto $\frac{1}{3}$ - - - - - 210 : 0 : 0	210	0	0
4	To John, ditto $\frac{1}{3}$ - - - - - 210 : 0 : 0	210	0	0
			630	
<hr/>				
5	Adventure in Co. Dr. to Sundries, L. 764 : 18 : 6			
2	To Andrew, furnished by him, L. 277 : 10 : 0	277	10	0
3	To Casper, ditto, - - - - - 287 : 11 : 6	287	11	6
4	To John, ditto; - - - - - 199 : 17 : 0	199	17	0
			764	18 6
<hr/>				
5	Adventure in Co. Dr. to Sundries, L. 613 : 18 : 6			
2	To Andrew, for his $\frac{1}{4}$ of biscuit and stockings, - L. 255 : 16 : 0 $\frac{1}{2}$	255	16	0 $\frac{1}{2}$
3	To Casper, for his $\frac{1}{4}$ ditto, - - - - - 204 : 12 : 10	204	12	10
4	To John, for his $\frac{1}{4}$ ditto; - - - - - 153 : 9 : 7 $\frac{1}{2}$	153	9	7 $\frac{1}{2}$
			613	18 6
<hr/>				
5	Adventure in Co. Dr. to Sundries, L. 29 : 0 : 7			
2	To Andrew, for cooperage, &c. L. 15 : 11 : 7	15	11	7
4	To John, for extra charges; - - - - - 13 : 9 : 0	13	9	0
			29	0 7
<hr/>				
3	Casper Dr. to Ship Bonadventure, L. 155 : 2 : 3			
1	For balance of Freight, &c. - - - - -			
			155	2 3
<hr/>				
	Sundries Dr. to Andrew, L. 37 14 : 8 $\frac{1}{4}$			
4	John, received by him, - - - - - L. 14 : 16 : 2 $\frac{1}{2}$	14	16	2 $\frac{1}{2}$
3	Casper, ditto, - - - - - 22 : 18 : 5 $\frac{1}{2}$	22	18	5 $\frac{1}{2}$
2			37	14 8 $\frac{1}{4}$
<hr/>				
5	Adventure in Co. Dr. to Sundries, L. 828			
2	To Andrew, p. Casper's draught, L. 345 : 0	345	0	
3	To Casper, paid by him, - - - - - 276 : 0	276	0	
4	To John, p. Casper's draught, - - - - - 207 : 0	207	0	
			828	
	For provisions at Cork;			

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			l	s	d
5	<i>Adventure in Co. Dr. to Sundries, L.</i>	33 : 8 : 2			
2	To Andrew, for policy,	L. 0 : 7 : 6			
6	To Hamilton's office, for premium at 1 1/2 per cent,	33 : 0 : 8			
			33	8	2
<hr/>					
1	<i>Ship Bonadventure in Co. Dr. to Sun-</i>				
	<i>dries, L.</i>	9 : 19 : 4			
2	To Andrew, for policy,	L. 0 : 7 : 6			
6	To Hamilton's office, for premium,	9 : 11 : 10			
			9	19	4
<hr/>					
	<i>Sundries Dr. to Adventure in Co. L.</i>	3259 : 19 : 6			
7	Voyage to Jamaica in Co. for dried fish, and pipe staves,	L. 1500 : 0 : 0			
8	London Bills, for	1759 : 19 : 6			
			3259	19	6
<hr/>					
1	<i>Voyage to Jamaica in Co. Dr. to Sun-</i>				
	<i>dries, L.</i>	56 : 7 : 6			
4	To John, for policy,	L. 0 : 7 : 6			
6	To Hamilton's office, for premium,	56 : 0 : 0			
			56	7	6
<hr/>					
7	<i>Voyage to Jamaica in Co. Dr. to Sun-</i>				
	<i>dries, L.</i>	2000			
8	To London Bills, for	L. 1759 : 19 : 6			
3	To Casper,	240 : 0 : 6			
			2000		
<hr/>					
7	<i>Voyage to Jamaica Dr. to Andrew,</i>				
	<i>L.</i>	1740 : 10 : 5			
2	For duties and charges,				
			1740	10	5
<hr/>					
2	<i>Andrew Dr. to Voyage to Jamaica, L.</i>	2400			
7	Received for cotton,				
			2400		

		l.	s.
2	<i>New Bank Dr. to Voyage to Jamaica, L. 10491 : 13 : 4</i>		
7	<i>Per bill, at 1 day's date, for rum and sugar,</i>	10491	13 4
<hr/>			
	<i>Sundries Dr. to Casper, L. 695 : 18</i>		
1	<i>Ship Bonadventure, for victualling,</i>		
	<i>&c. - - - - - L. 197 : 18 : 6</i>		
7	<i>Voyage to Jamaica for commission and incidents,</i>	297	19 6
		695	18
<hr/>			
3	<i>Casper Dr. to Voyage to Jamaica, L. 1638 : 8</i>		
7	<i>For bounties and drawbacks,</i>	1638	8
<hr/>			
7	<i>Voyage to Jamaica Dr. to Ship Bonadventure in Co. L. 1000</i>		
1	<i>For freight,</i>	1000	

1. Introduction

The purpose of this study is to investigate the effects of various factors on the performance of a system. The study is divided into five main sections: Introduction, Methodology, Results, Discussion, and Conclusion.

The methodology used in this study is a combination of theoretical analysis and experimental testing. The results are presented in a series of tables and graphs, which are discussed in detail in the following sections.

The discussion section provides a detailed analysis of the results, highlighting the key findings and their implications. The conclusion summarizes the main points of the study and suggests areas for further research.

The study is based on a series of experiments conducted under controlled conditions. The results show that the system performs well under a range of conditions, with some variations in performance depending on the specific parameters being tested.

The findings of this study are significant and have important implications for the design and optimization of similar systems. The results suggest that there are several key factors that can be manipulated to improve system performance.

The study is limited by several factors, including the scope of the experiments and the accuracy of the data. Further research is needed to explore the effects of other factors and to confirm the results of this study.

The results of this study are consistent with previous research in this area, suggesting that the findings are robust and reliable. The study provides a clear and concise overview of the current state of knowledge in this field.

The study is a valuable contribution to the field and provides a solid foundation for further research. The findings are presented in a clear and accessible manner, making them easy to understand and apply.

The study is a comprehensive and thorough investigation of the topic, providing a detailed and up-to-date overview of the current state of knowledge. The findings are presented in a clear and concise manner, making them easy to understand and apply.

N ^o	Dr. <i>Ship Bonadventure in Co.</i>	l.	s.	d.
	To Sundries,	630		
	To Sundries, for premium and policy,	9	19	4
	To Casper, for victualling, &c.	3	297	18
	To Profit and Loss in Co. for his $\frac{1}{7}$ gained,	10	847	4
				5
		1785	2	3
N ^o	2 <i>Dr. Andrew</i>			
	To Voyage to Jamaica, for cotton,	7	2400	
	To Balance in Co. due him,	11	4442	11
				10 $\frac{11}{12}$
		6842	11	10 $\frac{11}{12}$
N ^o	3 <i>Dr. Casper</i>			
	To Ship Bonadventure in Co. retained,	1	155	2
	To Andrew, received by him,	2	22	18
	To Voyage to Jamaica, for draw-backs,	7	1638	8
	To Balance in Co. due him,	11	3322	1
				5 $\frac{2}{3}$
		5138	10	2 $\frac{2}{3}$

N ^o	Contra	Cr.	l.	s.	d.
1	By Casper, retained by him,	3	155	2	3
	By Voyage, &c. for freight,	7	1000		
	By Balance in Co. for first cost,	11	630		
			1785	2	3
2	By Ship Bonadventure in Co. for his $\frac{1}{3}$,	1	210		
	By Adventure in Co. brought in by him,	5	277	10	
	By Ditto,—for his $\frac{1}{3}$ of biscuit and stockings,		255	16	0 $\frac{1}{2}$
	By Ditto,—for cooerage,		15	11	7
	By Sundries, to even accounts with partners,		37	14	8 $\frac{1}{2}$
	By Adventure in Co. for his $\frac{1}{3}$ provisions,		345		
	By Ditto,—for policy,			7	6
	By Ship Bonadventure, for policy,	1		7	6
	By Voyage to Jamaica,	7	1740	10	5
	By Profit and Loss, gained,	9	3959	17	2
			6842	14	10 $\frac{1}{2}$
	3	By Ship Bonadventure in Co. for his $\frac{1}{3}$,	1	210	
By Adventure in Co. brought in by him,		5	287	11	6
By Ditto,—for his $\frac{1}{3}$ of biscuit and stockings,			204	12	10
By Ditto,—provisions at Cork,			270		
By Voyage to Jamaica, for provisions at Philadelphia,		7	240	0	6
By Sundries,			69	18	
By Profit and Loss in Co. gained,		10	3224	7	4 $\frac{1}{2}$
			5138	10	2 $\frac{1}{2}$

N ^o	<i>Contra</i>	<i>Cr.</i>	l	s.	d.	
N ^o 4	By Ship Bonadventure in Co. for his $\frac{1}{7}$,	1	210			
	By Adventure in Co. brought in by him,	5	199	17		
	By Ditto,—for his $\frac{1}{7}$ of biscuit and stockings,	—	153	9	7 $\frac{1}{2}$	
	By Ditto,—extra charges,	—	13	9		
	By Ditto,—provisions,	—	207	0		
	By Voyage to Jamaica, for policy,	7	—	7	6	
	By Profit and Loss in Co. gained,	10	2488	17	6 $\frac{7}{8}$	
				3273	0	8 $\frac{1}{8}$
	N ^o 5	<i>Contra</i>	<i>Cr.</i>			
		By Sundries,		3259	19	6
			3259	19	6	
N ^o 6	<i>Contra</i>	<i>Cr.</i>				
	By Adventure in Co. for premium,	5	33	0	8	
	By Ship Bonadventure, for do.	1	9	11	10	
	By Voyage to Jamaica, do.	7	56			
			98	12	6	

N ^o			l.	s.	d.
N ^o 7	<i>Dr. Voyage to Jamaica in Co.</i>				
	To Adventure to Newfoundland,	5	1500		
	To Sundries, for premium,	—	56	7	6
	To Ditto,—provisions at Philadelphia,	—	2000		
	To Andrew, for duties and charges,	2	1740	10	5
	To Casper, for commission and incidents,	3	397	19	6
	To Ship Bonadventure, for freight,	1	1000		
	To Profit and Loss in Co. gained,	10	7835	3	11
			14530	1	4
N ^o 8	<i>Dr. London Bills</i>				
	To Adventure in Co.	5	1759	19	6
N ^o 9	<i>Dr. New Bank</i>				
July	8 To Voyage to Jamaica in Co.		10491	13	4
N ^o 10	<i>Dr. Profit and Loss in Co.</i>				
	To John, for his $\frac{2}{7}$ of the ship, and $\frac{1}{2}$ trade, gained,	4	2488	17	$6\frac{2}{3}$
	To Casper ditto,— $\frac{4}{7}$ ditto,	3	3224	7	$4\frac{1}{2}$
	To Andrew ditto— $\frac{1}{7}$ ditto,	2	3959	17	2
			9673	2	1
N ^o 11	<i>Dr. Balance in Co.</i>				
	To Ship Bonadventure in Co.	1	630		
	To New Bank, per bill at 1 day's date,	9	10491	13	4
			11121	13	4

N ^o	Contra	Cr.	l.	s.	d.	
N ^o 7			2	2400		
			9	10491	13	4
			3	1638	8	
						14530
N ^o 8	Contra	Cr.				
			7	1759	19	6
N ^o 9	Contra	Cr.				
			11	10491	13	4
N ^o 10	Contra	Cr.				
			1	847	4	5
			5	990	13	9
			7	7835	3	11
			9673	2	1	
N ^o 11	Contra	Cr.				
			2	4442	14	10 ¹¹ / ₂
			3	3322	1	5 ⁷ / ₂
			4	3258	4	5 ⁵ / ₂
			6	98	12	6
			11121	13	4	

QUESTION IV.

THREE merchants, Andrew, Casper, and John, took up a linen ware-house, in which they continued for 12 months. Towards the trade, Andrew contributed *L.* 1800, Casper *L.* 1500, and John *L.* 1000; agreeable to which proportion their interests were to be determined, and their books balanced. For their joint accommodation, they hire the first story of Buchanan's land, at *L.* 30 *per annum*. In the course of a year's trade it appears, from their invoices, that they purchased 1500 pieces Scotch, and 900 pieces of Irish linen, amounting to *L.* 8800, of which Andrew produced vouchers for *L.* 3000, Casper for *L.* 3080, and John for *L.* 2020; they owed still to the British linen company *L.* 700. By their books, it appears that they sold 2100 pieces, for which Andrew had collected *L.* 2978, Casper *L.* 3100, and John *L.* 2800, besides they had, of outstanding debts, *L.* 780, deducting the ordinary discounts; Andrew gave in his account of incidents, *L.* 19 : 10, Casper *L.* 22 : 10, and John *L.* 16; besides the ware-room rent paid by Casper *L.* 30; they then set up the linen on hand at vendue, and Andrew drew for it *L.* 1275. A true abstract and balance from these data is required.

ABSTRACT JOURNAL

OF

QUESTION IV.

<i>Linen in Co. Dr. to Sundries, L. 8888</i>		<i>l.</i>	<i>s.</i>
1	To Andrew, for sundry payments		
2	by him, - - - - - L. 3019 : 10		
3	To Casper, ditto, - - - - - 3132 : 10		
4	To John, ditto, - - - - - 2036 : 0		
5	To British Linen Co. due, - - - - - 700 : 0		
		8888	
<i>Sundries Dr. to Linen, in Co. L. 10933</i>			
2	Andrew, collected by him, - - - - - L. 4253 : 0		
1	Casper, ditto, - - - - - 3100 : 0		
3	John, ditto, - - - - - 2800 : 0		
4	Outstanding debts, - - - - - 780 : 0		
6		10933	

N ^o		Pieces.	l.	s.	d.
N ^o 1	<i>Dr. Linen in Co.</i>				
	To Sundries, for purchases of	2400	8888		
	To Andrew, for his proportion of gain,	2	856	0	11 $\frac{1}{2}$
	To Casper, ditto,	3	713	7	5 $\frac{1}{2}$
	To John ditto,	4	475	11	7 $\frac{1}{2}$
			10933		
N ^o 2	<i>Dr. Andrew</i>				
	To Linen in Co. received by him,	1	4253		
			4253		
N ^o 3	<i>Dr. Casper</i>				
	To Linen in Co. collected by him,	1	3100		
	To Balance, due him,	7	745	17	5 $\frac{1}{2}$
			3845	17	5 $\frac{1}{2}$
N ^o 4	<i>Dr. John</i>				
	To Linen in Co. collected by him,	1	2800		
			2800		
N ^o 5	<i>Dr. British Linen Co.</i>				
	To Balance in Co.	7	700		
N ^o 6	<i>Dr. Outstanding Debts</i>				
	To Linen in Co.	1	780		
N ^o 7	<i>Dr. Balance in Co.</i>				
	To Andrew, due by him,	2	377	0	0 $\frac{1}{2}$
	To John, due by him,	4	288	8	4 $\frac{1}{2}$
	To Outstanding debts in Co.	6	780		
			1445	17	5 $\frac{1}{2}$

Q U E S T I O N IV.

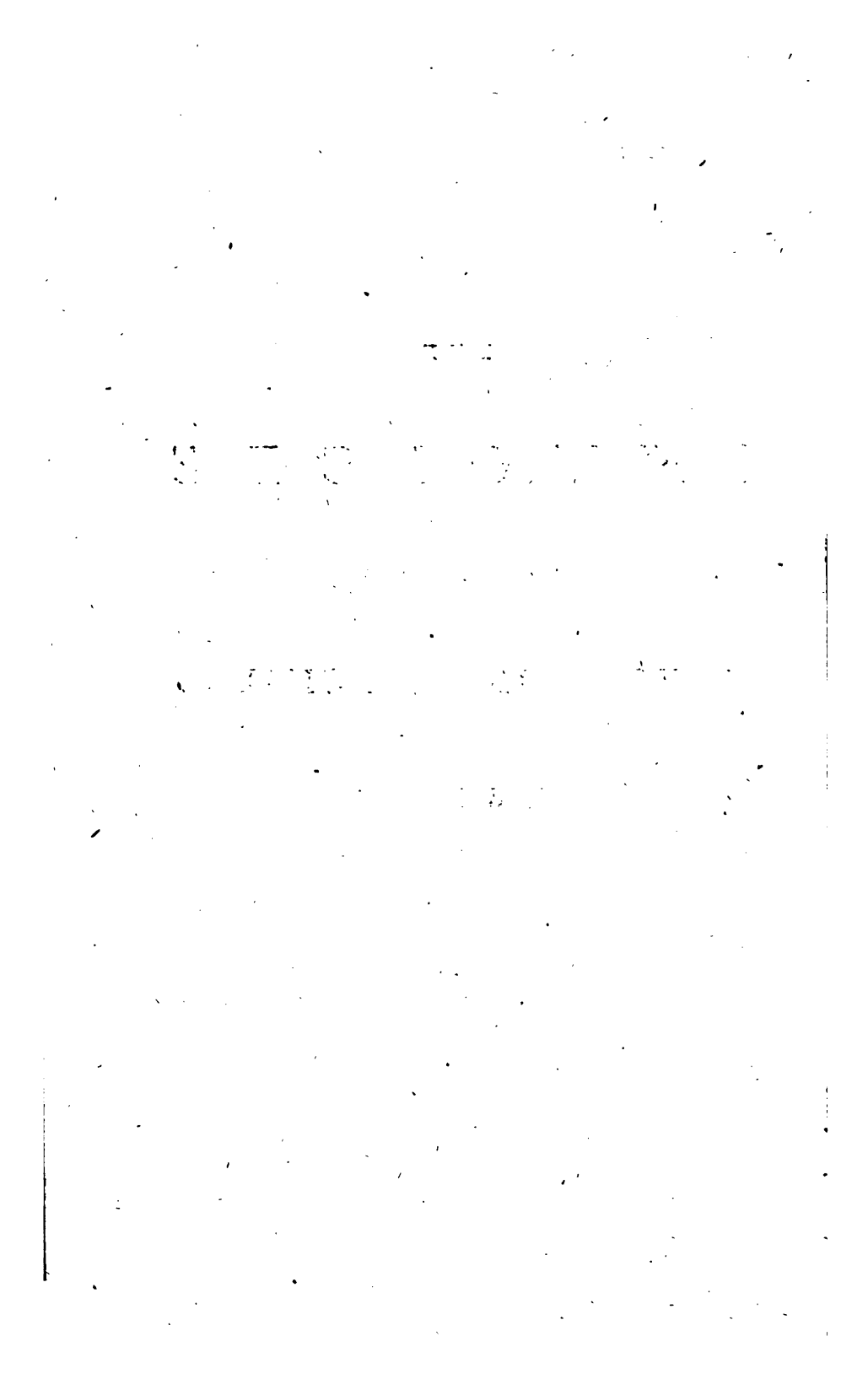
N ^o	Contra	Cr.	l.	s.	d.
1	By Sundries, for sales of	Pieced. 2400	10933		
			10933		
2	By Linen in Co. advanced by him,		1 3019	10	
	By Ditto,—for his share of gain,		1 856	0	11½
	By Balance, due by him,		7 377	9	0½
			4253		
3	By Linen in Co. advanced by him,		1 3132	10	
	By Ditto,—for gain,		1 713	7	5½
			3845	17	5½
4	By Linen in Co. advanced by him,		1 2036		
	By Ditto,—his proportion of gain,		1 475	11	7½
	By Balance, due by him,		7 288	8	4½
			2800		
5	By Linen in Co.		1 700		
6	By Balance in Co.		7 780		
7	By Casper, due to him,		3 745	17	5½
	By British Linen Co.		5 700		
			1445	17	5½



THE
I N V O I C E S

TO WHICH THE
PRECEDING SPECIMENS

R E F E R.



N^o 1

INVOICE of sundry goods shipped on board the Fanny, of Greenock, captain Bruce, bound for Maryland, for my account, addressed to Robert Lawson, supercargo at Baltimore, marks and numbers as under.

	N ^o	Ps.	Yds.		l.	s.	d.	l.	s.	d.
R:L	97,	12 :	1009	German Oz-naburgs,	25	19	6			
				6 $\frac{1}{2}$ d.						
Bale.				Packing sheets and cord,	0	6	6			
				Freight and tonage to Greenock,	0	3		26	8	
R:L	2,	1,	5 :	412						
				broad green linen,	21	9	2			
Sheeted Box.	2,	4 :	252	narrow ditto	10	15	3			
				10 $\frac{1}{2}$ d.						
	3,	12 :	271 $\frac{1}{2}$	Irish white ditto,	9	12	3 $\frac{1}{2}$			
				8 $\frac{1}{2}$ d.						
	4,	12 :	283 $\frac{1}{2}$	do. do.	12	13	6 $\frac{1}{2}$			
				10 $\frac{1}{2}$ d.						
	5,	14 :	302 $\frac{1}{2}$	do. do.	15	2				
				12 d.						
				Callendering 1520 yards,	1	11	8			
				$\frac{1}{2}$ per yard,	0	8	10			
				Packing box, sheet and cord,				71	12	8 $\frac{1}{2}$
Sheeted Box.	3,	1,	25 :	625						
				Scotch linen,	62	10				
				24 d.						
	2,	30 :	750	ditto,	93	15				
				30 d.						
				Callendering 1375 yards,	1	8	7 $\frac{1}{2}$			
				at $\frac{1}{2}$ per yard,	0	8	10			
				Packing box, sheet and cord,				158	2	5 $\frac{1}{2}$
Sheeted Box.	4,	1,	4 :	88						
				Plainlawn,	6	1				
	29,	2 :	68	ditto	2	16	10			
				diaper,	2	12	6			
				10 d.						
	30,	3 :	60	do. do.	1	9	2			
				10 $\frac{1}{2}$ d.						
	9,	4 :	35	do. gauze,	3					
				10 d.						
	46,	4 :	36	springed do.	2	17	9			
				20 d.						
	8 $\frac{1}{2}$,	3 :	33	spotted do.	5	12	7 $\frac{1}{2}$			
				21 d.						
	4,	7 :	159	Irish linen,	8	7	5			
				8 $\frac{1}{2}$ d.						
	15,	4 :	98	ditto,	8	6	6			
				20 $\frac{1}{2}$ d.						
	16,	3 :	74	fine ditto,						
				27 d.						
				Carried over,	41	3	9 $\frac{1}{2}$	256	3	2 $\frac{1}{2}$
				112						

			<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
			41	3	9 $\frac{1}{2}$	256	3	2 $\frac{1}{2}$
N ^o	Ps.	Yds.	<i>Brought over,</i>					
11,	11:	286	Glasgow check, 8d.					
			9	10	8			
12,	3:	81	ditto, 10d.					
			3	7	6			
13,	3:	74	ditto, 11d.					
			3	7	10			
15,	4:	115	blue barred Holland 12d.					
			5	15				
17,	6:	156	strip do. 8d.					
			5	4				
28,	0:	7	table cloths, 4s. 3					
			1	9	9			
31,	0:	3	ditto, 16s.					
			2	8				
32,	0:	3	dozen of Na- pery, 22s.					
			3	6				
1,	1:	38 $\frac{1}{2}$	Irish sheeting linen, 1s. 6					
			2	17				
Callendering 1401 yards, at $\frac{1}{2}$ per yard, with napery,			1	9	8 $\frac{1}{2}$			
Packing box, sheet and cord,			0	8	10			
Freight and tonage for 3 boxes to Greenock,			0	10	6			
						80	18	6 $\frac{1}{2}$
R:L	5.	7	dozen mens fine shoes, 54s.					
			10	18				
Puncheon	4	ditto,	shoes and pumps, 54s.					
			10	16				
	3	ditto,	single channels, 64s.					
			5	12				
	3	ditto	sticht and bound, 62s.					
			5	6				
	2 $\frac{1}{2}$	ditto	youths shoes, 40s.					
			5					
	2	ditto	womens callimanco, 45s.					
			4	0				
	1 $\frac{1}{2}$	ditto	girls, wood heels, 27s.					
			2	0	6			
	1	ditto	childrens, 16s.					
			0	6				
	6	pair	boots, 20s.					
			1					
	6	pair	straps and buckles, 2s. 6					
			0	5				
	6	pair	spur leathers, 6d.					
			0	3				
		To one	puncheon, 20s.					
			1					
						68	16	6
<i>Carried over,</i>			68	16	6	405	18	3 $\frac{1}{2}$

I N V O I C E N^o 1

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		l.	s.	d.	l.	s.	d.
R: L	<i>Brought over,</i>	68	16	6	405	8	2½
	6. 6 dozen mens common shoes, 42s.	12	12				
Punchoon	18 ditto, fine shoes and pumps, 54s.	48	12				
	6 ditto youths shoes, 40s.	12					
	6 ditto boys and girls footed, 27s.	8	2				
	To one punchoon, 20s.	1					
	Freight and tonage, for 2 punchoons to Greenock, -	0	9	6	82	15	6
Punchoon	7. 24 dozen plain tape, N ^o 13. 3s. 2	3	16				
	40 ditto, 17. 4s.	8					
	12 ditto common diaper tape, 12. 4s.	2	8				
	12 ditto fine, 20. 6s.	3	12				
	10 ditto plain tape 19. 5s. 6	2	15				
	20 ditto bobbin, 7. 1s. 6	1	10				
	12 gros s tript laces, 2s. 6	1	10				
	12 gros cotton ditto, 6s. 6	3	18				
	8 gros common inle, 4s.	1	12				
	6 gros ditto filleting, 12s.	3	12				
	6 gros tript garters, 6s. 6	1	19				
	8 gros Highland ditto, 10s.	4					
	8 gros scarlet ditto, 12s.	4	16				
	12 gros narrow quality binding 9s.	5	8				
	10 gros broad ditto sorted 13s.	6	10				
	8 gros coat binding, 9s.	3	12				
	8 gros bed lace, 8s.	3	4				
	Box and cord, -	0	7	6			
	Freight and tonage to Greenock, -	0	4		62	13	6
	8. To a desk and book-case, Chinese doors, best Jamaica mahogany, -	10	5				
	To 2 cases and cords to do.	0	16				
	<i>Carried over,</i>	11	1		550	17	3½

		l.	s.	d.	l.	s.	d.
					550	17	2½
	<i>Brought over,</i>	11	1				
R:L	9 To 2 tent beds mahogany, gauze curtains, 2 hair mattresses, 2 hair bolsters, 4 down pillows, at L. 5: 15 each set,	11	10				
	To a case and cords to ditto,	0	6	8			
	10 To 2 dozen mahogany chairs, hair seats, at 14s. per piece,	16	16				
	To baffes to the chairs,	0	6				
	11. To a chest of mahogany drawers 60s, a case and cords 5s.	3	5				
	12. To a card table 36s, a case and cords 3s.	1	19				
	13. To 4 tea trays at 12s. each,	2	8				
	14. To 6 pair backgammon tables, boxes, men and dice 12s. each,	3	12				
	To a case and cords to ditto,	0	7				
	Freight and tonage to Greenock,	0	10				
					52	0	8
	N ^o						
Cask	15. 1, 1 gross table knives, shambuk, 27s.	1	7				
	2, 6 dozen ditto, buck, 3s. 9	1	2	6			
	3, 6 dozen ditto, with spoon forks, 5s.	1	10				
	4, 6 dozen pen knives forted, 3s. 6	1	1				
	5, 6 dozen ditto, ditto, 7s. 6	2	5				
	6, 1 gross clasp knives, 30s.	1	10				
	7, 2 dozen razors, 5s.	0	10				
	8, 1 dozen lancets, 5s.	0	5				
	9, 6 dozen womens scissors, 3s.	0	18				
	10, 3 dozen yellow shoe buckles, 5s.	0	15				
	<i>Carried over,</i>	11	3	6	602	17	10½

	N ^o	Brought over,	l.	s.	d.	l.	s.	d.
R:L	15.	11, 3 dozen pinchbeck ditto, sorted,	11	3	6	602	17	10½
		9s.		7				
		12, 2 dozen knee buckles,	0	7				
		3s. 6						
		13, 4 dozen sets black japaned buckles,	0	12				
		12s.						
		14, 1 dozen sets pinchbeck ditto,	1	1				
		22s.						
		15, 3 gross glass sieve buttons,	0	16	6			
		5s. 6						
		16, 2 gross brass ditto,	0	6				
		3s.						
		17, 1 gross ivory ditto,	0	6				
		6s.						
		18, 3 dozen japaned snuff boxes,	0	7	6			
		22s. 6						
		19, 3 dozen paper do.	2	2				
		14s.						
		20, 1 dozen fine do.	1	16				
		36s.						
		21, 1 dozen japaned tobacco boxes, with burning glasses,	0	14				
	14s.							
	22, 1 dozen steel tobacco boxes, with burning glasses,	0	10					
	10s.							
	23, 3 dozen chest locks,	1	2	6				
	7s. 6							
	24, 1 dozen ditto,	0	12					
	12s.							
	25, 1 dozen room door locks, with brass knobs,	1	16					
	36s.							
	26, 1 dozen gunlocks,	1						
	20s.							
	27, 1 dozen ditto,	1	16					
	36s.							
	28, 3 d. d. gross gilt buttons,	1	16					
	12s.							
	29, 3 d. d. gross plated do.	2	5					
	15s.							
	Cash,	0	4					
						32		
Cash	16.	12 dozen brass candlesticks,						
		80s.	48					
		12 dozen iron ditto,	3	6				
		5s. 6						
	12 dozen polished snuffers,							
	30s.	18						
	Carried over,	69	6			634	17	10½

		Brought over,			l. s. d.			
R: L	No		l.	s.	d.	l.	s.	d.
			59	6		634	17	10½
Cask	6.	12 dozen coarse snuffers, 2s. 8 dozen tweezers, 20s. Cask,	1 8 0	4 - 5				
						78	15	
Cask	7.	8 dozen spring steel spurs, 26s. 15 dozen steel screws, 20s. 20 pair of riding pistols, 60s. Cask, Freight and tonage, for 4 casks to Greenock,	10 15 60 0 0	8 - - 5 17				
						86	10	
Sheeted Box.	18:	1, printed linen handkers. red ground, 5 doz. 18s. 2, ditto, 6 doz. 21s. 3, ditto, 8 doz. 20s. 4, ditto, crimson, 6 doz. 23s. 5, ditto, yellow, 6 doz. 17s. 6, ditto, purple, 8 doz. 15s. 7, ditto, Indian patrons, 6 doz. 21s. 8, ditto, white coloured bords, 6 doz. 15s. Callendering 51 doz. at 1½ per doz. Packing box, sheet and cord, Freight and tonage to Greenock,	4 6 8 6 5 6 6 4 0 0 0	10 6 8 18 2 - 6 10 7 6 3 6				
						48	8	11½
Sheeted Box.	19.	1, Callicoes, 6 pieces, 168 yards, 1s. 8 2, ditto, 10 ditto, 280 ditto, 2s. 3, ditto, 12 ditto, 336 ditto, 2s. 6	18 38 42					
						848	11	10½
		Carried over,	88					

I N V O I C E N^o I.

157

		l.	s.	d.	l.	s.	d.
R:L	<i>Brought over,</i>	88			849	8	11½
	Callendering 784 yards, at ¼ of a penny, -	1	1	9			
	Packing box, sheet and cord, - - -	0	6	8			
	89				8	5	
Sheeted Box.	20. 4, Callicoes, 10 pieces, 280 yards, 2 s. 4	32	13	4			
	5, ditto, 12 ditto, 336 ditto, 2 s. 3	37	16				
	6, ditto, 6 ditto, 168 ditto, 2 s. 2	18	4				
	Callendering 784 yards, at ¼ - - -	1	1	9			
	Packing box, sheet and cord, - - -	0	6	8			
	Freight and tonage, on 2 casks to Greenock,	0	10				
		90			11	9	
		1029			9	1½	

K k

N^o II.

INVOICE of Sundries shipped on board the Molly, captain Brink, bound for Grenada, for the proper account and risk of Richard Warroch, merchant there, marks and numbers as under.

		l.	s.	d.	l.	s.	d.
R:W Puncheon N ^o 1.	12 Dozen mens common shoes,	42 s.	25	4			
	18 ditto—fine shoes and pumps,	54 s.	48	12			
	8 ditto—youths shoes,	40 s.	16				
	8 ditto—boys and girls, sorted	27 s.	10	16			
	To one puncheon,	20 s.	11				
						101	12
R:W Puncheon N ^o 2.	8 Dozen mens fine shoes,	54 s.	24	12			
	6 ditto—shoes and pumps,	54 s.	16	4			
	7 ditto—single channels,	64 s.	22	8			
	5 ditto—fitch and bound,	62 s.	15	10			
	4½ ditto—youths shoes,	40 s.	9				
	6½ ditto womens callimancos,	45 s.	14	12	6		
	To one puncheon,	20 s.	1				
					100	6	6
R:W Puncheon N ^o 3.	12 Dozen common shoes,	42 s.	25	4			
	10 ditto strong mens shoes,	70 s.	35				
	8 ditto womens leather shoes,	36 s.	14	8			
	6 ditto ditto seamed pumps,	40 s.	12				
	15 pair of boots,	20 s.	15				
	12 ditto straps and buckles,	28. 6	1	10			
	12 ditto spur leathers,	6d.	0	6			
	To one puncheon,	20 s.	1				
	Lighterage and tonage to Greenock, for 3 punch- eons,						
					104	8	
					0	14	3
	<i>Carried over,</i>				307	0	9

I N V O I C E N^o II

159

R: W	N ^o	Yds.	<i>Brought over,</i>	l.	s.	d.	l.	s.	d.
							307	0	9
Bale	119	15½	Superfine mixed gray 16s. 6	12	19	10½			
Sheeted.	89	16½	ditto ravens ditto, 16s. 6	13	12	9			
N ^o 4.	3175	15½	ditto ditto, 13s.	10	1	6			
	3219	32½	ditto black, 15s. 6	26	3	1½			
	2598	16	ditto blue, 11s. 9	9	8				
	5139	15 ½	scarlet cloth, 13s.	9	15				
	6994	35	ditto, 7s. 9	13	11	3			
	2368	5½	brown, 8s. 3	6	9	11½			
	2248	17½	ravens gray, 8s. 9	7	10	11½			
	2337	16½	brown, 7s. 3	6	1	5½			
			Wrapper and cord, 6s. 6d. charges of shipping, 2s.	0	8	6			
				116	2	3½			
			Discount for measuring, 5 per cent,	5	16	3½			
			Lighterage and tonage to Greenock,				110	6	
							0	4	6
							417	11	3
R: W	3552	33	Ends of refined cloth, 10s.	16	10				
Bale.	3624	37½	ditto superfine ditto, 12s.	22	10				
N ^o 5.	2672	39½	ditto best ditto in-grain, 16s.	31	16				
	2626	31½	ditto—ditto scarlet, 17s.	26	15	6			
	3429	37½	ditto — ditto cina-mon, 18s. 6	34	13	9			
			Wrapper and cords 4s. shipping charges 2s.	0	6				
				132	11	3			
			<i>Carried over,</i>				417	11	3
			K k 2						

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	
		132	11	3	417	11	3	
		6	12	6				
		125	18	9				
		0	7	3	126	5		
R: W	N ^o	Yds.						
Bale.	1	32½	DC	Bearskin,	2s. 7	4	3	11½
N ^o 6.	2	28½	DG	ditto,	2s. 7	3	13	7½
	3	33½	IC	blue livery cloth,	3s.	5	0	6
	4	30	WI	shepherd freeze,	3s. 2	4	15	
	5	29½	IK	ditto,	3s. 2	4	13	5
	6	30½	DM	blue in the wool,	4s. 6	6	17	3
	7	23	RD	blue duffe,		3	7	1
	8	23½	RD	ditto,	2s. 11	3	8	6½
	9	23½	CC	ditto,	3s. 1	3	12	5½
				4 pieces brown and green half thick,				
					2s. 9	5	16	
	1			6 pair blankets,	6s. 4	1	18	
	2			6 ditto ditto,	7s. 11	2	7	6
	3			6 ditto ditto,	10s.	3	2	
				3 motled ruggs,	9s.	1	7	
				Packing rope and cavase,	-	0	9	
						54	9	4
				Discount for mea- sure, at 5 per cent,		2	14	5
						51	14	11
				Carriage from Wake- field,	-	0	15	1
				Lighterage and ton- age to Greenock,		0	4	9
				Carried over,				
						52	14	9
						596	10	

I N V O I C E N^o II.

163

		<i>Brought over,</i>	l.	s.	d.	l.	s.	d.
		10 Pieces of coloured shalloons				596	11	
R: W		N ^o 1, 29s.	14	10				
		8 ditto ditto,	1	27s. 6	11			
Bale.		13 ditto ditto,	2	36s.	23	8		
N ^o 7.		3 ditto ravens gray,	2	35s.	5	5		
		6 ditto ditto,	3	36s.	10	16		
		2 ditto blue,	3	35s.	3	10		
		Carriage from Stirling,	0	4	6			
			68	13	6			
		Lighterage and tonage to Greenock,	0	4	9			
						68	18	3
		2 Pieces of coloured shalloons,						
R: W		N ^o 1. 27s. 6	2	15				
		1 ditto brown ditto,	2	35s.	1	15		
Bale.		3 ditto ingrained ditto,	2	36s.	5	18		
N ^o 8.		4 ditto cinnamon ditto,	4	35s.	7	4		
		4 do. mixed gray ditto,	4	36s.	7	7	8	
		4 ditto black ditto,	4	37s.	7	8		
		12 ditto dark blue ditto,	5	30s.	18			
		5 ditto scarlet ditto,	6	40s.	10			
		7 ditto different colours ditto,	7	36s.	12	12		
		Packing sheets and ropes for the 2 bales,	0	10	6			
			73	2	6			
		Carriage from Stirling,	0	6	6			
		Lighterage and tonage to Greenock,	0	5	6			
						73	14	6
		N ^o 6, 2 Pieces of brown buckram, containing 40 yards,						
R: W		6½ d.	1	0	10			
Bale.		7, 4 ditto ditto,	80,	6½ d.	2	5	6	
N ^o 9.		8, 3 ditto ditto,	67,	7½ d.	2	0	5½	
		9, 3 ditto ditto,	71,	7½ d.	2	5	10½	
		11, 3 ditto ditto,	69,	8d.	2	6		
		13, 3 ditto ditto,	66,	8½ d.	2	6	9	
		<i>Carried over,</i>	12	5	5	739	3	9

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
		12	5	5	739	3	9
		15	2	8 $\frac{1}{2}$ d.			
		17	1	22, 9 $\frac{1}{2}$ d.			
			0	Packing sheet and cord,			
			0				
		15	1				
		0	3	Carriage from Dundee,			
				Lighterage and tonage to			
		0	2	Greenock,			
					15	8	
R: W	12 Bags best scarf buttons blue,						
	N ^o 1. 6s 6	3	18				
Sheeted	12 ditto ditto small, 2. 4s. 6	2	14				
Trunk.	6 ditto ditto scarlet, 3. 6s. 8	2					
N ^o 10.	6 ditto ditto small, 4. 5s. 6	1	13				
	6 ditto fine hair ditto,						
	cinnamon, 5. 5s. 3	1	11	6			
	6 ditto ditto small, 6. 4s. 9	1	8	6			
	12 ditto ditto black, 7. 6s. 6	3	18				
	12 ditto ditto small, 8. 4s. 6	2	14				
	6 do. ditto ingrained, 9. 7s. 6	2	5				
	6 ditto ditto small, 10. 5s. 6	1	13				
	6 ditto ditto brown, 11. 6s. 6	1	19				
	6 ditto ditto small, 12. 4s. 6	1	7				
	12 ditto ditto gray and						
	mixed gray, 13. 6s. 6	3	18				
	12 ditto ditto small, 14. 4s. 6	2	14				
	12 ditto ditto differ-						
	ent colours, 15. 6s. 6	3	18				
	12 ditto ditto small, 16. 4s. 6	2	14				
	Pack sheet, trunk, and ropes						
	15s. 6d. carriage 4s. 6d.	1					
		4	5				
	Lighterage and tonage to						
	Greenock, - -	0	4	6			
					4	9	6
R: W	3 lbs. Twist scarlet, London,						
	marked A 10s.	1	10				
Sheeted	3 lbs. ditto ingrained ditto B,						
Trunk.	11s. 6	1	14	6			
N ^o 11.							
	Carried over,	3	4	6	796	1	3

R: W
Sheeted
Trusk.
N^o 11.

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
<i>Brought over,</i>		3	4	6	796	1	3
2½ lbs. twist cinnamon, Lon-	don, marked C,	9s. 6	3	9			
5½ lbs. ditto blue, ditto D,	8s. 6	2	6	9			
4½ lbs. ditto brown, ditto E,	5s. 6	1	4	9			
2½ lbs. ditto gray, ditto F,	4s. 6	0	11	3			
3½ lbs. ditto black, ditto G,	3s. 6	0	13	1½			
4½ lbs. ditto mixed gray, ditto	H,	2s. 6	0	10	7½		
1 lb. 6 oz. scarf twist ditto I,	21s.	1	8	10½			
2½ dqz. silk scarlet straps	N ^o 1.	12s. 6	1	11	3		
2½ dq. ingrained ditto 2.	11s. 6	1	8	9			
1½ ditto cinnamon do 3.	10s. 6	0	5	9			
3½ ditto blue ditto 4.	11s.	1	18	6			
1½ ditto brown ditto 5.	9s. 6	0	14	3			
2 ditto gray ditto 6.	9s. 6	0	19				
3½ ditto black ditto 7.	9s.	1	11	6			
3½ ditto mixed gray	ditto	8.	16	9			
4½ ditto different co-	lours ditto,	9.	7	3			
½ lbs. best ball. silk scarlet,	marked K,	34s.	2	11			
1½ lbs. ditto ingrained ditto L,	34s. 6	2	11	9			
1 lb. ditto cinnamon, ditto M,	32s.		12				
2½ lbs. ditto blue, ditto N,	31s.	3	17	6			
1½ lbs. ditto brown, ditto O,	30s.	2	5				
1 lb. ditto gray, ditto P,	29s.	2	3	6			
2½ lbs. ditto black, ditto Q,	30s.	3	15				
1½ lbs. ditto mixed gray, ditto	R,	31s.	2	6	6		
8 lbs. scarlet stitching thread	N ^o 10.	3s. 2	1	5	4		
7½ lbs. ingrained ditto 11.	3s. 4	1	5				
5½ lbs. cinnamon ditto 12.	2s. 6	0	13	9			
13½ lbs. blue ditto 13.	3s. 2	2	1	2			
<i>Carried over,</i>		50	14	1½	796	1	3

				l.	s.	d.	l.	s.	d.
<i>Brought over,</i>				50	14	1½	796	1	3
9 lb. brown ditto N ^o 14.	28. 6			1	2	6			
6 lb. gray ditto	15. 28. 9			0	16	6			
14 lb. black ditto	16. 28. 6			1	15				
10½ lbs. mixed gray ditto	17. 28. 9			1	8	10½			
12 lb. differ. colours ditto	18. 28. 8			1	12				
Packsheet; trunk and ropes,				0	15	6			
I				58	4	6			
Lighterage and tonage to Greenock,				0	5	6			
							58	10	
N ^o	Gros.	Tare.	Neat.						
1,	85½	16	69½						
2,	90½	14½	75½						
3,	90½	15½	75						
4,	82½	15½	67½						
5,	80½	15½	65						
6,	84½	16½	68½						
7,	90½	19	71½						
8,	81½	14½	67						
9,	82½	15½	66½						
10,	82½	16	66½						
Boxes. 11,	82	20½	61½						
12,	81	17½	63½						
13,	80½	19½	61½						
14,	83½	20½	63						
15,	84	17	67						
16,	83½	20½	62½						
17,	85½	17½	67½						
18,	88½	23	65½						
19,	83	17½	65½						
20,	89	16	73						
21,	79½	18½	60½						
22,	82½	17½	64½						
23,	76½	17½	58½						
24,	75	13½	61½						
25,	77½	17½	59½						
26,	76	17½	58½						
2157 450½ 1706½									
<i>Carried up,</i>							854	11	3

			l.	s.	d.	l.	s.	d.
						8	5	4
						11		3
<i>Brought up,</i>								
N ^o	Gross.	Tare: Neat:						
	2157	450½ 1706½						
27,	76½	18 58½						
28,	78½	17½ 61½						
29,	82½	19 63½						
30,	76½	20½ 56½						
31,	79½	22½ 57½						
32,	80½	18 62½						
33,	81½	21½ 60						
34,	79½	21½ 58½						
35,	79½	20½ 59½						
36,	87	21½ 65½						
37,	76½	19½ 57½						
38,	77½	18 59½						
39,	72½	17½ 55½						
40,	81	20½ 60½						
3259½ 725½ 2534½								
In all 2534½ lbs. candle,			5	6	7			
Boxes &c.			2	6	8			
			6	13	8			
Lighterage add tonage to								
Greenock,			1	2	4			
						66	16	
N ^o								
R: W	1,	2 Gross table knives sham-						
		buck, 27 s.	2	14				
Cask	2,	12 dozen ditto buck, 3 s. 9	2	5				
N ^o 12.	3,	12 ditto ditto, with spoon						
		forks, 5 s.	3					
	4,	12 ditto penknives sorted,						
		3 s. 6	2	2				
	5,	12 ditto ditto, 7 s. 6	4	10				
	6,	2 gross of clasp knives, 30 s.	3					
	7,	6 dozen of razors, 5 s.	1	10				
	8,	6 ditto lancets, 5 s.	1	10				
	9,	12 ditto womens scissors, 3 s.	1	16				
	10,	6 ditto yellow shoe buck-						
		les, 5 s.	1	10				
Carried over,			23	17				
						92	7	3

		l.	s.	d.	l.	s.	d.
N°		23	17		92	17	3
<i>Brought over,</i>							
11,	6 dozen pinchbeck ditto;						
	sorted,	9s.	2	14			
12,	6 ditto knee buckles	3s. 6	1	1			
13,	6 ditto sets ditto, japaned,	12s.	3	12			
14,	6 ditto sets ditto, pinch-	21s.	6	6			
	beck,						
15,	6 grosz glass sleeve buttons,	5s. 6	1	13			
16,	6 ditto brass ditto,	3s.	0	18			
	Cask,		0	4			
<hr/>					40	5	
R: W							
17,	2 grosz ivory sleeve buttons,	6s.	0	12			
	Cask,	2s. 6	0	15			
N° 13.							
18,	6 dozen japaned snuff boxes,	14s.	4	4			
19,	6 ditto paper ditto,	36s.	3	12			
20,	2 ditto fine ditto,						
21,	2 ditto japaned tobacco						
	boxes, with burning glasses,	14s.	1	8			
22,	2 ditto steel ditto, ditto,	10s.	1				
23,	6 ditto chest locks,	7s. 6	2	5			
24,	2 ditto ditto,	12s.	1	4			
25,	2 ditto room door locks;						
	with brass knobs,	36s.	3	12			
26,	2 ditto gunlocks,	20s.	2				
27,	2 ditto ditto,	36s.	3	12			
28,	6 d. d. grosz gilt buttons,	12s.	3	12			
29,	6 d. d. grosz plated do.	15s.	4	10			
	Cask,		0	4			
<hr/>					32	10	
R: W							
12	dozen brass candlesticks,	80s.	4	8			
12	ditto iron ditto,	5s. 6	3	6			
12	ditto polished snuffers,	30s.	1	18			
12	ditto course ditto,	2s.	1	4			
8	ditto tweezers,	20s.	8				
	Cask,		0	5			
<hr/>					78	15	
<i>Carried over,</i>					1072	17	3

		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>
R: W Cask. N ^o 15.	<i>Brought over,</i>				1072	17	3
	8 dozen spring steel spurs, 26s.	10	8				
	15 dozen steel screws, 20s.	15					
	20 pair of riding pistols, 60s.	60					
	Cask,	0	5				
		85	13				
	Lighterage and tonage to Greenock, on 4 casks,	0	17		86	10	
					1159	7	33
	Commission, at 2½ per cent,	29	3	6			
	Insurance, at 2½ do.	29	3	6			
Brokerage, at ½ do.	5	16	10				
Extra charges at shipping,	7	12	9	71	16	7	
Errors excepted, J. S.				1231	3	10	

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L E T T E R S.

N^o I.

Robert Lawson, accompanying the subjoined invoice,

Baltimore, 12th January, 1775.

S I R,

PLEASE receive inclosed bill of lading, captain Fairweather, of the Margaret, for 100 hhd. Maryland tobacco, numbers, tares, net, and amount, as *per* invoice, hereto subjoined, cost and charges *L.* 635 Sterling, at your debit. To complete the purchase, I had occasion to draw *p. L.* 200, at 60 days sight, at your credit, which, I hope, will be duly honoured. To make good a proper spring assortment, I hope the scheme in my last has been attended to. I have the honour to be with great respect,

S I R,

Your most humble servant,

ROBERT LAWSON,

Mr. James Scruton, Glasgow.

Baltimore, 12th January, 1775.
INVOICE of 100 hhd. Maryland tobacco, shipped by Robert Lawfon on board the Margaret, captain Fairweather master, on account and risk of, and consigned to James Scruton, merchant in Glasgow.

Ware-house.	MK.	N ^o	Tare	Net.	Ware-house.	MK.	N ^o	Tare	Net.
Baltimore.	B	1	107	1335	Annapolis.	G	71	114	1327
	C	2	112	1344		72	116	1345	
		3	103	1327		73	107	1339	
		4	101	1325		74	110	1334	
		5	106	1335		75	107	1385	
		6	108	1326		76	114	1349	
		7	117	1366		77	104	1344	
		8	113	1344		78	106	1358	
		9	111	1341		79	105	1328	
		10	100	1327		80	103	1339	
				13370				13488	
			11	107		1331	81	117	1321
			12	109		1334	82	105	1322
			13	111		1331	83	107	1327
			14	119		1327	84	101	1328
			15	112		1368	85	106	1328
			16	113		1352	86	112	1345
			17	117		1370	87	114	1328
			18	112		1325	88	115	1337
			19	108		1334	89	107	1354
			20	111		1327	90	110	1361
				13399				13351	
			21	110		1325	91	111	1384
			22	112		1327	92	112	1375
			23	100		1304	93	113	1361
		24	114	1312	94	114	1338		
		25	105	1217	95	115	1341		
			6485			6799			
			33254			33638			

Baltimore, 12th January, 1775.

Ware-house.	MK.	No.	Tare	Net.	Ware-house.	MK.	No.	Tare	Net.	
Abington.	D	21	114	1329	Matterkout.	S	13	108	1335	
	C	22	112	1341		I	14	107	1331	
		23	107	1338			15	105	1333	
		24	106	1340			16	104	1328	
		25	103	1337			17	111	1341	
		26	107	1339			18	114	1325	
		27	111	1341			19	101	1328	
		28	117	1360			20	111	1329	
		29	118	1347			21	110	1324	
		30	109	1339			22	103	1353	
				13411					13317	
			31	110		1321		23	109	1322
			32	117		1322		24	111	1321
			33	113		1324		25	113	1315
			34	115		1329		26	116	1318
			35	112		1328		27	112	1321
			36	111		1327		28	115	1320
			37	113		1320		29	112	1325
			38	114		1321		30	113	1317
			39	123		1325		31	114	1311
			40	115		1287		32	115	1308
				13204					13178	
			41	113		1341		33	116	1323
			42	110		1345		34	101	1320
			43	108		1326		35	107	1352
			44	107		1309		36	103	1329
			45	111		1328		37	108	1325
				6649					6649	
				33264					33144	
									33264	
									33638	
									33254	
	100)	133300					100 hds. contain.	33300		
		1333	Average per hhd.							

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N^o II.

Glasgow, 12th April, 1775.

Mr. James Forbes,

S I R,

RECEIVE *per* the Nancy, captain Telfer, to sell for my account, 30 puncheons, containing 3300 gallons old Jamaica rum, *per* bill of lading and invoice herewith transmitted, duplicates whereof go also by the ship.

You will know *how* to settle for the freight in the usual way. Your attention to this small consignment will very probably lay a foundation for future commissions, in the mean time, I am,

S I R,

Your most obedient humble servant,

J. SCRUTON.

INVOICE of 35 puncheons Jamaica Rüm, per the Nancy, Captain Telfer, consigned to Mr. James Forbes, merchant in Dublin, for sale and returns to James Scruton.

N ^o 1.	104	N ^o 16.	109
2.	108	17.	109
3.	116	18.	108
4.	114	19.	107
5.	116	20.	109
6.	109	21.	117
7.	116	22.	119
8.	116	23.	117
9.	115	24.	118
10.	116	25.	108
11.	107	26.	107
12.	108	27.	106
13.	118	28.	108
14.	108	29.	104
15.	108	30.	108
	<hr/>		<hr/>
	1679		1651
			1679
			<hr/>

3330 at 3s. 4d. per gall. L. 555 : 8 : 0
 Charges, 5 : 10 : 0

L. 560 : 10 : 0

SALES of 50 hhd. sugar, for account of Mr. Richard Warroch,
per the Molly, with charges and net proceeds.

Date of sales.	To whom sold.	Quantity.		Date of payt.	Rate.	Amount.
		hhd.	weigh.			l s.
			ewt.			
Jan. 5	Cash,	25	250	—	45s.	562 10
27	Cash,	—	—	—	46s.	200 0
	Robert } McNair }	25	253	1 days date.	46s.	381 18
		50	503			1144 8

Charges.

Commission, cellar rent, and insur-		
ing bad debts at 4 per cent,	L. 45 : 15 : 6	
Freight and other charges,	89 : 10 : 0	
3 months interest ditto,	1 : 2 : 4 $\frac{1}{2}$	
	<u>136 : 7 : 10$\frac{1}{2}$</u>	
Net proceeds, at his credit,		<u>1008 : 0 : 1$\frac{1}{2}$</u>

Glasgow, 27th January, 1775.

Mr. Richard Warroch,

S I R,

Prefixed hereto you will receive an account of sales of your sugars by the Molly, which have come to a good market. The captain having laid out a certain sum for you at landing, I have only debited you with the net amount, advanced by me, leaving the account of his deburments to be adjusted between you and him. I would recommend to you to be as early at this market with your sugars as possible, in order to entitle you to the best price, and you may always depend on the best services of,

S I R,

Your most obedient servant,

J. SCRUTON.

To Mr. Richard Warroch.

M m

London, 19th February, 1775.

Mr. J. Scruton, Glasgow,

		Bought of J. Stanhope,
20 pieces Manchester checks, containing 400 yards,		
at 1s. 6d.	- - - - -	L. 30 : 0 : 0
20 ditto corderoy, cont. 400 yards, at 2s. 6d.	- - - - -	50 : 0 : 0
Packing and shipping charges,	- - - - -	2 : 10 : 0
Insurance premium, at $2\frac{1}{2}$ per cent,	- - - - -	2 : 1 : 3
		<hr/>
		L. 84 : 11 : 3
		<hr/>

Shipped the whole on board the Diana, captain Crumb, for Maryland, consigned to Robert Lawton, to sell for account of the said J. Scruton.

J. STANHOPE.

S I R,

ABOVE I have sent you a note of goods shipped, and insured *per* your order, and addressed to Mr. Lawton your supercargo, Baltimore, which, I hope, will give content. Your further orders will be agreeable and readily complied with, by,

S I R,

Your very humble servant,

J. STANHOPE.

Amsterdam, 1st June, 1775.

SALES of 200 hhd. tobacco, *per* the Rhine, for account of James Scruton, merchant in Glasgow, with charges and net proceeds, as under.

Date of sales.	hhd.	N ^o of lbs.	Rate	Time.	Purchasers.	Amount.
May. 20	10	13852	3 : 2	1 month.	John Vanhoy.	g. s. p. 2164 : 7 : 8
24	50	69260	3 : 1	on dema.	J. Hope & Co.	10605 : 8 : 12
26	50	69263	3 : 2	1 month.	J. Vantromp.	10821 : 17 : 8
27	40	55408	3 : 2	1 month.	Dunlop & Hennic. }	8657 : 10 : 0
30	50	69267	3 : 2	1 month.	Morris & Kemp. }	10606 : 10 : 10
277052						42855 : 14 : 6

Impost and freight,	-	-	G. 2253 : 15 : 9
Insurance,	-	-	1071 : 3 : 5
Commission and insuring debts,	-	-	2142 : 15 : 9
Port charges,	-	-	1572 : 4 : 9
Nailage,	-	-	1978 : 5 : 6
Cooperage,	-	-	1945 : 10 : 0
Portage,	-	-	692 : 0 : 0
			11655 : 14 : 6
Net proceeds,			31200 : 0 : 0

S I R,

INCLOSED I send you account of sales *p.* 200 hhd. tobacco, *per* the Rhine, net proceeds 31200 guilders banco, for which you may draw when you please. I shall be proud of your orders at any time, and am, with respect,

S I R,

Your most humble servant,

RHONALD CRAWFORD,

Mr. James Scruton, Glasgow.

M m 2

Nantz, 25th June, 1775:

INVOICE of fundries, per the Margaret, captain Fairweather,
by order, and for account, and at the risk of Mr. James Scruton,
merchant in Glasgow, viz,

	Livres.
Best claret, 20 pipes, at 504 livres per pipe,	10080 : 0
Best Nantz, 20 pipes, at 378 livres per pipe,	7560 : 0
Shipping charges,	270 : 0
Commission, at 2½ per cent,	447 : 15
	<hr/>
Exchange 31½ ds. Sterling, per ecu,	18357 : 15

S I R,

YOUR ship, the Margaret, brought me safe, and in good order, 300 hhds. tobacco, of which I shall make the most, and remit you accordingly; I have already sold 200 hhds. on the quay, at 8s. 6d. Francoise, per lb. at your credit.

By your order I have also shipped for your account as above, which will, I hope, give satisfaction; in the mean time, I have the honour to be,

S I R,

Your most obedient humble servant,

FRANCIS LEMMAN,

Mr. James Scruton, Glasgow,

PRECEDENTS:

O R,

FORMS OF WRITINGS

USED BY MERCHANTS.

THE forms of merchants writings differ in different countries; and, in Britain, some forms are peculiar to England, others to Scotland, and some are common to both; and under each of these heads there occurs such a great variety as would swell this chapter to an immoderate bulk, and stretch it far beyond the narrow limits here prescribed; and, therefore, I shall only present the reader with a few such specimens, in each of these kinds, as the British merchant is most concerned to be acquainted with.

ENGLISH PRECEDENTS.

A charter-party of Affreightment.

A Charter-party is, a written agreement between a merchant and the master, or owners, of a ship, relating to the freight, of which there must be two copies, one signed by the master, and delivered to the merchant; the other, signed by the merchant, and delivered to the master or owners. This agreement may be either for so much *per* month, or so much *per* ton, and the voyage may be either outward or inward, or both, or to several ports, called a *trading voyage*; again, though commonly the master or owners victual and work the ship themselves, yet sometimes the merchant does it, and the ship is said to be freighted for *tear* and *wear*. According to these circumstances, the form of the charter-party will vary a little; but the nature of the writing will be obvious, from the following specimen.

THIS charter-party, indented, made, and agreed upon the ——— of the month of ———, Anno Dom. ———, and in the ——— year of the reign of our sovereign ———, between A. B. ——— mariner, master and owner of the good ship, or vessel, called the ———, now riding at anchor in the river ———, of the burden of one hundred tons, or thereabouts, of the one part, and C. D. of the city of ——— merchant, of the other part; *Witnesseth*, that the said A. B. for the considerations herein after mentioned, hath granted, and to freight letten, and by these presents doth grant, and to freight let, unto the said C. D. his executors, administrators, and assigns, the whole tonnage of the hold, stern-sheets, and half-deck, of the said ship, or vessel, called ———, from the port of ——— to ———, in a voyage to be made with the said ship, in manner hereafter mentioned; *That is to say*, to sail with the first fair wind and weather, that shall happen after ———, or before ——— next, from the port of ———, with the goods and merchandise of the said C. D. his factors or assigns, on board, to ——— aforesaid, there to be discharged of her said cargo, within twenty one days next after her arrival there, for the end of her said voyage. *In consideration whereof*, the said C. D. for himself, his executors and administrators, doth covenant, promise, and grant to, and with the said A. B. his executors, administrators and assigns, by these presents, that he, the said C. D. his executors, administrators, factors or assigns, shall and will, well and truly pay, or cause to be paid, unto the said A. B. his executors, administrators, or assigns, for the freight of the said ship and goods, the sum of ——— Sterling, within twenty-one days after the said ship's arrival, and goods discharged, at the port of ——— aforesaid, for the end of the said voyage; and also shall, and will pay for demurrage, (if any shall be by default of him, the said C. D. his factors or assigns,) the sum of ——— per day, daily, and every day, as the same shall become due, and the said A. B. for himself, his executors and administrators, doth covenant, promise, and grant to, and with the said C. D. his executors, administrators, and assigns, by these presents, that the ship, or vessel, shall be ready, at the said port of ———, to take in goods, by the said ———, or before ——— next coming, and within ten days next, after the said ship, or vessel, shall arrive at the said port, in manner and according to the times aforesaid, he the said C. D. doth promise to have his goods ready to put on board the said ship, to proceed on the said voyage, and the said A. B. for himself, his executors and administrators, doth further covenant, promise, and grant to, and with the said C. D. his executors, administrators, and assigns, that the said ship, or vessel, now is, and at all times, during the said voyage, shall be, to the best endeavour of the said A. B. his executors and administrators, and at his, and their, own proper costs and charges,

in all things made, and kept stiff, staunch, strong, well apparelled, furnished, and provided, as well with men and mariners, sufficient and able, to sail, guide, and govern the said ship, as with all manner of rigging, boats, tackle, furniture, provision, and appurtenances, fitting and necessary for the said men and mariners, and for the said ship, during the voyage aforesaid. *In witness whereof*, the parties aforesaid to these charter-parties indented, have interchangeably put their hands and seals, the day and year above written.

*Sealed and delivered in }
the presence of, }*

A. B.

E. F.
G. H.

A bond for goods sold by inch of candle.

MERCHANTS in London, particularly the East-India company, when they want to dispose of any cargo of goods speedily, they commonly sell them by inch of candle; that is, they expose them to public sale, and the highest bidder is to have them. In order to which, the goods are divided into parcels, called lots, and tickets are printed and dispersed upon the Exchange, and elsewhere, giving notice of the day of sale, and what quantity the lots contain, and at what price each lot will be set up, with the advance to be observed in bidding. During the time of the bidding for any lot, a small piece of wax-candle (about an inch) is burning; and he who bids last, at the time the candle goes out, has the lot; and if two or more should chance to bid at once, the lot, to prevent disputes, is again set up; and the last bidder has it, and must stand to the bargain, whether good or bad; and thereupon instantly (before another lot is set up) signs a bond to the following purpose.

KNOW ALL MEN, by these presents, that I —, on the date hereof, do confess and acknowledge to have bought of —, at a public sale, at the candle, lot —, containing, as by the printed tickets appear —, to be accepted and taken at the price aforesaid, in the like quality and condition as now they are in and shall arise, good or bad, without exception, and without any abatement, for or in respect of any fault or defect whatsoever. And I the said —, for myself, my executors and assigns, do covenant, promise and agree, to and with the said —, his executors or assigns, by these presents, that I the said —, my executors, administrators, or assigns, shall, and will, well and truly pay, or cause to be paid, unto the said —, his executors, administrators or assigns, the full and entire sum of — lawful money of Great Britain, which the said goods shall amount unto, at the rate

and price agreed upon aforefaid, at or in the now dwelling-houfe or fhop of ———, (before I fhall receive the faid goods, or any part or parcel thereof, into my cuftody or poffeffion,) in the manner and form following ———, and then to receive and take away the faid goods out of the houfe or warehouse, wherein now they are, at my own proper coft and charges, without any delay, pretence, or pretences to the contrary whatfoever. And for the true performance of all, and fingular, the premiffes, and due payment, in manner and form aforefaid, I do bind myfelf, my heirs, executors, administrators and affigns, unto the faid ———, his executors and affigns, in the fum of ——— lawful money of Great Britain, firmly, by thefe presents, to be paid unto the faid ———, his executors or affigns, immediately after any default made, contrary to the true intent and meaning of thefe presents. And furthermore, upon any fuch default made, I do, by thefe presents, fully and abfolutely, for myfelf, my heirs, executors, administrators and affigns, remife, releafe, and for ever quit-claim and difcharge, unto the faid ———, his executors and affigns, all, and fingular, my right, title, intereft, benefit, claim and demand whatfoever, of, in and unto the faid goods, or any part or parcel thereof, which I ever had, and which I, my heirs, executors, administrators or affigns, fhall or may have, claim, challenge or demand, for or by reafon, occafion, force or virtue, by or in refpect of this prefent fale or agreement. *In witnefs whereof*, I have hereunto fet my hand and feal. Dated in ———, in the year of the reign of our fovereign lord George the third, king of Great Britain ———, and in the year of our Lord God ———.

Signed, fealed and delivered, in prefence of }

A. B.

F. G.

T. R.

An arbitration bond.

IT is an ordinary and laudable practice among merchants, that they do not, upon every fmall difference that happens, go to law, but refer the matter in queftion to the decifion of two knowing men, or, in cafe thefe two cannot agree, they fometimes chufe a third, called an umpire. The contending parties oblige themfelves to ftand to their determination, by figning, and delivering, to each other, mutual bonds; the final fentence or decifion muft be delivered in writing, which, if given by the arbitrators, is called in England, an award, and in Scotland, a *decret arbitral*; and if given by the umpire, it gets the name of an umpirage. The bond of arbitration, as ufed in England, is commonly of the following form.

KNOW all men, by these presents, that I, A. B. ——— am held and firmly obliged to C. D. ——— in ——— pounds, of good and lawful money of Great Britain, to be paid to the said C. D. his attorney, executors, or administrators; to which very payment, well and faithfully to be made, I oblige myself, my heirs, executors, and administrators, firmly by these presents; sealed with my seal, dated at ———, in the ——— day of ———, in the ——— year of the reign of our sovereign lord, king George ———, and in the year of our Lord God ———.

The condition of this obligation is such, that if the above bounden A. B. ———, his heirs, executors, and administrators, for his and their parts, and behalfs, do in all things well and truly stand to, obey, abide by, perform, fulfil, and keep the award, order, arbitrement, final end and determination of G. and F. ——— arbitrators indifferently named, elected, and chosen, as well on the part and behalf of the above bounden A. B. ———, as of the above-named C. D. to arbitrate, award, order, judge, and determine of, and concerning all, and all manner of action, and actions, cause, and causes of actions, suits, bills, bonds, specialties, judgements, executions, extents, quarrels, controversies, trespasses, damages, and demands whatsoever, at any time, or times, heretofore had, made, moved, brought, commenced, sued, prosecuted, done, suffered, committed, or depending by, or between the said parties, so as the said award be made, and given up, in writing, under their hands and seals, ready to be delivered to the said parties, on, or before, the ——— next, ensuing the date above mentioned. But if the said arbitrators, do not make such their award of, and concerning the premises, by the time aforesaid, that then, if the said A. B. ——— his heirs, executors, and administrators, for his, and their part, and behalf, do in all things, well and truly stand to, obey, abide by, perform, fulfil, and keep the award, order, arbitrement, umpirage, final end, and determination of R. M. umpire, indifferently chosen, between the said parties of, and concerning the premises, so as the said umpire, do make his award or umpirage of, and concerning the premises, and deliver the same in writing, under his hand and seal, to the said parties, on or before the ——— next, ensuing the date above said, then this obligation to be void, or else to remain in full force and virtue.

Signed, sealed, and delivered, in presence of

C. H.
L. I.

A. B.

Note. If there is no umpire, the latter part must be omitted, viz. from, *But if the said arbitrators, &c.*

An Award.

TO ALL PEOPLE to whom this present writing shall come, we G. F. ——— arbitrators, indifferently chosen by A. B. and C. D. ——— having deliberately heard, and understood the griefs, allegations, and proofs of both the said parties, and willing, as much as in us lieth, to set the said parties at unity and good accord, do, by these presents, arbitrate, award, order, deem, decree, and judge, that the said A. B. his executors and assigns, shall well, and truly pay, or cause to be paid, unto the said C. D. his executors, administrators, or assigns, the full sum of ———, lawful money of Great Britain, on the ——— day of ———, and that, upon payment thereof, the said A. B. and C. D. shall seal, subscribe, and, as their several acts and deeds, deliver, each to the other, a general release, in writing, of all matters, actions, suits, causes of actions, bonds, bills, covenants, controversies, and demands whatsoever, which either of them hath, may, might, or in any wise ought to have of, and against each the other of them, by reason aforesaid, or means of any matter, cause, or thing whatsoever, from the beginning of the world, to the ——— day of ——— last past, and in the ——— year of the reign of our sovereign lord ———. *In witness whereof*, we have hereunto set our hands and seals, this ——— day of ———, in the year of our Lord God ———.

G.
F.

Sealed, signed, and delivered, in presence of, }
S. R.
W. L.

A general release.

A General release is, a kind of ample discharge or acquittance, granted on some special occasions. It must be signed, sealed, and delivered, before two witnesses, at least, and is of the following form.

KNOW ALL MEN, by these presents, that I, A. B. ——— have remised, released, and for ever quit-claimed, and by these presents, do, for me, my heirs, executors, and administrators, remise, release, and for ever quit-claim, unto C. D. ———, his heirs, executors, and administrators, all, and all manner of actions, cause, and causes of actions, suits, bills, bonds, writings, obligations, debts, dues, duties, accounts, sum, and sums of money, judgements,

executions, extents, quarrels, controyeries, trespasses, damages, and demands, whatsoever, both in law and equity, or otherwise howsoever, which against the said C. D. I ever had, now have, and which I, my heirs, executors, and administrators, shall or may have, claim, challenge, or demand for, or by reason or means of any matter, cause, or thing, from the beginning of the world, to the day of the date of these presents. *In witness whereof*, I have hereunto put my hand and seal, the _____ day of _____.

A. B.

Sealed and delivered }
 in presence of }
 R. M.
 S. E.

A letter of licence and composition.

AN instrument or writing granted to a debtor, by his creditors, giving him respite, and time for payment of his debts, and in the mean time, liberty to go about, and wait upon his business, without any molestation, suit, or arrest, is called a *letter of licence*. But if the creditors not only grant respite, and time of payment, but also allow abatement, then this instrument is called a *letter of licence and composition*. A specimen of which follows,

TO ALL PEOPLE —, we whose names are here under-
 scribed, and seals affixed, creditors of A. B. — merchant, send
 greeting. Whereas the said A. B. is indebted unto us, his said
 creditors, in several sums of money, and is, through losses and mis-
 fortunes, perfectly unable to pay and satisfy us our whole debts,
We do therefore hereby declare, that every one of us who shall sub-
 scribe and seal these presents, shall and will, and hereby do give free
 leave and licence for the said A. B. together with his goods, to go,
 come, and abide amongst us, for the space of six months, to be com-
 puted from the date hereof, without our, or any of our let, trouble,
 suit, arrest, or other disturbance whatsoever. *And further*, that if
 the said A. B. his executors, administrators or assigns, shall, within
 the space of six months aforesaid, pay, or cause to be paid unto us,
 for and in respect of the several debts owing unto us, ten shillings
 in the pound; that then we, the said creditors, and every one of us,
 shall, and will, accept the same in full of the debt and debts to us
 severally owing; and shall, and will give unto him or them general
 acquittances and releases from us, and every of us. *In witness*
whereof, we have hereunto set our hands and seals, the _____.

A letter of Attorney.

A Letter of attorney (called in foreign countries a *procurator*) is, an instrument or writing, whereby a merchant, or any other person, impowers another to sue for and uplift debts, freight ships, make contracts, and to act and do in his absence whatever he could, or would do himself, were he personally present, and runs thus.

KNOW ALL MEN, by these presents, that I, A. B. of — merchant, have named and constituted, and by these presents do name, ordain and appoint, and make C. D. my true and faithful attorney, for me, and in my name, and to my use, to demand, sue for, recover and receive of R. G. — the sum of —, to me due and owing by and from the said R. G. giving and hereby granting unto my said attorney, my full power and authority, to use and exercise all such acts, things and devices in law, as shall be necessary for recovering of the said debt, and to make and give acquittances, or other discharges in my name; and generally to do and execute in the premises, as fully as I myself might or could do, being personally present; ratifying, confirming and allowing, all and whatsoever my said attorney shall lawfully do, or cause to be done therein, by virtue of these presents. *In witness whereof*, I have hereunto set my hand and seal. Dated —

A. B.

Sealed and delivered }
in presence of, }
 F. D. }
 M. R. }

An assignment of a partner's share of stock in company.

KNOW ALL MEN, by these presents, that I, A. B. of —, for and in consideration of the sum of — to me in hand paid by C. D. of —, have assigned, transferred, and made over, and by these presents do assign, transfer, and make over, unto the said C. D. his executors and assigns, all my adventure, part or share in the stock of the united East-India company, being to the value of —, and every part thereof; and all benefit, proceeds and profits thereof, which now are, or at any time hereafter shall become due or payable for the same; and all my estate, right, title, interest, claim and demand whatsoever, of, in or to the same, or any part

thereof; to have and to hold the said adventure or flock, and every part thereof, unto the said C. D. his executors, administrators, and assigns, to his and their own proper use and behoof for ever. And I, the said A. B. for myself, my executors, administrators and assigns, do covenant and grant to and with the said C. D. his executors, administrators and assigns, that he, the said C. D. his executors, administrators and assigns, shall and may, from time to time, and at all times hereafter, lawfully, peaceably and quietly have, hold, receive, take and enjoy, to his and their own proper use and behoof, the said adventure and flock in —, and all and every the proceeds and profits thereof, and of every part thereof, without any let, trouble, molestation or interruption, of or by me the said A. B. my executors, administrators or assigns, or of any other person or persons whatever, lawfully claiming from, by, or under us, or any of us, or by any or either of our acts, means, or procurement. *In witness whereof, &c.*

A bill of debt.

KNOW ALL MEN, by these presents, that I, A. B. of — do owe and am indebted unto C. D. of — the sum of — lawful money of Great Britain; which said sum I promise to pay unto the said C. D. his executors, administrators or assigns, on or before the — day of — next ensuing the date hereof. Witness my hand and seal this — day of —

A. B.

*Scaled and delivered }
in presence of, }
G. R.
S. T.*

A bill for borrowed money.

RECEIVED and borrowed of C. D. — two hundred and sixty pounds, which I hereby promise to pay on demand. Witness my hand, this — day of —

L. 266.

A. B.

A bill of sale.

A Bill of sale is, an instrument or writing granted by a person, borrowing money upon pawn, empowering the lender to sell

or dispose of the pawn, in case of the sum borrowed be not repaid, with the interest thereof, at the time agreed on; and runs thus.

KNOW ALL MEN, by these presents, that I, A. B. of ———, for and in consideration of the sum of ten pounds, lawful money of Great Britain, to me in hand paid by C. D. of London merchant, the receipt whereof I do hereby acknowledge, have bargained, sold and delivered, and by these presents do bargain, sell and deliver, unto the said C. D. one silver watch, and one silver tea-pot, weighing twenty ounces, to have and to hold the said bargained premises unto the said C. D. his executors, administrators and assigns, for ever. And I, the said A. B. for myself, my executors and administrators, shall and will warrant, and for ever defend against all persons, by these presents, the said bargained premises, unto the said C. D. his executors, administrators and assigns. *Provided nevertheless*, that if I, the said A. B. my executors, administrators and assigns, or any of us, do and shall well and truly pay, or cause to be paid, unto the said C. D. his executors, administrators or assigns, the sum of ten pounds principal, and five shillings, half a year's interest thereof, on the ——— day of ——— next ensuing the date hereof, for redemption of the said bargained premises; then this present bill of sale to be void; or else to remain in full force. *In witness whereof*, I have hereunto set my hand and seal, the ——— day of ———.

A. B.

Signed, sealed and delivered, in presence of }

F. H.
R. S.

A conditional bill of credit.

WHEREAS R. S. of ——— merchant, hath undertaken to pay for me A. B. of London merchant, or for my use, unto G. H. of Rotterdam, the sum of five hundred pounds lawful British money, on ——— next; now these presents witness, that I the said A. B. do hereby, for myself, my executors and administrators, promise and agree to and with the said R. S. that, on producing an acquittance under the hand of the said G. H. for the said five hundred pounds, or any other writing shewing the certainty of the payment of the said money, and on delivery thereof to me, that then I, my executors or administrators, shall and will, immediately upon the receipt of the same, pay, or cause to be paid unto the said R. S. his executors or assigns, the sum of five hundred and five pounds, law-

ful money of Great Britain; the said five pounds as a gratification for his trouble in this affair. And for the fore payment thereof, I do hereby bind myself, my executors and administrators, by these presents: *In witness whereof, &c.*

SCOTTISH PRECEDENTS.

A charter-party.

AT _____, the _____ day of _____, it is agreed betwixt A. merchant in _____, on the one part, B. master and owner of the good ship, called _____, on the other part, in manner following; *that is to say*, the said B. binds and obliges himself, with the first occasion of a fair wind, to sail with said ship, and loading aboard thereof, to _____; or any other port in _____; that he shall find most convenient for making sale of the loading; and to lie there _____ days, for unloading; and reloading another cargo, and therewith to return, with the first conveniency, to the harbour of _____, and therein to lie and remain the space of _____ days, for unloading; and, for that effect, the said B. binds and obliges himself to have his said ship well dressed, water-tight, under and above, well provided with a competent number of skilful and able mariners, and victuals conform, with cables, tows, anchors, sails, masts, float-boats, and all other materials requisite and necessary for sailing of his said ship, and plying his said voyage; and that he shall do his honest duty and diligence in sailing his said ship, to and from the ports above written, and in receiving and delivering the respective loadings above specified; and that he shall suffer no part thereof to be damaged or embezzled, the danger of the seas excepted. *For the which causes*, the said A. binds and obliges him, his heirs and executors, thankfully to content and pay to the said B. the sum of _____, of freight for the voyage above written, within _____ days after the arrival of the said ship; together with average, primage, towage, &c. and all other duties, according to the custom of the sea; together also with _____ of demurrage, daily, and each day the said master, ship, and company, shall be longer detained at any of the ports above written, than the lie days above mentioned, through the said A. his fault. And both parties bind _____ to perform the premises *hinc inde* to other; under the penalty of _____, to be paid by the party failing to the party observing, or willing to observe, by and attour performance. Consenting to the registration of these presents in the books of Council and Session, Admiral court-books, or any others competent, to have strength of a decret _____ And constitutes _____

their procurators. *In witness whereof*, both parties have subscribed these presents, written on stamped paper, by _____, at _____, the _____ day of _____ years, before these witnesses, J. S. and S. B. _____

J. S. Witnesses.

B.

S. B. Witnesses.

A.

A short submission.

A Submission is the same thing in Scotland that an arbitration-bond is in England, and runs thus.

WE, A. and B. by these presents, submit and refer to C. and D. all controversies, claims, and competition of right, between us, of and concerning _____, and oblige us, and our successors, to abide by, and obtemper their decreet-arbitral, to be thereanent pronounced, betwixt and the _____ day of _____ next to come, under the penalty of _____ besides performance.

A decreet-arbitral.

A Decreet-arbitral is in Scotland what an award or umpirage is in England, and runs thus.

WE, _____ judges-arbitrators under-written, with the special advice and consent of Z, oddfman and overfman after mentioned _____ Forasmuch as A. B. and C. D. on the one and other parts, have submitted themselves to us the said _____, and, in case of variance betwixt us, to Z. oddfman and overfman, equally and indifferently chosen by both the said parties, concerning all actions, questions, and debates, standing betwixt the said parties, and which either of them lays, or may lay, on the other's charge, for whatsoever compaction or occasion bygone, preceding the date of the said submission, conform to their claim given in by either of them thereupon; and the said parties having referred the particulars above and under written, to the determination of us the said judges-arbitrators, with power to us to decide therein; and, in case of variance betwixt us, to the said Z. oddfman and overfman above mentioned, as at more length is contained in the said submission, written on the back hereof; and we the said judges-arbitrators, having accepted the said matters debatable upon us; and we being therewith well and ripely advised, and for our better help and supply therein, having taken the advice and resolution of the said oddfman and overfman within and above named; after large hearing, conference, and communication with both the

said parties thereanent, and consideration of the respective claims given in to us by the said parties, we, with the special advice and consent of the said Z. oddsmān and oversman above named, all in one voice, after mature deliberation, having God and a good conscience before our eyes, have decerned and ordaind, and by these presents decern and ordain, in manner following; [*Here the decerniture is inserted, and then follows,*] And this is our decret and sentence, which to all and sundry whom it effeirs we manifest and make known, and consent that the same, with the submission within written, be insert and registrate, &c.

An assignment to an account.

I A. B. for divers onerous causes and considerations moving me, by these presents, make and constitute C. D. ~~my~~ my cessioner and assignee, in and to what money and other profits shall be found due to me, upon the result of a count and reckoning betwixt me and R. S. ———; surrogating and substituting the said C. D. in full right and place of the premisses, for now and ever; with power to uplift, discharge, and pursue for the same, transact thereanent, and to do, use, and exerce every thing I might have done myself before granting of this assignation; which assignation I bind and oblige me, my heirs and executors, to warrant to the said C. D. his heirs and executors, from all facts and deeds done, and to be done by me, or my foresaids, prejudicial hereto. Consenting to the registration hereof ~~in witness whereof,~~ *In witness whereof,*

A bond for borrowed money.

I A. B. oblige me, and my successors, to pay, at Martinmas next, to A. B. his heirs or assignees, the sum of one thousand pounds Scots of borrowed money, under the penalty of one hundred pounds Scots; together with the ordinary annualrent of the said principal sum, from the date hereof, during not payment. Consenting to the registration hereof in the books of Council and Session, or any others competent, to have the strength of an act and decret, that letters of horning on six days charge, and other execution necessary, may pass hereupon. And I constitute ——— my procurators. *In witness whereof,* I have written and subscribed these presents, on stamped paper, at ———, this ——— day of ———, before these witnesses ———.

A. B.

N. B. *The witnesses must be designed, and the place of their residence mentioned.*

BRITISH PRECEDENTS;

O R,

Precedents of merchants writings used in the same form both in England and Scotland.

A bill of lading.

A Bill of lading is, a writing wherein masters of ships acknowledge the receipt of goods, and oblige themselves to deliver the same, at the place consigned to, in good condition. There must be always three of these bills made out, viz. one to be sent by post to the person to whom the goods are consigned, one for the master of the ship, and another for the merchant or lader. The form follows.

SHIPPED, in good order, by A. B. merchant, in and upon the ship called ———, whereof C. D. is master, now riding at anchor in ———, and bound for ——— in Holland; ten bales of broad cloth, marked and numbered as in the margin; and are to be delivered in the like good order and condition at the port of ——— aforesaid, (the danger of the seas excepted) unto E. F. merchant there, or to his assigns; he or they paying for the said goods the sum of ——— freight, with primage and average accustomed. *In witness whereof*, the master, or purser, of the said ship hath affirmed to three bills of lading, all of this tenor and date; one of which bills, being accomplished, the other two to stand void. And so God send the good ship to her designed port in safety. Amen. Dated at ———

No^x 1.
2. &c.

A policy of insurance.

A Policy of insurance, is an instrument or writing granted by the insurers of goods and ships to the merchant or owner, obliging themselves for payment of the sum insured, in case of loss; and, as the insurance may be either of the ship or cargo, or both; and that again either outward only, or both outward or inward, or to a certain port, &c. so the form of the policy will somewhat vary accordingly. But a specimen in one of these kinds will be sufficient to make the nature of the writing understood; which take of a ship out and home, as follows.

KNOW ALL MEN, by these presents, that A. B. of —, merchant, as well in his own name, as for and in the name and names of all and every other person and persons whom the same may or shall concern, doth make assurance, and hereby cause himself and them, and every of them, to be assured, lost or not lost, at and from the port of —, to —, in the kingdom of —, and at and from —, thence back to —, upon the body, tackle, apparel, ordnance, munition, artillery, boat, and other furniture, of and in the good ship, called, —, burden —, or thereabouts, whereof E. F. is master; beginning the adventure upon the said ship from and immediately following the day of the date hereof, and so to continue and endure, until the said ship, with all her tackle, apparel, &c. shall be arrived at —, as aforesaid, and during her abode and stay there; and further, until the said ship, with all her tackle, apparel, &c. shall be arrived back at —, and hath there moored at anchor twenty-four hours. And it shall be lawful for the said ship, in this voyage, to proceed and sail to, and touch and stay at any ports and places whatsoever, especially at —, without prejudice to this insurance. The said ship —, for so much as concerns the assured, is and shall be rated and valued at — Sterl. without further account to be given by the assureds for the same. *And touching* the adventures and perils which we the assurers are content to bear, and to take upon us in this voyage, they are of the seas, men of war, fire, enemies, pirates, rovers, thieves, jetzons, letters of mark and countermark, surprisals, and taking at sea, arrests, restraints, and detainerments, of all kings, princes, and people, of what nation, condition, or quality soever, barratry of the master and mariners, and other perils, losses, and misfortunes, that have or shall come to the hurt, detriment, or damage of the said ship —, or any part thereof. And, in case of any misfortune, it shall be lawful for the assureds, their factors, servants, and assigns, to sue, labour, and travel for, in and about the defence, safeguard, and recovery of the said ship, or any part thereof, without prejudice to this assurance; to the charges whereof we the assurers will contribute, each of us according to the rate and quantity of his sum herein assured. *And so* we the assurers are contented, and do hereby promise and bind ourselves, (each for his own part,) our heirs, executors, goods, and chattels, to the assureds, their executors, administrators, and assigns, for the true performance of the premises; confessing ourselves paid the consideration due to us for this assurance, by —, at and after the rate of — per cent. And, in case of loss, the assureds to abate — per cent. *In witness whereof*, we the assurers have subscribed our names, and sums assured.

I, C. D. am content with this assurance for one } L. 100,
 hundred pounds. *Witness my hand, &c.* }

An affidavit that a ship is cast away.

A. B. of —, mariner, lately hired in the good ship —, in a voyage to —, maketh oath, That on — last past, near the Cape of —, the said ship, proceeding in her said voyage, was cast away in a storm; whereby the said ship, the cargo, and all the goods on board, perished, and were entirely lost; and that only the master and — of the men were saved, the rest of the ship's crew being drowned. *And this deponent farther depones, That neither he, this deponent, nor any other, to his use, hath received, or doth expect to receive, any benefit of, or by the goods so lost, or any part thereof, by any means whatsoever.*

A letter of credit.

LETTERS of credit are granted by merchants, or others, in favour of persons travelling into foreign countries. They are commonly open or unsealed, and contain an order from the writer, or granter, to his factor, or correspondent, to furnish such a man, the bearer, with a certain sum, at one, or several times, and to place it to the account of him who grants the letter. It is ordinary and necessary for the granter of a letter of credit, to give his correspondent a letter of advice, by post, or otherwise, in which he describes the person to be honoured with credit, from his stature, complexion, garb, or any mark on his body, or by some token, as he who can tell such a story, &c. The design of which is to prevent fraud; for the bearer of the letter may lose it, or he may be robbed, and it taken from him; and so the finder, or rogue, go and present it. Letters of credit may be of various forms, and yet valid. I shall only give one specimen, as follows.

Mr. A. B.

S I R,

I have yours of the 15th instant, to which you shall have an answer *per* next post. The design of this is, to desire you to furnish and pay to the bearer hereof, Mr. J. S. to the value of four hundred crowns, at one or more times, as he shall have occasion, and as he shall require the same of you; for which take his receipt, or bill of exchange on me; and this my letter of credit, with mine of advice by post, shall be your sufficient warrant. I am,

S I R,

Your humble servant.

To Mr. A. B.
Merchant in Paris.

D. F.

Note, Some letters of credit are called *general*, as being directed to all merchants, or others, to whom the bearer shall come; but such

letters can be given only by persons, or companies, of very public credit,

The form of a petition for a young man to go as a writer in the service of the East India company.

To the honourable the Court of Directors of the united East India company.

The humble petition of JAMES PEACEABLE,

Sheweth,

That your petitioner, having been bred to writing and merchants accounts, humbly presumes himself qualified to serve your honours abroad.

Your petitioner therefore humbly prays, your honours will be pleased to admit him as a writer, for one of your settlements, in the East Indies, wherein he promises to demean himself with the utmost diligence and fidelity, and is ready to give such security as your honours shall require.

And your petitioner shall ever pray, &c.

PRECEDENTS OF WRITINGS,

With the computations in exchanges, insurance, &c.

THE simplest and most easy conveyance of property is by a bill, which, in its tenor, varies very little in any country. A bill is of three kinds.

1. An inland bill, which may be defined a writing wherein one man engages to pay to another, or his order, at a certain date, or on demand, at some particular place, a certain sum of money, of which the tenor follows,

L. 100.

Glasgow, 25th July, 1776.

Three months after date, pay to me, or order, within the Exchange Coffee house here, one hundred pounds Sterling, for value of

John Credit,

To Mr. James Debit, }
merchant in Glasgow. } James Debit,

The term of payment may be one day after date, in which case, it must be protested, or paid within six months, or it loses its title to summary diligence. In which case, a demand must be made before any interest can be computed on the principal contained in the bill. By a late act of parliament, summary diligence is competent against the drawer and indorsers of a bill as well as the acceptor; that is, they are equally liable to be imprisoned or poulded for the contents of the bill six days after a charge of payment is given.

Promissory notes are, by a late regulation, negotiable in Scotland as well as in England as bills.

The tenor of a promissory note follows.

Glasgow, 25th August, 1776.

One month after date, I promise to pay to John Credit, or order, within the Exchange Coffee-house here, one hundred pounds Sterling, for value received.

John Debit.

L. 100.

In Britain, after the expiry of the term of payment in the bill, three days of grace are allowed previous to a demand for payment, unless the acceptor be either in danger of failing, or leaving the country; and, in that case, the bill may be protested upon the day of payment specified in the bill; however, if payment is not made before the days of grace expire, the bill must be protested, or recourse will be lost against the drawer and indorsers.

2. A bill of exchange is a piece of paper, commonly long and narrow, on which is wrote a short order, given by a banker, merchant, or trader, for paying to such a person, or by his order, a sum of money equivalent to that received by the banker, merchant, or trader, in his office, or place of residence at the time. When such bill is to be sent for payment beyond sea, a set of bills is given, commonly three, of the same tenor and date, but the one excepting against the other. A bill of exchange is negotiated the same way as an inland bill, only, if it be dishonoured, the indorsers cannot be held, if due intimation is not made of the dishonour, in three posts after the advices may reasonably be supposed to have arrived of such dishonour.

A set of bills of exchange, may be as under.

Per L. 100 British Sterling. Glasgow, 20th July, 1776.
 Twenty one days after sight, of this my first of exchange, pay to Mr. John Trustwell, or order, my second and third of this tenor and date not paid, one hundred pounds British Sterling, for value received, and place to account, *per advice from* William Drawer.
 To Mr. John Paywell, }
 Merchant in Dublin. }

Per L. 100 British Sterling. Glasgow 20th July, 1776.
 Twenty one days after sight, of this my second of exchange, pay to Mr. John Trustwell, or order, my first and third of this tenor and date not paid, one hundred pounds British Sterling, for value received, and place to account, *per advice from* William Drawer.
 To Mr. John Paywell, }
 Merchant in Dublin. }

The third is the same in every respect, save only that it excepts gainst the first and second.

When there is no sea to cross, one bill is sufficient, and that is generally an order, some days after date; when this or any other kind of bill is indorsed, the indorser signs his name on the back cross ways, and if he be to remit the bill directly to his correspondent, where payable, he ought to secure the property by writing immediately before his name,

Pay the within contents to Mr. ———, or order.

Which will preclude every other person into whose hands the bill may come, by robbing the mail, or otherwise, from using it, as no body can discharge it but the person to whom it is directed.

The knowledge of exchanges is of the highest consequence to an extensive trader, and as the computation makes a great part of the business of a regular counting-house, it will not be improper here, to give examples of British negotiations with all the trading places of Europe, and the method in which the computation ought to be made.

1. With Holland.

BRITAIN exchanges on Amsterdam or Rotterdam, at so many schillings or grotes Flemish, *p. L.* Sterling.

Books are kept in Holland, either in Flemish money, or in guilders, &c. a table of each follows.

Flemish.

12 grotes = 1 schilling = 6 stivers.
20 schillings = 1 pound = 6 guilders.

Dutch.

16 pennings = 1 stiver = 2 grotes F.
80 stivers = 1 guilder = 40 grotes F.

Examples.

Suppose Britain draws on, or remits to Amsterdam, L. 852½ Sterling, at 34s. 4d.½ grotes, F. p. pound Sterling; how many guilders, stivers, and pennings, must be paid, or received, in bank money Amsterdam?

Operation.

l.	s.	d.	
852	: 12	: 6	Ster. at 34s. 4d.½ for 82½ half grotes.
825			12
4260			412
1704			8
6816			
	515.625		10s.½ 82½ half grotes.
½ grotes in	703415.625		2s. 6d.½ 412.5 for 10s.
a guild. 80)			103.125
	8792.695		515.625
	20		
	13.900		
	16		guild. st. pen.
	14.4		Answer, 8792 : 13 : 14½ bane.
	½		
	.8		

Illustration.

Multiply the Sterling pounds by 825, being the ½ grotes contained in the exchange, and take parts of 825, for the 12s. 6d. Sterling, and the total product 703415.625 will be ½ grotes, which being divided by 80, as there are 80 half grotes in a guilder, will be the guilders required.

O F E X C H A N G E

897

The same answer may be effected thus:

	34-375
	:3
	10.9125
Guilders in 1 L. Sterling $4\frac{1}{2}$	852 $\frac{1}{2}$
Sterlings	20.6250
	515.625
	8250.00
	$\frac{1}{2}$ $\frac{1}{2}$ 5.15625 for $\frac{1}{2}$
	1.2890625 for $\frac{1}{2}$
Guilders,	8792.6953125

Illustration.

Reduce $4\frac{1}{2}$ pennings to the decimal of a schilling, and since 10 shillings is = 3 guilders, multiply by .3, and the product will be the guilders contained in a pound Sterling; multiply this last product into the given Sterling; and the product will be the guilders, and decimals of a guilder, required: Now, on the other hand, suppose this example reversed, and that Amsterdam remits 8792 guilders, 13 stivers, 14 $\frac{1}{2}$ pennings to Britain, for how much Sterling will Amsterdam get credit, exchange at 34s. 4 $\frac{1}{2}$ Flemish banco, per L. Sterling?

<i>guild. st. pen.</i>	
8792 : 13 : 14 $\frac{1}{2}$	34 : 4 $\frac{1}{2}$
40 grotes,	12
351706 26 added for 13 stivers!	412
8	8
2813662	3300
2	2
6)56273.25 half pennings!	6600
11) 9378.875	
852.625 Sterling.	

Illustration.

Reduce the given Dutch, and the exchange into the same denomination, divide the sum by the price, and the quotient gives the answer, in pounds and decimals of a pound.

PRECEDENTS OF

The same answer may be effected thus.

34-375
-3

10.3125)8792.6953125(852.625 Answer.
8250 00

5426 95
5156 25

2707 03
2062 50

6445 31
6187 50

2578 12
2062 50

5156 25
5156 25

Note, Between bank and current money there is a difference, which is called *agio*, and runs between 3 and 5 per cent in favour of the bank. The conversion is made by proportion, and sometimes may be made by practice, which an example will illustrate.

guil. fl. pen.

Suppose 8792 : 13 : 14½ banco were to be converted to current money, agio, at 4½ per cent:

2)1
———
4)145

4) 3625

2)1390625

The decimal, 86953125 of 13 : 14½ *fl. pen.*

B. C.

If 100 : 104 $\frac{1}{4}$: : 8792.6953125
 104 $\frac{1}{4}$

351707812500	
87926953125	
$\frac{2}{5}$ $\frac{1}{2}$	2198173828125 for $\frac{2}{5}$
$\frac{1}{5}$ $\frac{1}{2}$	10990869140625 for $\frac{1}{5}$
guild. fl. pen.	
100)9177.37,5732421875	= 9177 : 7 : 8 currency,
20	
7.500	
16	
, 8.9	

Or practically.

$\frac{2}{5}$ $\frac{1}{2}$	8792.6953125 for 100
$\frac{1}{5}$ $\frac{1}{2}$	175.85390625 for 2
$\frac{2}{5}$ $\frac{1}{2}$	175.85390625 for 2
$\frac{1}{5}$ $\frac{1}{2}$	21.98173828125 for $\frac{2}{5}$
$\frac{1}{5}$ $\frac{1}{2}$	10.990869140625 for $\frac{1}{5}$

9177.375732421875 as before.

When currency is to be reduced to banco, the first method of operation will fall to be reversed.

C. B. C. B.

Thus 104 $\frac{1}{4}$: 100 : : 9177.375732421875 : 8792.6953125.

Usance at Amsterdam, is not reckoned there as in many other places, at any precise number of days, but their usance is drawn on a certain day, and is payable the same day in the paying month, without regard to the number of intervening days, though they generally allow, after the day of payment, 6 free days of grace.

2. With Antwerp.

BRITAIN receives from Antwerp, an uncertain number of schillings and grotes Flemish, for the pound Sterling, according to the course. An example will sufficiently illustrate the method of reduction.

Suppose L. 482 : 14 were remitted to Antwerp, for how much will the remitter get credit there, the exchange being at 35 s. 10d. Flemish, per pound Sterling.

300

PRECEDENTS OF

$10\frac{1}{2}$	482.7	at 20s.		Reversed at the same exchange,
$5\frac{1}{2}$	241.35	at 10s.		1.7916)864.8375
$10\frac{1}{2}$	120.675	at 5s.		3 3
	20.1125	at 10d.		5,3750)2594.5125
	864.8375 Flem, Answer,			482 : 7 Sterling.

In the reversed example, the multiplication is made by 3, to clear the divisor of the repetend 6, and the dividend must also be increased in the same proportion to preserve the equality.

3. With Hamburg.

BRITAIN exchanges on Hamburg, as on Holland and Antwerp, from 32 to 35 schillings and grotes Flemish, per pound Sterling.

Books of accounts are kept in marks, schillings and pence lubs, and by some in rix-dollars, schillings and pence Flemish.

- 12 pence = 1 schilling.
- 16 schillings = 1 mark.
- 3 marks = 1 rix-dollar, or 8 schillings Flemish.
- $7\frac{1}{2}$ marks or $2\frac{1}{2}$ rix-dollars = 1 pound Flemish, or 120 sch. lubs.
- 6 schillings lubs = 1 schilling Flemish.

If Hamburg draws Flemish money on London, the operation is performed as with Antwerp; but suppose Hamburg draws on London, for 4117 marks, 5 sols lubs, exchange at 33 sch. 10 d. Flemish, per pound Sterling, what must be paid for this draught in London.

1st method.	<i>Operation,</i>	2d method.
<i>var.</i>	<i>var.</i>	
33 : 10 4117 : 5	33) 10 = 12,6875) 4117.308	
6 16		324.517
203) 65877		

324 : 10 : $4\frac{1}{2}$ Sterling.

Reverse the last example,

And then it will be required, to reduce L. 324 : 10 : $4\frac{1}{2}$ into money of account of Hamburg.

COMPUTING EXCHANGE,

Operation.

18.	324.517	ad.	324.517
55 : 10X6 =	203		12.6 875 m. = 338, 10d. Fl.
	973551		1622585
	649034		2271619
	4)65876.951		2596136
	4)16469.237		1947104
	4117.309		649034
			324517
			4117-3094375

4. With France.

BRITAIN exchanges with France on the crown of 3 livres tournois, or 60 sols French, and gives pence, shillings, more or less, for this exchange crown.

Accounts are kept in France in livres, sols, and deniers, subdivided as the British pound.

liv. s. d.

Suppose Paris owes to Britain, 7418 : 17 : 9, how much Sterling ought to be remitted, the exchange at 31½ pence Sterling, per ecu, or crown.

1st Method.

3)7418.8875	
<hr/>	
12) 2472.9625 crowns,	
31½	
<hr/>	
24729625	
74188875	
123648125	
<hr/>	
12)77898.31875	
<hr/>	
20) 6491.52656	
<hr/>	
4, 324.576 Answer,	
<hr/>	
11.6½	

2d Method.

3)7418.8875	
<hr/>	
10 2472.9625	
<hr/>	
10 247.29625 for 2s.	
61,82406 for 6d.	
10 15.456 for 1½d.	
<hr/>	
324.576	

PRECEDENTS OF

Reverse the question,

And then it will be required, how much money will be paid in France for a draught from Britain of L. 324 : 11 : 6½

l. s. d.

324 : 11 : 6½

20

6491

12

77898

4

)311593

7418.88 &c.

31½
4
3)126
42

Note, In general, when the exchange is made upon the foreign piece, to reduce foreign pieces into Sterling, apply Practice, as in method second; but in reducing Sterling money, to the money of account of any other country, always reduce the given sum, and the exchange to the lowest name in either, and divide by the exchange. In the above example, the divisor is abridged by 3, because there are 3 livres in a crown, and the quotient is livres at once. If that had not been done, the quotient must have been multiplied by 3.

5. With Spain.

BRITAIN exchanges with Spain upon the piastre, or dollar, of $\frac{1}{3}$, for which we pay a variable number of pence, according to the course of exchange. In different trading places of Spain, accounts are kept differently, but in Madrid, Cadiz, Malaga, and all places of trade in the Streights upon the Mediterranean, as also in their African and west India colonies, accounts are kept chiefly in piastres, or dollars, rials, half rials, and quartiles, reckoning 16 quartiles to a rial, and 8 rials to a dollar; or in dollars, rials, and mervadies, reckoning 34 mervadies to 1 rial, and 8 rials to a dollar.

Suppose Cadiz remits to Britain 3537 dollars, 6 rials, at 40½ ds. Sterling, *per* dollar, what credit will this procure in Britain, and the reverse?

COMPUTING EXCHANGE.

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$\frac{1}{10}$	<u>3537.75</u>		<i>s. d.</i>	
$\frac{1}{2}$	353.775	for	2 : 0	
$\frac{1}{4}$	176.8875	for	1 : 0	
$\frac{1}{8}$	88.44375	for	4 : 0	
$\frac{1}{16}$	44.221875	for	0 : 0 $\frac{1}{2}$	
$\frac{1}{32}$	22.1109375	for	0 : 0 $\frac{1}{4}$	
$\frac{1}{64}$	11.05546875	for	0 : 0 $\frac{1}{8}$	
$\frac{1}{128}$	5.527734375	for	0 : 0 $\frac{1}{16}$	
	<u>1.8426</u>	for	0 : 0 $\frac{1}{32}$	
	<u>L. 602.523</u>			

Reverfc.		
<i>l.</i>	<i>s.</i>	<i>d.</i>
	602	10 : 5 $\frac{1}{2}$
	<u>20</u>	
	12050	
	<u>12</u>	
	144605	
	<u>8</u>	
	1156846	
	<u> </u>	
	= 3537.75	

$40d. \frac{1}{4} = 327$

In the reverfc, add 6 to the first figure, or units place in the product of 8 for $\frac{1}{4} = \frac{2}{8}$, and divide by 327, the number of 8s. in $40\frac{1}{4}$ ds.

6. With Portugal.

BRITAIN exchanges with Portugal on the millrea, for which a variable number of pence is paid according to the course of the exchange. The Portuguese, of all other nations, have the most simple division of the millrea, which is their integer into reas, 1000 of which are equal to a millrea, and consequently their accounts are made up of integers and decimals.

Suppose 4753 mill. p. 85ors. were remitted to Britain, what credit would they procure there at 5 s. 5 d. $\frac{1}{4}$ Sterl. p. millrea, and the contrary?

$\frac{1}{4}$	<u>4753.85</u>		<i>s. d.</i>	
$\frac{1}{2}$	1188.4625	for	5 : 0	
$\frac{1}{4}$	594.23125	for	0 : 5	
	<u>12.3798</u>	for	0 : 0 $\frac{1}{4}$	
	<u>1299.8808</u>	Answer.		

Reverfc.		
<i>l.</i>	<i>s.</i>	<i>d.</i>
	1299	17 : 7 $\frac{1}{4}$
	<u>20</u>	
	25997	
	<u>12</u>	
	311971	
	<u>8</u>	

Note, 5 x 5 x 3 x 7 = 525, and when a number is commensurable by any number of digits, it is shorter to divide by the component parts, than by long division.

$5s. 5d. \frac{1}{4} = 525$

<u>5</u>	2495770			
	<u>5</u>	499154		
	<u>3</u>	99830.8		
	<u>7</u>	33276.93		
		<u>4753.85</u>	nearly.	

PRECEDENTS OF

7. With Leghorn.

BRITAIN exchanges with Leghorn upon the dollar of 6 livres, for an uncertain number of pence, according to the course.

The dollar is divided as the British pound.

Suppose Leghorn draws on Britain for 7418 doll. 17 s. 6d. how much Sterling will pay the bill, the exchange being at 4 s. 8d. $\frac{1}{2}$ p. dollar, and on the contrary?

			Reverse:
		<i>s. d.</i>	<i>l. s. d.</i>
$\frac{1}{2}$ 7418.875			1746 : 10 : 6 $\frac{1}{2}$
$\frac{3}{4}$ 1483.775	for	4 : 0	20
$\frac{1}{4}$ 185.471	for	0 : 6	<hr/>
$\frac{1}{2}$ 61.824	for	0 : 2	34930
$\frac{1}{4}$ 15.456	for	0 : 0 $\frac{1}{2}$	12
<hr/>			<hr/>
1746.526			419166
			4
			226
			<hr/>
			4 : 8 $\frac{1}{2}$ = 1676665
			4
			<hr/>
			7418.87 &c.

8. With Genoa.

BRITAIN exchanges with Genoa on the piafre of 5 livres, for more or less pence Sterling, according to the course. These accounts are kept in livres, sols, and deniers, as in Leghorn, or dollars of 100 fols.

Genoa remits to Britain 5735 $\frac{1}{2}$ piafters, at 4 s. 9d. p. piafre, how much Sterling will pay the bill? and for how much is the remitter debited in Genoa?

			Reverse:
		<i>s. d.</i>	<i>l. s. d.</i>
$\frac{1}{2}$ 5735.75			1362 : 4 : 9 $\frac{1}{2}$
$\frac{1}{4}$ 1147.15	for	4 : 0	20
$\frac{1}{2}$ 143.39375	for	0 : 6	<hr/>
$\frac{1}{4}$ 71.696875	for	0 : 3	27244
<hr/>			12
1362.240625			<hr/>
			326937
			2
			<hr/>
			114)653875
			<hr/>
			5735.75 nearly.

9. With Venice.

BRITAIN exchanges with Venice upon the ducat of 24 grains, or gros banco, for peace Sterling, more or less, according to the course of exchange. Accounts are kept here in livres, sols, and deniers current, divided as the British pound. The bank and bankers keep their accounts in livres, sols, and grosses, reckoned in the same manner; but the livre is here worth 10 ducats banco, or 12 ducats current. In common business, they generally buy and sell in current money, which is 20 per cent. under bank money.

Venice remits to London 1459 ducats, 18 sols, and 1 denier d'or banco, how much Sterling will this remittance compensate there, exchange at 4s. 4d. $\frac{1}{2}$ per ducat, and the contrary?

	1459.90416		Reverie.
		s. ds.	320 : 17 : 6
$\frac{1}{2}$	291.98083	for 4 : 0	20
$\frac{1}{4}$	24.33173	for 0 : 4	<hr/>
$\frac{1}{8}$	3.04146	for 0 : 6 $\frac{1}{2}$	6417
	1.52073	for 0 : 0 $\frac{1}{2}$	12
	<hr/>		<hr/>
	320.874 &c.		77010
			4
			<hr/>

11)308040

1459.904 &c.

10. With Dantzick.

HERE accounts are kept in florins, groschen, and pence, reckoning 18 pence to 1 groschen, and 30 groschen to 1 florin.

Britain exchanges with Dantzick by the medium of Amsterdam or Hamburg; to which Dantzick pays from 280 to 290 groschen per 20s. Flemish banco.

Suppose Dantzick owes to London 37459 flor. 24 grosch. 9 pens. for how much Sterling can London value on Amsterdam, exchange at 34s. 6d. Fl. per pound Sterling, and at 285 groschen of Dantzick per 20s. Flemish, and the contrary?

	285		fi g. p.
$\frac{1}{2}$	142.5	for 20 F. fls.	37459 : 24 : 9
$\frac{1}{4}$	28.5	for 10	30
$\frac{1}{8}$	28.5	for 5	<hr/>
	7.125	for 1	1123794.5
	<hr/>	for 0 : 6d.	

34s. 6d. Flem. or L. 1. 491.625)1123794.500

L. 2285.877 Sterling.

Q 9

L. St.

Reverse.

$2285.877 \times 491.625 = 1123794.279$ groschen, which, divided by 30, gives 37459.8093, or 37459 flor. 24 grösch. 5 pen. as before.

11. With Denmark.

HERE accounts are kept in rixdollars, marks, and shillings, Dantzick, of which last there are 16 to a mark, and 6 marks to a rixdollar. They divide also the shilling into 3 perrins. They exchange generally through the medium of Amsterdam, where they pay 107 rixdollars, more or less, according to the course of exchange, for 100 rixdollars banco of Amsterdam; so that where Britain has occasion to negotiate with Copenhagen, a credit is always found by the Dr. whether the British or Danish merchant, in Amsterdam, and the computation made accordingly.

12. With Russia.

IN Peterburgh and Archangel, accounts are kept in rubles and copecks, reckoning 100 of the latter to one of the former. The ruble is worth between 4 and 5 shillings Sterling, and a crown-piece of ours passes there from 120 to 130 copecks. In negotiating bills of exchange between Britain and Russia, the medium of Amsterdam is generally used, and the computation is made thus. The Russian rubles are converted into current florins of Amsterdam, and these again reduced into bank money, according to the agio: then the bank florins are reduced to Sterling, according to the exchange, and *vice versa*. Russia exchanges with Amsterdam upon the ruble, for which Amsterdam gives an uncertain number of current stivers; Russia also exchanges with Hamburgh, and gives an uncertain number of copecks for the rixdollar.

Russia owes to Britain 5745 rubles, 30 copecks; for how many guilders banco may Britain draw on Amsterdam, the exchange at 34s. 6s. Flemish banco *per* pound Sterling? and how many rubles must be remitted to Amsterdam, to keep credit there, the exchange at 48 stivers current *per* ruble agio at 4 *per* cent?

5745.5	2,0)265176.923	
48		
459640	<i>L. St.</i> = 10.35)13258.843 guilders banco.
229820		1281.028 = <i>L.</i> 1281:0:6½
275784.0		
100		
104)27578400,0		
265176.923 stivers banco.		

To reverse the question, you have only to trace back the process, using the former divisors as multipliers, &c.

13. With Ireland and the Plantations.

BRITAIN receives from Ireland from *L.* 105 to *L.* 112 Irish currency, for 100 *L.* Sterling. Sterling is reduced to Irish by this proportion:

As *L.* 100 *St.* to its equivalent Irish, by the course, so is the given Sterling to the required Irish.

But Irish is reduced to Sterling, by reversing this proportion, viz.

As the equivalent Irish is to *L.* 100, so the given Irish to the required Sterling.

Sterling may also be reduced to Irish very readily by practice. An example will illustrate both ways.

Suppose Glasgow remits to Dublin *L.* 755 : 16 Sterling, for how much Irish will Glasgow get credit, exchange at 10 per cent?

<i>St.</i>	<i>Ir.</i>	<i>St.</i>	<i>Ir.</i>
100	: 110	: :	755.8 : 831.38
<i>Ir.</i>	<i>St.</i>	<i>Ir.</i>	<i>St.</i>
Reverse.	110	: 100	: : 831.38 : 755.8

Practically 10)755.8 for 100 l,
75.58 for 10

831.38 Irish, as before.

14. With America and the West Indies.

THE computation is the same as with Ireland, though there is a greater difference between their currency and Sterling. In most of the British settlements upon the continent of America, the only coins circulating among them are French and Spanish, and for a medium of their commerce, they substitute a paper currency, to supply the want of cash for circulation.

The following table shews at what value the foreign coins are to pass, according to an act of parliament made in the 6th year of queen Anne, for ascertaining their value.

	Weight.	St. val.	Cur. val.
	<i>duot. gr.</i>		
Pieces of $\frac{3}{4}$ old plate of Seville	17 : 12	4 : 6	6 : 0
Ditto — of new	14 : 0	3 : $7\frac{1}{2}$	4 : $9\frac{1}{2}$
Mexico — ditto	17 : 12	4 : 6	6 : 0
Pillar — ditto	17 : 12	4 : 6	6 : 0
Peru — ditto old plate	17 : 12	4 : 5	5 : $10\frac{1}{2}$
Cross dollars	18 : 0	4 : $4\frac{1}{2}$	5 : $10\frac{1}{4}$
Ducatoons of Flanders	20 : 21	5 : 6	7 : 4
French Crowns	17 : 12	4 : 6	6 : 0
Crusadoes of Portugal	11 : 4	2 : $10\frac{1}{2}$	3 : $9\frac{1}{2}$
3 Guilder pieces of Holland	20 : 7	5 : $2\frac{1}{2}$	6 : $10\frac{1}{4}$
Old six dollars of the empire	18 : 10	4 : 9	6 : 0

ARBITRATION OF EXCHANGE.

EXCHANGE may be defined the commutation of the money of one country for the money of another country, and if our commerce and debursemments in foreign countries were just equal to their commerce and debursemments in ours, this commutation would suffer no variation, and the exchange would be constantly at par. In every country there are two sorts of money, the one of which is real, the other ideal. The real money consists of gold and silver, which being too difficult and troublesome to transport from one country to another, recourse was had to bills of exchange, as a far easier medium of conveyance of property from one place to another; hence the property of ideal money, or money of account, as pounds, shillings, and pence, in our country, guilders, stivers, and pennings in Holland, &c. which also may be called political money. These two sorts of money furnish two sorts of comparisons, equalities, or proportions; the one, between the weight, standard, and value of the real monies of one country, and the weight, standard, and value of the real monies in another country, which, with propriety enough, may be called the real par; the other between the monies of exchange of one country, and the monies of exchange in another, which constantly fluctuating with the balance of trade admit of frequent variations, as to the quantity of the one, which must be given as an equivalent for the other. These variations, which proceed from the arbitrary value which sovereigns affix to the real monies in their dominions, and from the plenty or scarcity of bills of exchange of one place upon another, make precisely what we call exchange; their equality consisting in finding the proportion of one exchange to two or more others given, which is the political par.

The comparison of these equalities, or the invention of the political par, is called the arbitration of exchanges, and is the most beneficial, as well as the most delicate branch of mercantile computation.

Case 1.

The simplest and most easy computation of this branch, arises from a correspondence with one place, as in the account of exchange with John Hindman Esq. I have sometimes known the exchange, between Glasgow and London, run from 3 to 5 *per cent*, for bills at sight, or at a very short date, in favour of London, though at this time, since gaming in the funds hath subsided, the exchange seems to be at par.

But supposing, as has been often the case, you draw on London at sight, *p. L.* 100, and receive for your draught *L.* 104, to replace which, you purchase a bill on London, at 90 days and remit to your correspondent, *per L.* 100; when this remittance is discounted at London, it will have only 88 days to run, and consequently bring net, *L.* 98 : 15 : 10 $\frac{1}{2}$; suppose a charge against you besides, of $\frac{1}{4}$ *per cent*, or 10 shillings, for negotiation, then will your correspondent have a charge against you of *L.* 1 : 14 : 2 $\frac{1}{2}$; add also postage 1s. 4d. and the whole charge will be *L.* 1 : 15 : 6 $\frac{1}{2}$; but you pocketed *L.* 4 at drawing, so that you still clear *L.* 2 : 4 : 5 $\frac{1}{2}$ *per cent*.

In corresponding directly with one place when the exchange is made on the *L.* 100 Sterling, remit when the exchange is high, and draw back your money when the exchange is low; for instance, if the course between Glasgow and Dublin were 12 *per cent*, if you remit your correspondent *L.* 100 Sterling, you have credit in Dublin *p. L.* 112 Irish; should the exchange fall to 6 *per cent*, and you draw *p. L.* 112 Irish, you will receive for your draught *L.* 105 : 13 : 2 $\frac{1}{2}$ Sterling, which is a considerable profit; on the other hand, if you correspond with Amsterdam, Hamburgh, &c. when *L.* 1 Sterling is the medium of exchange, draw when the exchange is low, and remit when it is high; for instance, suppose the exchange with Amsterdam at 35s. 6d. E. B. *per* pound Sterling, you remit to your correspondent *L.* 100 Sterling, which gives you credit there, *p.* 1065 guilders banco; by and by, the exchange falls to 34s. Flem. banco *per L.* Sterling, and you draw home your guilders, you will then receive for your draught *L.* 104 : 8 : 2 $\frac{1}{2}$.

Again, when the foreign piece is the medium of exchange, as with France, Spain, Portugal, &c. remit when the exchange is low, and draw when the exchange is high; for instance, suppose the exchange with Paris at 30d. *per* ecu, when you remit *L.* 100, which will credit you there with 800 crowns, and when the exchange rises

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to $31\text{d.}\frac{1}{2}$ per ecu, you draw back your money, then will your draught be made for £. 105; hence it is evident, that by attending to the fluctuation of the exchange, even with a simple placé, considerable profits may arise.

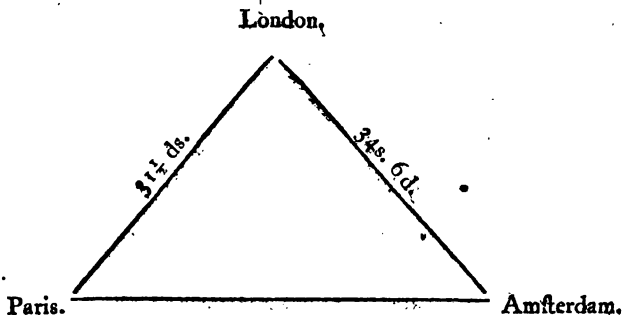
Case 2.

When the comparison is made between the course of exchange, from one place to other two, in order to find the *political* or *arbitrated par*, the arbitration is called *simple*, and all questions relative there- to stated by this

Rule.

Of the three given courses, make that the third term upon which the demand lies; make the first term of the same kind with the third, then will the second or middle term be of the same kind with the arbitrated par required.

Let us suppose the exchanges, at present, between London, Am- sterdam, and Paris, as in the following diagram,



What ought to be the political par between Paris and Amsterdam?

$$\begin{array}{r}
 \text{ds. St.} \quad \text{ds. Fl.} \quad \text{ds. St.} \\
 240 : 414 : : 31.5 \\
 414 \times 31.5 = 54.3375 \text{ grotes.} \\
 \hline
 240
 \end{array}$$

Hence the arbitrated par here, is 54.3375 grotes, which is equal to the French crown, and $31\frac{1}{2}$ pence Sterling. For a proof, let us next enquire if bills on Paris sell at London for $31\text{d.}\frac{1}{2}$, and at Am- sterdam for 54.3375 grotes per ecu, what ought to be the course between London and Amsterdam, to be on a par with the other two?

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Half pence St.	Dutch grotes:	half pence St.
63	54-3375	480
	$54-3375 \times 480$	Dutch grotes.
	<hr style="width: 50%; margin: 0 auto;"/>	= 414 or 34 s. 6d.
	63	

If bills on Paris sell at Amsterdam for 54-3375 grotes, and on London at 34 s. 6d. Flemish banco *per L.* Sterling, how should bills on Paris be rated at London, to be on a par with the other two?

D. G.	ds.	D. G.
414	240	54-3375
	D. G.	
	$54-3375 \times 240$	ds.
	<hr style="width: 50%; margin: 0 auto;"/>	= 31½ Ster. Answer.
	414	

The use that may be made of the foregoing examples, may be learned from the following.

If bills at London on Paris be at 31d.½ Sterling, and at Amsterdam, at 34 s. 6d. what may be gained *per cent.*, should London be advised, that bills on Paris at Amsterdam sell for 51 grotes *per* ecu?

Suppose *L.* 100 risked in this negotiation.

Half pence, C.	half pence. L.	crowns.
If 63 : 1 :: 48000 or 100 : 761.904 ⁴ debit at Paris.		
C. G.	C.	G.
1 : 51 :: 761.904 ⁴ : 38857.137 credit on Amsterdam.		
G. L. St.		

Lastly, If 414 : 1 :: 38857.137 : *L.* 93 : 17 : 8½

Therefore from *L.* 100 take *L.* 93 : 17 : 8½ and the profit which remains will be *L.* 6 : 2 : 3½.

But if, on the other hand, the advice had been that the course between Amsterdam and Paris, had risen above par, suppose to 56 grotes *per* ecu, the course of the negotiation must also have been altered, that is, the London draught must have been made on Amsterdam, and the remittance made to Paris for

Half pence. grotes.	halfpence.	grotes.
63 : 56	: :	48000 : 42666½
Groses. L. St.	grotes.	L. s. d.
414 : 1	: :	42666½ : 103 : 1 : 1½

Here also a profit appears of *L.* 3 : 1 : 1½

Thus it is evident that a profit may be made every day, without being a shilling in advance, by corresponding with three places only, and it seldom happens, that with any three places the course of exchange is at par, so that there are constant opportunities which the skilful never fail to embrace. I have known a merchant in London, who knew well how to make the most of money negotiations, go daily to the royal Exchange, having been previously advised of the different courses where he corresponded, and secure to himself, of real profit, from 20 to 30 *L.* without advancing a single shilling, or hurting any man's property by wheedling him into a losing bargain; a single instance will make this matter very plain. He draws upon France, as above, for 761 crowns, 54 sols, 3 deniers tournoise, and at 3 *td.* $\frac{1}{4}$ *per* crown receives *L.* 100 for his draught. With this money he purchases a bill on Amsterdam, for 971 guilders, 17 $\frac{1}{2}$ grotés, at 34s. 6d. Flemish banco, *per* pound Sterling, which costs him only *L.* 93 : 17 : 8 $\frac{1}{4}$, this remitted to Amsterdam will purchase 761 crowns, 54 $\frac{1}{2}$ sols, the sum drawn for, and when these crowns are remitted from Amsterdam to the Paris correspondent, his draught will be retired with the difference of *L.* 6 : 2 : 3 $\frac{1}{4}$ in the merchant's pocket. At Glasgow, the demand for bills upon different places is perhaps much less than at London; for as London is the center of the British trade with all the world, there must be opportunities of such negotiations, with a sufficient number of places, to found an arbitration every day, yet at Glasgow, where trade has risen to an amazing height, there certainly must be opportunities of this kind sometimes, and therefore the study is surely worth attending to much more than seems to be the case at present.

Case 3.

When the negotiation is to pass through several places, to find the political par between the first and the last, authors generally call it a compound arbitration. It is performed by the following rules.

1st, Let the given courses be distinguished into antecedents and consequents, and let the antecedents be placed in one column to the right, and the consequents in another to the left hand, in the way of an equation.

2d, Let the first antecedent and the last consequent, to which an antecedent is required, always be of the same kind.

3d, Let the second antecedent be of the same kind with the first consequent, and the 3d with the 2d, and in course throughout the whole.

4th, Exterminate fractions by multiplying both sides of the equation by the denominator, and equal numbers in both columns,

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Abridge also commensurable ones till they are all in the lowest terms possible.

5th, Then multiply the consequents continually for a dividend, and the antecedents continually for a divisor, and the quotient will give the answer.

Example 1st.

London remits to Cadiz *L.* 100, by the way of Holland, at 36s. Flemish banco, *per* pound Sterling, thence to Paris, at 54 grotes *per* ecu, thence to Venice at 100 crowns *per* 60 ducats, and thence to Cadiz at 360 mervadies *per* ducat; how many piaftres of 272 mervadies will be received in Cadiz? and for how much Sterling will London get credit, exchange at 42 ds. $\frac{1}{2}$ *per* piaftre?

Antecedents.	=	Consequents.
1 <i>L.</i> St.	=	432 grotes.
54 grotes	=	1 crown.
100 crowns	=	60 ducats.
1 ducat	=	360 mervadies.
272 mervadies	=	1 piaftre.
How many piaftres	=	100 pounds Sterling?

When the above columns are abridged, they will stand thus:
 Divide 54 and 432 by 54, and the quotients will be 1 and 8.
 100 crowns and *L.* 100 exterminate each other.
 Divide 8 grotes, the quotient of 432, by 8, and you have 1.
 Divide 272 by the same number, and the quotient will be 34.

Then it will be.

1	=	1
1	=	1
—	=	60
1	=	360
34	=	1

Then 60×360

 = 633.53 piaftres, which at 42 ds. $\frac{1}{2}$,

34

Amounts to *L.* 112 : 9 : 10

Example 2.

Suppose Amsterdam were to remit to London 10000 guilders, but, for a trial of skill, first sends them to Paris, at 55 grotes *per* crown, thence to Venice, at 100 crowns *per* 60 ducats; thence to Hamburg, at 100 grotes *per* ducat; thence to Lisbon, at 50 grotes *per* crusado of 400 rees; and lastly to London, at 64 pence Sterling *per* milree; how much Sterling will be received at London? and

R. F.

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what is the difference, in point of gain, between this and a direct remittance, supposing Amsterdam could have purchased a bill on London at 36s. 10d. Flemish banco, *per* pound Sterling? and what is the political par between London and Amsterdam?

Antecedents.	Consequents:	Abridged.
55 grots = 1 crown		11 = 1
100 crowns = 60 ducats.		1 = 6
1 ducat = 100 grotes.		1 = 1
50 grotes = 400 rees.		1 = 4
1000 rees = 64 pence Ster.		1 = 64
How many pence = 400000 grotes.		— = 1600
Then $1600 \times 64 \times 4 \times 6$		
<hr/>		
		= 223418 $\frac{2}{7}$ pence Sterling.

11

But $\frac{223418}{12 \times 20} = \frac{L.}{930 : 16 : 2 \frac{2}{7}}$ received at London.

Now, by a direct remittance, the bill will cost, according to the following calculation,

$442)400000(904.977 = L.904 : 19 : 6 \frac{1}{7}$
 3978

 2200
 1768

 4320
 3978

 3420
 3094

 3260
 3094

 166

Consequently the difference, in point of gain, is $L.25 : 16 : 7 \frac{1}{7}$

For the last query it will be,

St. pence. grotes. St. pence.
 As 223418 : 400000 :: 240 : 358.9d. $\frac{1}{2}$ Flemish banco.

I N S U R A N C E .

INSURANCE is a written security, or assurance, called a *Policy*, given in consideration of a sum of money paid, or to be paid, at a certain rate *per cent*, specified in the policy, called the *premium*, that the *insured* shall be indemnified, in case of such losses as are specified and consented on in the policy, by the *insurer* or *insurers* who underwrite the policy. See *policy of insurance* page 295. As the premium paid down, or to be paid, is as much a part of the merchant's property at risk, as the price of the cargo, or the ship insured, it is usual with merchants to insure the premium, as well as the value at risk.

It is also usual with underwriters, when they settle losses with the insured, to pay only *L. 98* for every *L. 100* underwrote, especially in time of war, to remedy which, the merchant, on the other hand, when he gives in the value to be underwrote, takes in the *L. 2* discount with the premium into his computation, and accordingly insures such a sum, as, in case of a loss, he will recover his net value at risk and no more. This is equal on both sides; for if the value is safely landed, the underwriters have the greater premium, and if it does not the insured suffers nothing. In order to show the sum necessary to be insured, if the adventurer would cover or make good his outset in case of loss, let *8 per cent*. be the stipulated premium, and *2 per cent* the discount; now if a total loss should arise, the insured can only recover *L. 90* for his *L. 100*; for the underwriter would retain *L. 8* for his premium, if it was not paid before, and then he would only pay *L. 98* for *L. 100*, which leaves him at last only *L. 90 per L. 100*. This single instance however furnisheth us with a medium for computing the sum to be insured, for any outset at any rate *per cent*. At *8 per cent* premium, the insured recovers only *L. 90*, consequently at *8 per cent*, if *2 per cent* discount is allowed, *L. 100* will exactly cover *L. 90*. To find what will cover *L. 100*

L. *L.* *L.* *L.* *L.*
 Say 90 : 100 :: 100 : 111 : 111 to be insured,

To prove which, settle with the underwriter.
 Inf. Dif. & Pr. Insured. Dif. & Prem.

L. 100 : 10 : :: 111 : 111 : 11.111

L.
 From 111.111 The sum insured,
 Take 11.111 Retained by the underwriter.

Remains, 100. The net outset, or value, at risk.
 R 1 2

INSURANCE.

According to this example, the 6 articles of premium in the first column of the following TABLE are computed and proved upon £. 100,

Premiums.	Sum to be insured to make good £. 100 on a single voyage.	Discount	Short recovery.	Premium to be discounted.	Net
At 10 per cent.	£. 113 : 12 : 8	£. 2 : 5 : 5	£. 111 : 7 : 3	£. 11 : 7 : 3	£. 100
15 do.	120 : 9 : 7	2 : 8 : 2	118 : 11 : 5	18 : 11 : 5	100
20 do.	128 : 4 : 1	2 : 11 : 3	125 : 12 : 10	25 : 12 : 10	100
25 do.	136 : 19 : 8	2 : 14 : 9	134 : 4 : 11	34 : 4 : 11	100
30 do.	147 : 1 : 2	2 : 18 : 10	144 : 2 : 4	44 : 2 : 4	100
40 do.	172 : 8 : 3	3 : 9 : 0	168 : 19 : 3	68 : 19 : 3	100

The above sufficiently points out and demonstrates the method of ascertaining the sum to be insured, to cover any outset, at any rate per cent; but it is common also to cover an adventure out and in, which is done thus; first cover the adventure out, as above, then, for the voyage inward, deduct the premium from the short recovery or £. 98; then it will be, as the remainder is to the premium, so is the amount of the first insurance, together with £. 100 to the insurance on the voyage home, which, added to the insurance out, makes up the total insurance.

For instance, the premium on £. 100 outset makes the insurance out £. 11 : 7 : 3, to which add £. 100, and the sum will be £. 111 : 7 : 3, then to find the insurance home, at 10 per cent premium, it will be,

£. £. £. £.
 As 88 : 10 :: 111 : 7 : 3 : 12 : 13 : 1 Insurance home
 To £. 11 : 7 : 3 Insurance out,
 Add 12 : 13 : 1 Insurance home,

Total Insurance, 24 : 0 : 4 To make good £. 100 out and home.

And the sum necessary to be insured in this case, to make good £. 100 out and home at £. 10 per cent, is £. 126 : 10 : 11.

For 88 : 100 :: 111 : 7 : 3 : 126 : 10 : 11

Hence the following TABLE.

Premi- ums.	Out.	Home.	Total.	Sum to be in- sured.
At 10 per cent.	L. 11: 7: 3	L. 12: 13: 1	L. 24: 0: 4	L. 126: 10: 11
15 do.	18: 1: 5	21: 6: 9	39: 8: 2	142: 5: 1
20 do.	25: 12: 10	32: 4: 4	57: 17: 2	161: 1: 7
25 do.	34: 4: 11	45: 19: 5	80: 4: 4	183: 17: 11½
30 do.	44: 2: 4	63: 11: 7	107: 13: 11	210: 10: 9½
40 do.	68: 19: 3	116: 10: 0	185: 9: 9	291: 6: 5½

Note, The sums to be insured out and home are found, by deducting the premium and discount from L. 100 for the first term, then is L. 100 the second, and L. 100 added to the premium out the 3d, in a direct proportion.

A brief account of the British exports to, and imports from, the other trading places in the world.

IN order to have a more adequate idea of the advantages arising from our commerce with one nation more than another, it may be necessary to premise:

1st, That as we have no gold and silver of our own produce, all we have must therefore be imported from other countries, in exchange for the produce and manufactures which are our own; and as we gain gold and silver from such countries, as import more of our commodities, than we import of theirs, so we also lose gold and silver, where a balance of trade is, in this respect, against us, unless we export a sufficiency of these articles, to keep up our capital stock of gold and silver. Hence we are most enriched by trading with those countries which pay us the greatest balance in specie, and most impoverished by those countries which take the greatest balance in specie from us.

2d, The riches of a nation depend much upon its population; and therefore the trade of a country, which contributes most to the employment of the inhabitants, and to the improvement of the lands, must be the most valuable, and the contrary.

Hence the balance, which is either paid or received by means of

our trade with any particular country, is one certain medium to judge of the value of that trade, as the balances we pay take so much from the subsistence of our people out of our specie, and the balances we receive add so much to both.

To the test of these maxims we may bring our principal branches of foreign trade, and thereby be enabled to judge of the profit or loss arising to the nation from them.

1. Trade with Portugal.

TO Portugal we send broad cloths, druggets, baize, says, long-ells, perpets, callimancoes, various kinds of worsted stuffs, silks, stockings, hats, tanned leather, fish, corn, and sundry other British commodities. Our returns are wine, oil, salt, and fruit, in great quantities, by which means we contribute as much to the improvement of their lands, as they do to the employment of our artificers, excepting a small balance of specie in our favour.

2. With Spain.

OUR exports to Spain are much of the same sort as to Portugal; and we take from them wine, oil, fruit, wool, indigo, and other kinds of dying stuffs, drugs, iron, cochineal, &c. It is computed they pay us in produce about $\frac{2}{3}$ of our exports thither, and leaves a balance of $\frac{1}{3}$ in specie; so that the two nations are mutually benefited by their commerce. Formerly we had a much more considerable balance in our favour; but since the house of Bourbon has filled the Spanish throne, French stuffs, and fashions, have been introduced, which hath diminished that balance considerably.

3. With Italy.

OUR exports to Italy are serges, baize, druggets, perpets, says, kerries, Spanish cloth, long-ells, stuffs, flannels, lead, tin, and fish, pepper, and other East India goods. Our imports are oil, wine, raw, thrown, and wrought silks, soap, olives, anchovies, currants, paper, drugs, and dying stuffs. From Italy we recovered once a considerable annual balance; but the French, our natural rivals in trade, having stepped in with great quantities of their woollen manufactures, and also having got a share of our fish trade, these things, added to the quantities of raw and thrown silk, we import from thence to carry on our manufactures, have certainly turned the balance against us. Besides, both Venice and Genoa have made some attempts on a woollen manufacture, and are furnished with wool from Alicant, and eastern parts of Spain.

4. With Turkey.

OUR exports to Turkey are chiefly broad cloths, serges, long-ells, tin, lead, and some iron, French and Lisbon sugars, with bullion from Cadiz, bought up on purpose for that market. Our returns are chiefly raw silk, program, yarn, cotton, wool, and yarn, goats hair, coffee, dying stuffs, sundry drugs, soap, leather, fruit, and oil; some of which articles have been the foundation of several manufactures, different from our own, by the variety whereof we are enabled to suit our cargoes for foreign markets.

5. With Hamburgh and other parts of Germany.

OUR exports to these parts are broad cloths, druggets, long-ells, single dozens, perpets, baize, serges, flannels, worsted hose, and sundry stuffs, tobacco, sugar, ginger, East India goods, tin, lead, and several other commodities, the great consumption of which is in Lower Germany; and, in return, receive great quantities of linen yarn, linen, goat skins, tin plates, and sundry other commodities. Some of the princes of Germany have prohibited the use of our woollen manufactures, by which means, of late, the balance has been against us.

6. With Holland.

OUR exports to Holland are broad cloths, druggets, long-ells, various sorts of stuffs, leather, corn, coals, and something of almost every kind which this kingdom affords, besides all kinds of India and Turkey, re-exported, goods, sugar, tobacco, rice, ginger, pitch and tar, with other commodities, the produce of our American colonies. From Holland we take large quantities of fine linens, threads, tapes, inkles, whale fins, brass-battery, madder, argol, clap-board, toys, pepper, all sorts of India spices, fine lace, cambrics, Dutch paduasoyes, velvets, and other wrought silks; notwithstanding of which, so great are our exports thither, that the balance is considerably in our favour.

7. With France.

OUR exports to France are tobacco, horn plates, tin, lead, flannels, and corn in time of scarcity. From them we take wine, brandy, linen, fine lace, fine cambricks, lawns, brocades, velvets, and many other articles of luxury, which are either smuggled directly from thence, or by the way of Holland. Upon the whole, the balance

is greatly against us; and it is the greater pity, as most of the commodities we get from them could very well be spared.

8. With Flanders.

FLANDERS takes from us serges, a few flannels, stuffs, sugar, tobacco, lead, and tin, and sends us fine lace, linen, thread, tapes, inkles, and divers other commodities, to a much greater amount; but as the Dutch keep much of the trade with Flanders in their power, by having the command of the mouth of the Schelde, it is very difficult to say, with certainty, what this balance may amount to which we pay to them.

9. With Denmark and Norway.

TO Denmark and Norway, we pay a large balance in specie between vast quantities of timber and iron which we receive from them, and a small quantity of tobacco and coarse woollen cloths which we give them. This might be saved, by encouraging the importation of the same articles from America.

10. With Russia.

TO Russia we send coarse cloths, and palaches, long-ells, worsted stuffs, tin, lead, and a few other commodities, for which we take hemp, flax, linen cloth, linen yarn, leather, tallow, furs, iron, pot ash, rhubarb, &c. to a great value, which puts the balance greatly in their favour; besides, as we have no other market to go to for hemp, we must take it at the price they are pleased to charge us.

11. With Sweden.

SWEDEN takes from us gold and silver, but a very small quantity of our produce or manufactures. From Sweden we take $\frac{1}{3}$ of the iron we have occasion for, besides copper, boards, planks, &c. and not a small quantity of East India goods, by the medium of smugglers, which turns the balance prodigiously against us.

12. With the East Indies.

THE trade with the East Indies takes from us great quantities of bullion, and a considerable value in woollen manufactures and other goods, and repays us in the produce and manufactures of India and China, brought home in our own navigation, out of which we are supplied with muslins, calicoes, and other cotton cloths, besides tea, coffee, and porcelain ware, and sell to foreigners as much as replaces

the bullion exported, leaving at the same time a considerable balance in our favour.

13. With the Tobacco Colonies.

TO the continent of America, we export wearing apparel, household furniture, silk, woollen, and linen manufactures, iron, cordage and sails, great guns, small arms, ammunition, lead, brass, iron and steel, with every thing else which may serve for the luxuries as well as conveniencies of life, excepting provisions, with which, in general, they are plentifully supplied within themselves.

From different provinces our imports are different, viz.

1. From Hudson's Bay we receive furs and skins of divers sorts, as beaver, deer, bear, &c. which are of very great consequence to the carrying on some of our capital manufactures.
2. From Newfoundland we import great quantities of train oil and cod-fish, or send them directly to the Straights.
3. From New England we take furs, whale fins, oil for our woollen manufactures, tar in large quantities, turpentine, cod-fish, plank, pipe staves, cedar, &c.
4. From New York and the Jerseys we have the same commodities as from New England, excepting cod-fish only.
5. From Maryland and Virginia we get tobacco, saffras, sarsaparilla, snake-root, and various other medical herbs.
6. From Pennsylvania pipe staves, pork, skins, and furs, besides all sorts of grain.
7. From Carolina skins, furs, tar, pitch, and rice.
8. Nova Scotia produces materials for ship-building equal to Norway, besides many other productions, which may, in time, be converted into excellent purposes for commerce.
9. Cape Breton is another excellent nursery for seamen, and an additional fishery, which, and the banks of Newfoundland, might be sufficient for supplying the whole world in fish. Between the one and the other 800 sail of ships, at least, are employed in carrying fish to the different markets in Europe.
10. Canada furnishes us with ships, and materials for building them, pipe and hoghead staves, skins and furs of various kinds, &c. and, in future times, may furnish us with more materials for an extensive commerce, to which many rivers, abounding with salmon, will, no doubt, not a little contribute.

14. With the Sugar Colonies.

TO the sugar colonies we export provisions, linen and woollen cloths; hard-ware, shoes, stockings, &c. and, in return, we receive sugar, rum, mollaſſes, mahogany, cotton, coffee; hardwood; cedar; indigo, pimento, ginger, cocoa, preserves, citron water, and great variety of preserves.

Besides what trade we carry on with the colonies, they carry on a very considerable trade with each other in the several articles produced in the one, necessary to the other; and, it is hoped, when the present disturbances are once settled, which have been raised by the artifice of some, and supported by the folly and ignorance of others, our trade will once more flourish, and render us the happy people, which the wisdom of our constitution, and the skill of our merchants, entitle us to expect.

Before we conclude this article, it will not be improper to say something of our trade with Africa, as our settlements and forts there are the means of supplying our colonies with Negro labourers, for the cultivation of sugars, tobacco, &c. and of employing no inconsiderable quantity of shipping. Nor is the trade to Africa, considered abstractly from the slave trade, of small advantage to us, since it takes off our manufactures, and returns us articles, which enables us to assort our cargoes, and furnish a variety to our manufactures; these advantages may be improved by further experience, and, in time, the whole trade may take a new turn, more favourable than ever.

A

B R I E F V I E W

O F T H E

BUSINESS OF THE CUSTOM-HOUSE.

FOR supporting the exigencies of a state, certain imposts or taxes, called duties or customs, are laid on merchandises, at importation or exportation, in such manner, that these imports may be reciprocal between one nation and another; so that a balance in money may not be issued out of the one to pay for the goods and merchandises of the other.

In the first year after the restoration of king Charles II. the parliament passed an act, granting the subsidy of tonnage and poundage, payable on merchandise imported or exported; as also the act for encouragement and increase of shipping; and, in two years after, an act for preventing frauds, and regulating abuses, in the customs. Upon these three acts depend, and is founded, the present system of the customs, which has been regulated, and extended, by subsequent laws, as occasions have required, to the number of fifty five different branches, inwards and outwards, as under.

- | | | |
|------------------|---|--|
| 1. Customs, viz. | { | N ^o 1. Old subsidy.
2. Petty customs.
3. Additional duty.
4. 1 per cent. inwards.
5. Composition on petty seizures, and duty on oak bark. |
|------------------|---|--|
2. New subsidy.
 3. One-third subsidy.
 4. Two-thirds subsidy.
 5. Subsidy 1747.
 6. Subsidy 1759.
 7. Subsidies on spirits.
 8. Impost on wines and vinegar.
 9. Impost on tobacco.
 10. Impost 1690.
 11. Impost 1692.
 12. Coinage on wine, vinegar, and beer.

13. Coinage on spirits.
14. Duty on wines and vinegar 1745.
15. Duty on wines and vinegar 1763.
16. Second 25 per cent. on French goods.
17. Duty of 15 per cent. on muslins.
18. Duty on spices, pictures, &c.
19. Additional duty on spices, pictures; and duty on drugs, white callicoës, dimities, and other manufactures of cotton, and on China ware.
20. Duty, 1709, on pepper, raisins, and spice.
21. Duty on whale fins.
22. Duty on hides, skins, parchment, vellum, cards, and dice.
23. Additional duty on hides, skins, parchment, and vellum; and new duty on starch and hair powder, and on gilt and silver wire.
24. Duty on soap, paper, mill-boards, paste-boards, and scale-boards; and on linens, chequered, striped, printed, painted, stained, or dyed.
25. Additional duty on soap, paper, mill-boards, paste-boards, and scale-boards; and on linens, chequered, striped, printed, painted, stained, or dyed; and upon starch and hair-powder imported.
26. Duty on coals (except charcoals made of wood) imported from any part beyond the sea, and on coals brought by sea, from any port or place within Great Britain; to any other port or place in said kingdom; and on all culm whatsoever; and on cynders made of pit-coal brought into Great Britain, or shipped at one port or place, and carried to any other within the same.
27. Additional duty on coals, &c. &c.
28. Duty on candles.
29. Additional duty on candles.
30. Duty on coals and culm for building churches, &c.
31. Duty on sail-cloth.
32. Duty on wrought plate.
33. Duty on apples.
34. Duty on hops.
35. Duty on glass, 1746.
36. Duty on linen yarn, 1752.
37. Duty on gum Senega, 1752.
38. Additional duty on gum Senega, and gum Arabic, 1765.
39. Additional duty on Italian silk-crapes and tiffanies, 1766.
40. Additional subsidy on wrought silks, Bengals, and stuffs mixed with silk or herba of the manufacture of Persia, China, or East India; and on all callicoës printed, dyed, painted, or stained.

there, sold in Great Britain after the first of June, 1766.

41. Duty on sugars imported from the continent of America, 1766.
42. Additional duty on drilling, and on certain broad linen imported, 1767.
43. Additional duty on packing, spruce, Elbing, Queensborough, and Hessian canvases; and on Holland, whitened lawn imported, 1767.
44. Duty on oak bark imported, 1772.
45. Unrated goods imported, undervalued.
46. Subsidy, and one *per cent outwards*; with the duties on leather, white woollen cloths, and foreign goods used in dying, exported; and on *culm* exported to *Lisbon*.
47. Duty on coals exported, 1714.
48. Additional duty on coals exported, 1757.
49. Duty on beaver skins, and beaver wool, exported, 1764.
50. Additional duty on coals exported, 1765.
51. Additional duty on gum Senega, or gum Arabic, exported, 1765.
52. Duty on foreign cambricks, and French lawns, exported to America, 1766.
53. Subsidy outwards on rice exported, 1767.
54. Prizage and butlerage.
55. Deduction of sixpence *per pound* for the civil list.
 1. Duty on salt imported (*commonly called excise on salt imported.*)
 2. Duty on salted beef, pork, bacon, and butter from Ireland, 1765.
 1. Excise on foreign liquors imported.
 1. Inland duty on coffee, tea, and chocolate.

The METHOD of entering GOODS at the CUSTOM-HOUSE on IMPORTATION, with the various FORMS of Writings requisite on those occasions,

WHEN foreign goods are imported, the master of the vessel, upon his arrival, must go to the custom-house, and must report his cargo upon oath *. The merchant may enter and land his goods any time within 20 days, from the day of the master's report; to do which in the most advantageous manner, he must write and sign five bills of entry, one whereof must be in words at length, and is called the warrant; the other four may be in figures †.

The form of a *report inwards* is thus.

[Fee, 1s. for the deputies, whether the report be made by English or foreigners, nothing more due to the collector, or any officer.]

Inwards,			
Port of	}	In the ship	of
Greenock.		built, property all	about
		tons, with	men and
		besides	a man master for this present
		voyage, from	in

I do swear that the entry above written, now tendered and subscribed by me, is a just report of the name of my ship, its burden, built, property, number and country of mariners, the present master and voyage; and that it doth further contain a true account of my lading, with the particular marks, numbers, quantity, quality, and consignment of all the goods and merchandises in my said ship, to the best of my knowledge, and that I have not broken bulk, or delivered any goods out of my said ship, since her lading in

So help me God.

Sworn before us, the	}	Collector,
day of		Comptroller.

† *An inward entry.*

[Fee 8d. For writing these entries there is charged at some of the out-ports, for the collector, sometimes 6d. sometimes 2s. which the merchant saves, if he writes them himself.]

Port Glasgow, 18th May, 1776.

In the ship Margaret, J. S. James Snow, master, from Rotterdam,

John Rowan, British.

10000 Pantiles.

10 Mats, containing 30 cwt. of rough flax.

These five bills the merchant delivers to the collector, or his clerk, who will compute the duties, which must be paid before the goods are landed. The duties being paid, the warrant is duly perfected, signed and delivered to the land-waiters, appointed to attend the delivery, together with blue books, wherein an account of the delivery is to be entered. The goods are landed, examined, and the quantities taken, the manner of doing which will be explained presently.

If the merchant is found to have entered short, he must pass post-entries, and pay the duties for the quantities short entered, in the same manner as was observed in passing the prime entries; but if,

upon delivery, an over-entry appears, the merchant may apply to the collector, to have his entries altered, and the overplus duly repaid; which may be done, if he applies before the collector and comptroller have posted the entry in the king's books; upon his making satisfactory proof that no fraud was committed; but if the entry be posted, before he applies, then the duty must be repaid by certificate of over-entry, in the manner hereafter explained.

It sometimes happens that goods are sent by merchants to sell by commission, and arrive before the invoice, in this and such like cases; when the merchant cannot make any tolerable conjecture at the quantities, and perhaps knows not the species, or proper denomination of the goods, the law permits the goods to be landed by bills of sight or view*. The merchant makes a deposit, in the hands of the collector, of as much money as the duties are imagined to amount to, or rather more; then the bill at sight is made out, and given to the proper officers; who must examine and take the quantity of the goods, and make their report to the collector the next day, or render themselves liable to the penalty of *L. 100* in case of failure. According to the report the entries are passed, and the duties paid, in the same manner as they would have been, had there been no occasion for a bill at sight. If the officers cannot go through the examination in one day, they must report their day's work to the collector, as being in part of the sight; for which the merchant must pass entries, and pay duty, and so proceed till the whole bill of sight is completed.

[One shilling or two shillings.] *Port-Glasgow; 21st June, 1776.*
In the ship *A. B. John Stout* from Bremen,

Casper Scruton British,

Two bales of merchandize, quantity and quality unknown.

Casper Scruton maketh oath, that he hath received no invoice, or other account, whereby to ascertain the quantity and quality of the above merchandize.

C. S.

Sworn before collector,

Forty pounds being deposited in our hands for the duties of the above merchandize, you may permit the bales to be landed to your view and examination, endorsing the contents thereon, and returning this warrant in due time to us.

To the surveyor and } Collector.
land-waiters. } Comptroller.

Goods not rated in the book of rates are often imported; in which case, the duties are to be charged according to the value of the goods upon oath, by which value is to be understood the value at the port of importation at that time, exclusive of the duty. The

merchant is to observe, that if he undervalues his goods, the law impowers the officers to take them and sell them, and after repaying him the duties according to the value he set upon them, together with the said value, and also 10 *per cent* thereof, the surplus, if any, is to be applied to the sinking fund; so that merchants are to govern themselves accordingly, to avoid the consequences of an undervaluation.

Having thus explained the manner of proceeding within doors, the business without doors comes next under consideration; let us therefore take a view of what passes on board the ship and at the keys, in delivering the goods. The tidesmen on board the ship keep a tally-account of the delivery in blue books; the land-waiters upon the keys, under the inspection of the land-surveyors, enter in their blue books not only the number and quality, but also the quantity of the goods delivered.

The design of the delivery is to ascertain the quality and quantity of the goods, which is chiefly incumbent upon the land-waiters, who are to take care, that the quantities and qualities of the goods delivered, agree with the quantities and qualities entered. The qualities of goods are always known to the merchants; the officers in determining them, must rely upon experience, and the descriptions in the books of rates.

To enable either merchants or officers to do this, they should be well skilled in arithmetic, gauging, and mensuration; qualifications so indispensibly necessary, that none should be admitted, either into a counting-house, or custom-house without them.

Of goods rated by number or tale.

Article 1. *The allowances upon delivery.*

When stock fish are imported, they are all passed as titling, which is the least sort of that fish, and liable to the least duty, this is in lieu of allowance for damaged or defective fish.

When paper is imported in reams of 20 quires, each quire containing 24 sheets, 6 sheets *per* ream are allowed for out sides. If paper be imported in quires of 25 sheets, as printed paper is, 12 sheets *per* ream to be allowed for out sides.

Article 2. *Particular usages and regulations.*

Of oranges and lemons, 500 are to be reckoned to the chest, and 250 to the half chest, or box, though the chests and boxes may hold more, and they are to be passed and entered accordingly, because no allowance is made for damage; but if the merchant refuses to comply with this practice, the sound ones are to be told, and to pay by the thousand.

Stock fish,		{	Titling, 18 inches long;
		{	Cropling, 18 to 24 inches;
		{	Lubfish, above 24 inches;
			(See allowances above.)
But all passed as titling,			
Dagtons,		{	Over; from 3 to four feet;
		{	Thick, above 6; under 12 inches;
Quernstones,	{ large,	{	Over 3; not exceeding four feet.
	{ small,	{	Thick, not exceeding 6 inches.
		{	Over, under 3 feet.
		{	Thick, not exceeding 6 inches;
Millstones,		{	Over, above 4 feet.
		{	Thick, 12, 14, or 15 inches.

Article 3. *Mercantile terms for quantities.*

A nest,		{	Of pill-boxes, contains 4 boxes.
		{	Of nest-boxes, contains 8 boxes.
A gross,		{	Great, is 12 times 12 doz. or 1728.
		{	Small, is 12 doz. or 144.
		{	Of bracelets, is 10 doz. or 120.
A shock is 60.			
A dicker is 10.			
A timber of furs, is 40:			
		{	Of stones, is 3 pair.
		{	Of stock fish, is 1000
A last,		{	Of herrings, { Red, is 20 cades; each
		{	{ cade 500.
		{	{ White, is 12 barrels.

Of goods rated by weight.

Article 1. The allowances proper to this head are two, *draught* and *tare*, draught is to be deducted, and then the tare, where there is any.

The manner of making the allowance for draught, is for the weigher to call out the full and true gross weight in the scale; which is to be entered in the land-waiter's book, and an allowance made for each weight of scale, according to the following table.

Gross weight.	Allowance for draught.
Under 1 Cwt.	1 lb.
From 1 to 2 do.	2 lb.
2 to 3 do.	3 lb.
3 to 10 do.	4 lb.
10 to 18 do.	7 lb.
18 to 3 do. or upwards,	9 lb.

Tare is the weight, or an allowance for the weight, of casks, bags, or other packages. For the accommodation of trade, there are, in many cases, tares settled and established by custom and experience, as you will see in the following table; however, these tares are not to bind the merchant, or officer; if either of them be dissatisfied therewith, they may insist on the goods being shipped and weighed net; and, indeed, in all cases where it can be conveniently done, it is by much the best way.

A table of tares.

A.		
Allum in casks,	- - - -	12 lb. per Cwt.
Argol in casks,	- - - -	14 lb. per do.
Ashes, pot or pearl, in casks,	- - - -	10 lb. per do.
B.		
Battery in fats,	- - - -	8 per Cent.
Beads of coral,	{ covered with rags, - - - -	3 per do.
	{ uncovered; - - - -	2 per do.
Brimstone in casks,	- - - -	8 per do.
Bristles in fats,	- - - -	17 per do.
Bugle, great, for strings and rags,	- - - -	3 per do.
C.		
Capers in casks,	- - - -	1-3d part.
Coppers ditto,	- - - -	10 per cent.
Cork in bundles,	- - - -	1 lb. the bundle.
D.		
<i>Drugs.</i>		
Aloes hepatic, from British plantations, in goods,	15th part.	
Antimony in casks,	- - - -	6 per Cent.
Green ginger, in jars of 100 lb.	- - - -	28 lb. per jar.
Isinglass, in fats of 4 Cwt.	- - - -	84 lb. per fat.
Prunelloes, in boxes about 14 lb.	- - - -	3 lb. per box.
F.		
Feathers, in bags,	- - - -	4 per cent.
G.		
Galls,	{ in bags, - - - -	4 lb. per bag.
	{ in single bags, - - - -	4 lb. per bag.

Grocery.

Almonds,	{	in casks,	14 lb. per cask.
		in bags,	4 lb. per bag.
		in bags, about 200 lb.	18 lb. per bag.
Cinnamon,	{	in gunny, about 1 Cwt.	12 lb.
		in skins, about 1 Cwt.	14 lb.
		in skins and bags,	16 lb.
		in batts and caro teels,	16 per cent.
		in quarter roll,	20 per cent.
		in bags, about 4 Cwt.	10 lb. per bag.
Figs, in barrels,			14 lb. per cent.
Pepper, in bags, about 3 Cwt.			4 lb. per bag.
Prunes, in uncertain casks,			20 per cent.
Raisins,	{	in frails,	6 lb. per frail.
		Lipra, in barrels, about 1 Cwt.	14 lb.
		Solis, in casks,	12 per cent.
		Smyrna,	in oak casks,
in fir casks,	12 per cent.		
Sugar,	{	all small casks under 8 Cwt.	14 per cent.
		casks, from 8 to 12 Cwt.	100 Cwt.
		12 to 15 do.	110 do.
		15 to 17 do.	120 do.
		17 and upwards,	130 do.
Goats-hair,	{	in canvas,	4 per cent.
		in hair-cloth,	7 per cent.

H.

Hops, in bags,			4 per cent.
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I.

Inck,	{	wrought in papers,	2 per cent.
		unwrought in bales,	{ under 2 C. 6 lb. 6 lb. above 2 C. 8 lb. 8 lb.

L.

Latten, in fats,			8 per cent.
------------------	--	--	-------------

M.

Madder.	{	in bales, or bags,	28 lb.
		in fats,	10 per cent.
Metal prepared, in fats,			8 per cent.

O.

Oil,	{	in uncertain casks,	18 per cent.
		in candy barrels,	29 lb. per bar,

Train-oil, of British plantations, in barrels,		50 lb. per bar.				
S.						
Saffore,	{	in bales, about 6 Cwt.	84 lb. per bale,			
		in bags, from 2 to 3 do.	16 lb. per bag,			
Salt-petre,	{	in casks,	12. per cent,			
		in gunny about $\frac{1}{2}$ Cwt.	16 lb.			
Shumac,	{	in bags, about 3 : 1 half do.	10 lb.			
		2 to 3 do.	8 lb.			
		7 do.	14 lb.			
Silk thrown or orgazine,	{	Of Bologna and Piedmont.	short bales with sear-cloth and cotton wool,	14 per cent,		
			long bales about 2 C. with do.	30 lb.		
		Of Naples,	in bales with sear-cloth,	9 lb. per 100 lb.		
			in fangots with sear-cloth a- bout 1 half C.	14 lb.		
			in bales, double canvas, thrown and raw, about 3 Cwt.	10 lb.		
		Of Messina,	in bales, with sear-cloth and cotton wool,			
			about 2 Cwt.	22 lb.		
		Silks, raw,	{	Of Aleppo,	in long bales, with cotton wool, from 3 C. 1 qr. to 3 qrs. Cwt.	32 lb.
					in fangots, { with cotton wool, about 2 1 half C.	42 lb.
					about 1 3 qrs. or 2 Cwt.	20 lb.
Of Smyrna and Cyprus,	about 1 : 1 qr. to 1 : 1 half,			18 lb.		
	Ardos filk, in short bales, with cotton wool, from 3 C. 1 qr. to 2 C. 3 qr.			30 lb.		
	about 3 Cwt. and upwards, from 3 to 2 Cwt.			16 lb.		
	under 2 Cwt.	12 lb.				
Smalts, or powder blue, in casks,		10 per cent,				
Soap, Castile,	{	in double ferns, about 3 Cwt.	30 lb.			
		in single ferns, about 3 do.	16 lb.			
		in chefts, about 2 : 1 half, or 3 do.	40 lb.			

T.

Fallow, in calks,		12 per cent
Threads,	{ Black and brown, or bridges, } { Outnal, } { Whited brown, }	6 per cent,
		for want
		of weight.
Sifters thread,	{ in uncertain papers, 12 per cent, for papers, } { in certain papers, no allowance. }	
Tobacco is stripped and weighed net, but the merchants have an allowance of 2 lb. per hhd. for samples.		
Turpentine, in calks,		13 d. tare.

Y.

Cable-yarn, in winch, from Russia,		28 lb.
Linen-yarn, in fats,		12 per cent.

Article 2. Particular regulations proper to this head.

Oil in calks pays duty by measure, but is delivered by weight; the net weight is reduced to gallons, by allowing 7 : 1-half lb. to a gallon.

To distinguish pack-thread from twine, take notice, that twine is twice, pack-thread thrice, twisted.

Twelve pounds of honey make a gallon, and forty-two gallons a barrel.

Two hundred pounds are generally reckoned a barrel, in weight, but that weight of steel is only esteemed half a barrel.

When almonds are imported in shells, 2 s. 3 d. to be allowed for shells.

When unpolished coral is imported, 13 d. is reckoned fragments, and the remaining 2 s. 3 d. whole coral, there being a difference in the duty, between whole and fragments.

Bristles, though distinguished in the book of rates into drest and undrest, are all passed as undrest, because none are imported perfectly drest.

Sixty-three bundles of bulrushes are reckoned to a load.

Backs for chimnies, weighing above 1 half Cwt. are large, ditto, weighing 1 half Cwt. and under, are small.

Iron chests, in the book of rates, are distinguished into large, middle and small.

Large, are 1½ yard long.

Middle, 1 yard long.

Small, 3 qrs. yard long.

Old bushel broken iron, is such as cannot be used without new forging; if there be any new spikes, &c. intermixed, they must be separated, and pay duty as manufactured iron.

Weights less than 2 lb. are not to be used in weighing tobacco, sugar, and other grass-goods.

Merchants are to be at no charge in opening and weighing goods duely entered.

Article 3. *Mercantile terms, denoting the quantities by which goods proper, to this head are rated.*

Wey of salt, is 40 bushels, each bushel 84 lb.

Mount of plaister of Paris, is 3000 lb. weight.

A mast of amber, is 2 : 1 half lb.

Little barrel of anchovies, is to weigh 16 lb. of fish,

Goods rated by measure,

Measures may be distinguished into measures of length, measure of capacity, superficial measure, and solid measure; of which in their order. And,

First, of goods rated by measure of length.

Article 1. If linens are contented in Flemish or Dutch ells, two ells in 120 are to be allowed for shortness of measure.

But if linens are contented in English ells, no allowance.

Of French lockrams, two ells in every 120 to be allowed.

The following are the settled allowances for wrappers.

On Hamburgh	} In packs and bales, 1 ell in 40, but not to exceed 120 ells on any one pack, let the pack be ever so large.
and	
Bremen Linen,	
and also	
Hessians canvas.	

Dantzick linens, 4 ells in every 120,

Flanders linnens, 3 ells in every 100,

Holland's duck, 4 ells in every 100; but if brought loose, no allowance.

Article 2. Particular usages and regulations.

Linens are either contented, or not contented; contented, is that sort of linen, the particular length of each piece whereof is inserted in the merchant's invoice, and also marked upon the price itself, or upon a label or ticket affixed to the piece; linen not contented, is that sort of the particular length of each piece whereof the merchants have no account, nor is the length of each piece marked upon, or affixed to it.

When linens are contented, the merchant is to insert the true and

exact contents, or number of ells, in each bale, or other package, in the bill of entry. When they are not contented, the merchant is to insert, in the bill of entry, the number of pieces in each bale, or other package; and likewise the total quantity for which duty is paid.

Contented linens, short entered, or different in sort of species from the entry, are to be seized; and, if the number of pieces of not contented linens, in any bale, or other package, exceeds the number inserted in the warrant, the supernumerary pieces are to be seized; if the difference between the total quantity of not contented linens delivered, and the total quantity entered, be above one ell for every piece, the excess is to be stopped, and sent to the king's ware-house, for the board's directions; but if the said difference be under one ell in every piece, then a post-entry may be admitted.

The land-waiters are to open and examine every parcel of Flemish and Holland linens; and Silesia lawns and cambricks; and at least one third part of the number of bales or packs of all other linens.

If the contents of any package differ from the contents in the warrant, all the other packages are to be opened, and carefully examined.

In examining contented linens, care is to be taken to measure some pieces in every package opened, to see that the measure agrees with the number of ells marked on the piece, or on the label.

Three or four pieces, at least, in every bale, or other package, of not contented linens, are to be measured; one or two to be chosen by the officer, and the like number by the merchant, by which the contents of the whole bale are to be computed. In case of dispute, as many more as are necessary to decide it, are to be chosen and measured by the officer and merchant, in the manner above-mentioned.

No wrappers are to be allowed upon linens in chests, casks, or fats, nor upon Russia linens.

The number of archeens of Russia linen in every bale, wrappers included, is to be inserted in the warrant by the importer, who is to make oath of the truth thereof; after examination of the bales, to prevent concealment, the archeens are to be reduced to English ells, by multiplying them by 57, and cutting off the two last figures in the product. On suspicion of fraud, the officers are to measure.

The contents of the wrappers of all sorts of linens are to be charged to account in the land-waiter's books; and duty is to be paid for them, because proper allowances are made in another manner, as before mentioned.

If any linens are used as wrappers, which pay a higher duty than the linens wrapped, and are not particularly distinguished in the warrant, they are to be seized.

The pieces of buckrams not to exceed 15 yards.
 The pieces of bermittions not to exceed 40 yards.
 The half piece of ditto not to exceed 15 yards.
 The piece or knot of bandstring twist is 32 yards.

The piece { of caddis
 of check
 of Silesia lawn
 of cambrick and other lawns } is { 36 yards.
 10 yards.
 from 4 to 8 yards.
 13 yards.

Of Flemish, or } about 2 yards wide, 6 yards are a tick.
 Dutch ticks, } 1 yard wide, 12 are a tick.

No post-entry is to pass for contented linens, or linens rated by the piece, without special order from the board.

When English and Dutch ells are both inserted in the merchant's invoice, the English only are to be regarded.

The duties on several sorts of linens differ according to the breadth; the following limitations of breadth are, therefore, to be particularly noted, both by the officer and merchant.

Germany and east } narrow, is not above 7-8ths of a yard:
 country linen, } broad, above half an English ell.

The breadths of Flemish and Dutch linens are thus limited for the different duties, { not exceeding 1 and 1-8th Eng. ells.
 above 1 and 1-8th, and under 2 English ells.
 2 ells, and under 3 English ells.
 3 English ells, and upwards.

Looking-glasses, in the book of rates, are distinguished by certain numbers, which signify the number of inches in the breadth of each glass.

The following TABLE may be of some use to distinguish linens.

Contented linens.		Not cont. linens.		
Names.	Usual lengths, and in what measure contented.		Names of pieces.	Usual lengths.
	Englishells.	Dutchells.		
Lingham whole piece.	38 to 40		Croesus	23
Gentish do.	42 to 47		Dutch car- rass	22
Hollands { Bag do. : : Gulix do. : : Alcumore do. : :	: : : 28 to 30 34 to 38	50 to 53	Hessian can- vass	28
			Drillings	17
			Dowlais sin- gle	26
Borelaps	: : : 40 to 65		Dowlaisdou- ble	52
Headen rolls		40 to 120	Garlix 3 qrs. wide	26
Henderlinds	: : : 40		Garlix 7ths and upwards	19
Osnaburghs, distinguished by a Catherine wheel, and the word Osnaburgh stamped round it.	30 to 120		Lubeck duck	28
Hammels	: : : 90		Blue paper, Silecia	7
Hartfords, the word Hartford stamped thereon with ink	30 to 100 and up- wards.		Holland's duck, a bolt always pas- sed at	28
			Russia fail- cloth	28
			Bolts usually computed at	28½

Article 3. *Mercantile terms proper to this head*—None.

Of goods rated by measures of capacity, liquid or dry.

Article 1. *Allowances upon delivery.*

Olives improper, in large casks, are to be gauged, and 13 d. of the contents allowed for liquor.

Every { Pipe
Hogshead } of wine which shall be run out, and not above 9 inches left therein, shall be accounted out, and no subsidy paid for the same.

Article 2. *Particular usages and regulations.*

If a merchant enters his wines filled, he pays duty only for the net wine contained in the cask, and has no allowance out of the duties for leakage; when wines are entered unfilled, duty is to be paid for the full contents of the cask, though it may want considerably of being full; but then the merchant is allowed 12 per cent out of the duties for leakage.

Therefore, if casks of { Rhenish
French
Port, or Madeira,
all other } wines, imported into

	66	
	625	
	106	

	1025	
	144	

	1425	
	6	

	59	

The out-ports, want more than } of being full,

The merchant loses by entering them unfilled. In general, if any casks of wine, imported into the out-ports, want much more than one tenth of being full, it is for the merchant's advantage to enter them filled; otherwise unfilled.

Five flasks, or 7 and 1 half betties of Florence wine, are to be esteemed a gallon; five bottles of other wines, imported in bottles, to be reckoned to a gallon, unless the officers or merchants think proper to measure.

Jars of oil usually passed at 22, 24, or 26 gallons.

A chest of oil usually passed at 8 gallons.

Barrels of mum passed at 48 gallons.

Kegs of spruce-beer at 4 gallons.

In case of leakage, mum barrels, and kegs of spruce-beer, may be filled up before computation is made.

Tar barrels are to contain 31 and 1 half gallons, and are to be filled up before computation is made for the duty.

Awms of Rhenish wines are generally passed at 38 and 1 half gallons.

Article 3. Mercantile terms for quantities,

A ton	?	?	?	252 Gallons.
A pipe	?	?	?	126 Gallons.
An hoghead	?	?	?	63 Gallons.
An awm	?	?	?	42 Gallons.

A barrel of spruce-
beer and mum } for customs, 42 wine gallons.
 } for excise, 32 wine gallons.

Of apples, tarras, onions, &c. 3 bushels.

Note, There is no contradiction in saying here, that an awm is 42 gallons, and observing before that awms of Rhenish are passed at 38 and 1-half gallons; for the exact awm is 42 gallons, or 1 sixth of a ton; but the awms imported, generally contain 38 and 1 half gallons, and must be reduced to awms of 42 gallons, for the duties; Thus the exact butt or pipe is 126 gallons; but the butts and pipes imported, contain sometimes considerably more, and sometimes a good deal less, than that quantity. Observe the same distinction with respect to barrels of mum,

Of goods rated by superficial and solid measure.

Article 1. Allowances—None.

Article 2. Particular usages and regulations.

If balks are above 8 inches square, they are to be accounted timber, and measured.

Five gatty-tiles, of 5 inches square, are esteemed a foot

Four gatty-tiles, of 6 inches square, make a foot.

In computing the contents of round-cylindrical timber, one fourth of the girt is taken for the side of a square, and then you proceed as if it was a square timber.

Round conical timber, as masts, &c. is reduced to square timber, by adding the girt at the large end, and the girt at the lesser end, together, and taking one eighth of the sum for the side of a square.

Unequal sided timber is reduced to square timber, by taking one fourth of the girt in the middle for the side of the square.

In measuring pyramidal timber, where ends are parallelograms, the practice is, to take half the sum of the breadths of the two ends, for the mean breadth, and half the sum of the thicknesses, for the mean thickness; and then to multiply the product of the mean breadth and mean thickness, by the length.

These customary methods of measuring timber deviate from the true; but our business is to give an account of practice. Yet we

shall not be wanting to give the complete theory of mensuration in another place,

Basket rods pay duty by the bundle, which is to be three feet about the band; if the band, or circumference of the bundle, exceeds three feet, duty must be paid according to proportion which the area of a circle, where the circumference is three feet, bears to the area of any other circumference; and circles are in proportion to one another, as the square of their circumferences, or, which is the same thing, as the squares of their diameters.

The inches of wainscot boards are computed in proportion to their lengths and thicknesses, according to the following TABLE.

Lengths in feet.	1 qr. of an inch.	Half an inch.	3 qrs. of an inch.	1 inch.
	12 4 boards make an inch.	2 to an inch.	4 to 3 inches.	1 to an inch.
	9 16 to 3 inches.	8 to 3 inches.	16 to 9 inches.	4 to 3 inches.
	6 8 to an inch.	4 to an inch.	8 to 3 inches.	2 to an inch.

Square feet of plank are reduced to solid feet, or loads, by the following TABLE.

Thickness of plank in inches.	Square feet in a solid foot.	Square feet in a load.
4	3	150
3	4	200
2½	4,8	240
2	6	300
1½	8	400
1	12	600
½	16	800

Article 3. Mercantile terms for quantities.

A load of timber, or plank, is 50 solid or cubic feet.

A ton of ditto, is 40 cubic feet.

By an inch of wainscot-board, is meant a wainscot-board 12 feet long, and 1 inch thick.

Every thing material being thus collected in a narrow compass, with respect to the ascertaining the species and quantity of foreign goods imported, we shall proceed to other things, not less necessary to the merchant.

It sometimes happens, that goods, upon delivery, are found to have received damage. In this case, the surveyor and land-waiters are to make their report on the back of the warrant, and return it to the collector and principal officers, who are then to chuse two indifferent and experienced merchants to view the goods, and, upon oath, to determine the quantum of the damage. Then the surveyor and land-waiter certify, that the goods viewed by the merchants are the same for which duty was paid: whereupon a certificate of the whole proceeding * is made out, and a proportional abatement of duty is made, and repaid to the merchant, upon his signing the receipt.

** The form of a Certificate of Damage.*

Port of }
Greenock, } We hereby certify, that on the
day of 1777, A. B. did enter, and pay
all his Majesty's subsidies, customs, and duties, inwards, for
tons of in the of C. D.
master, from and the proper officers, ap-
pointed to attend the delivery, having reported the same to be
much damaged by salt water, we, thereupon, chose E. F. and
G. H. two indifferent merchants, to view the said
and ascertain the damage they have received. And the said
E. F. and G. H. having this day made oath before us, that
the said by reason of the said damage, are di-
minished in value one third part; which being also verified by
the certificate of the delivering officers, we have, therefore, this
day, repaid to the said A. B. one third part of the duties by him
first paid. Dated at the Custom-house, this

Collector,
Comptroller.

E. F. G. H. merchants and dealers jointly make
oath, that they have viewed, and carefully examined
imported by A. B. and found them to be much damaged by
salt water; that, to the best of their skill and judgment, the
value of the said goods appeared to be diminished one third
part.

E. F.
G. H.

Sworn before } Collector,
Comptroller.

If, upon delivery of foreign goods, it appears that the merchant, through inadvertency or mistake, hath entered and paid duty for a greater quantity than is really imported and delivered, the surveyor or land-waiters, must certify the case on the warrant, and return it to the collector and principal officers, who thereupon call on the merchant, or his known agent, to make oath to the quantity received, and also of the reason of the over-entry; the truth whereof being confirmed by the certificate of the delivering officers, the duty for the quantity over entered is repaid, and the merchant gives a receipt for it.† But, if due proof be made before entry is posted into the king's books, the duty may be repaid without all this trouble, as hath been before observed.

† *The form of a Certificate of Over-entry.*
 Port of } We do hereby certify, that on the
 Greenock. } day of 1777, G. H. did here enter, and
 pay his majesty's duties, inwards, for
 in the C. D. mallet, from
 and it appeared to us, as well by the certificate of the proper
 officers who attended the delivery, as by the affidavit of the said
 G. H. that no more than was imported in
 and delivered out of the said vessel; and that, consequently,
 the said G. H. hath over-entered We
 have therefore, this day repaid the duties for the said quantity
 over-entered. Dated at the custom-house.

Collector.
 Comptroller.

G. H. maketh oath, that no more than was
 imported in the vessel above-mentioned, and that the reason of
 the over-entry was,

G. H.

Sworn before us, } Collector.
 } Comptroller.

J. K. Land-surveyor, and J. H. J. W. land-waiters, do
 hereby certify, that no more than appears
 to us to have been delivered out of the vessel; and that we have
 no reason to suspect any fraud.

J. K. Land-surveyor.

J. H. }
 J. W. } Land-waiters.

Custom-house, the day of
 Received of the collector of his majesty's customs, at this
 port, the sum of in full of his over-entry,
 Branches repaid, }

If the goods imported be intitled to a premium after entry and delivery, the officers will examine them carefully; and see that they be cleaned and gartled from all dirt; dross, &c. and are in good merchantable condition, and have all the other qualifications required by law. Then the true quantities, qualities, circumstances of importation, &c. are certified at large, by the proper officers. †

This certificate is delivered to the importer; who, upon producing the same to the commissioners, or officers appointed by law to pay the premium, will have it put in due course of payment accordingly.

† *The Form.*

Custom-house

1777.

These are to certify, whom it may concern, that the goods undermentioned were imported in the ship
whereof is master from
consigned to, and entered by the
day of viz.

which goods are of the growth and produce of
as appears to us by a certificate under the hands and seals of
dated and the affidavit of the
said master, dated

These are to certify, that in pursuance of an act of parliament passed in the second year of his present majesty, intituled, An act for the better preservation of his majesty's woods in America, and for the encouragement of the importation of naval stores from thence, &c. we have viewed,

and we find the said goods duly qualified, and entitled to the reward and premium appointed by the above-said act.

Portage is an allowance, or premium, paid to masters of ships, for making a true report of their cargoes. To obtain it, as soon as the cargo is delivered, and the duties all paid, the master must apply to the land-surveyor, who will give him a certificate that he has made a true report, and is duly intitled to portage; wherein will be also expressed the amount of the branches of duty for the whole cargo, out of which portage is payable. This certificate the master carries to the collector and comptroller, who examine it, and compute the amount of the portage; then a portage bill * is made out and signed, and the money is paid, according to the following rates, viz.

* *A Portage Bill.*

Port of } C. D. master of the day of from Genl.
 Greenock. } who reported the day of
 hath made a true report, as appears upon comparing the ac-
 counts of the delivery with his report, and is duly intitled to
 portage. The total amount of the
 upon his cargo, being the branches out of which portage is
 due, is pounds shillings pence
 land-surveyor:

The old subsidy, &c.
 upon the cargo above-mentioned, amounts to
 and the portage for the same,
 after the rate of per cent is
 Comptroller:

Custom-house, *the* *day of*
 Received, of the collector of his majesty's customs at this
 port, the sum of in full of the above
 portage bill. C. D.

RATES of PORTAGE allowed to such masters of ships who make
 a true report of their cargoes, without fraud or reserve.

Wines 6s. 8d. per cent.	}	On the amount of the old subsidy, 1 per cent additional duty, and imposts on all the wine imported in the vessels.
Currants 6s. 8d. per cent.		On the old subsidy, 1 per cent, and petty cus- tom.
Norway goods, 2 L. per cent.	}	On the old subsidy and petty custom.
Other goods, 10s. per cent.		On the old subsidy, 1 per cent additional duty, and petty custom on the whole cargo.

Note, That no portage bill is to be paid, unless it amounts to ten
shillings.

Abstract of the Acts relative to the Trade between Britain and the Colonies, and the Colonies with each other, in Asia, Africa, and America, preceeding the restraining Act, Anno 1775.

NO goods to be exported to, or imported from thence, in any other but ships built in Great Britain, Ireland, or the British plantations, wholly owned by the people thereof, and whereof the master, or at least $\frac{1}{2}$ of the mariners, are of the said places, excepting ships taken as prizes, and legally condemned, navigated by a master and $\frac{1}{2}$ of the mariners British, or of the said Colonies, and owned by British, under the pain of forfeiting the ship and cargo, $\frac{1}{4}$ to the king, $\frac{1}{4}$ to the governor, and $\frac{1}{4}$ to the seizer and informer, 12 Car. II. cap. 18. §. 1. and 7. and 8 Will. III. cap. 22. §. 2, 3.

Admirals and other commanders of ships of war are to seize as prizes all ships offending, and to deliver them to the court of admiralty, 12 Car. II. cap. 18. §. 1.

Ships not to be deemed British, &c. built, so as to be qualified to trade, till registered by the owners, and proof of the built and property be made, upon oath, before the collector and comptroller of that port of Britain, or Ireland, to which they then belong, or before the governor and principal officers of the revenue in the plantations, Guernsey, or Jersey, if the ships belong to these places, 7 and 8 Will. III. cap. 22. §. 17. and such oath to be registered by the administrators, and attested under their hands and seals, whereof a duplicate to be delivered to the master, and another immediately transmitted to the commissioners of customs, 7 and 8 Will. III. cap. 22. §. 18. And if this precaution be overlooked, ships trading thither are liable to be seized as foreign ships, 7 and 8 Will. III. cap. 22. §. 18.

But prize ships legally condemned must be specially registered, mentioning the capture and condemnation, with proof upon oath that the property is entirely British, Ditto §. 19. By the 21st §. of the same chapter, if the name of a ship be changed after registering, or the property transferred to another port, such ship must be registered anew, and the former certificate cancelled. Moreover, if the property be altered in the same port by the sale of any share, it must be acknowledged by indorsement on the certificate of the register before two witnesses by the 21 and 22 §. By the 22 and 26 §. British ships lading or unlading any goods in Asia, Africa, or America, are liable, as well as the master and cargo, to the same rules, visitations, searchers, penalties, and forfeitures, as in Great Britain, excepting as taken notice of in the sequel, §. 6. cap. *id.* &c.

Sugar, tobacco, cotton, wool, indigo, ginger, fustick, or other dying wood, rice, excepting under the subsequent regulations, molasses, hemp, copper-ore, beaver skins, or other furs, pitch, tar, turpentine, masts, yards, and bowsprits, of the growth, production, and manufacture of any of the British plantations in Africa, Asia, or America, may not be carried from thence, unless to some other British plantations, or to the kingdom of Great Britain only, to be there landed, upon forfeiture of ship and furniture, with such goods, or their value, 12 C. II. cap. 18. §. 18. 22 and 23 C. II. cap. 26. §. 10 and 11. 25 C. II. cap. 7. §. 3. 3 and 4 Ann. cap. 5. §. 12. *id.* cap. 10. §. 7. and 12 Ann. cap. 9. §. 1. and G. I. cap. 15 and 25. and cap. 18. §. 22. and 11 G. I. cap. 29. §. 4. and 2 G. II. cap. 28. §. 6. and cap. 35. §. 17. and *id.* cap. 28. §. 1.

No goods of the British plantations in America can be landed in Ireland directly, without being first landed in Great Britain, and the duties thereof paid, under pain of forfeiture of both ship and cargo; whereof $\frac{1}{4}$ is his majesty's perquisite, without composition, and the remainder belongs to the suer; unless stranded, or driven in by stress of weather, &c. in which case the cargo must be delivered to the principal officer of the port, there to remain, till re-shipped for Great Britain, for which also security must be given; 7 and 8 Will. III. cap. 28. §. 14, 15. But by the 4 G. II. cap. 15. §. 1 and 2. and 5 *Id.* cap. 9. §. 1. this only extends now to sugars, tobacco, cotton, wool, indigo, ginger, speckle-wood, or Jamaica wood, fustie, or other dying wood, rice, molasses, beaver skins, and other furs, copper-ore, pitch, tar, turpentine, masts, yards, and bowsprits, of the growth, product or manufacture of the said plantations. But rice may be shipped in Carolina, or Georgia, by British subjects, in British ships legally navigated, that hath cleared outwards in any port of Great Britain, for Carolina or Georgia; and may be carried directly to any port of Europe south of *Cape Finisterre*, provided the master, before clearing, takes out a licence under the hands of the commissioners of the customs, or any three of them, for the shipping and carrying rice accordingly; which licence must be granted upon a certificate of the collector and comptroller of the port, that bond has been given, that none of the other enumerated goods shall be taken on board at any British plantation, unless for the ship's use, and that the ship shall proceed directly, without deviation, according to the licence, and after landing to proceed directly to Britain, § G. II. cap. 28. §. 1, 2, 6, and 27 *Idem.* cap. 18. §. 3. If the master, within 4 months after his arrival, produces not a certificate of the regular discharge of such rice, under the hand and seal of the British consul, or of two known British merchants, the bond must be put in suit, by the same laws, which also enact, that before rice can be shipped in Georgia, or Carolina, the licence and

certificate of bond being given, must be produced to the collector; and before the master's departure, he must make oath in writing, whether he intends to load any rice, and to what place bound. The exporter must also make entry of such rice with the collector &c. and take out a cocket, which he must endorse, before shipping, for the true quantity intended to be shipped, mentioning the marks, numbers, and contents of each cask, and deliver the same to the searcher; if upon weighing and examining the cargo by the searcher, the quantity be found to exceed the indorsement, or the rice be shipped before entry, it is forfeited with treble value, before the ship's departure; the master is to receive back the licence, indorsed by the collector, comptroller and naval officer, who are to make two copies thereof, and these are to be attested by the master, and left with the officer of the port where the bond was given; and likewise a certificate of the consul, or two British merchants, certifying the landing of the rice, but no other of the goods enumerated to their knowledge. It is also incumbent on the officers at the port where the rice was shipped to transmit one of the copies to the commissioners of the customs, upon the receipt of which, or of the endorsed licence, the half subsidy for the rice shipped may be demanded of the bondsmen, and if payment is not made within 30 days, the bond may be put in suit.

British in Asia, Africa, or America, for every ship bound to the said plantations, sailing from Great Britain, or Ireland, sufficient bond must be there given, with one surety, to the chief officer of the customs, to the value of *L.* 1000, if under 100 tons, and of *L.* 2000, if above that burthen; that if any of the foresaid enumerated goods are taken on board, they shall, by the said ship be brought to some port in Great Britain and there landed; and for all ships coming to the said plantations from any other place, before they begin to load any of the said enumerated goods, the like bond must be given to the governor, that such goods shall be landed in some other British plantation, or in Great Britain; the condition of such bond to be, that a certificate be produced within 18 months, of the legal discharge of the goods, and the surety, in such bond named, must be of known residence, and ability, 12 Car. cap. 18. §. 19. and 22. and 23 *Idem.* cap. 26. §. 11, and 7 and 8 Will. III. cap. 22. §. 13. Whereby it is also enacted that if any ship takes in goods, before a certificate be produced that bond was given in Great Britain, or bond be given in the plantations, or the goods carried contrary to the tenor of the bond, are forfeited. — Governors are to return yearly at least, a list of all ships, which have taken in any of the foresaid goods, and also true copies of all the bonds by them taken, to the principal officers of the customs at the port of London, 12 Car. cap. 18. §. 19. and also 23 Car. II.

cap. 26. §. 12. ——— British, or Asia, or Africa, or America ships, belonging to the said plantations, landing any of the fore-aid enumerated goods, in any place in Europe, but Great Britain are forfeited with their furniture, *idem*; and may be prosecuted by any person, before any judge-admiral in Great Britain. ——— Ships coming to the said plantations to take in any of the above enumerated goods, with intent to carry the same to some other British plantation, bond not having been previously given to land the same in Britain, there must be paid for such goods the following duties.

Sugar, white, per Cwt.	L. 0 : 5 : 0
Ditto, brown and muscavadoes,	0 : 1 : 6
Tobacco, per lb.	0 : 0 : 1
Cotton wool, per lb.	0 : 0 : 0½
Indigo, per lb.	0 : 0 : 2
Ginger, per Cwt.	0 : 1 : 0
Logwood, per do.	5 : 0 : 0
Fustic and all other dying wood,	0 : 0 : 6
Cocca nuts, per lb.	0 : 0 : 1

And security must be taken to carry them to such plantations, or to great Britain, 25 Car. II. cap. 7. §. 3. and 7 and 8 W. and M. cap. 22. §. 8. and 1 Geo. I. cap. 12. §. 4. ——— But if the proprietor has not money to pay the said duties, the officers may detain the value in the *ipsa corpora* of these goods. If action is not brought within three years for the breach or non performance of the bond, after the date thereof, or if judgment is not obtained within two years after commencement of the action, the bond then becomes void and null, 8 Ann. cap. 13. §. 23, and 25. By the same law officers refusing to deliver up bonds, must answer to the party aggrieved for all his damages, with treble costs of suit.

Ships from Ireland may not break bulk, till the master has announced his arrival, and delivered a true invoice of the cargo to the governor, with a certificate from the chief officer of the port in Ireland, expressing the particulars of the lading, &c. and has made oath that the goods are the same, which he took on board, in virtue of such certificate; nor till the ship be visited and searched, upon forfeiture thereof, 3 and 4 Ann. cap. 8. §. 2, 3. and 3 Geo. I. cap. 21. §. 1. and such ships to be subject to the same rules, searches, penalties, forfeitures, as ships coming from Great Britain to the said colonies. ———

Ships coming to any British plantation, &c. may not lade or unlade any goods, till the master has signified his arrival to the governor, with his own and vessel's name, shewing him, moreover, that the ship is British built, and legally navigated, delivering, at the same

time, a true invoice of the cargo, upon pain of forfeiture, &c. 13 Car. II. cap. 7. §. 8. and 7 and 8 W. III. cap. 22. §. 2. No goods of the product of Europe, unless shipped in Britain, and legally navigated, in British built ships, or legal prizes, can be imported there, except salt, from Europe, for the fisheries of Newfoundland, New England, New York, and Pennsylvania. Wines from the *Madeiras* and *Azores*, and *horses* and *victuals*, of and from *Ireland*, by British, and British ships, and *Irish linen cloth*, from *Ireland*, by British, and while British linen may be imported into *Ireland*, duty free, 15 Car. II. cap. 7. §. 1.—13 Geo. I. cap. 5. §. 1. and 3 Geo. II. cap. 12. §. 1. and 3 Geo. I. cap. 21. §. 1.

Wool, woolfells, shortlings, mortlings, wool-flocks, worsted, bays, or woollen yarn, cloth, serge, bays, kerfics, says, freezes, druggets; cloth, serges, shalloons, or any other drapery stuffs, or woollen manufactures of the product or manufacture of the British plantations in America, may not be there laden aboard any ship, nor upon any horse, &c. with intent to be exported, upon forfeiture of the ship and goods, and *L. 500 per 10* and 11 W. III. cap. 10. §. 2. 19.

The treasury, and the commissioners of the customs, may appoint officers of the customs in any part of the British plantations, 7 and 8 W. III. cap. 22. §. 11. where they are to have the same powers and authorities, and to be subject to the same penalties and forfeitures, and to have the like assistance, as the officers of the customs in Great Britain, 7 and 8 W. III. cap. 22. §. 6. and cap. 8. §. 3.

By the same laws, British in Asia, Africa, or America, wharfingers, lightermen, &c. boats, vessels, &c. subject to the same pains, penalties, and forfeitures, for any frauds or offences as in Great Britain. All laws, by-laws, usages, or customs, in force or practice in the plantations, repugnant to the laws of Great Britain, are null and void, 7 and 8 W. III. cap. 22. §. 9.

Upon actions, suits, and informations, upon laws concerning his majesty's duties, or ships, or goods to be forfeited for unlawful importation or exportation, the jury to consist of British or Irish only, or persons born in the plantations, 7 and 8 W. III. cap. 22. §. 7. by which also it is enacted, that penalties and forfeitures, by this act, are to be equally divided between *the king*, the *governor*, and *suor*.—Fabrication of certificates, cockets, or permits, razing or falsifying the same, to forfeit *L. 500*, 5 Geo. II. cap. 22. §. 1, 2. And, by the same law, masters of vessels, mariners, boatmen, porters, &c. knowingly assisting in such offence, to forfeit *L. 40*. And any officer, or farmer of the customs, taking any entry outwards, or signing any cocket, for exporting hats or felts, or knowingly permit, or contrive the same to be done, shall forfeit his office, and *L. 500*; and further, such hats and felts become a lawful seizure to any person detecting them under the above circumstances. And all of

fences against this act are competent to be tried, either where the offence is committed, or where the goods are found.

British in Asia, Africa, or America;—rum or spirits, &c. of the product of any plantation in America, not British, imported into any plantation in America, British, are to pay in British Sterling, at the rate of 5 s. 6 d. *per* ounce in silver, viz.

Rum or spirits, <i>per</i> gallon,	L. 0 : 0 : 9
Molasses or syrups, ditto,	0 : 0 : 6
Sugars and panels, <i>per</i> Cwt.	0 : 5 : 0

in ready money before landing, 6 G. II. cap. 13, §. 1, 2. by §. 3.

If such goods be landed before due entry and payment of the duty, or without warrant from the proper officer, are forfeited, and may be seized by the governor, a justice of peace, or by any person having a custom-house warrant. By §. 5, and 6. abettors of such unlawful landing forfeit treble value—Any molesting the officer in his duty fined in *L.* 50, and three months imprisonment; but officers conniving at such offence forfeit and rendered incapable. By the 7. §. masters of vessels, subjects of Great Britain, receiving on board any of the foresaid goods, in order to land the same, contrary to the intent of this act, forfeit *L.* 100; and all such offences and forfeitures may be prosecuted within two years after such offence, in any of his majesty's plantations, where committed, $\frac{1}{3}$ to be applied to the colony, $\frac{1}{3}$ to the governor, and $\frac{1}{3}$ to the informer, after deduction of charges. Sect. 3, 11, 12. and by §. 8. the *onus probandi* lies on the claimant.

Any of his majesty's subjects, in any vessel, British built, and belonging to British subjects, of which the major part reside in Britain, and the residue in the sugar British colonies, or in any vessel belonging to Britain, and navigated according to law, that shall clear outwards, from Great Britain to any of the said colonies, may ship sugar of the growth, produce, or manufacture of the said colonies, to any foreign port of Europe, provided a licence be first taken out for that purpose, under the hands of three of the commissioners of the customs, subject to the regulations, and on the following conditions, viz. 12 Geo. II. cap. 30. §. 2. and 14 Geo. II. cap. 57. §. 7.

The master or owner of the vessel must give notice, in writing, to the customer, or collector and comptroller of the port where the vessel lies, of his intention to proceed to the said colonies, to lade sugars, for some other part of Europe than Great Britain, and enter into a bond, with one or more sufficient securities, in the sum of *L.* 1000, if the ship be of less burden than 100 tons, and *L.* 2000, if she be of that, or a greater burden, on condition, that if a licence be granted, the ship shall proceed to the said colonies; that he shall

deliver the licence to the collector, comptroller, and naval officer there, if he intends to make use of the liberty granted by it, which he shall declare, in writing to them, before he takes any goods on board; and that no tobacco, molasses, ginger, cotton, wool, indigo, fustick, or other dying wood; tar, pitch, turpentine, hemp, masts, yards, bowsprits, copper ore, beaver skins, or other furs of the growth, production, or manufacture, of any of the British plantations in America, shall be taken on board, unless for necessary provisions in the voyage; that, before the vessel proceeds to any foreign part, she shall touch at some port in Great Britain, and that the master shall deliver to the customs, or collector and comptroller, a true manifest, attested upon oath, of the whole loading, with the marks, numbers, package, and contents, and produce the licence, with a certificate of the marks, numbers, package, and contents, and sorts of sugars aboard; that the vessel shall return to Great Britain within eight months after delivering the lading in any foreign part, and before she returns to any of the plantations in America; and that, if she takes any goods on board before her return to Great Britain, they shall be entered and landed as other ships are obliged to do by the laws of the customs. Then a licence is to be granted for that voyage, only to load and carry sugars of the growth and production of his majesty's sugar colonies in America, to any foreign part, according to the purport and intention of this act; provided the master makes oath, as prescribed, 12 Geo. II. cap. 30. §. 2, 3. and 24 Geo. II. cap. 57. §. 7.

Sugars, or other goods, put on board any vessel licensed by this act, being the property of any other person than some of his majesty's subjects, and such as shall be laden on their proper risk and account, to be carried to foreign parts, are forfeited, 12 Geo. II. cap. 30. §. 4. and 12 Geo. II. cap. 57. §. 7.

Before sugars are taken on board, the master is to deliver to the collector of the port where the vessel is to take in her lading, licence, with a certificate of bond, having been given in Great Britain; and to declare, in writing, whether he intends to load sugars, pursuant to the licence, otherwise the licence is invalid, 12 Geo. II. cap. 30. §. 5. and 24 Geo. II. cap. 57. §. 57. 7.

The exporter of the sugars, or other goods not enumerated, before they are put on board, is to make an entry of them, in writing, with the collector, comptroller, and naval officer, expressing the name of the ship and master, and where she lies; and the place where they are to be laden, or first water-borne, must be such only, where an officer is appointed to attend, or such as is mentioned in the warrant to be taken out for that purpose, from the collector and comptroller, whereon is to be indorsed, by the exporter, the marks, numbers, and

contents, sorts, and proper denominations of the sugars, 12 Geo. II. cap. 30. §. 5. and 24 Geo. II. cap. 57. §. 7.

The warrant, so indorsed, is to be delivered to the officer appointed to examine and ship the same; and the sugars are to be shipped in the presence of the officer, or at the place mentioned in the warrant, that the officer may attend, 12 Geo. II. and cap. 30. §. 5. and 24 Geo. II. cap. 57. §. 7.

The officer is to examine the same before shipped; and, if the number of casks is greater than is indorsed on the warrant, or if there be found any other sugar than what is indorsed, or any goods before enumerated; or if any enumerated goods, except sugar, have been put on board, or brought, or put into any lighter, or other vessel, in order to be put on board before entry, &c. contrary to the directions of this act, the said sugars, or other goods, are forfeited, together with the lighter or vessel employed in shipping, or attempting to ship the said enumerated goods, and the ship or vessel on which they are laden; and the owner to forfeit double the value, to be recovered in the court of vice-admiralty, or any court of record in the plantations, at the election of the informer or prosecutor; one-third to his majesty, one-third to the governor of the colony, and one-third to the informer or prosecutor, 12 Geo. II. cap. 30. §. 5. and 24 Geo. II. cap. 57. §. 7.

The master of the vessel, before he departs, is to receive the said licence from the collector, comptroller, and naval officer, with a certificate under their seals of office, and signed by them, containing an account of the marks, numbers, contents, and sorts of each cask of sugar so shipped. Two copies are to be taken of the said licence and certificate, and attested under the hand of the master of the vessel before he receives back his licence, and to be left with the collector, comptroller, and naval officer, who are to transmit one of them to the commissioners of the customs in Great Britain, 12 Geo. II. cap. 30. §. 5. and 24 Geo. II. cap. 57. §. 7.

The master of the vessel must proceed directly to Great Britain, without putting into any other place, except by stress of weather, (unless he is bound to the south of Cape Finistere,) and, upon his return, is to deliver his licence, with the certificate, to the commissioners of the customs, or the collector and comptroller of the port where he arrives, and also a manifest, attested upon oath, of the marks, and numbers, with the tale, and sorts of casks, of all his lading, and make entry of the quantity and sorts of all the sugars, which were lading, and then remaining on board, and declare, upon oath, to what foreign port he is bound (the entry to be passed by the collector and comptroller, without receiving any custom or duty for the sugars, mentioning, in their accounts, that it was passed by virtue of this act.) Then the master to proceed, taking with him his

licences, and a certificate under the seals of office, from the collector and comptroller, that he had touched at such port, and, in all respects, complied with the directions of this act, 12 Geo. II. cap. 30. §. 5. and 24 Geo. II. cap. 57. §. 7.

If any such vessel proceeds to foreign parts, without touching at some port in Great Britain (except as before) and complying with the directions of this act, and having the same certified as above; or if any goods, before enumerated, are found on board, or carried to foreign parts, the liberty granted by this licence is void, and the vessel, master, and all others concerned, are liable to the same penalties and forfeitures, as if this act had not been made, 12 Geo. II. cap. 30. §. 5. and 24 Geo. II. cap. 57. §. 7.

If upon information, upon oath, there is reason to suspect, that any enumerated goods, besides sugars, are on board, any officer of the customs, or person employed by them, may enter on board, and unlade the vessel, as far as they shall judge necessary, to enable them to examine any part of her, and the goods on board, and detain her as long as is necessary, and open cabbins, lockers, and any concealment, and seize all goods found on board, not mentioned in the master's manifest, which are forfeited, 12 Geo. II. cap. 30. §. 6. and 24 Geo. II. cap. 57. §. 7.

If no other goods are found on board, the officer is to be at the charge of damage done by landing, unloading, or unpacking, but not for demurrage, or on any other account. But if other goods are found on board, (except necessary provisions for the voyage) the master is to be at all charge, 12 Geo. II. cap. 30. §. 6. and 24 Geo. II. cap. 57. §. 7.

If the owners are desirous to enter, and pay the duty, and land any goods out of such vessel, they may do it; the master first making report of his whole lading, as required by law before this act, 12 Geo. II. cap. 30. §. 7. and Geo. II. cap. 57. §. 7.

The master, upon his return to Great Britain, after landing his sugars in foreign parts, is to deliver to the commissioners, or the collector, or comptroller of the port where he arrives, the licence, with a certificate from the consul, or two known British merchants of good credit, of the place where they are landed, of the landing thereof, with the number of casks of sugar there landed, the marks, numbers, and contents of each cask, with the name of the ship, and master; and that no tobacco, or other goods before enumerated, except sugars, have been landed out of her, 12 Geo. II. cap. 30. §. 9. and 24 Geo. II. 57. §. 7.

British in Asia, Africa, or America, if a master of a vessel, who has taken out a licence, as above, shall, upon his arrival in the sugar colonies, deliver it to the collector, comptroller, and naval officer, with the certificate of bond having been given in Great Britain;

and, before he lades any goods, declares in writing, upon oath, that the sugars he intends to load are to be carried to some place southward of Cape Finisterre, he may, in case he has complied with the directions of this act, proceed thither directly, without touching at Great Britain, taking with him the licence, and oath indorsed thereon, together with an account of the marks, numbers, package, contents, and sorts of sugars taken on board; and may there land the same, 12 Geo. cap. 30. §. 8. and 24 Geo. cap. 57. §. 7.

In such case, the master, within eight months after landing his sugars, and before he goes again to the plantations, is to return to Great Britain, and deliver his licence, as before directed, with the oath indorsed thereon, and an account of the landing, together with a certificate from the consul, or two known British merchants of good credit, of the place where the sugars were landed, of the landing thereof, with the number of casks of sugar landed, and the mark, number, and contents of each cask, with the name of the ship and master; and that they verily believe no tobacco, or other goods before enumerated, have been there landed out of her; and the master to make oath of the truth of the certificate; and that none of the goods before enumerated, except sugars, were taken on board at the colonies, or landed at the place mentioned in the certificate. The master also is to make an entry with the collector and comptroller, of all the sugars taken on board, and landed, as above, on forfeiture of £100. which entry is to be passed by them, without receiving any custom, or duty for it, mentioning in their accounts, that it was passed by virtue of this act, 12 Geo. II. cap. 30. §. 8, 9. and 24 Geo. II. cap. 57. §. 7.

British in Asia, Africa, or America; upon performing the requisites above mentioned, the bond is to be discharged, and delivered up, 12 Geo. II. cap. 30. §. 9. and 24 Geo. II. cap. 57. §. 7.

If any such ships, after unloading her sugars, takes on board other goods before her return, all remaining on board at her arrival in Great Britain, are to be entered and landed, before her departure from thence, 12 Geo. II. cap. 30. §. 9. and 24 Geo. II. cap. 57. §. 7.

This act not to excuse ships being registered, according to 7 and 8 Will. III. cap. 22. 12 Geo. II. cap. 30. §. 12. and 24 Geo. II. cap. 57. §. 7.

The master, or owner of such vessel, may not advance to the seamen or mariners, while in parts beyond the seas, any money or effects, on account of wages, more than one moiety of their wages, due from their departure to their return to Great Britain, on forfeiture of double the money so advanced, 12 Geo. II. cap. 30. §. 12. and 24 Geo. II. cap. 57. §. 7.

Granting a false certificate, or counterfeiting, crazing, or alter-

ing any licence, oath, or certificate, made pursuant to this act, the penalty is *L.* 500 forfeit, and the licence, oath, or certificate, rendered invalid, 12 Geo. II. cap. 30. §. 15. and 24 Geo. II. cap. 57: §. 7.

This act not to extend to granting a liberty to carry any sugars from the sugar colonies to Ireland, 12 Geo. II. cap. 30. §. 16. and 24 Geo. II. cap. 57. §. 7.

No ship, required to be registered by 7 and 8 Will. III. cap. 22. may be permitted to trade, or deemed qualified for that purpose, within the intent of the said act, until the master make oath before the governor or collector of the customs of the plantation where he arrives, as prescribed by act of parliament, 15 and 16 Geo. II. cap. 31. §. 1.

Any ship loading, or unloading, any goods in the plantations, before such proof, is forfeited, and may be prosecuted, recovered, and divided in like manner, as if she had not been registered, 15 and 16 Geo. II. cap. 31. §. 2.

British in Asia, Africa, or America. Any ship, duly qualified to trade to, from, and in his majesty's plantations in America, being there, and the certificate of the register lost or mislaid, the master is to make oath before the governor, or collector of the customs where she is, as prescribed by act of parliament, 15 and 16 Geo. II. cap. 31. §. 3. and to give *L.* 500 security, if the ship be 100 tons burden, or under; and so in proportion, if of a greater burden; with condition, that the ship has been duly registered, and that the certificate of the register, if found, shall be delivered up to the commissioners of the customs, to be cancelled, and no illegal use has been, or shall be made thereof; and that it has not, nor shall be fraudulently disposed of; and that the ship does wholly belong to his majesty's British subjects; and that no foreigner has any share, property, or interest therein. And then the governor, and collector of the customs, are to give the master a certificate, under their hands and seals, of his having given such bond, and made such oath; and thereupon the ship is to have liberty to trade for that voyage only. The officer who takes the bond and oath, is to transmit an account thereof to the commissioners of the customs, 15 and 16 Geo. II. cap. 31. §. 3.

British in Asia, Africa, or America. The certificate of the register being lost, the ship may be registered *de novo*, upon the master and one of the owner's making proof, upon oath, (before the commissioners of the customs, if any of the owners reside in Great Britain, Ireland, Guernsey, or Jersey, or before the governor, and collector of the customs, residing in the plantations in America, if she was registered there, and none of the owners reside as above,) of the loss, and likewise of the name, burden, built, property, and other

particulars, required by 7 and 8 Will. III. cap. 22. before the same persons, and in the same manner, as required upon original registers, and giving *L.* 500 security, if the vessel be of the burden of 100 tons, and in proportion for ships of greater burden, to the collector of the port to which she belongs; that the certificate has not been, nor shall be, fraudulently disposed of, or used contrary to law; and that, when found, it shall be delivered to the commissioners of the customs to be cancelled; and a certificate of the register is to be delivered to the owner by the proper officer, as directed by the said act of 7 and 8 Will. III. mentioning the name by which she was formerly registered, and that this certificate is granted in pursuance of this act, instead of the former certificate, which appears, by such proof as this act requires, to be lost, 15 and 16 Geo. II. cap. 31. §. 4.

A duplicate of the certificate is to be transmitted, by the officer who granted it, to the commissioners of the customs, 15 and 16 Geo. II. cap. 31. §. 4.

All bonds, commonly called plantation bonds, taken in Great Britain (in pursuance of 7 and 8 Will. III. cap. 22. or any other law), whereby the goods therein enumerated are to be brought to Great Britain, are to be with condition, that within eighteen months from the date (the danger of the seas excepted), a certificate shall be produced from the collector and comptroller of the port where the goods are delivered, that they have been there landed and discharged; otherwise the bond to be forfeited, 15 and 16 Geo. II. cap. 31. §. 5.

But not to extend to bonds given to ships which lade rice, at Carolina, or Georgia, pursuant to 3 Geo. II. cap. 28, or which lade sugars in any of the sugar colonies in America, pursuant to 12 Geo. II. cap. 30. 15, and 16 Geo. cap. 31. §. 5.

British in Asia, Africa, or America. — No mariner or person serving on board any privateer or trading vessel, employed in any of the British sugar colonies in America, or being on shore there, or at sea in any of those parts, shall be liable to be impressed by any officer belonging to a man of war (unless such mariner shall have deserted from such ship of war) under the penalty of *L.* 50. 29 Geo. II. cap. 30. §. 1.

Every master of a trading vessel or privateer in those parts, before he receives any mariners into his service, is to make diligent enquiry, whether such mariner hath deserted from any of his majesty's ships of war; any master receiving a mariner, who hath deserted, without reasonable endeavourment to discover the same, to forfeit *L.* 50. 29 Geo. II. cap. 30. §. 2.

Every master of such trading vessel or privateer, before departure from any port in the said sugar colonies, is to deliver, to the chief officer of the customs, an exact list of all his men, containing names,

ages, and description of persons; on neglect thereof, the master to forfeit *L.* 10. for each man so omitted; the officer of the customs to return to the said master an attested copy of such list; on the death or alteration of any seaman, such list to be immediately altered accordingly, and delivered to the naval officer, or chief officer of the customs, in any port where the ship may arrive. All such lists to be produced and shewn to the captains and other officers of his majesty's navy, 29 Geo. II. cap. 30. §. 3. 4.

Regulations, Forms, and Usages, with respect to Re-exportation.

IF foreign goods and merchandises be exported within three years from the importation, reckoning from the date of the master's report, the duties first paid, the moiety of the old subsidy excepted, is in most cases drawn back.

The manner of proceeding at the custom-house, in this case, is by obtaining a certificate of the payment of the duties inwards, from the collector and comptroller, and proof is to be made, that the goods to be exported are the very same, as mentioned in the certificate, by the oaths of the exporter, and the merchants through whose hands they have passed. The exporter then enters the goods outwards. The cocket granted upon this occasion is called a certificate cocket, and differs a little in form from oversea cockets. Notice of the time of shipping is to be given to the searcher, who attends the shipping, examines and ascertains the quantity, and returns the cocket indorsed to the officers who granted it. All other proceedings at clearing the vessel are the same as have been before explained. The form of a certificate of payment of duty inwards follows.

In the	<i>Custom-house,</i> of	<i>the</i> master, for	<i>Day of</i> A. B. merchant.
Fifteen hundred weight of German steel; the old subsidy, new subsidy, one third, and thirds subsidies, and subsidy 1747, with impost 1690, whereof were paid here, inwards, <i>per se</i> , in the			
	master, from	on the	day of
	1774.		Collector.
A. B. maketh oath that the contents of the above certificate are true.			
			A. B.

Sometime after the departure of the vessel, commonly a month, the exporter may apply to the collector and comptroller for the drawback, who will thereupon make out a debenture, containing a narrative of the whole proceeding, with the merchant's oath, that

the goods are really and truly exported, and not re-landed, nor intended to be re-landed, or brought on shore again; and also the searcher's certificate of the quality and quantity of the goods, and the time of shipping underwrote. The debenture being thus duly made out, and sworn to, the branches of duty to be re-paid are indorsed, the merchant's receipt taken below, and the money paid. The form of the debenture follows.

Port } These are to certify, that A. B. did enter with us, on
 the } day of 1774, in the
 master, for fifteen hundred
 weight of German steel; the old subsidy, new subsidy, $\frac{1}{4}$ subsidy,
 $\frac{1}{2}$ subsidy, subsidy 1747, and impost 1690, were paid here in-
 wards, *per se*, in the master, from on
 the day of 1774, as appears by the
 certificate of the collector inwards; and for further manifesta-
 tion of his just dealing herein, the said A. B. hath this day
 made oath of the same before us, dated at the custom-house,
 Signed, C. D. Collector.
 E. F. Collector.

Regulations and Customs relative to Exportation.

THE exporter of home articles of produce or manufactures must make out four bills of entry, which must be delivered to the collector or his clerk. If any duties are due, they will be computed and demanded; upon payment, a cocket certifying the said payment, or the regular entry of the goods, if not liable to duty, will be delivered to the exporter, which he ought to keep till the goods be shipped, when the cocket ought to be delivered to the searcher, with notice of the precise time of shipping. The searcher will then attend, and examine, count, weigh, or examine the goods; which done, they are put on board, and the quantity shipped is certified on the back of the cocket, which is then returned to the principal officers, where it remains, till the master comes to clear. Then the cockets for all the goods on board are collected and entered in the report outwards, upon the master's declaring that the said cockets contain a true account of his whole cargo. To this report the master makes oath before the collector and comptroller, pays his clearing charge, and then his cockets being delivered, he is at liberty to proceed on his voyage.

The form of an outward entry.

[Sometimes 6 d. sometimes 1 s. is charged for the collector, for writing these entries, which the merchant saves by writing them himself.]

June 3d, 1776.

In the Thunderbolt, Casper Scruton, master, for Dort,

James Gordon

I. : L. 80 Chalders of coals.
 N^o 1 to 3. 400 Pieces, containing 380 Cwt. of lead.
 3 Bales, containing 50 pieces of baize.

The form of an over-sea cocket.

[Three shillings and sixpence.]

Port of } Know ye, that James Gordon Br. hath here paid his
 } majesty's over-sea duty, for 80 chalders of coals, and
 } 400 pieces, containing 380 Cwt. of lead, and hath also entered
 } free three-bales, containing 50 pieces of baize, in the Thunder-
 } bolt of Stockton, Casper Scruton master, for Dort.

Dated at the Custom-house,
 this 3d of June, 1776.

Collector.
 Comptroller.

The form of a report outwards.

[Deputies fees 2 s. 6 d. nothing more due to the collector, or any other officer.]

Outwards

Port of } In the ship of built,
 } property all about tons,
 } with men, of which men
 } and besides a man master for this present voyage
 } to in

I do swear, that the entry above-written, now tendered and subscribed by me, is a just report of the name of my ship, its burden, built, property, number, and country of mariners, the present master, and voyage; and that it further contains a true account of my lading, with the particular marks, numbers, quantity, quality, and property of all the goods and merchandises in my said ship, to the best of my knowledge or belief; and that I will not suffer to be re-landed, in any part of Great Britain, any certificate goods which I have on board, nor take in any more goods for this present voyage, without duly entering and adding the same to this report.

So help me God.

Sworn before us the
 day of

} Collector.
 } Comptroller.

The articles of goods exported, which are liable to duty, or intitled to bounty, are but few; and the quantities are determined either by number, weight, or dry measure; as therefore, the manner of ascertaining the quantities must be very plain and evident, it is needless to say any thing on that subject; only let it be noted, that when merchants make just entries of their goods, they are to be at no charge in the opening, examining, weighing, measuring, or repacking the goods; all which are to be done at the officer's charge.

Of the nature of Debentures, and the essential Forms relative thereto.

ALL merchandises intended to be exported, being entered and shipped, and all the requisites at shipping being performed, before the vessel may depart, the master must deliver to the collector, a report, or as some call it, a custom-house invoice, in writing, expressive of the names of the shippers, the marks, and numbers of the bales, casks, &c. and must publickly, in the open custom-house, upon oath, answer to such questions as shall be demanded of him by the collector; previous to which, the report must be compared by the searcher, surveyor and land-waiter, with the shippers endorsements, and if found to agree, the same must be certified thereon, and the execution of what is required to be done must be as under.

Port of } In the ship Margaret, of Glasgow, British built, pro-
Greenock. } perty all British, about 200 tons, with 39 men, of
whom 37 are British, and two are foreigners, besides John
Bruce, a British man, master, for this present voyage to Jama-
ca in America.

Mark.	N ^o	Out pack.	Inward contents.	Exporters.
A. D.	1,	1 Box,	Lace,	Alex. Dick.
I. M. {	1, 2, 3,	3 Boxes,	} Sundry goods,	J. M ^c Kechnie.
	4,	1 Bale,		
R. G.	9,	1 Box,	Sundry goods,	Rob. Gordon.
I. H.	3,	1 Trunk,	Stockings,	James Hall.
C. M. {	1,	1 Box,	} Sundry goods,	Colin M ^c Farquhar.
	2,	1 Chest,		
	3, 4, 5, 6,	4 Casks,		
	7, 8, 9,	3 Trunks		
		C. Qra.		
		Loose, 77 : 2 Iron,	} Duncan Niven.	
		18 : 0 Cordage,		
		Signed, John Bruce.		

The ship being thus cleared, it is noted in the margin of the ship's entry-book outwards, mentioning the date, and if the master should afterwards take in any more goods, they must be added to the report, underneath the former goods, thus,

Added 24th June, 1776.

B. R. N^o 3, 1 Chest, Glass and earthen ware, Robert Banc.
Signed, John Bruce.

D. E. Searcher,
E. F. Surveyor.
F. G. Land-waiter.

And then the report must be sworn to *de novo*, inserting the day, under that sworn to before; the like must be repeated as often as any goods are taken in after clearing.

If a ship trades in goods for different places, they should be particularly distinguished in the report; as suppose the aforesaid vessel had taken in goods for Ireland, Madeira, and Jamaica.

		For Ireland.	
S. T.	1,	1 Box, Lace,	Samuel Tims.
		For Madeira.	
W. T.	{ 1 to 3,	3 Boxes, } Sundry goods,	William Turner.
	{ 4,	1 Bale, }	
		For Jamaica.	
R. M ^c N.	9,	1 Box, Sundry goods,	Robert M ^c Nair.

The master having cleared, all the cockets are to be delivered to the searcher, surveyor, and land-waiter, who are to examine the ship, to see if there be any more goods on board than mentioned in the indorsements of the cockets; and, if there be not, they are to discharge the tidemen, and deliver the cockets to the master, permitting him to proceed on his voyage.

And, if after a ship has cleared for foreign parts, at any one port of Great Britain, she should proceed to any other, to take in more goods, she must also clear at each of those respective ports; and the goods taken in at the former, must be specified in these ports; as suppose the fore-mentioned ship were to proceed to Cork, in the report must be mentioned the goods shipped at Greenock, and also those taken in there, and so at every port.

Of the aforesaid reports, two are to be subscribed by the master; one of which is to be taken in a book to be kept at the port for that purpose; and the other on loose paper, to be kept on a file, till the end of each quarter, when they are to be transmitted to the register-general of all ships belonging to Great Britain, to be examined whe-

ther duly sworn to and attested, and the ships navigated according to the act of navigation.

The ships being regularly cleared out and discharged according to the foregoing directions, and actually sailed out of the port on their intended voyages, debentures may be made out from the exporters entries, in order to obtain the drawbacks, allowances, bounties, or premiums, that are due on exportation of any goods*; the which debentures, for foreign goods, are to be paid within one month after demand†; and in making out these debentures, it must be observed, that every piece of vellum, parchment, or paper, containing any debenture for drawing back customs; or duties, must, before writing, be stamped, and a duty of eight-pence paid.

* Rule of book of rates.

† 9 Ann, cap. 23. §. 22; 24.

The forms of the several kinds of debentures are as follows;

1. A debenture for corn; except malt.

Port Glasgow.

Jurat James Young, that the contents of the certificate are true, *coram nobis.*

E. F. Collector.

F. G. Comptroller.

Jurat James Young, that the corn herein mentioned, both for quantity and quality, was really exported to parts beyond seas, and is not re-landed, nor intended to be re-landed in Great Britain, or the islands of Guernsey or Jersey.

Jurat 15mo. die Junii, 1776, *coram nobis.*

E. F. Collector.

F. G. Comptroller.

Bond is taken in the penalty of seventy pounds, that the corn,

These are to certify that I, James Young, have shipped for Rotterdam; in the Peggy of Greenock, a British ship, whereof Matthew Cuthel, the master, and two thirds of the mariners are his majesty's subjects, ninety-one quarters of wheat, forty-nine quarters of rye, thirty-eight quarters five bushels of barley, Winchester measure; and that the price of wheat, of the measure aforesaid, in the port of Greenock, the last market-day did not exceed forty-eight shillings *per* quarter, of rye thirty-two shillings, and of barley twenty-four shillings *per* quarter.

Witness my hand, the 8th June, 1776,

James Young.

The corn above mentioned, viz. ninety-one quarters of wheat, forty-nine quarters of rye; and thirty-eight quarters five bush-

above mentioned, (the danger of the seas excepted) shall be exported into parts beyond the seas, and not be again landed in the kingdom of Great Britain, or the islands of Guernsey or Jersey.

E. F. Collector.
F. G. Comptroller.

els of barley, was shipped in the said ship on the 4th, 5th, 6th, and 7th days of June, 1776. Certified the 18th day of June, 1776.

A. B. Searcher, B. C. Surveyor,
C. D. Land-waiter.

The vessel above mentioned is British built (or foreign built made free); the master and two thirds of the mariners his majesty's subjects.

D. E. Surveyor of the act of navigation.

On the back of the foregoing corn-debenture.

The money to be paid for the corn within mentioned, pursuant to an act of parliament for encouraging the exportation of corn, amounts to thirty-six pounds, three shillings, and three farthings.

L. s. d.
36 : 3 : 0 $\frac{3}{4}$

E. F. Collector,
F. G. Customer,
G. H. Comptroller,

Port Glasgow, 25th day of June, 1776.

Received of the honourable the commissioners of his majesty's customs, by the hands of E. F.—their collector in this port, the sum of thirty-six pounds, three shillings and three farthings, in full of this debenture.

36 : 3 : 0 $\frac{3}{4}$

Witness
F. G. Comptroller, James Young.

But if the collector has not money sufficient in his hands to pay the bounty, due to the exporter, for any corn but beer, *alias* bigg malt made of wheat, and oatmeal; he must certify the same, to the commissioners as follows,

These are to certify, the honourable the commissioners of his majesty's customs, that I have not monies arising out of the customs and duties in this port, chargeable with the payment of the monies for the exportation of corn, sufficient to pay this debenture.

E. F. Collector.

The debenture being produced to the commissioners, their secretary is to examine it, and then signify the same as follows;

I have examined this debenture, and do find the requisites of law duly performed; and, by the foregoing certificate of the collector, it appears that there is not money in that port to pay the same.

G. H. Secretary.

Whereupon the commissioners order the payment as follows;

Custom-house, London, the 7th day of July, 1776.

You are, in three months from the date hereof, to pay in full of this debenture, out of the money in your hands chargeable with the payment of money for the exportation of corn, the sum of thirty-six pounds, three shillings, and three farthings,

To M. N. Esq. receiver-
general, and cashier of his
majesty's customs }

H. I. }
J. K. } Commissioners,
K. L. }
L. M. }

A debenture for malt.

As to the form of a debenture for malt exported, it will appear, by the following example, to be not much different from that for all other corn; but it is to be noted, that the bounty for malt is not to be computed on the real quantity shipped, as for all corn, but * after the rate of thirty quarters, and no more for every twenty quarters of barley, or other corn or grain entered and made into malt, as shall appear by a certificate from the officers, with whom the corn, to be made into malt for export, was entered; though the barley or other grain, in making, should have exceeded or fallen short of a quantity in proportion to thirty quarters malt, for every twenty quarters corn.

* 12 and 13 W. III. cap. 10. §. 91, &c.

The form of the debenture.

Port of Southamp-
ton.

Jurat Thomas Lenox, that the malt herein mentioned is not re-landed, or intended to be re-landed in Great Britain, or the islands of Guernsey or Jersey.

14 *die Junii*, 1776.
coram nobis.

B. C. Collector.

D. E. Comptroller.

Juravit Thomas Lenox, that the contents of the certificate above mentioned are

These are to certify, that I, Thomas Lenox, of Southampton, did, on the 4th day of June, 1776, enter for Rotterdam, on the ship Goodfellow of Hull, a British ship, whereof Thomas Scot master, and two thirds of the mariners, are his majesty's subjects, one hundred and seventeen quarters, and two bushels of malt, Winchester measure; and that the price of malt, Winchester measure, in the port of Southampton, the last market-day, did not exceed twenty-four shillings per quarter.

Witness my hand, the 4th day of June, 1776.

Thomas Lenox.

By a certificate produced to us, from the proper officers of excise, (which is hereunto annexed) it appears, that the aforesaid one hundred and seventeen quarters, and two

true, *coram nobis*.

B. C. Collector.

D. E. Comptroller.

Bond is taken in the penalty of fifty pounds, that the malt above mentioned (the danger of the seas excepted) shall be exported into parts beyond the seas, and not be again landed in the kingdom of Great Britain, or the islands of Guernsey or Jersey.

B. C. Collector.

D. E. Comptroller.

bushels of malt, were made from one hundred and five quarters and one bushel of barley (or other grain;) and by an act of 3 Geo. II. the said Thomas Lenox, is entitled to a bounty or premium of two shillings and sixpence *per* quarter, upon one hundred, fifty-seven quarters, four bushels of malt, being according to the rate of thirty quarters of malt, for every twenty quarters of barley, or other grain, malted for exportation.

B. C. Collector, C. D. Customer,

D. E. Comptroller.

The one hundred and seventeen quarters and two bushels of malt, above mentioned, were shipped in the said ship, the 12th day of June 1776. Certified the 14th June 1776.

E. F. Searcher.

F. G. Surveyor.

G. H. Land-waiter.

The vessel above mentioned is British-built, the master and two thirds of the mariners his majesty's subjects.

H. I. Surveyor of the act of navigation.

On the back of the foregoing malt debenture.

The bounty-money, to be paid for the malt within } *l. s. d.*
mentioned, amounts to nineteen pounds, thirteen } 19 13 9
shillings and nine pence.

B. C. Collector, C. D. Customer, D. E. Comptroller.

And if the comptroller hath no money in his hands sufficient to pay the bounty, it must be certified to the commissioners, in like manner as for other corn.

And to these debentures must be annexed the excise certificates, from which the bodies of the debentures were filled up, as a voucher for the computation of the bounty.

And when, for want of money, any corn-debentures are not paid at the port, but certified to the commissioners of the customs; before they are delivered to the commissioners of the customs, they must be entered in a book to be kept for that purpose, after the following form; and from thence must be transcribed a duplicate in the same

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 form, which must be signed by the collector and comptroller, and transmitted to the commissioners, as often as any debentures are made out, and certified, in order to be compared with the debentures, when produced for payment.

Port Glasgow.

Corn debentures certified to the honourable the commissioners of his majesty's customs.

Of the business of the Custom-house.

When certified.	Date of debentures.	Expor-ter's name.	Ship's name and place.	Master's name.	Whi-ther bound.	Species of corn.	Bounty or sum cer-tified.	When dupli-cates sent to the commis-sioners.
1776, 10 June.	1776, 8 June.	James Young.	The Peggy of Greenock.	Matthew Cuthel.	Rotter-dam.	Wheat. Rye. Barley. Malt.	l. s. d. 36 : 3 : 04	1776, 25 June.

A. B. Collector.
 B. C. Comptroller.

a. A debenture for British manufactures of silk.

Port of Greenock.

James Clark did enter with us, the 12th day of June, 1776, in the ship Molly of Port-Glasgow, Charles Buchanan master, for Rotterdam, twelve pieces, containing thirty-five pounds of wrought silk, averdupois weight, all British

manufacture, as appears by certificate under the hand of James Clark.

A. B. Collector, B. C. Customer, C. D. Comptroller.

Bond is taken in the penalty of 70 pounds, that the wrought silk above mentioned, or any part thereof, shall not be re-landed, or brought on shore again, in any port or part of Great Britain.

A. B. Collector.
C. D. Comptroller.

The twelve pieces, containing thirty-five pounds of wrought silk above mentioned, were shipped the 13th of June, 1776. Certified the 9th July, 1776.

D. E. Searcher.
E. F. Surveyor.
F. G. Land-waiter.

Jurat James Clark, that the goods above mentioned, shipped as here certified, are all British manufacture, and exported to parts beyond the seas, and not landed, nor intended to be re-landed in any part of Great Britain. *Jurat 10mo Julii, 1776; coram nobis.*

A. B. Collector.
C. D. Comptroller.

3. *A debenture for British manufactures mixt with silk.*
Port of Greenock.

Thomas Buchanan did enter with us the 15th day of June, 1776, in the Swallow of Bristol, William Kippen master, for Guernsey, ninety six stuffs, mixed with silk, containing six hundred and forty-six pounds a verdupois weight, all British manufacture; and two third parts of the ends or threads of the warp of each piece whereof, either all silk, or else mixed or twisted with silk in the warp, as appears by certificate under the hand of Thomas Buchanan.

A. B. Collector, B. C. Customer, C. D. Comptroller.

Bond is taken in the penalty of two hundred pounds, that the stuffs, mixt with silk above mentioned, or any part thereof, shall not be re-landed, or brought

The ninety six stuffs, mixed with silk, containing six hundred and forty pounds above mentioned, were shipped the 16th June, 1776. Certified the 17th July, 1776.

D. E. Searcher.
E. F. Surveyor.
F. G. Land-waiter.

on shore again, in any port or part of Great Britain.

A. B. Collector.

C. D. Comptroller.

Jurat Thomas Buchanan, that the goods above mentioned, shipped, as here certified, are all British manufacture, and exported to parts beyond the seas, and not landed, or intended to be re-landed in any part of Great Britain. *Jurat 8vo die Julii, 1776, coram nobis.*

A. B. Collector.

C. D. Comptroller.

A debenture for British manufactures of silk only, and mixed with silk. Port Glasgow.

Casper Scruton did enter with us, the 8th day of June, 1776, in the Diligence of Liverpool, James Stout master, for the Strights, sixteen stuffs, mixed with silk, containing ninety-two pounds; forty-three pair of silk stockings, containing twenty pounds averdupois weight, all British manufacture; and two third parts of the ends or threads of the warp of the stuffs, mixed with silk, either all silk, or else mixed or twisted with silk in the warp, as appears by certificate under the hand of Casper Scruton.

A. B. Collector.

B. C. Customer.

C. D. Comptroller.

Bond is taken in the penalty of 80 pounds, that the stuffs, mixed with silk, and silk stockings above mentioned, or any part thereof, shall not be re-landed, or brought on shore again, in any port or part of Great Britain.

A. B. Collector.

C. D. Comptroller.

The sixteen stuffs, mixed with silk, containing ninety-two pounds, and forty-three pair of silk stockings, containing twenty pounds above mentioned, were shipped the 8th June, 1776. Certified the 22d August, 1776.

E. F. Searcher.

F. G. Surveyor.

F. G. Land-waiter.

Jurat Casper Scruton, that the goods above mentioned, shipped, as here certified, are all British manufacture, and exported to parts beyond the seas, and not re-landed, nor intended to be re-landed in any part of Great Britain. *Jurat 23tio die Augusti, 1776, coram nobis.*

A. B. Collector.

C. D. Comptroller.

The three last debentures must have the bounty to be paid indorsed thereon, thus.

	l. s. d.
The money to be paid for the silk manufactures within } mentioned, amounts to five pounds, five shillings.	5 : 5 : 0
A. B. Collector, B. C. Customer, C. D. Comptroller.	

Port Glasgow, 23d September, 1776.

Received of the honourable commissioners of his majesty's customs, by the hands of A. B. their collector in this port, the sum of five pounds, five shillings, in full of this debenture.	l. s. d.
	5 : 5 : 0

Witness.

Casper Scruton.

C. D. Comptroller.

5. A debenture for British made gun-powder.

Port of Greenock.

Thomas Hopkirk did enter with us, the nineteenth day of June, 1776, in the Margaret of Port Glasgow, Samuel Careful master, for Guernsey, forty-four hundred weight and an half, and sixteen pounds of British made gun-powder.

A. B. Collector, B. C. Customer, C. D. Comptroller.

Bond is taken in the penalty of two hundred and fifty pounds, that the gun-powder above mentioned, or any part thereof, shall not be re-landed, or brought on shore again, into any port or part of Great Britain.

A. B. Collector.
C. D. Comptroller.

The forty-four hundred weight, an half, and sixteen pounds of British made gun-powder above mentioned, were shipped the nineteenth day of June present: Certified the 25th of June, 1776.

D. E. Searcher.
E. F. Surveyor.
T. G. Land-waiter.

Jurat Thomas Hopkirk, that the gun-powder above-mentioned, shipped as here certified, is all of British manufacture, and is exported to parts beyond the seas, by way of merchandise, and not for the use of the ship in the voyage, and is not re-landed, or intended to be re-landed in any part of Great Britain. *Jurat 26to die Junii, 1776, coram me.*

A. B. Collector (Customer, or Comptroller.)

On the back of the said debenture must be endorsed the bounty to be paid, thus:

A a a

The bounty to be paid for the British made gun-
powder within mentioned, amounts to 11 pounds, } *l. s. d.*
5 shillings. } 11 : 5 : 0

A. B. Collector, B. C. Customer, C. D. Comptroller.

* And then the said bounty may be paid by the collector, with the privity of the comptroller, out of the customs, or other duties upon goods imported, taking the exporter's receipt for the same on the back of the debenture, as follows.

* 4 Geo. II. cap. 29. §. 1, 4.

Port of Greenock, the 26th of June, 1776.

Received of the honourable the commissioners of his
majesty's customs, by the hands of A. B. their
collector in this port, the sum of eleven pounds,
five shillings, in full of this debenture. } *l. s. d.*
} 11 : 5 : 0

Witness.

C. D. Comptroller.

Thomas Hopkirk.

6. A debenture of British refined sugar.

Port Glasgow.

Jurat Casper Clau-
son, that the refined
sugar within mention-
ed, is duly exported,
and not landed, nor
intended to be re-land-
ed in any part of Great
Britain.

Casper Clauson did enter with us the 27th
of June, 1776, in the schooner Peggy of
Greenock, James Chambers master, for Pe-
terburgh, one hundred, forty eight hundred
weight, three quarters, and seventeen pounds,
of British refined sugar, being produced from
brown and muscovado sugars, imported
from his majesty's plantations in America,
the duties whereof were duly paid at the
time of the importation, as it doth appear
by oath of Thomas Blackstock, taken be-
fore the principal officers of his majesty's
customs, at the time of entry outwards.
Dated at the Custom-house, Port Glasgow,
the day and year above mentioned.

A. B. Collector.

B. C. Customer.

C. D. Comptroller.

Jurat anno die Ju-
lii, 1776, coram nobis.

A. B. Collector.

C. D. Comptroller.

The one hundred, forty-eight hundred
weight, three quarters, and seventeen pounds
of British refined sugar above mentioned,

were shipped the 29th of June 1776. Certified the 29th of July, 1776.

D. E. Searcher.

E. F. Surveyor.

F. G. Land-waiter.

On the back of the aforesaid debenture must be indorsed the duties to be paid; and, underneath the same, the exporter's receipt for the payment thereof, as follows:

	l.	s.	d.
The new subsidy to be repaid for the refined sugar within mentioned, amounts to twenty-two pounds, six shillings, and eight pence halfpenny.	22	6	8½
The one third subsidy to be repaid for the said sugar, amounts to seven pounds, eight shillings, and eleven pence.	7	8	11
	29		15 7½

Port Glasgow, the 29th of July, 1776.

Received of the honourable the commissioners of his majesty's customs, by the hands of A. B. their collector in this port, the sum of twenty-nine pounds, sixteen shillings, and seven pence halfpenny, in full of this debenture.

Witness.

Casper Clauson.

C. D. Comptroller.

7. A debenture for British made sail-cloth.

Port of } Richard Cameron did enter with us, the 28th of
Greenock. } June, 1776, in the Mary of Hull, Benjamin Sharp master, for Guernsey, forty bolts, containing one thousand, one hundred, and twenty ells of British made sail-cloth.

A. B. Collector, B. C. Customer, C. D. Comptroller.

The forty bolts, containing one thousand, one hundred, and twenty ells of British made sail-cloth, above mentioned, were shipped the 29th of June last. Certified the 29th of August, 1776.

D. E. Searcher, E. F. Surveyor, F. G. Land-waiter.

Jurat Richard Cameron, that the sail-cloth, above mentioned, was made in Great Britain, and is actually exported, or shipped to be exported, without any intention to be re-landed in any part of Great Britain; and that no former reward was made for the same sail-cloth, by virtue of * an act of parliament passed in the twelfth year

* 12 Anne, cap. 16. §. 2.

of her late majesty queen Annè. *Jurat 29no die Augusti, 1776, coram nobis.*

A. B. Collector.

C. D. Comptroller.

On the back of the aforesaid debenture must be indorsed the bounty to be paid; and, underneath the same, the exporter's receipt for the payment; as follows:

The money to be paid for the fail-cloth within mentioned, amounts to nine pounds, six shillings, and eight pence. } $\begin{matrix} \text{£} & \text{s.} & \text{d.} \\ 9 & 6 & 8 \end{matrix}$

A. B. Collector, B. C. Customer, C. D. Comptroller,

Port of Greenock, the 30th of August, 1776.

Received of the honourable the commissioners of his majesty's customs, by the hands of A. C. their collector in this port, the sum of nine pounds, six shillings, and eight pence, in full of this debenture. } $\begin{matrix} \text{£} & \text{s.} & \text{d.} \\ 9 & 6 & 8 \end{matrix}$

Witness.

Richard Cameron.

C. D. Comptroller.

8. *A debenture for hides and calve-skins, tanned, tawed, or dressed.*
Port Glasgow.

These are to certify, that Robert Marshall did enter with us the first day of July, 1776, in the Diligence of Bristol, William Reid master, for the Streights, twelve bales of tanned hides, and calve-skins, containing one hundred, and six hundred weight, one quarter, and nine pounds averdupois weight; and hath made oath, that all the tanned hides, and calve-skins, contained in the said twelve bales, respectively, (weighing as above mentioned,) were marked with the marks, or stamps, denoting the charging of the duties of one penny, and one halfpenny per pound, payable for the same, by the several acts of parliament made in that behalf, and not with marks, or stamps, denoting the charging the duty of one halfpenny per pound, as being stock in hand, the 24th day of June, 1771. Certified this 1st day of August, 1776.

A. B. Collector, B. C. Customer, C. D. Comptroller.

Bond is taken in the penalty of one hundred pounds, that all the said tanned hides, and calve-skins, shall be exported into foreign parts, and shall not be re-landed, or brought

The one hundred, and six hundred weight, one quarter, and nine pounds, of tanned hides, and calve-skins, above mentioned, were shipped the 3d of July last, Certified the 3d of August, 1776.

E. F. Searcher.

F. G. Surveyor.

G. H. Land-waiter.

cheat again, in any part or part of Great Britain.

- A. B. Collector.
- B. C. Comptroller.

On the back of the aforesaid debenture must be indorsed the duties to be paid, as follows.

The two third parts of the old duty payable by the 9th of Ann, to be repaid for the tanned hides and calve skins within mentioned, amount to thirty-three pounds, one shilling, and seven pence half-penny. } 33 : 1 : 7½

The two third parts of the additional duty payable by the 10th of Ann, to be repaid for the said hides and skins, amount to sixteen pounds, ten shillings, and nine pence halfpenny. } 16 : 10 : 9½

Total, 49 : 12 : 5

A. B. Collector, } of the customs.
B. C. Comptroller, }

Note. Hides and calve-skins, dressed or curried, are to be allowed one penny per pound weight, 10 Ann. cap. 26. §. 6. Sheep and lamb-skins, tanned, tawed, or dressed, are to be allowed two third parts of the duties formerly paid, 12 Ann. cap. 9. §. 69.

* The debenture being thus executed by the officers of the customs, the same is to be delivered to the exporter, in order to be produced to the collector of the duties on hides and skins at the port of exportation, who is forthwith, out of the monies in his hands arising from the said duties, to repay the two third parts (as above) of the duties which were before paid; or, in default thereof, the commissioners are to repay the same.

* 9 Ann. cap. 11. §. 40. 10 Ann. cap. 26. §. 5.

9. *A debenture for manufactures of tanned leather.*

Port of Greenock.

* John Yuill did enter with us, the 3d of July 1776, in the Lyon of London, James Shaw master, for Jamaica, four dozen and a half of mens leather-heel shoes, three dozen of womens shoes, fifteen dozen of boys and girls shoes, made of tanned hides and calve-skins, weighing two hundred forty-nine pounds weight, chargeable with a duty of one penny per pound weight, by an act of parliament of the

* 9 Ann. cap. 11. §. 39. 10 Ann. cap. 26. §. 5.

ninth year of the reign of her late majesty queen Anne; and an additional duty of one half-penny *per* pound weight, by an act of parliament of the tenth year of her said late majesty's reign.

A. B. Collector, B. C. Customer, C. D. Comptroller.

Bond is taken in the penalty of *L. 4*, that the shoes above mentioned, and every part thereof, shall be exported for parts beyond the seas, and not re-landed, or brought on shore again in any port, or part, in Great Britain.

A. B. Collector.

C. D. Comptroller.

The shoes above mentioned, containing two hundred forty-nine pounds weight, were shipped the 3d of July last.

Certified the 20th August, 1776.

D. E. Searcher.

E. F. Surveyor.

F. G. Land-waiter.

On the back of the aforesaid debenture, must be indorsed the duties to be paid as follows.

The old duty payable by the ninth of Anne, to be repaid for the shoes within mentioned, amounts to one pound and five pence.	1 : 0 : 5
The additional duty payable by the tenth of Anne, to be repaid for the said shoes, amounts to ten shillings and two pence halfpenny.	0 : 10 : 2½

The total, 1 : 10 : 7½

A. B. Collector,
C. D. Comptroller, } of the customs.

* The debenture thus executed, is to be delivered to the exporter, to be produced to the collector of the duties on hides and skins at the port of exportation, or to the commissioners for the said duties; who are forthwith to repay one penny half-penny for every pound, although the marks, or stamps, to denote the payment of the duties, do not appear on such shoes (or other wares.)

* 9 Ann. cap. 11. §. 41, 10 Ann. cap. 26. §. 4. 12 Ann. cap. 9. §. 68.

10. *A debenture for gold and silver lace, thread and fringe.*
Port Glasgow.

* James Alston did enter with us, the 4th of July, 1776, in the Fortune of Greenock, Robert Duncan master, for Jamaica, twenty-

eight pounds ten ounces of gold thread; twenty-four pounds one ounce of silver lace; ten pounds five ounces of gold fringe; all made since the 1st of July, 1712, and of plate-wire spun upon silk, as appears by the oath of Samuel Silver.

A. B. Collector, B. C. Customer, C. D. Comptroller.

* 10 Ann. cap. 26. §. 62.

Bond is taken in the penalty of thirty-eight pounds, that the above mentioned gold thread, silver lace, and gold fringe, shall be shipped and exported, and that the same, or any part thereof, shall not be re-landed in any part of Great Britain.

A. B. Collector.

C. D. Comptroller.

The twenty-eight pounds ten ounces of gold thread, twenty-four pounds one ounce of silver lace, ten pounds five ounces of gold fringe, above mentioned, were shipped the 6th of July present.

Certified the 12th of July, 1776.

D. E. Searcher,

E. F. Surveyor.

F. G. Land-waiter.

On the back of the aforesaid debenture must be indorsed the allowance, as follows.

The allowance to be made for the gold thread, silver lace, and gold fringe, within mentioned, amounts to eighteen pounds, nineteen shillings, and ten pence, three farthings.

l. s. d.
18 : 19 : 10½

A. B. Collector,

B. C. Comptroller,

} of the customs.

This debenture is to be delivered to the exporter, to be produced to the collector of the duty on gilt and silver wire, at the port of exportation, who is forthwith to pay the allowance, or, in default, the commissioners of the said duty to pay it.

11. *A debenture for British wrought plate.*

Port of Greenock.

* These are to certify, that Adam Graham did enter with us, the 5th day of July, 1776, Brigantine Bell of Bristol, John Gemmil master, for the Straights, one hundred and fifty ounces Troy, of silver plate wrought, all made since the first of June, 1720, and marked with the mark, or stamp, denoting it not to be less in fineness than that of eleven ounces and two penny-weights of fine silver in every pound Troy, as appears by the oath of John Young.

A. B. Collector, B. C. Customer, C. D. Comptroller.

* 6 Geo. I. cap. 11. §. 4.

Bond is taken in the penalty of *L.* 8, that all the said silver plate wrought, shall be exported into foreign parts, and not re-landed again in any part of Great Britain.

A. B. Collector.

B. C. Comptroller.

The one hundred and fifty ounces Troy, of silver plate wrought, above mentioned, were shipped the 6th day of July last.

Certified the 6th of August, 1776.

D. E. Searcher,

E. F. Surveyor,

F. G. Land-waiter.

On the back of the aforesaid debenture must be indorsed the drawback to be repaid, as follows,

The duty to be repaid for the silver plate wrought, } *l.* *s.* *d.*
 within mentioned, amounts to three pounds fifteen } 3 : 15 : 0
 shillings.

A. B. Collector, }
 B. C. Comptroller, } of the customs.

* This debenture is to be delivered to the exporter, to be produced to the collector of the duty on wrought plate, by whom, or by the commissioners of the said duty, the allowance is to be paid.

* 6 Geo. I. cap. 11. §. 18.

12. *A debenture for printed callicoes.*

Port Glasgow.

Thomas Blackburn did enter with us, the 7th day of July, 1776, in the Endeavour of London, Thomas Padon master, for Jamaica, seven hundred and twenty yards square of printed callicoes; the duties whereof have been paid, for his majesty's use, to the proper officers appointed to receive the same, after the rate of six pence *per* yard square, being printed since the second day of August, 1714, as appears by the oath (or affirmation) of Thomas Blackburn.

A. B. Collector,

B. C. Custom,

C. D. Comptroller.

Bond is taken, in the penalty of thirty-six pounds, that the above mentioned print,

The seven hundred and twenty yards square, of printed callicoes, above mentioned, were shipped the 15th of July present.

ed calicoes shall be shipped and exported, and not re-landed in any part of Great Britain.

A. B. Collector,
B. C. Comptroller.

Certified the 15th of July, 1776.

D. E. Searcher,
E. F. Surveyor,
F. G. Land-waiter.

13. A debenture for printed linens and silks.

Port Glasgow.

Thomas Blackburn did enter with us, the 7th day of July, 1776, in the Endeavour of London, Thomas Padon master, for Jamaica, four hundred yards square of printed linens, and * three hundred ninety-six yards square of printed silk handkerchiefs; the duties whereof have been paid for his majesty's use, to the proper officers appointed to receive the same, after the rate of three pence *per* yard square, for the linen, and four pence *per* yard square for the handkerchiefs, being printed since the second day of August, 1714, as appears by the oath (or affirmation) of Thomas Blackburn.

A. B. Collector, B. C. Customer, C. D. Comptroller.

Bond is taken in the penalty of twenty-four pounds, that the above mentioned printed linens and silk handkerchiefs, shall be shipped and exported, and that the same, or any part thereof, shall not be re-landed in any part of Great Britain.

A. B. Collector,
C. D. Comptroller.

The four hundred yards square of printed linens, and three hundred ninety-six yards square of printed silk handkerchiefs, above mentioned, were shipped the 12th of July, present.

Certified the 15th of July, 1776.

D. E. Searcher,
E. F. Surveyor,
F. G. Land-waiter.

On the back of the two last debentures, must be indorsed the drawback to be re-paid, as follows;

The duty to be re-paid for the printed linens, and } *l. s. d.*
printed silk handkerchiefs, within mentioned, a- } 11 : 12 : 0
amounts to eleven pounds twelve shillings.

A. B. Collector, }
B. C. Comptroller, } of the customs.

* The debentures are to be delivered to the exporter, to produce

* 10 Ann. cap. 19, §. 93. 12 Ann. cap. 9.

to the collector of those duties, by whom, or the commissioners, the drawback is to be paid, or the security given discharged, if they were only secured.

* If the linens or silks are foreign, and printed in Great Britain, it must be here certified, that the oath is taken, &c. as for calicoes.

14. *A debenture for British starch.*

Port of Greenock.

William Laurie did enter with us, the 9th day of July, 1776, in the Friendship of Liverpoole, William Bell master, for the Streights, sixty-three hundred weight, three quarters, and twenty-one pounds of British made starch, making seven thousand, one hundred, sixty-one pounds net; the duties whereof have been paid for his majesty's use, to the proper officers appointed to receive the same, after the rate of two-pence *per* pound weight, being made since the second of August 1714, as appears by the oath (or affirmation) of James Stone.

A. B. Collector, B. C. Customer, C. D. Comptroller.

Bond is taken in the penalty of *L.* 120, that the above mentioned starch shall be shipped and exported, and that the same, or any part shall not be re-landed in any part of Great Britain.

A. B. Collector,
C. D. Comptroller.

The seven thousand, one hundred, and sixty-one pounds of starch above mentioned, were shipped the 9th of July last.

Certified the 19th of August, 1776.

D. E. Searcher,

E. F. Surveyor,

F. G. Land-waiter.

15. *Debentures for British soap, paper, and candles.*

The form of these is exactly the same as of that for starch; but the particular goods, the duties paid, and the proof of it, must be inserted according to the following examples, *viz.*

Soap.

Twenty-four firkins, and forty-eight half firkins, containing three thousand seventy-two pounds averdupois weight, of British soft soap, the duties whereof have been paid for his majesty's use, after the rate of one penny halfpenny *per* pound, as appears by certificate under the hand of A. B. the collector, dated the 10th of July, 1776.

Paper.

Four hundred and eight yards square, of British stained paper,

the duties whereof have been paid for his majesty's use, after the rate of one penny halfpenny *per* yard square, as appears by certificate under the hand of A. B. the collector, dated the 11th of July, 1776.

Candles.

Five hundred pounds of British tallow candles, and three hundred and forty pounds of British wax candles, averdupois weight, the duties whereof have been paid for his majesty's use, after the rate of one penny *per* pound for the tallow candles, and eight pence *per* pound for the wax candles, as appears by certificate under the hand of A. B. the collector, dated the 12th of July, 1776.

On the back must be indorsed the drawbacks to be re-paid, as follows:

The duty to be re-paid for the starch within mentioned, amounts to fifty nine pounds, thirteen shillings, and six pence. } *l. s. d.* 59 : 13 : 6

A. B. Collector, } of the customs.
B. C. Comptroller, }

Being thus executed, they are delivered to the exporter, in order to procure the drawback.

16. *A debenture for fish.*

Port Glasgow,

Jurat Thomas Cunningham, that all the fish herein mentioned are British taken, and really exported to, or for, parts beyond the seas, and not re-landed or intended to be re-landed, in Great Britain.

Thomas Cunningham exporter, (or his agent.)

Jurat 13^{to}. die Augusti, 1776, coram nobis.

A. B. Collector,
B. C. Comptroller.

These are to certify, that Thomas Cunningham did enter with us, the 13th day of July, 1776, in the ship Sharp of Port Glasgow, Thomas Fisher master, for the Streights, sixty-eight barrels of salmon, of British taking and curing. Witness our hands the 1st of August, 1776.

A. B. Collector, B. C. Customer, C. D. Comptroller.

These are to certify, that we have examined the * sixty-eight barrels of salmon above mentioned, each barrel containing forty-two gallons wine-measure, and marked, or branded, with the letters E. A. and find them all to be well cured, and merchantable, and that they were shipped the 15th day of July present.

D. E. Searcher,
E. F. Assistant-searcher,

In filling up the searcher's certificate of the shipping, and condition of the fish, it must be observed, that the number, size, and species of the fish, must be distinctly expressed, and that, after this mark *, there must be added as follows, according to the several respective sorts, viz.

— Casks of pilchards, or shads, each cask containing 50 gallons wine-measure.

— Hundreds of cod-fish, ling, or hake, each fish containing 14 inches, or upwards, in length, from the bone in the fins to the third joint in the tail, and punched in the tail, according to act of parliament.

— Barrels of wet cod-fish, ling, or hake, each barrel containing 32 gallons, wine measure.

— Hundred weight of dried cod-fish, ling, or hake, called haberdines.

— Barrels of white herrings, or full, or clean, shotten red herrings, containing 32 gallons, wine-measure.

And for salmon, pilchards, shads, herrings, and dried red sprats, must be added, that each barrel, or cask, is marked, or branded with the letters E. A.

And on the back of the aforesaid debenture must be indorsed the bounty that is to be paid on the exportation, thus;

The premium to be paid for the fish exported, as
 within mentioned, amounts to fifteen pounds six } *l s. d.*
 shillings. } 15 : 6 : 0

A. B. Collector, B. C. Customer, C. D. Comptroller.

And if the collector has proper money in his hands to pay the same, the exporter's receipt must be taken for such bounty, as follows;

Port Glasgow, the 13th day of August, 1776.

Received of the honourable the commissioners of his
 majesty's customs, by the hands of A. B. their col- } *l s. d.*
 lector in this port, the sum of fifteen pounds six } 15 : 6 : 0
 shillings, in full of this debenture.

Witness. C. D. Comptroller.

But if the collector has not sufficient money in his hands on the new duty on salt imported, or on the branches chargeable with the payment of corn debentures, the same must be certified to the commissioners, as follows;

These are to certify the honourable the commissioners of his majesty's customs, that the collector of Port Glasgow has not money in his hands arising by the duty of three pence *per* gallon of foreign

salt, or by customs, out of which the bounties for corn are payable, sufficient to pay this debenture.

Witness our hands this 13th day of August, 1776.

A. B. Collector,
B. C. Customier,
C. D. Comptroller.

And when this debenture, with the foregoing certificate thereon, is produced to the commissioners, their secretary is to examine it, and signify the same as follows;

I have examined this debenture, and do find the requisites of law duly performed; and by the foregoing certificate, it appears, that there is not sufficient money in that port to pay the same.

F. G. Secretary,

Whereupon the commissioners will order the payment, as follows;
Custom-house, London, 17th day of August, 1776.

You are, in three months from the date hereof, to pay, in full of this debenture, out of such money as shall then be in your hands, arising by the duty of three pence *per* gallon on foreign salt imported, or if the same be deficient, out of the custom or duties chargeable with the payment of the bounty for the exportation of corn or grain, the sum of fifteen pounds six shillings.

To L. M. Esq. receiver-
general, and cashier of
his majesty's customs. }

G. H. }
H. J. } Commissioners.
J. K. }
K. L. }

And when, for want of money, the debentures are not paid at the port, but certified to the commissioners, duplicates thereof must be drawn out in proper columns, in like manner as before described for corn debentures, in order to be sent therewith.

17. A debenture for beef or pork.

Port of Greenock.

Jurat James Lawson, that all the beef herein mentioned, was salted with foreign salt only, (without any mixture of British or Irish salt) for which the duties have been paid, and not drawn back, and that the same is really exported to parts beyond the

These are to certify, that James Lawson, did enter with us, the 15th day of July, 1776, in the ship *Jean*, of Port Glasgow, John Ritchie master, for the Streights, one hundred casks, quantity one hundred ninety-five barrels and an half of salt beef, for sale, each barrel containing thirty-two gallons, wine-measure, all good and merchantable, and salted with foreign salt only, (without any mixture of British or Irish salt) for which the duties have been paid and not drawn back.

fees, for sale, and that no part thereof was spent, or intended to be spent, in the ship's use, and was not re-landed, or intended to be re-landed, in Great Britain.

James Lawson, exporter, (or his agent.)
Jurat 18vo. die Julii, 1776, coram nobis.
 A. B. Collector,
 C. D. Comptroller.

Witness our hands this 17th day of July, 1776.

A. B. Collector,
 B. C. Customer,
 C. D. Comptroller.

These are to certify, that we have examined the one hundred ninety-five barrels and an half of salted beef above mentioned, each barrel containing thirty-two gallons, wine-measure, which have been actually shipped for sale; and that all the said beef is good and merchantable, and the casks branded with the letters E. A.

Witness our hands this 17th day of July, 1776.

D. E. Searcher,
 E. F. Assistant-searcher.

And on the back of the aforesaid debenture, must be indorsed the bounty that is to be paid on the exportation, thus;

The premium to be paid for the one hundred ninety-five barrels, and an half barrel of salted beef, exported as within mentioned, amounts to fourteen } *l. s. d.*
 pounds, thirteen shillings, and three pence. } 14 : 13 : 3

A. B. Collector,
 B. C. Customer,
 C. D. Comptroller.

For payment of which debenture, or the certificate of the want of money, and all other requisites, see the directions before given for the fish export, the bounty being payable out of the said duties.

18. *A debenture for coals.*

Port Glasgow.

James Macnair did enter with us, the 16th day of July, 1776, in the Tryon, of Greenock, Thomas Patterson master, for Antigua, twenty-two chalders of coals, Newcastle measure, making forty-two chalders of coals Winchester; the coast duties whereof were paid (or secured, &c. as in the certificate) by James Mare, the 5th day of June last, as it doth appear by the certificate of the collector of the said duties. And for further manifestation of his just dealing herein, he hath also taken oath before us for the same. Custom-house, the day and year above said.

A. B. Collector, B. C. Customer, C. D. Comptroller.

Jurat James Mac-

The twenty-two chalders of coals, Newc-

nair, that the coals, cattle measure, making forty-two chalders, above mentioned, are really exported to parts beyond the seas, and not landed, or intended to be re-landed, in any part of Great Britain. *Jurat* 20to die Julii, 1776, coram nobis.

Certified the 19th of July 1776.

D. E. Searcher,
E. F. Surveyor,
F. G. Land-waiter.

A. B. Collector,
C. D. Comptroller.

On the back must be indorsed the duties to be repaid, and underneath the exporter's receipt. But, in computing the duties, it must be observed,

1. That, if the duties were paid down at entry, the drawback must be repaid in ready money, with the discount deducted.

2. That, if the duties were secured, the bond must be discharged for the amount of the drawback, by indorsing it.

3. That if the duties were secured at entry, but the bond paid off before the entry outwards, or before the debenture be finished, the drawback must be repaid in money, with or without discount, as was the case of the entry.

	<i>l. s. d.</i>
The coast-duty of three shillings the chalder, to be repaid for the coals within mentioned, amounts to six pounds, two shillings, and ten pence farthing.	6 : 2 : 10½

The coast-duty of two shillings in the chalder, to be repaid for the said coals, amounts to four pounds, one shilling, and ten pence three farthings.	4 : 1 : 10½
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10 : 4 : 9

Part Glasgow, the 21st July, 1776.

Received of the honourable the commissioners of his majesty's customs, by the hands of A. B. their collector in this port, the sum of ten pounds, four shillings, and nine pence, in full of this debenture.	10 : 4 : 9
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Witness.

James Macnaie.

C. D. Comptroller.

19. *A debenture for foreign goods.*

* As foreign goods imported, and afterwards exported to foreign parts within three years (accounting from the master's report of the ship) are intitled to the drawback of such duties as are by law to be repaid: therefore, when regularly shipped for exportation, debentures must be formed from the certificate of the payment, or security inwards.

In making out the debentures, it must be observed, that, if the goods mentioned in the certificate, were imported at any other port separate debentures must be made; and, when shipped, and the exportation duly sworn to, they must be sent to the port, or ports, of importation, to have the duties computed and repaid; and the original certificate must be sent therewith; and, if the duties were paid at London, a duplicate in the following form:

* 9 and 10 W. III. cap. 23. §. 18. 7 Geo. I. cap. 21. §. 10.

Port of Greenock,

In the Neptune of London, John Jamieson master, for St. Christophers.
Walter Neilson.

The subsidy, new subsidy, one third subsidy, two thirds subsidy, additional duty, and impost inwards, for seventy-two pieces callicoos, were paid at London, by the united company, the 23d of July last, being for the 15 per cent on callicoos; twenty long cloths, at sixty-five shillings per piece; lot FVA, folio 104, sold Lane, by the Grantham, as by certificate from London; in the name of Sälter and company, dated the 5th of April last. Dated at the Custom-house, the 25th of July, 1776.

A. B. Collector, B. C. Customer, C. D. Comptroller.

To D. E. Collector outwards
in the Port of London.

Of the aforefaid debenture, there are but two sorts, viz. one for tobacco, and another for all other foreign goods.

1. *Debentures for tobacco.*

In the execution whereof, it must be particularly observed.

1. * That debentures for the same quantity may be made in one or more parchments; and therefore it is the practice of London, Bristol, &c. when the bondable duties were secured at importation, to make out a distinct debenture for them, and another for the old subsidy; in most other ports they are usually made on the same parchment, by inserting the money, and bonds in different columns.

* 7 and 8 W. III. cap. 10. §. 5.

2. * That the exporter's oath must be printed, specifying whether he acts for himself, or by commission.

* 7 and 8 W. III. cap. 10. §. 5. 12 Geo. I. cap. 28. §. 24.

3. * If exported to any other foreign parts than Ireland, the word Ireland must be added to the oath, after Great Britain.

* 6 Geo. I. cap. 21. §. 50.

4. * That as no tobacco may be consumed on board ships of war in Europe, but what has paid full duties, and been manufactured in Great Britain; no drawback is to be allowed for tobacco in any man of war.

* 6 Ann. cap. 22. §. 13.

5. * That the eight pounds per hoghead of 350 pounds, or more, allowed for draught at importation, must not be deducted on exportation.

* 9 Geo. I. cap. 21. §. 15.

6. * That debentures for tobacco exported to Ireland must not be paid, till a certificate be produced, testifying the landing thereof, as follows:

* 8 Ann. cap. 13. §. 18.

Port of Dublin.

These are to certify all whom it may concern, that Thomas Cunningham of this city, merchant, hath landed here, out of the ship *Linnet* of Dublin, James Todd master, from Port Glasgow, forty-four thousand, seven hundred, fifty-three pounds of British plantation tobacco, which came *per* cocket from thence in the name of John Brown, dated the 8th of June last, for * forty-five thousand, seven hundred, twenty-eight pounds of the said tobacco; his majesty's full duties whereof were here paid by the said merchant, the 28th of June last.

Witness our hands and seals of office, this 17th day of July 1776.

A. B. Collector, B. C. Comptroller, or Surveyor.

* To be omitted where there is no variation between the quantities in Great Britain, and landed in Ireland.

Each cocket must have one of these, and must be annexed to the respective debentures, to be transmitted as vouchers, without which, the collector will not have credit for the same; but where the subsidy is repaid in money, and the debenture for the bonded duties remains in the merchant's custody, the original certificate must be annexed to the subsidy debenture, and a duplicate of it attested by the collector and comptroller, annexed to the debenture, for the bonded duties.

7. * That if, on producing the aforesaid certificate, there appears to be any difference in weight, so as the quantity landed is less than that shipped, the exporter must have an allowance not exceeding two *per* cent.

* 6 Geo. I. cap. 21. §. 48.

8. That no persons may swear to the exportation, but such as are permitted to swear to debentures for other goods.

A debenture for the old subsidy of tobacco, when the other duties are secured.

Port Glasgow.

John Glasford did enter with us the 1st day of August, 1776, in the Lyon of Port Glasgow, James Gordon master, for Ireland, forty-five thousand, seven hundred, twenty-eight pounds of British plantation tobacco; the subsidy whereof was paid inwards by James Christie, the 8th of June last, John Black, the 10th of June last, and George Kippen, the 13th of June last, as doth appear by the certificate of the collector inwards: and, for further manifestation of his just dealing herein, he hath also taken oath (or affirmation) before us, for the same.

Custom-house, Port Glasgow, the day and year above said,

A. B. Collector, B. C. Customer, C. D. Comptroller.

Landed in Ire- lb. tob.

land, as per certificate, dated the 29th day of August, 1776, no more than - 44753

Two per cent of 45728 lb. shipped - - 914

The forty-five thousand, seven hundred, twenty-eight pounds of tobacco, above mentioned, were shipped the 2d of August present. Certified the 18th of August, 1776

E. F. Searcher.

F. G. Surveyor.

G. H. Land-waiter.

Drawback to be allowed for 45667

A. B. Collector.

C. D. Comptroller.

Jurat John Glasford, that all the tobacco shipped, as here certified, is really and truly exported for parts beyond the seas, on his own account (or on his own and company's account, or on * the account of James Spence of Dublin, for whom this deponent acts in the direction of the voyage;) and that none of the said tobacco hath been since landed, or is intended to be re-landed in Great Britain, (Ireland, when not exported thither) or the Isle of Man.

Jurat 17mo die Septembris, 1776. coram nobis.

A. B. Collector, C. D. Comptroller.

* In London and Bristol, the exporters of tobacco by commission swear, On commission, having the direction of the voyage.

On the back of the aforesaid debenture must be indorsed the old subsidy, to be repaid, as follows:

	l. s. d.
The subsidy to be repaid for the tobacco within mentioned, amounts to one hundred, forty-two pounds, fourteen shillings, and two pence farthing.	} 142 : 14 : 2½
A. B. Collector, B. C. Customer, C. D. Comptroller.	

Port Glasgow, the 18th of September, 1776.

Received of the honourable the commissioners of his majesty's customs, by the hands of A. B. their collector in this port, the sum of one hundred, forty-two pounds; fourteen shillings, and two pence farthing, in full of this debenture.	} 142 : 14 : 2½
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Witness.

John Glasford.

C. D. Comptroller.

Note, When the bondable duties are likewise paid at importation, they must be specified in the same debenture with the old subsidy, and but one debenture made out for all the duties; but, when secured, there must be a separate debenture, in form following:

A debenture for the bondable duties of tobacco.

Port Glasgow.

John Glasford did enter with us the 1st day of August, 1776, in the Lyon of Port Glasgow, James Gordon master, for Ireland, forty-five thousand, seven hundred, twenty-eight pounds of British plantation tobacco; the additional duty, new subsidy, one third subsidy, and impost whereof were secured inwards, as follows, viz. for thirty-five thousand, two hundred, twenty-eight pounds, by James Christie, the 8th of June last, out of the Lady Margaret of Ipswich, John Lightbody master, reported the 7th of May last; for two thousand, five hundred pounds by John Black, the 10th of June last, and for eight thousand pounds by George Kippen, the 13th of June last, out of the Welcome of Whitehaven, David Lindsay master, reported the 18th of May last, as doth appear by the certificate of the collector inwards; and, for further manifestation of his just dealing herein, he hath also taken oath (or affirmation) before us, for the same.

Custom-house, Port Glasgow, the day and year above said.

A. B. Collector, B. C. Customer, C. D. Comptroller.

The officer's certificate of the shipping, and the exporter's oath, must be the same as on the foregoing debenture for the old subsidy.

On the back must be indorsed the several duties to be discharged on the bonds, as follow:

		<i>Bonds.</i>
		<i>l. s. d.</i>
The additional duty to be discharged on bonds for the tobacco within mentioned, amounts to one hundred, sixty-one pounds, fourteen shillings, and nine pence.	}	161 : 14 : 9
The new subsidy to be discharged for the same, amounts to one hundred, sixty-one pounds, fourteen shillings, and nine pence.	}	161 : 14 : 9
The one third subsidy to be discharged for the same, amounts to fifty-three pounds, eighteen shillings, and three pence.	}	53 : 18 : 3
Impost on tobacco to be discharged for the same, amounts to four hundred, eighty-three pounds, four shillings and three pence.	}	483 : 4 : 3
		860 : 12 : 0
A. B. Collector, B. C. Customer, C. D. Comptroller.		

Port Glasgow, the 1st September, 1776.

Received of the honourable the commissioners of his majesty's customs, by the hands of A. B. their collector in this port, the sum of eight hundred, sixty pounds, twelve shillings, by indorsement on bonds, in full of this debenture.

Witness.

John Glasford.

C. D. Comptroller.

But if the officers chuse to make out but one debenture for the old subsidy, and the bondable duties, as is the practice of some ports, it must be in the form following.

A debenture for all duties on tobacco, when the bondable duties are secured.

Port Glasgow.

John Glasford did enter with us the 1st day of August, 1776, in the Lyon of Port Glasgow, James Gordon master, for Ireland, forty-five thousand, seven hundred, twenty-eight pounds of British plantation tobacco; the subsidy inwards whereof was paid, and the additional duty, new subsidy, one third subsidy, and impost inwards, were secured, as follows, viz. for thirty-five thousand, two hundred, twenty-eight pounds, by James Christie, the 8th of June last, out of the Lady Margaret of Ipswich, John Lightbody master, reported the 7th of May last; for two thousand, five hundred pounds by John Black, the 10th of June last; and for eight thousand pounds by George Kippen, the 13th of June last, out of the Welcome of Whitehaven, David Lindsay master, reported the 18th of May last, as doth appear by the certificate of the collector inwards: and, for

further manifestation of his just dealing herein, he hath also taken oath (or affirmation) before us, for the same.

Custom-house, Port Glasgow, the day and year above said.

A. B. Collector, B. C. Customer, C. D. Comptroller.

The officer's certificate of the shipping, and the exporter's oath, with the remarks of the quantity landed in Ireland, must be the same as on the foregoing debenture for the old subsidy only.

On the back must be indorsed the several duties to be paid in money, and discharged on bonds, as follows:

	<i>Money.</i>	<i>Bonds.</i>
The subsidy to be repaid for the tobacco within mentioned, amounts to one hundred, forty-two pounds, fourteen shillings, and two pence farthing.	142 : 14 : 2½	— — —
The additional duty to be discharged on bonds for the same, amounts to one hundred, sixty-one pounds, fourteen shillings, and nine pence.	— — —	161 : 14 : 9
The new subsidy to be discharged for the same, amounts to one hundred, sixty-one pounds, fourteen shillings, and nine pence.	— — —	161 : 14 : 9
The one third subsidy to be discharged for the same, amounts to fifty-three pounds, eighteen shillings, and three pence.	— — —	53 : 18 : 3
The impost on tobacco to be discharged for the same, amounts to four hundred eighty-five pounds, four shillings, and three pence.	— — —	485 : 4 : 3

		142 : 14 : 2½ 862 : 12 : 0

A. B. Collector, B. C. Customer,
C. D. Comptroller.

Port Glasgow, 1st September, 1776.

Received of the honourable the commissioners of his majesty's customs, by the hands of A. B. their collector in this port, the sum of one hundred, forty two pounds, fourteen shillings, and two pence farthing in money, and eight hundred, sixty two pounds, twelve shillings, by indorsements on bonds, making together on thousand and five pounds, six shillings, and two pence farthing, being in full of this debenture.

Witness.

John Glasford,

C. D. Comptroller.

And as the bondable duties on this debenture are to be applied towards the discharge of several bonds; therefore it would be proper to annex a scheme of the particular appropriations of the several duties in the following form:

John Glasford,
In the Lyon of Port Glasgow, James Gordon master, for Ireland, 45667 pounds of British plantation tobacco, to be appropriated to the discharge of the following bonds, viz.

Imports.	Date of bonds.	Ships, and dates of reports.	Quantity exported.	Additional duty.	New sub- sidy.	One third subsidy.	Impost.
James Christie.	8 June, 1776.	Lady Margaret, John Lightbody, 7 May, 1776.	* 35167	l. s. d. 124:11:0	l. s. d. 124:11:0	l. s. d. 41:10:4	l. s. d. 373:13:0
John Black.	10 ditto	Welcome, David Lindsay, 18 May, 1776.	2500	8:17:1	8:17:1	2:19:0	26:11:3
George Kippen.	13 ditto	Welcome, David Lindsay, 18 May, 1776.	8000	28:6:8	28:6:8	9:8:10	85:9:0
			45667	161:14:9	161:14:9	53:18:3	485:4:3

* The 61 lb. of tobacco, being the difference between the quantity to be allowed for, and that shipped, is deducted from this article.

With respect to the bondable duties on tobacco, it must be observed, that if it should happen that they have been secured at importation, and the bond be paid off before the debenture be passed, those duties must be paid in money; and if the bond was paid off before due, so that discount was allowed for the time unexpired, it must be specified on the debenture, and the discount deducted.

2. Debentures for all other foreign goods.

In which is to be observed,

1. * That no person may be admitted to swear to the exportation, but the true exporter, either as proprietor, or who, being employed by commission, is concerned in the direction of the voyage.

* 4 and 5 W. and M. cap. 15. §. 13. 6 and 7 W. III. cap. 7. §. 5. 12 Geo. I. cap. 28. §. 24.

2. * That debenture for any certificate goods exported to Ireland must not be allowed, until certificate be produced, testifying the landing thereof; one of which certificates is to be required for each casket, and annexed to the debentures; before the same are passed and transmitted as vouchers, or the collector will not have credit for the same; but where the subsidy is repaid in money, and the debenture for the bonded duties remains in the merchant's custody, the original certificate must be annexed to the subsidy debenture, and a duplicate of it attested by the collector and comptroller, annexed to the debenture for the bonded duties; and these certificates and duplicates are to be numbered to distinguish whether it be 1st, 2d, 3d, &c. duplicate.

* 1 Ann. cap. 21. §. 11. 8 Ann. cap. 13. §. 18. 5 Geo. I. cap. 11. §. 5. 9 Geo. I. cap. 8. §. 8. 2 Geo. II. cap. 28. §. 3. 3 Geo. II. cap. 20. §. 2.

And according to the quantity landed (if less than shipped in Great Britain) the drawback must be allowed, and for no more.

3.* That a debenture must not be made out for any salt landed in Ireland, unless entered outwards at exportation for some port in Ireland.

* 5 Ann. cap. 29. §. 13.

4. That the collector and comptroller are to give the importers of salt credit, in their account, for what salt shall be exported to any foreign parts, by debentures.

A debenture for any other foreign goods than tobacco.

Port of Greenock.

Thomas Cunningham did enter with us the 5th day of August, 1776, in the Stirling of Hull, Stuart Boyd master, for Jamaica.

The subsidy, new subsidy, and one third subsidy inwards, were paid for seven hundred, an half, and ten ells plain, narrow, Ger-

many linen, by James Snow, the 18th of July, 1775; one hundred forty-seven ells plain Holland's linen, under $1\frac{1}{4}$ ell wide, by James Smith the 9th of April, and 15th of May last; three hundred weight and an half of currants, and ten pounds of nut-megs, by Walter Tait, the 5th instant; twenty reams of ordinary paper, being for the new duties, fine foolscap, by James French, the 7th May, 1775; eight pounds of rhubarb, fourteen pounds of gentian, and seven pounds of scammony, from the place of their growth, by Simon Brown, the 9th of May, and 17th of June last; two hundred weight, three quarters, and fourteen pounds of battery; five hundred weight, one quarter, and seven pounds of metal prepared, by James Fleming, the 7th of July, and 1st of August last. The two thirds subsidy was likewise paid for, all but linen and currants; the additional duty was paid for linen; the impost 1690 was paid for, all but Holland's linen, nut-megs, battery and metal prepared; the impost 1692-3 was paid for battery, and metal prepared; the new duty was paid for nut-megs, paper, and drugs; the additional new duty was paid for nut-megs, as doth appear by the certificate of the collector inwards; and for further manifestation of his just dealing herein, he hath also taken oath (or affirmation) before us for the same.

Custom-house, Port of Greenock, the day and year above said.

A. B. Collector, B. C. Customer, C. D. Comptroller.

Jurat Thomas Cunningham, that the goods mentioned in this debenture, are really and *bona fide*, exported for parts beyond the seas, on his own account (or on his own and company's account, or * on account of A. B. of Jamaica, for whom this deponent acts in the direction of the voyage) and that no part hereof has been since landed, or is intended to be re-landed

The seven hundred, an half, and ten ells plain, narrow Germany linen, one hundred forty-seven ells plain Holland's linen, under $1\frac{1}{4}$ ell wide, three hundred weight and an half of currants, ten pounds of nut-megs, twenty reams of ordinary paper, being for the new duties, fine foolscap; eight pounds of rhubarb, fourteen pounds of gentian, seven pounds of scammony, two hundred weight, three quarters, and fourteen pounds of battery; five hundred weight, one quarter, and seven pounds of metal prepared, above mentioned, were shipped the 7th of August present.

Certified the 11th of August, 1776.

D. E. Searcher,
E. F. Surveyor,
F. G. Land-waiter.

* In London and Bristol, the exporters of goods by commission swear, On commission, having the direction of the voyage.

in Great-Britain, or
the Isle of Man.

*Jurat 11mo. die Au-
gusti, 1776, coram no-
bis.*

A. B. Collector,
B. C. Comptroller.

On the back must be indorsed the several duties to be repaid; and underneath the exporter's receipt, as follows;

	<i>l.</i>	<i>s.</i>	<i>d.</i>
The subsidy to be repaid for the goods within men- tioned, amounts to four pounds, four shillings, and one penny half-penny.	4	4	1½
The additional duty to be paid for the same, amounts to one pound, eight shillings, and eight pence.	1	8	8
	<hr/>		
Customs,	5	12	9½
The new subsidy to be repaid, seven pounds nine shillings, and one penny farthing.	7	9	1¼
The one third subsidy to be repaid, two pounds, nine shillings and eight pence farthing.	2	9	8¾
The two thirds subsidy to be repaid, two pounds, three shillings, and seven pence farthing.	2	3	7¼
The impost 1690 to be repaid, two pounds, four shillings, and eleven pence three farthings.	2	4	11¾
The impost 1692-3, to be repaid, one pound eigh- teen shillings and four pence half-penny.	1	18	4½
The new duty on spice, &c. to be repaid, one shilling.	0	1	0
The additional duty on spice, &c. to be repaid, e- leven shillings two pence three farthings.	0	11	2¾
The new duty on pepper, &c. to be repaid, six shil- lings, and six pence half-penny.	0	6	6½
The new duty on soap, &c. to be repaid, two pounds, ten shillings.	2	10	0
The additional duty on soap, &c. one pound five shillings.	1	5	0
	<hr/>		
	26 : 12 : 3¾		

A. B. Collector, B. C. Customer, C. D. Comptroller,

Port of Greenock, the 12th August, 1776.

Received of the honourable the commissioners of his Majesty's customs, by the hands of A. B. their collector in this port, the sum of twenty-six pounds, twelve shillings, and three pence three farthings, in full of this debenture. 26 : 12 : 3 $\frac{1}{4}$

Witness.

Thomas Cunningham.

C. D. Comptroller.

On recourse to the entry outwards, from which this debenture was formed, it will appear that there were likewise entered, raisins, folis, and callicoës, though not inserted in the debenture, because the duties of the former were paid at Rothsay, and the latter at Whitehaven; in such cases separate debentures must be made out, and sent to the respective ports, to have the duties there computed and repaid, and the exportation sworn to, if exported by his order, who sent them from the port of importation; remembering to have a distinct parchment for the duty of 15 per cent, on muslin or callicoës.

All the several kinds of debentures, the forms of which are here given, must before they are delivered or paid to the exporters, be entered into a separate book, to be kept for that purpose by the collector and comptroller, in the forms preceeding.

Laws and regulations, relative to the imports and exports of linen.

1. Stat. 28 Henry VIII. cap. 4. §. 2. **N**O person, English or stranger, shall put to sales any whole piece or half piece of dowlas and locram, unless there be expressed upon the piece the number of yards or ells contained in such piece, upon pain of forfeiture of the same, not containing the number of yards or ells mentioned upon the piece; one half of such forfeiture to be to the king, and the other half to him that shall seize and will sue for the same by action of debt, &c.

2. Stat. 1 Eliz. cap. 12. §. 1. If any person shall willingly use any means with linen cloth, whereby the same shall be deceitful or worse for use, the cloth shall be forfeited, and the offender punished by one months imprisonment, and shall pay such fines as shall be assessed for his offence, by the justices before whom he shall be condemned.

3. §. 2. The justices of oyer and terminer, and justices of assizes, and justices of peace, or three of them, whereof one to be of the quorum, shall have power to inquire, hear, and determine, the offences aforesaid in the sessions, by information or indictment.

4. §. 3. If any person shall, seize any such deceitful linen cloth, he shall at the next sessions of the peace, or before two justices of the peace, whereof one to be of the quorum, make information of the offence, and of the seizure of the cloth, or procure the offenders to be indicted; and shall be bound before the justices, to the use of the queen, in such form as the justices shall think meet, to pursue the same matter with effect, and to give evidence, and also to pay the moiety of all that he shall recover, to the sheriff, or other accountant, to the use of the queen; the one half of all the forfeitures and fines to be to the queen, and the other moiety to him that shall make information, or procure indictments of the premises, and follow the same with effect.

5. §. 4. The justices before whom any such offence shall be tried, shall certify the same by their estreat into the exchequer yearly, at Michaelmas, and the barons of the exchequer shall have power to make process for so much as shall appertain to the queen.

6. Stat. 1 Ann. stat. 2. cap. 8. §. 2. All sorts of hemp or flax, and the production thereof, as thread, yarn, and linen, imported into England directly from Ireland, by any natives of England or Ireland, being the growth and manufacture of Ireland, upon producing such certificates, and making such oath, as in the act, 7 Will. III. cap. 39. is required, shall be free from the additional subsidy of poundage, and all customs whatsoever.

7. Stat. 3. Ann. cap. 8. §. 1. It shall be lawful for any natives of England or Ireland to ship in any port of Ireland in English built shipping, whereof the master and three fourths of the mariners to be English or Irish, any white or brown linen cloth of the manufacture of Ireland, and the same to transport into any of the plantations the act 15 Car. II. cap. 7. notwithstanding.

8. §. 2. Provided that no ship coming to the plantations from Ireland shall break bulk, until the master shall have made known to the governor, or to such officer as shall be by him appointed, the arrival of the said ship, with her name, and the name of the master, and shall have delivered a true inventory or invoice of the lading, together with a certificate from the chief officer of the port of Ireland, where such ship shall be laden, expressing the particulars of such lading, with the names and abodes of the exporters, and of two persons, who shall have made oath before such chief officer, that the said goods and linen are, *bona fide*, of the manufacture of Ireland; and, until the master shall have made oath before such governor or officer, that the said goods are the same that he took on board by virtue of such certificate, nor until such ship shall have been searched by an officer; and, in case the commander of such ship shall break bulk before such notice given, and certificate produced, and such oath made, or before such search, or if any goods of woollen manu-

facture not laden in England (necessary apparel of the commander and mariners excepted) or any linen goods not laden in England, nor of the manufacture of Ireland, shall be found, such ship shall be forfeited, together with all goods imported or found in such ship; one third part to her majesty, one third part to the governor of such plantation, if the ship be there seized or sued for (or otherwise that third part also to her majesty) and the other third part to him who shall sue for the same in her majesty's court in the plantations where the offence shall be committed, or in any of her majesty's courts at Westminster.

9. §. 3. All ships coming from Ireland to any such plantation, shall be subject to the same rules to which ships coming from England are subject.

10. §. 8. Any person for any seizure made in pursuance of this act may plead the general issue, and shall have double costs.

11. §. 9. All informations and suits for any offence against this act, shall be commenced within twelve months after the discovery of such offence.

12. §. 10. If any ship laden with goods in England, Wales, or Berwick, for any of the plantations, shall put into any port in Ireland, and shall there take in any white or brown linen, the like certificate and oaths shall be made, that the said linen is of the manufacture of Ireland, as is before directed; and if upon the arrival of such ship in the plantations such certificate be produced, and oaths made, such ship, &c. shall be subject to such rules as they were subject to before the passing of this act, and no other.

13. §. 11. This act shall continue eleven years.

Continued by 3 Geo. I. cap. 21.

14. Stat. 7. Ann. cap. 7. §. 24. European linens, sisters threads, and tapes or incle, lintseed and flax, shall be exempted from the duties called the two third subsidies.

15. Stat. 10 Ann. cap. 19. §. 66. There shall be paid to her majesty upon all chequered and striped linens, and upon all linens printed, painted, stained or dyed, after the manufacture, or in the thread or yarn before the manufacture, in foreign parts, which during 32 years shall be imported into Great-Britain, and may lawfully be used there (over and above all other customs) a duty of *L.* 15, for every *L.* 100 value.

16. §. 67. The said duty shall be managed and brought into the exchequer, in the same manner as the duties upon paper.

17. §. 68. After the said duties upon chequered, &c. linens imported shall be paid, the commissioners and officers of the customs shall cause every piece to be stamped with a seal, to denote the payment of the duties.

18. §. 69. There shall be paid to her majesty upon all silks, cal-

licoos, linens, and stuffs, which during 32 years shall be printed, stained, painted, or dyed, in Great Britain (such callicoos, linens, and fustians, as shall be dyed throughout, of one colour only, and stuffs made of woollen, or whereof the greatest part in value shall be woollen, excepted) the duties herein after expressed (over and above the duties payable upon importation) viz. for all silks so printed, stained, or painted, in Great Britain (silk handkerchiefs excepted) 6d. for every yard in length, reckoning half a yard for the breadth; and for all silk handkerchiefs so printed, &c. in Great Britain, 3d. for every yard square, upon all callicoos so printed, stained, painted, or dyed in Great Britain, 3d. for every yard in length, one yard wide; and upon all linen stuff printed, &c. in Great Britain, three half-pence for every yard in length, yard wide.

19. §. 70. Such commissioners, as her majesty or the commissioners of the treasury appoint, shall be her majesty's commissioners for the receipt and management of the said duties, who shall have power to appoint receivers-general, collectors, comptrollers, surveyors, and other officers; and the commissioners shall cause all the monies to arise by the same duties to be paid into the receipt of exchequer in England.

20. §. 71. Every person who shall print, paint, stain, or dye, any such goods, shall give notice of their names and places of abode, and the rooms where they shall work or dry any such goods, upon pain to forfeit *L.* 30.

21. §. 72. All persons who shall print, &c. any silks, &c. shall once in six weeks make entry at the next office of all such silks, &c. printed, &c. within such six weeks; and, if such printer, &c. be not the owner of such goods, he shall specify the names and places of abode of the owners, on pain to forfeit *L.* 50, which entry shall be made upon the oath of the printer, &c. or of his chief workman to the best of his knowledge or belief; unless a quaker, and then on his solemn affirmation; and the said oaths and affirmations may be administered by the collector or supervisor, without fee.

22. §. 73. Provided that no person, for the making of such entries, be obliged to send further than the next market-town.

23. §. 74. Every person who shall print, &c. any silks, &c. shall, within six weeks after he ought to have made such entry, clear off all the duties, upon pain of forfeiting double the duties; and no such person, after such default in payment, shall deliver or carry out any such printed, &c. goods, until he hath paid his duty, on pain to forfeit double the value of the goods.

24. §. 75. The officers of the said duties shall at all times, by day or by night, and, if in the night, in presence of a constable or other officer of the peace, be permitted, upon request, to enter into the house, or other place belonging to, or used by, any person who

shall print, &c. any silks, &c. and to take account thereof, and shall thereof make return in writing to the commissioners, leaving a copy (if demanded) with the printer, &c. and such return shall be a charge upon such printer, &c. and if the officer neglect to leave a copy of his report, being demanded, he shall forfeit 40s. to such printer, &c.

25. §. 76. Every officer, impowered to make such charge, shall first be sworn for the due and faithful execution of his office: and that the oath may be administered by the commissioners for the duties, or by any of her majesty's justices of the peace, who shall give such officer a certificate thereof.

26. §. 77. The officers shall be permitted to take account of the quantities of silks, &c. in the custody of any printer, &c. to be printed, &c. and in case such officer shall miss any quantity of such silk, &c. and shall not, upon demand, receive satisfaction for what is become of the same, it shall be lawful for such officer to charge such printer, &c. with the duties of such silks, &c. as if the same were printed, &c.

27. §. 78. If any person, who shall print, &c. any the goods aforesaid, shall obstruct the officers, the offenders shall forfeit *L. 20.*

28. §. 79. No person shall remove any of the silks, &c. by him printed, &c. until the officer shall have taken account of every quantity of such goods, and until every piece be marked with a stamp, denoting the charging of the duty, upon pain of forfeiting *L. 20.* and all the printed, &c. silks, &c. carried away without being marked, and found in the possession of any draper, or other trader therein, for sale, may be seized, or the value thereof recovered, one moiety for the use of her majesty, and the other moiety to the seizer, or informer.

29. §. 80. Upon payment of the duties for any quantity of the said goods, the collector shall give a receipt *gratis.*

30. §. 81. The said printers, &c. shall keep the goods not surveyed by the officers apart from all others of the same kinds, which shall have been surveyed, on pain to forfeit *L. 5.*

31. §. 82. If any of the said printers, &c. shall fraudulently conceal any silk, &c. with intent to deceive her majesty of her duties, the party offending shall forfeit *L. 20.* and all the silks, &c. found in any private place, whereof no notice shall have been given, or the value thereof may be seized and recovered, one moiety to the use of her majesty, and the other moiety to the use of the seizer, or informer.

32. §. 83. All utensils and instruments for printing, &c. of such goods, in custody of any such printer, &c. shall be liable to the debts, and duties, and also to all penalties incurred by such person, as if the debtor or offender were the true owner.

33. §. 90. No fee shall be taken by the officers from the said print,

ers, or others, for any entries, receipts, or marks, in this act mentioned, under the penalty of *L.* 5 to the party grieved.

34. §. 91. The powers in 12 Car. II. cap. 24. or any other law of excise, shall be used in levying the duties hereby granted.

35. §. 92. All penalties in relation to the said duties upon silks, &c. printed, &c. in Great Britain, shall be levied, or mitigated, as any penalty by any law of excise, or by the action of the debt, &c. in her majesty's courts at Westminster, or in the court of session, judicatory, or exchequer, in Scotland; and one moiety of every such penalty (not otherwise appointed by this act) shall be to her majesty, and the other moiety to him that shall sue for the same.

36. §. 93. The commissioners for the said duties on silks, &c. printed, &c. in England, Wales, and Berwick, shall have the same power as the commissioners of excise.

37. §. 94. It shall be lawful for any person who shall have paid her majesty's duties for any the said imported linens, or for any silks, &c. printed, &c. in Great Britain, and any other person who shall be intitled to any such goods from the person who paid her majesty's duties, to export such goods to foreign parts, giving security, that the quantities to be exported shall not be re-landed in Great Britain, which security, the customer, or collector of the port of exportation shall take in her majesty's name.

38. §. 95. If, after the shipping of any such goods, and the giving such security, the same shall be re-landed in Great Britain, the said goods, or the value thereof, shall be forfeited.

39. §. 96. Any person who shall export such chequered, stripped, printed, painted, stained, or dyed goods, may make proof, upon oath, that the duties have been paid, or secured (which oath the customer, or collector, is to administer) and thereupon the customer, or collector, shall give to the exporter a debenture, expressing the kinds and quantities of the chequered and stripped linens, and of the printed, stained, and dying goods, so exported; and the exportation thereof being certified by the searcher upon the debenture, the collector of the duties upon such goods, in the place where such exportation was, shall pay the duties received to the person, or agents exporting the same; and if such collector shall not have money in his hands, the commissioners shall pay the said debenture out of any duties upon chequered and stripped linens, printed, painted, stained, and dyed goods; or, if the duty of the goods exported were only secured, the same shall be discharged.

40. §. 97. The commissioners of the customs shall provide seals, with which the imported linens shall be marked, and the commissioners for the said duties shall provide seals (of another kind) for marking the said silks, &c. printed, &c. in Great Britain, and the officers are required, in using the same, to do no damage to the goods; and,

if any person shall counterfeit any seal provided in pursuance of this act, or the impression of the same, to defraud her majesty of the duties, such person, being thereof convicted, shall be judged a felon, without benefit of clergy; and if any person shall sell any printed, &c. silks, &c. with a counterfeit stamp, knowing the same to be counterfeited, and with an intent to defraud her majesty, such offenders, their aiders, abettors, and assistants (being convicted) shall forfeit to her majesty *L.* 100, and stand in the pillory two hours.

41. §. 98. Upon oath made by any credible persons, that they have reason to suspect that any printed, &c. silks, &c. are in the custody of any draper, or other person dealing therein, for sale, without having such marks as are required, it shall be lawful for the commissioners within the bills of mortality, or any two justices of the peace in other parts of the kingdom, to issue their warrants, requiring any officer for the same duties (with the assistance of a constable, or other officers of the peace) in the day time, to search for the same, and to open doors, chests, and package, and to seize such goods, and bring them to the office next the place where they shall be seized.

42. §. 99. All callicoos, printed, painted, or stained, which shall be within one eighth of a yard, of yard broad, or not exceeding one eighth of a yard, of yard broad, shall pay as yard broad.

43. Stat. 12. Ann. Stat. 2. cap. 9. §. 6. There shall be paid to her majesty, upon all chequered and striped linens, and upon all linens printed, painted, stained, or dyed, after the manufacture, or in the thread and yarn before the manufacture, in any foreign parts (except buckrams, lawns, canvases, Barras and Silesia neck-cloths) which, during 32 years, shall be imported into Great Britain, and may lawfully be used (over and above all other duties) *L.* 15 for every *L.* 100 value, to be made by the importers.

44. §. 7. There shall be paid to her majesty, upon all silks, callicoos, linens, and stuffs, which, during thirty-two years, shall be printed, stained, painted, or dyed in Great Britain, (such callicoos, linens, and fullians, as shall be dyed throughout of one colour, and stuffs made of woollen, or whereof the greatest part in value shall be woollen, excepted) the duties herein after expressed (over and above all other duties) viz. upon all silks so printed, stained, or painted (silk handkerchiefs excepted) 6d. for every yard in length, reckoning half a yard for the breadth; and for all silk handkerchiefs so printed, &c. 1d. for every yard square; upon all callicoos so printed, stained, painted, or dyed, 3d. for every yard in length, one yard wide; and upon all linen and stuffs printed, stained, or dyed in Great Britain, 1½d. for every yard in length, yard wide, as by 10 Ann. cap. 19.

The duties upon imported goods to be under the management of the commissioners of the customs.

These duties are made perpetual by 6 Geo. I. cap. 4. and great part of them are subscribed into the South-sea stock, and the residue is mortgaged to the bank, by 2 Geo. II. cap. 3.

45. §. 15. Every person that shall export any silks, callicoes, or linens, that are printed, painted, stained, or dyed, for which a drawback is to be allowed, shall give notice to the officer, appointed by the commissioners of the customs, when and where he will pack up the goods to be exported; and the commissioners of the customs are directed to cause such officer to see the seals be taken off from every piece to be exported, and the officer shall take account of the kinds and quantities of the goods to be exported, and make a return thereof to the officer appointed to receive the same without fee.

46. Stat. 12 Ann. Stat. 2. cap. 19. Lawns, and striped or chequered linens, being all white, and neck-cloths striped at the end only, and also Barras and packing canvases or buckrams, were not intended to be charged by the act 10 Ann. cap. 19. upon importation, with the duties by the same act granted.

47. Stat. 12 Ann. Stat. 2. cap. 21. The exception in the act 7 Ann. cap. 7. in relation to tapes or inkles, shall extend to exempt European unwrought inkle, called short spinnal, as well as wrought inkle, from the payment of the two third subsidies.

48. Stat. 1 Geo. I. cap. 36. §. 21. All persons who shall print, paint, stain, or dye any silks, callicoes, linens, or stuffs, at any other place than the usual place of their residence, or exercise of their trade, shall first make a particular entry thereof with the proper officer, and pay down the duties, on forfeiture of *L.* 50, to be recovered, as by the laws of excise, or action of debt, &c. and such silks, &c. so printed, &c. without entry and payment of the duty, may be seized immediately by such officer; one moiety of such forfeitures to the crown, the other to the prosecutor, or informer.

49. Stat. 3 Geo. I. cap. 7. §. 38. It shall be lawful to import lintseed without paying any duty.

50. §. 39. It shall be lawful to export all sorts of linen cloth of the manufacture of this kingdom, made of flax or hemp, free from all duties.

51. Stat. 3 Geo. I. cap. 21. §. 1. The act 3 and 4 Ann. cap. 8, to permit the exportation of Irish linen cloth to the plantations, &c. so far as the same relates to the exportation of Irish linen cloths to the British plantations, shall continue in force so long as the merchants, &c. of Great Britain are permitted to import into Ireland, free of duties, white and brown British linen cloth made in Great Britain.

52. §. 2. All linens made in Ireland, and imported into this kingdom, may be shipped off again for any of his majesty's plantations in America, without paying any duty.

53. Stat. 4. Geo. II. cap. 16. §. 1. All persons who shall feloniously steal, or hire any other feloniously to steal, out of any whitening or bleaching croft, or place made use of by any whiter, crofter, bowker, or bleacher, for whitening, bowking, bleaching, or drying any linen, fustian or cotton-cloth, or any thread, linen or cotton-yarn, tape, inkle, silleting, laces, or goods exposed to be whitened, bowked, bleached, or dried, to the value of 10s. or who shall buy or receive any such goods, knowing the same to be stolen, shall be adjudged felons, without benefit of clergy, unless the court shall think it reasonable, that the party offending, instead of suffering death, should be transported to some of his majesty's plantations for seven years.

54. §. 2. If any person, ordered to be transported in pursuance of this act, shall refuse so to be, or shall break prison, escape, come on shore, or return into this realm, before the term expired, he shall, if convicted, suffer death.

Laws and regulations relative to the imports and exports of tobacco.

Tobacco, not of the British plantations. **T**HE impost having been secured at importation, if the importer is afterwards desirous to discharge his bond before the expiration of the 15 months, he is allowed a discount after the rate of *L. 10 per cent per annum*, for so much of the said fifteen months as remain unexpired, 12 Ann. sess. 2. cap. 8. §. 3. 5 Geo. I. cap. 7. §. 1.

Of the British plantations.—The importer may, if he is not willing to pay ready money, become bound with one or more sufficient sureties (to be approved by the collector and comptroller of the port of importation) in one or more bonds, for payment of the additional duty, new subsidy, subsidy 1747, one third subsidy and impost, within eighteen months, to commence at the end of thirty days after the master's report of the ship, or from the merchant's entry within those thirty days, which shall first happen, 9 Geo. I. cap. 21. §. 3. 21 Geo. cap. 2. §. 5.

If, after such security be given for payment of the duties in eighteen months, the importer be desirous to discharge his bond in ready money, any time before the expiration thereof, he shall be abated upon such bond, so much as the discount, at the rate of *L. 7 per cent per annum*, shall amount to, in proportion to the time unexpired, 9 Geo. I. cap. 21. §. 12. 24 Geo. II. cap. 41. §. 31.

Upon payment of the old subsidy, and security of the other duties by the importer's own bond, may be put into ware-houses, provided at his charge, and approved by the commissioners of the customs; if destroyed in such ware-houses by fire, the duties to be al-

lowed, 12 Ann. cap. 8. §. 5, 6. 5 Geo. II. cap. 7. §. 1. 24 Geo. II. cap. 41. §. 31.

Damaged, or mean, is not to have any allowance, either at the scale, or otherwise; but, upon the merchant's refusing to pay the duty, he may separate such damaged tobacco, by cutting off, from the hogheads, so much as he shall refuse to pay, or secure custom for; and any three, or more, of the principal officers of his majesty's customs shall cause such tobacco to be burnt or destroyed, without making the importer any allowance for freight or charges, except as follows, viz. if any British plantation tobacco hath received damage on board any ship at sea, or by the ship's being forced on shore, in any part of Great Britain; or, after arrival, by the ship's bulging on an anchor, or by the lighter into which the tobacco is put, in order to be landed; the merchant refusing to pay, or secure the duty for the same, hath liberty to separate such tobacco as afore observed, and to receive for every pound of damaged tobacco, so separated, one halfpenny.—The same to be paid by the commissioners or collectors, or other chief officers of the customs.—But such allowance is not to exceed thirty shillings on any one hoghead, 9 Geo. I. cap. 21. §. 13.

The stalks may not be separated from the leaves, on pretence that the same is damaged, or mean tobacco, 9 Geo. I. cap. 21. §. 5.

Allowance for draught at the scale, to be only 8 lb. upon every hoghead of 350lb. or more; which allowance is not to be deducted upon exportation, 9 Geo. I. cap. 21. §. 15.

Only tobacco of the British plantation, that has paid the duties, and been manufactured in Great Britain, may be consumed on board British ships of war in any part of Europe, upon forfeiture of the respective places of their commander or purfers, and three shillings *per* pound weight, 6 Ann. cap. 22. §. 13.

Shipped at any place in the British plantations in America, for Great Britain, after the 25th of March, 1752, the collector or comptroller, or other chief officer of the customs there, or any two of them, are at the clearing out of the vessel to deliver to the commander, or person taking charge of her, a manifest under their hands and seals of office, containing a true account of all the tobacco taken on board, the number of packages, the quantity, marks, numbers, and tare of each package; and at the same time transmit a duplicate thereof to the respective commissioners of the customs in Great Britain, on forfeiture of £. 200, to be recovered in any court of record at Westminster, or court of admiralty in the plantations, where the offence is committed, 24 Geo. II. cap. 41. §. 1.

The person having charge of the vessel, upon her arrival at his port of discharge in Great Britain, and at the time of making his report, must deliver the said manifest to the collector of the customs there,

on forfeiture of *L.* 100, and the collector is to deliver it to the land-waiters appointed upon the ship, 24 Geo. II. cap. 41. §. 2.

The land-waiters are, from the manifest, to enter in their books (before any tobacco is landed) the marks, numbers, weights, tares, and contents of the several packages, under the penalty of *L.* 50, and to cause such landing mark, as the commissioners of the customs shall direct, to be set upon every package, and are to enter every such landing mark in their books, on forfeiture of *L.* 50, 24 Geo. II. cap. 41. §. 3.

May not be imported into Great Britain, otherwise than in a cask, chest, or case only, each containing 450 pounds weight of net tobacco at the least, on forfeiture of all the tobacco, together with the package, 24 Geo. II. cap. 41. §. 20.

Imported from the British plantations on the continent of America, in bulk, or otherwise than in casks, chests, or cases, containing each two hundred weight, or 224lb. at least, is forfeited, and 6d. *per* pound weight, except small quantities for the crew's smoking; $\frac{2}{3}$ ds to his majesty, and $\frac{1}{3}$ to the seizer or suer, 10 and 11 W. III. cap. 21. §. 29.

Exported.—No debenture to be made out after the 29th of September, 1751, nor any drawback to be allowed upon tobacco imported after that time, unless it is shipped and exported from the same port where it was originally imported, and (if unmanufactured) in the original package, with the same marks in and with which it was imported, no other tobacco being put therein, nor any taken out, except 10 pounds, which shall be allowed to be taken out of the package, after the same is weighed at importation, as is now the practice. The penalty for entering unmanufactured tobacco for exportation, from any port but the port of importation, or in any other package, or without the same marks, as imported, is forfeiture of the tobacco, and *L.* 200 by the person who enters it, or causes it to be entered, besides drawback; and whoever knowingly exports any package of tobacco, out of which more than 10 pounds has been taken, forfeits *L.* 20 for every package exported, 24 Geo. II. cap. 41. §. 4.

But if, upon landing, the tobacco in any hogshead or cask, by cutting off the damaged part, is under the weight of 450 pounds, the importer may, in the presence of the land-waiter, cause the sound tobacco to be put together into one or more hogsheads, out of which the damaged was taken; and the land-waiters are to enter in their books the exact weight of the tobacco, with the marks and numbers of each hogshead, and note, that they were re-filled in their presence; then such tobacco (provided the quantity in each hogshead is 425 pounds weight, or more) may be exported from the port of importation, as if the package had not been altered, 24 Geo. II. cap. 41. §. 5.

The person who enters unmanufactured tobacco outwards, must, before shipping it for exportation, indorse upon the cocket and bill, the plantation or manifest mark and number, the landing mark and number, with the weight of each package at the time of landing; also the exporter's mark and number, with the weight of each at the time of entry for exportation; and write off the weight of each package from the identical entry thereof at importation. Every person refusing, or neglecting so to do, forfeits *L. 5* for every package, besides loss of drawback; and the searcher is not to admit any cocket, unless marked as aforesaid, 24 Geo. II. cap. 41. §. 6.

Unmanufactured, may not be loaden in any vessel in Great Britain, with intent to be exported, but in casks, chests, or cases only, containing 425 pounds weight, or more, tobacco in each, on forfeiture of the tobacco and casks, &c. containing the same; except packages, containing samples shipped and exported at the same time and place with the casks, &c. out of which they were taken, 24 Geo. II. cap. 41. §. 21.

Exported (though manufactured) in any package, but casks of three hundred weight, or more, is not to be allowed any drawback, except tobacco cut or rolled, 9 Geo. II. cap. 21. §. 14.

Mixed with rubbish or dirt, or any other thing, shall be allowed no drawback; and every person who shall enter or ship such for exportation, or cause it to be done, or who shall enter any thing as tobacco for exportation, which, upon examination by the proper officer, appears not to be so, shall forfeit all the goods and the package, and *L. 50* for every package, 24 Geo. II. cap. 41. §. 24.

Manufactured, or unmanufactured, may not be entered or shipped for exportation in any vessel, not of the burden of 70 tons, or upwards, except to Ireland; and if exported thither in any vessel under the burden of 20 tons, it is not to be allowed any drawback, 24 Geo. II. cap. 41. §. 25. 8 Ann. cap. 13. §. 20.

Any officer of the customs, apprehending a vessel outward bound, with tobacco on board, not of the burden of 70 tons, or upwards, may stop and detain her, and the whole cargo, till she is measured, as directed by 6 Geo. I. cap. 21. and if she proves to be of that burden, he shall not be subject to any action for damages; but the master of such vessel, entering and clearing her out as of that burden, when she is under it, forfeits *L. 100* for every such offence, 24 Geo. II. cap. 41. §. 25. 8 Ann. cap. 13. §. 20.

Tobacco exported to Ireland.—If, upon producing a certificate, less appears to be landed there than shipped from hence, an allowance not exceeding two per cent may be made for waste during the voyage, 6 Geo. I. cap. 21. §. 48.

Entered for other foreign parts, if landed in Ireland, is forfeited,

and double the drawback; and the debenture for the drawback is to be void, 6 Geo. I. cap. 21. §. 49.

Entered out for any other place than Ireland, the exporter is to swear, that the same is not landed in any part of Great Britain or Ireland, 6 Geo. I. cap. 21. §. 50.

Imported from the British plantations in America.—The importer manufacturing it, or delivering it out to be manufactured upon his own account, must first deliver to the collector, or chief officer of the customs, at the port of importation, an account in writing, signed by himself and the manufacturer, or their known agents, with their names and places of abode, containing the plantations, or manifest, mark, and number of each package, with the name of the ship, and time when imported, the landing mark and number, the weight at importation, and the weight at the time of delivering it out; and the importer must write off the weight from the entry at importation. The penalty for neglecting to give or sign such account, or knowingly giving or signing a fraudulent one, is *L.* 30 for every package, by each person concerned, 24 Geo. II. cap. 41. §. 7.

The importer, selling or delivering such tobacco out of his possession, must, within 14 days after delivery, give to the collector the same account in writing, signed by himself, and the purchaser, or their known agents, and write off the weight, from the entry, in the same manner, and subject to the same penalties, as in case of delivering it out to be manufactured, 24 Geo. II. cap. 41. 8.

Removed by land.—Tobacco, or tobacco stalks, exceeding 24 lb. weight, or snuff exceeding 10 lb. weight, may not be conveyed from the place of importation to any other place in Great Britain, without a certificate from the collector and comptroller, or chief officer of the customs, at any place of importation; and if unmanufactured, with the importers oath thereto (if the importer applies for it) that the duties were paid or secured at importation, by whom, when, and in what ship imported; or with the purchaser's oath thereto (if he applies for it) attesting the marks and numbers of the hogheads, out of which it was taken, from whom purchased, and when; *if tobacco stalks or snuff, or manufactured tobacco, are so removed, then the certificate must have the importer's oath thereto, (if he applies for it) that such stalks were stripped, or such snuff or manufactured tobacco was made, from one or more hogheads, for which the duties were by him paid, or secured at importation; or the purchaser's oath thereto (if he applies for it) that such stalks were stripped, or the snuff or manufactured tobacco was made, from one or more hogheads, which had been delivered, and received according to the direction of this act; which certificate such officers are to grant, and, after entering in their books, to deliver to the person applying for the same,*

without fee or reward for certificate or oath, on forfeiture of *L.* 10 for every offence, 24 Geo. II. cap. 41. §. 9.

Tobacco.—The proprietor, factor, or agent of the tobacco, &c. (before it is removed) is to insert, on the back of the certificate, the names of each package, with the marks and numbers, and the weight of each species of goods in each package, the place from whence delivered, and to which they are to be conveyed, and by whom, or the name of the inn from whence carried, and the name of the person to whom consigned; and to which he must subscribe his name, and make oath to the truth thereof. The certificate must express the number of days it is to continue in force, and accompany the goods to the place to which they are to be carried; and the person there receiving it, must cause it to be delivered to the chief officer of the customs there, or if there is no officer of the customs, to the officer of excise for that division, who is to examine the same with the goods, which, if they agree therewith, are to be taken away by the person to whom they belong; and such officer is to enter the certificate in a book kept for that purpose, 24 Geo. II. cap. 41. §. 10. 26 Geo. II. cap. 13. §. 4.

Such goods, in the quantity above mentioned, removing by land without such certificate, are forfeited, and the packages, together with the cattle and carriages, and the carrier, or person employed in removing the same, is to be committed to the county goal for one month, by a justice of the peace for the county where the offence is committed, or the offender found.—And any person, who shall counterfeit, forge, erase, or alter such certificate, or the duplicate thereof, or procure the same to be done, shall forfeit *L.* 50 for every offence, 24 Geo. II. cap. 41. §. 12.

Such goods, in the quantity above mentioned, may not be conveyed by land from any place in Great Britain to any other, unless the package is marked on the outside with the respective words *Tobacco, Tobacco-Stalks, or Snuff*, in letters not less than three inches in length, on forfeiture thereof, with the package, and also 1*s.* per pound weight to be paid by the owner thereof, 24 Geo. II. cap. 41. §. 23.

Tobacco removed by water.—No tobacco, tobacco-stalks, or snuff, may be shipped on board any vessel to be carried by water from any place in Great Britain to any other, until every part thereof is entered at the custom-house, at the port nearest the place where they are shipped; and if *unmanufactured*, it must be shipped in the original package in which it was imported, preserving the same marks and numbers, but not without a certificate from the collector or comptroller, or chief officer of the customs at the port of importation, that the duties thereof were paid, or secured, at importation, by whom, the time when, and in what vessel imported; if it is to-

Tobacco-stalks, or snuff, or other manufactured tobacco, it is not to be shipped, without a certificate from the said officers, that the duties were paid, or secured, at importation, for the tobacco from which they were stripped, made, or manufactured; which certificates the said officers are required to grant to the importer, or his known agent, applying for the same, without fee or reward, on forfeiture of L. 10 for every offence, 24 Geo. II. cap. 41. §. 13.

Before such goods are shipped, the proprietor must insert on the back of the certificate, the names of each particular package, with the marks and numbers, the weight of each particular species of goods in each package, and the place from whence brought, and to which they are to be carried; 24 Geo. II. cap. 41. §. 14.

The certificate must, before shipping, be delivered by the proprietor to the person taking charge of the vessel, who, immediately upon his arrival in any port or place in Great Britain, must deliver it to the collector, or chief officer there, who must examine the goods, with the certificate; and, if they agree therewith, the goods are to be discharged, and be taken away by the person to whom they belong, 24 Geo. II. cap. 41. §. 15.

Such goods found on board any vessel before such certificate is obtained, or without its being on board therewith, or if it is forged, or does not agree in all respects with the goods, then all such goods are forfeited, together with the packages, and may be seized and prosecuted by any officer of the customs; and the person, taking charge of the vessel, shall forfeit 6 d. *per* pound weight; and any person who shall counterfeit, forge, erase, or alter such certificate, shall forfeit L. 100, 24 Geo. II. cap. 41. §. 16.

Tobacco, or tobacco-stalks, exceeding 24 pounds weight, or snuff exceeding 10 pounds weight (which has been removed by water from the place of importation to any other place in Great Britain) may not be removed afterwards from thence by land, without a certificate from the collector and comptroller, or chief officer of the customs, at the place to which they were carried by water, that it appears to them by the entry of the certificate, which came by the goods from the place of importation, that the duties thereof were paid, or secured, there, and in what vessel they were brought by water, and when, and that the person, applying for the same, had made oath to the truth thereof; which certificate such officers are required (after writing it in their books) to deliver to any person applying for it, 24 Geo. II. cap. 41. §. 22.

The proprietor of the goods, or his factor or agent (before they are removed) must insert on the back of the certificate the names of each package, with the marks and numbers, the weight of each species of goods in each package, the place from whence brought, and to which they are to be carried, and the name of the person to whom

they shall be sent, which he must subscribe with his name, and make oath to the truth thereof.—And such goods found so removed, without such certificate, or if the certificate appears to be forged or counterfeited, are forfeited, and the package, together with the horses, cattle, and carriages employed, may be seized and prosecuted by any officer of the customs; the carrier, or person employed in the removal, also forfeits *L.* 10, and is to be committed to the county goal for one month by any justice of the peace for the county where the offence is committed, or the offender found.—And any person who shall counterfeit, forge, erase, or alter such certificate or duplicate thereof, or procure it to be done, shall forfeit *L.* 100 for every offence, 24 Geo. II. cap. 41. §. 22.

Tobacco.—The second purchaser of an entire hoghead of unmanufactured tobacco, is intitled to the benefit of a certificate on removal by land or water, in like manner as the first purchaser from the importer; but, in this certificate, the name of the importer or seller may be omitted, provided the seller to the second purchaser has delivered to the collector, or chief officer of the customs at the port of importation, such accounts as the importer is required to give, by 24 Geo. II. cap. 41. 26 Geo. II. cap. 13. §. 6.

Any certificate for removal of tobacco, tobacco-stalks, or snuff, by land or water, is to be deemed a proper one, though the name of the importer is not inserted therein, provided his name is expressed in the bill from which the certificate is prepared, 26 Geo. II. cap. 13. §. 5.

Any person who shall put out, alter, or deface any mark or number set upon any package of tobacco in America, or in Great Britain, at importation or exportation, shall forfeit *L.* 20 for each package, 24 Geo. II. cap. 41. §. 19.

Tobacco-stalks and snuff, seized and condemned, are to be burnt in the presence of the collector and comptroller of the customs, at the place where the goods are at the time of condemnation; or, for want of such, in presence of the collector or supervisor of excise for that district, 24 Geo. II. cap. 47. §. 27, 28.

The officers who seized and prosecuted, are to be paid (if it is tobacco, or tobacco-snuff) at the same rate as if it was sold for 6d. *per* pound, which by 12 Geo. I. cap. 28. §. 10. being one-third of the gross sale, clear of all charges, amounts to 2d. *per* pound; if tobacco-stalks, or damaged tobacco, they are to pay 1d. *per* lb. in lieu of all other allowance, by the receiver-general of the customs at London or Edinburgh, respectively, or by the collector of the out-ports where seized and burnt, out of any duties applicable to incidents; provided the officers, before whom it was burnt, certify to the respective commissioners of the customs the exact quantity burnt, who

are thereupon to grant their order for payment, 24 Geo. II. cap. 41. §. 27, 28.

The following particulars are to be transmitted to the register of tobacco by the persons under mentioned, viz. an account of the certificate received with the goods by the officer of the customs or excise respectively; and duplicates of original certificates, for removing by land, by the officers who granted them at the port of importation; and certificates, for removal by water, by the chief officer of the customs at the port where the goods were landed, within one month after he receives it, provided the goods agree therewith; and duplicates of certificates, for removal by land, after the first removal by water, by the person who granted it; and once in every calendar month, one of the land-waiters books the landing and discharging of tobacco imported from the British plantations in America, and copies of every entry therefore for exportation, with the indorsements, and copies of every account of tobacco intended to be manufactured, and copies of every account of tobacco sold by the importer, to be transmitted by the collector and comptroller, or chief officer of the customs, of every port in Great Britain where the business was transacted; which several accounts are to be by him entered in such manner and form, that the marks and numbers of every hoghead, cask, or other package, and their weights at importation, may be compared with the marks, &c. respectively, at exportation, or delivery for home consumption, or to be manufactured, in order to preserve the identity thereof; and the said register is to transmit to the commissioners of the customs, at London and Edinburgh, respectively, an account, in writing, of any thing which appears to be done contrary to the meaning of this act; and once in 6 months he is to lay before the lords of treasury, a copy of such his representations made to the said commissioners, any collector, or chief officer, neglecting to transmit any of the accounts before mentioned, to forfeit *L.* 50 for every such neglect, 24 Geo. II. cap. 41. §. 10, 11, 15, 17, 22.

Tobacco imported from the British plantations in America.—The importer is, every year, between the 1st and 24th of June, to deliver to the collector, or chief officer of the customs, at the port of importation, an account, in writing, under his hand, of all the tobacco in his custody, power, and possession, which has been entered eighteen months, or more, at that time, containing the number of packages, with the respective marks, numbers, and weights of each, and the place where lodged; upon receipt of which, such officer is to cause the goods to be examined thereby, and then to transmit the account to the register of tobacco, 24 Geo. II. cap. 41. §. 18. Any importer, neglecting so to do, or if the account proves fraudulent in

any respect, forfeits *L.* 50 for every offence.—Ditto act of parliament,

Any vessel, under the burden of 70 tons, having on board 100 lb. weight of tobacco, or any tobacco-stalks, or 50 lb. weight of snuff, found at anchor, or hovering within the limits of any port, or within two leagues of the shore, or discovered to have been within the limits of any port, and not proceeding on her voyage, (unless in case of an unavoidable necessity and distress of weather, of which the master, purser, or person taking charge, must give notice, and make proof before the collector, or chief officer of the customs, immediately after arrival) all such goods are forfeited, with the package, or the value thereof, whether bulk shall have been broke, or not; and the master, or person taking charge of the vessel, forfeits *L.* 100.

And if any vessel, above the burden of 70 tons, having such goods on board, shall be found hovering as aforesaid, and no notice of distress is given, the master, or person taking charge of it, forfeits *L.* 100, 24 Geo. II. cap. 41. §. 26.

Tobacco-stalks, or snuff, removed from one place to another, in greater quantities than by 24 Geo. II. cap. 21. is allowed, and not attended with the certificate required, may be seized, and prosecuted by any officer of the customs of excise; and the proof that it was removed from the port of importation, with a proper certificate, and that the duties thereon were paid, or secured, is to lye on the claimer, and not on the officer who seized it, 26 Geo. II. cap. 13. §. 2.

Tobacco.—All bonds, for payment of duties on tobacco, shall be deemed to be due, and payable upon the day of payment, mentioned in the condition of the bond, and interest to be computed from the said date, whereon the bond shall be paid off in money, or the day the searcher certifies on the debenture, that the tobacco is shipped for exportation; and no security to be vacated till all interest be paid thereon, 24 Geo. II. cap. 41. §. 29.

The chancellor, or either of the barons of the exchequer, to grant a *fiat* for issuing process of immediate extent against any person bound for the duties on tobacco, before the bond becomes due, on affidavit laid before him by one of the securities, or the executor or administrator of such security, that the person bound is decayed in circumstances, and setting forth the danger of loss to the crown, unless some more speedy method of recovery than usual be made use of; if the money is recovered before the bond becomes due, the obliger is to be allowed therefrom the usual discounts, 24 Geo. II. cap. 41. §. 30.

The penalties and forfeitures, by this act, are to be, one moiety to the use of his majesty, &c. and the other moiety to the use of such person as shall, in form, prosecute or sue for the same; and the said penalties and forfeitures may be sued for; and the causes arising by this act may be tried and determined in any of his majesty's courts

of record at Westminster, if such offences are committed in England, or if the offender be in England at the time of commencing the prosecution; or in the court of exchequer at Edinburgh, if the offence be committed in Scotland, or the offender be in Scotland at the time of commencing the prosecution; at the election of the commissioners of the customs for England and Scotland respectively, 24 Geo. II. cap. 41. §. 33.

Tobacco of the growth of Europe, or mixed therewith, may not be sold or delivered to the seamen on board any of his majesty's ships of war, 6 Ann. cap. 22. §. 12.

The stalks or stems, stripped from the leaf, may not be imported; and, upon seizure and condemnation, the commissioners of the customs may cause them to be publicly burnt, allowing the seizer 1d. per pound weight, clear of all charges of condemnation, 12 Geo. I. cap. 28. §. 13.

The stalks or stems, when separated from the rest of the leaf, and exported by themselves, are not to have any drawback, 9 Geo. 21. §. 20.

May not be planted in Great Britain, Ireland, Guernsey, or Jersey, upon forfeiture thereof, or the value, and 40s. for every rood or pole of ground planted, half to the king, and half to the suer; and also *L.* 10 more, one third to the king, one third to the poor of the parish, and one third to the suer—except in physic gardens, and not exceeding half a rood in any one garden.—Sheriffs, justices, &c. within ten days after information, are to cause such tobacco to be destroyed.—Justices, a month before each general quarter sessions, are to issue out warrants to the constables, &c. to search for such tobacco, and to make a presentation, upon oath, at the quarter sessions.—Constables, within fourteen days after such warrant, may call assistance, and destroy such tobacco; upon neglect, are to forfeit 5s. per rood.—Assistance refused, the forfeiture is 5s.—Resisting, the penalty is imprisonment for three months, or to forfeit *L.* 5; and imprisonment, till a recognizance of *L.* 10 penalty, with two securities, be entered into, not to offend again, 12. Car. II. cap. 34. §. 1, &c. 15 Car. II. cap. 7, §. 18, &c. 22 Car. II. cap. 26. §. 2, &c. 5 Geo. I. cap. 11. §. 19.

Leaves of walnuts, hops, sycamore, or any other leaves, herbs, plants, or materials, may not be cut in the form, or in imitation of any of the usual sizes or cuts of tobacco of the British plantations, or coloured, or cured, to resemble such tobacco for sale, or knowingly sold or offered to sale as such tobacco, upon forfeiture of 5s. per pound weight. The charges of prosecution to be borne by his majesty, 1 Geo. I. cap. 46. §. 1.

Such leaves, &c. may not be exported with intent to obtain a

drawback, as for tobacco, upon forfeiture of 5s. *per* pound weight, besides former penalties, 1 Geo. I. cap. 46. §. 2.

May, with all engines, utensils, and tools, be searched for, and seized by the officers of the customs, at seasonable hours, and with a warrant from the justices, who, at their quarter-sessions, are to determine such seizure, and, after condemnation, cause them to be burnt, 1 Geo. I. cap. 46. §. 3, 4.

Servants employed in cutting, manufacturing, &c. or selling, upon conviction, before two justices, may be committed to the house of correction, there to remain, not exceeding six months, 1 Geo. I. cap. 46. §. 5.

The Method of Computing the Duties, in the several Branches, mentioned in the Introduction to the Business of the Custom-house.

I. *To compute the net subsidy of tonage on wines imported.*

Ex. TWO casks containing 1 ton of Spanish wines, imported into the port of London by British, and in a British ship, from the place of its growth, when entered,

As filled.	The gross duty per ton,	As unfilled.
L. 4 : 10	-	L. 4 : 10 : 0
— —	12 per cent for leakage,	10 : 9 ⁹ / ₁₀
4 : 10	-	3 : 19 : 2 ⁹ / ₁₀
0 : 9	Off 10 per cent of the gross duty,	0 : 9 : 0
4 : 1	-	3 : 10 : 2 ⁹ / ₁₀

II. *To compute the net subsidy of poundage.*

Ex. 1. 1200 lb. of British plantation tobacco.

1200 lb. at 1s. 8d. per lb. amounts to	-	L. 100 : 0 : 0
Gross subsidy, at 5 per cent,	-	5 : 0 : 0
Of discount, at 25 per cent,	-	1 : 5 : 0
Net subsidy,	-	3 : 15 : 0

Ex. 2. 1500 lb. of Spanish tobacco, rated at 10s. per lb.

The amount, at 10s. per lb.	-	L. 750 : 0 : 0
Gross subsidy, at 5 per cent,	-	37 : 10 : 0
1st discount, at 5 per cent,	-	1 : 17 : 6
Remains,	-	35 : 12 : 6
2d discount, at 8 per cent on the remainder,	-	2 : 17 : 0
Net subsidy to be paid.	-	32 : 15 : 6

Ex. 3. 100 lbs. of Italian wrought silk, imported from Italy in a British ship, rate being 33s. 4d.

100 lbs. at the given rate,	-	L. 166 : 13 : 4
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Grofs-fubidy, at 5 per cent,	- - - -	8 : 6 : 8
Discout at 5 per cent,	- - - -	0 : 8 : 4
		<hr/>
Net fubidy to be paid,	- - - -	7 : 18 : 4

III. *The method of computing additional duty.*

Ex. 1. Two casks containing one ton of Spanish wine, by British, or frangers, in British or foreign ships.

Filled.	<i>When duty paid.</i>	Unfilled.
L. 4 : 0	The grofs additional duty per ton,	L. 4 : 0 : 7
— —	Off 12 per cent for leakage,	0 : 9 : 7 ⁴ / ₈
		<hr/>
4 : 0	Remains,	3 : 10 : 4 ¹⁶ / ₈
0 : 6	Off 7 ¹ / ₂ per cent, for prompt payment,	0 : 5 : 3 ⁸ / ₈
		<hr/>
3 : 14	Remains,	3 : 5 : 1 ⁸ / ₈
0 : 8	Off 10 per cent of the grofs duty,	0 : 8 : 0
		<hr/>
3 : 6	Remains the net additional duty,	2 : 17 : 1 ⁸ / ₈

When duty secured.

4 : 0	Grofs additional duty,	4 : 0 : 0
— —	Off 12 per cent for leakage,	0 : 9 : 7 ⁴ / ₈
		<hr/>
4 : 0	Remains,	3 : 10 : 4 ¹⁶ / ₈
0 : 8	Off 10 per cent of the grofs duty,	0 : 8 : 0
		<hr/>
3 : 12	Remains net additional duty bonded,	3 : 2 : 4 ¹⁶ / ₈

Ex. 2. 1200 lb. of British plantation tobacco.

Paid.		Bonded.
L. 5 : 0	Grofs additional duty, at 1 penny per cent,	L. 5 : 0
1 : 5	25 per cent discount, at 15 per cent,	0 : 15
		<hr/>
3 : 15	To be paid, net, additional duty to be secured,	4 : 5

IV. *The method of computing 1 per cent Inwards.*

Take $\frac{1}{8}$ of the net old fubidy and additional duty.

V. New fubidy on tobacco, is computed as additional duty, and upon other goods as the old fubidy.

VI. $\frac{1}{8}$ fubidy is computed by taking $\frac{1}{8}$ of the net new fubidy of tonage and poundage.

VII. $\frac{1}{7}$ Subsidy is computed by taking $\frac{1}{7}$ of the net new subsidy.

VIII. Subsidies on spirits.

Ex. 1. One ton of brandy, French, Spanish, &c.

		Duty.
		<i>5 per cent on the rake,</i> L. 1 : 0 : 0
		Discount, - - - 0 : 1 : 0
Drawback,		
L. 0 : 9 : 6 $\frac{1}{2}$	Old subsidy,	Old subsidy, - - - 0 : 19 : 0
0 : 19 : 0	New subsidy,	- - - 0 : 19 : 0
0 : 6 : 4	$\frac{1}{7}$ Subsidy,	$\frac{1}{7}$ Subsidy, - - - 0 : 6 : 4
0 : 12 : 8	$\frac{1}{7}$ Subsidy,	$\frac{1}{7}$ Subsidy, - - - 0 : 12 : 8
2 : 7 : 6	Subsidy on spirits.	2 : 17 : 0

Ex. 2. 10 gallons of rum, of the growth of the British sugar plantations.

		Duty.
		<i>5 per cent on the rake,</i> L. 0 : 0 : 10
		Discount, - - - 0 : 0 : 0 $\frac{1}{2}$
Drawback.		
L. 0 : 0 : 9 $\frac{1}{2}$	Old subsidy,	Old subsidy, - - - 0 : 0 : 9 $\frac{1}{2}$
0 : 0 : 9 $\frac{1}{2}$	New subsidy,	New subsidy, - - - 0 : 0 : 9 $\frac{1}{2}$
0 : 0 : 3 $\frac{1}{2}$	$\frac{1}{7}$ Subsidy,	$\frac{1}{7}$ Subsidy, - - - 0 : 0 : 3 $\frac{1}{2}$
0 : 0 : 6 $\frac{1}{2}$	$\frac{1}{7}$ Subsidy,	$\frac{1}{7}$ Subsidy, - - - 0 : 0 : 6 $\frac{1}{2}$
0 : 2 : 4 $\frac{1}{2}$	Subsidies on spirits.	0 : 2 : 4 $\frac{1}{2}$

IX. *Impost on wines and vinegar.*

Ex. 1. Three casks containing one ton of vinegar.

Filled.		Unfilled.
L. 8 : 0 : 0	Gross duty in every case of entry,	L. 8 : 0 : 0
8 : 0 : 0	Net to be paid by a vintner, - - -	8 : 0 : 0
— — —	<i>12 per cent for leakage,</i> - - -	0 : 19 : 2 $\frac{8}{10}$
8 : 0 : 0	Remains, - - -	7 : 0 : 9 $\frac{12}{10}$
0 : 12 : 9 $\frac{12}{10}$	<i>8 per cent for defect or damage,</i>	0 : 11 : 3 $\frac{1}{10}$
7 : 7 : 2 $\frac{8}{10}$	Net, when for sale by a merch. bonded,	6 : 9 : 6 $\frac{9}{10}$
0 : 7 : 4 $\frac{7}{10}$	<i>5 per cent for prompt payment,</i>	0 : 6 : 5 $\frac{5}{10}$
6 : 19 : 10 $\frac{1}{10}$	Net, when for sale by a merch. paid down,	6 : 3 : 0 $\frac{15}{10}$
8 : 0 : 0	Gross duty as above, - - -	8 : 0 : 0
— — —	Off <i>12 per cent for leakage,</i> - - -	0 : 19 : 2 $\frac{8}{10}$

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8 : 0 : 0	Remains, - - - - -	7 : 0 : 9 $\frac{1}{10}$
0 : 8 : 0	Off 5 per cent for prompt payment,	0 : 7 : 0 $\frac{1}{10}$
<hr/>		
7 : 12 : 0	Net for private use to be paid down,	6 : 13 : 9 $\frac{1}{10}$

Ex. 2. Three casks containing 1 ton of Spanish Wine imported into any port in Britain, from the place of its growth, by British or by strangers, in any ships, and duties paid.

N^o 1.

Filled.		Unfilled.
L. 12 : 0 : 0	The gross impost per ton,	L. 12 : 0 : 0
1 : 4 : 0	Off 10 per cent, per 6 Geo. I. cap. 12.	1 : 4 : 0
<hr/>		
10 : 16 : 0	Net impost payable by a vintner in all cases,	10 : 16 : 0

N^o 2.

12 : 0 : 0	Gross impost as above,	12 : 0 : 0
— — —	Off 12 per cent for leakage,	1 : 8 : 9 $\frac{1}{10}$
<hr/>		
12 : 0 : 0	Remains, - - - - -	10 : 11 : 2 $\frac{8}{10}$
0 : 12 : 0	Off 5 per cent for prompt payment,	0 : 10 : 6 $\frac{1}{10}$
<hr/>		
11 : 8 : 0	Remains, - - - - -	10 : 0 : 7 $\frac{1}{10}$
1 : 4 : 0	Off 10 per cent of gross duty, per 6 Geo. I. cap. 12.	1 : 4 : 0
<hr/>		
10 : 4 : 0	Net impost, payable for private use or prisage,	8 : 16 : 7 $\frac{1}{10}$

N^o 3.

12 : 0 : 0	Gross impost as above,	12 : 0 : 0
— — —	Off 12 per cent for leakage,	1 : 8 : 9 $\frac{1}{10}$
<hr/>		
12 : 0 : 0	Remains, - - - - -	10 : 11 : 2 $\frac{8}{10}$
0 : 19 : 2 $\frac{8}{10}$	Off 8 per cent for defect or damage,	0 : 16 : 10 $\frac{16}{10}$
<hr/>		
11 : 0 : 9 $\frac{1}{10}$	Remains, - - - - -	9 : 14 : 3 $\frac{1}{10}$
0 : 11 : 0 $\frac{10}{10}$	Off 5 per cent for prompt payment,	0 : 9 : 8 $\frac{11}{10}$
<hr/>		
10 : 9 : 9 $\frac{1}{10}$	Remains, - - - - -	9 : 4 : 7 $\frac{1}{10}$
1 : 4 : 0	Off 10 per cent of gross duty, per 6 Geo. I. &c.	1 : 4 : 0
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9 : 5 : 9 $\frac{1}{10}$	Net impost, payable for sale,	8 : 0 : 7 $\frac{1}{10}$

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12 : 0 : 0	Gross impost as above, - - -	12 : 0 : 0
— — —	Off 12 per cent for leakage, - - -	1 : 8 : 9 $\frac{1}{8}$
<hr/>		
12 : 0 : 0	Remains, - - -	10 : 11 : 2 $\frac{2}{8}$
0 : 19 : 2 $\frac{2}{10}$	Off 8 per cent for defect or damage, - - -	0 : 15 : 10 $\frac{1}{8}$
<hr/>		
11 : 0 : 9 $\frac{1}{8}$	Remains, - - -	9 : 14 : 3 $\frac{1}{8}$
1 : 4 : 0	Off 10 per cent gross duty, per 6 Geo. I. &c. - - -	1 : 4 : 0
<hr/>		
9 : 16 : 9 $\frac{1}{8}$	Net impost for sale when secured,	8 : 10 : 3 $\frac{1}{8}$

N^o 5.

10 : 16 : 0	Lefs 10 per cent of the gross impost, - - -	10 : 16 : 0
— — —	Off 12 per cent leakage ditto, - - -	1 : 8 : 9 $\frac{1}{8}$
<hr/>		
10 : 16 : 0	Net impost, for private use or pri- vate, secured, - - -	9 : 7 : 2 $\frac{2}{8}$

*X. Impost on tobacco.**Ex.* 1200 lb. of tobacco of the British Plantations.

Paid		Secured.
L. 15 : 0 : 0	Gross impost at 3 d. per lb. weight, - - -	L. 15 : 0 : 0
3 : 15 : 0	Off 25 per cent — discount — 15 per cent, - - -	2 : 5 : 0
<hr/>		
11 : 5 : 0	Net impost, - - -	12 : 15 : 0

*XI. Impost 1690.**Ex.* 2400 lb. of pepper, imported directly from the place of its growth in ships British built.

Gross impost at 1 penny per lb. - - -	L. 5 : 0 : 0
<hr/>	
$\frac{1}{4}$ to be paid down, - - -	1 : 13 : 4
$\frac{3}{4}$ may be bonded, - - -	3 : 6 : 8

If the $\frac{3}{4}$ be paid down, there is a discount allowed thereon of 10 per cent.*Ex.* 2. 100 lb. of Italian wrought silk, imported from Italy in a British ship, at 33 s. 4 d. per lb. rate.

Value at 33 s. 4 d. per lb. - - -	L. 166 : 13 : 4
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10 per cent of said rate, if secured,	-	-	16: 13: 4
6½ per cent discount, if paid down,	-	-	1: 0: 10

Net impost to be paid down on entry,	-	-	15: 12: 6
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Ex. 3. 3 Cwt. ginger, of the British plantations, imported directly from thence in a British ship, gross rate, *L.* 7: 9: 4 per Cwt.

10 per cent of this rate is,	-	-	0: 14: 11 ⁴ / ₈
Discount at 6½ per cent for prompt payment,	-	-	0: 0: 11 ⁴ / ₈

Net impost to be paid down,	-	-	0: 14: 0
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XII. Impost 1692.

Ex. 4 Casks containing 1 ton of French wine, filled or unfilled, however, or from wheresoever, imported into any port in Britain.

Secured,		Paid down.
<i>L.</i> 8: 0: 0	Gross impost 1692,	<i>L.</i> 8: 0: 0
— —	Off 6½ per cent for prompt payment,	0: 10: 0
8: 0: 0	Remains,	7: 10: 0
0: 9: 7 ⁴ / ₈	6 per cent of the gross duty, per 6 Geo. I. cap. 12.	0: 9: 7 ⁴ / ₈
7: 10: 4 ⁶ / ₈	Net to be secured. Net to be paid down,	7: 0: 4 ⁶ / ₈

THE METHOD OF COMPUTING THE DUTIES FROM THE BOOK OF RATES.

IN the following Book of Rates, the 1st column contains the rate of the merchandise specifically, by the ton, the cwt. the lb. the dozen, the yard, &c. the 2d column contains the duty to be paid or secured, and in some cases to be paid and secured at entry, according to such rates, and the 3d column contains the duties to be repaid, or securities vacated, and in some cases both, upon due exportation. For the more ready discovery of the rates and duties of any article, the same referring figure, in the margin, points out and ascertains both. The computation of the duties incumbent on the merchant may be made by practice, as in the following examples; but in the custom-house, each branch must be severally taken by itself, and stated in the custom-house books, according to its respective appropriation, with which the merchant is not at all concerned.

Ex. 1. Computation of the duties on 10000 lb. of tobacco of the British plantations.

According to the book of rates $\frac{1}{2}$ d. per lb. must be paid down at entry. Wherefore $\frac{1}{2}$ d. is of 6d. $\frac{1}{2}$) 10000

And 6d. is of L. 1 $\frac{1}{20}$) 1250

L. 31 : 5 Old subsidy paid down.

If the remainder of the duty be paid down, it must be at the rate of $5\frac{1}{2}$ d. per lb. Wherefore 4d. is of L. 1 $\frac{1}{50}$) 10000

1d. is of 4d.	-	-	-	$\frac{1}{2}$)	166 : 13 : 4 at 4d.
$\frac{1}{2}$ d. is of 1 d.	-	-	-	$\frac{1}{5}$)	41 : 13 : 4 at 1
					20 : 16 : 8 at $\frac{1}{2}$

To be paid down exclusive of old subsidy, L. 229 : 3 : 4 at $5\frac{1}{2}$

If the remainder be secured, the calculation is made at the rate of 6d. $\frac{4}{20}$ and $\frac{2}{5}$ of $\frac{1}{20}$

Wherefore 6d. is of L. 1 $\frac{1}{20}$) 10000

$\frac{4}{20}$ of 1 d. is of 6d.	-	-	-	$\frac{1}{50}$)	250 for 6d.
$\frac{2}{5}$ of $\frac{1}{20}$ is of $\frac{4}{20}$	-	-	-	$\frac{1}{8}$)	8.333 for $\frac{4}{20}$
					1.388 for $\frac{2}{5}$ of $\frac{1}{20}$

To be secured, exclusive of the old subsidy, 259.722

Ex. 2. Computation of the duties to be paid on the importation of 95 Cwt. mulcovadq sugar, of the British plantations, imported according to law.

By the book of rates, each Cwt. is assessed in 6s. 3d. $\frac{1}{10}$ duty.

Wherefore 5 s. is of 1l.	-	-	-	-	$\frac{1}{4}$) 95
1 s. is of 5 s.	-	-	-	-	} 23.75
3 d. is of 1 s.	-	-	-	-	} 4.75
$\frac{1}{10}$ is of 3 d.	-	-	-	-	} 1.1875
$\frac{1}{10}$ is of $\frac{1}{10}$	-	-	-	-	} .1979
$\frac{2}{10}$ is of $\frac{1}{10}$	-	-	-	-	} .0989
$\frac{1}{10}$ is of $\frac{2}{10}$	-	-	-	-	} .0495 by approx.
					0099
					30.0437

Total duties to be paid down, L. 30 : 0 : 10 $\frac{1}{2}$

Ex. 3. Computation of the duty on 2000 gallons of rum, certified and imported according to law.

By the book of rates, each gallon pays of duty 4d. $\frac{1}{10}$ and $\frac{1}{11}$

Wherefore 4d. is of L. 1.	-	-	-	-	$\frac{1}{10}$) 2000
$\frac{1}{10}$ is of 4d.	-	-	-	-	} 33.333
$\frac{1}{10}$ is of $\frac{1}{10}$	-	-	-	-	} 4.166
$\frac{1}{10}$ is of $\frac{1}{11}$	-	-	-	-	} 2.083
					.416
					.019

Total custom-house duty. 40.02

Besides this duty, there is an excise duty of 4s. 8d. per gallon.

Wherefore 4s. is of L. 1	-	-	-	-	$\frac{1}{2}$) 2000
And 8d. is of 4s.	-	-	-	-	} 400
Excise duty,	-	-	-	-	66 : 13 : 4
Custom-house duty, as above,	-	-	-	-	466 : 13 : 4
Total duty of 2000 gallons rum,	-	-	-	-	40 : 0 : 5
					596 : 13 : 9

BOOK of RATES.

Merchandise Inward.

A.	
A DZES, <i>per</i> dozen	1
And besides for every Cwt. of iron	2
Anchovies, <i>per</i> barrel, of 16 lb.	3
Annoto, regularly imported, free	
If not regularly imported, <i>per</i> lb.	4
Anvils, <i>per</i> Cwt.	5
Apples, <i>per</i> bushel	6
Archilia, <i>per</i> Cwt. regularly imported, free	7
Otherwise to pay	8
Ashes, — pot, — regularly imported, <i>per</i> barrel, of 200 lb.	9
Ashes, — pearl	1
Ashes, pot or pearl, regularly imported from America, duty free	2
Ashes, — weed, <i>per</i> cent	3
Besides, for every last, or 200 lb.	4
Ashes, wood, or soap, <i>per</i> last	5
Awl blades, <i>per</i> 1000	6
Besides for every Cwt. of iron,	7
Augers for carpenters, <i>per</i> gross	8
Besides <i>per</i> Cwt. of iron	9
Axes or hatchets, <i>per</i> dozen,	1
Besides <i>per</i> Cwt. of iron	2
B.	
Babies for children, <i>per</i> gross	3
Babies heads of earth, <i>per</i> dozen	4
All other toys to pay 1 s. 4d. duty free, every 20 s. value	
Babies, jointed, <i>per</i> dozen	5
Bacon, regularly imported from Ireland or America, free	
From Westphalia or-Hamburg, <i>per</i> Cwt.	6
Bags — with locks, <i>per</i> dozen	7
Besides <i>per</i> Cwt. of iron in the locks	8
Ditto with steel rings, and no locks	9
More for the steel, <i>per</i> Cwt.	1
Ditto, called Runnet, <i>per</i> dozen	2

Rates.				Paid or secured on Importation.				Repaid on due Ex- portation to any place but the Co- lonies.				Repaid on due Ex- portation to the Colonies.			
<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1		12		2	3		14 ³ / ₄								
2				4	8		5								
3		7	6	1	9		10 ⁷ / ₈					1	5		5 ⁷ / ₈
4		1			1		3 ⁷ / ₈				17 ⁷ / ₁₆				12
5		15		11	6		14			11	2				8 ¹ / ₂
6			4	2			15 ¹ / ₂			2	0				16 ¹ / ₂
7		18	4		6										11 ¹ / ₂
8				2	3		6			1	8				13
9	1	5		12	3		15			11	8				12 ¹ / ₂
1	do.			do.						do.				do.	
2															
3		10		11	2					1	8				5
4				5	7		10			5	7				10
5	6			1	8		14			1	5				10
6		13	4	2	6		16			2	3				6
7				4	8		5			4	8				5
8	1			3	10		4			3	4				10
9				4	8		5			4	8				5
1		6	8	1	3		8			1	1				10
2				4	8		5			4	8				5
3		17	10	3	5		3 ⁹ / ₁₆			3				2	7
4		13	4	2	6		16			2	3			1	11
5		2		11	5		14			10	2			8	11
6	1	6	8	2	1		12			1	1			18	10
7	2	8		9	2		17 ⁷ / ₈			8	1			6	11
8				4	8		5			4	8				10 ³ / ₈
9	1	12		6	1		18 ¹ / ₂			5	4			4	7
1				5	1		17 ¹ / ₂			5	1				13 ¹ / ₂
2		4		11			9 ¹ / ₂			10	7			9	4 ¹ / ₂

Merchandise Inward.

B.

Balances, — <i>per</i> gross, of 12 dozen	1
More, if of iron, <i>per</i> Cwt.	2
And, if of brass, <i>per</i> 20s. of the rape	3
Balks, great, <i>per</i> great hundred	4
From any part of Europe, but France and Ireland, <i>per</i> load	5
From Ireland, Asia, or Africa	6
Ditto middle, <i>per</i> long hundred	7
From any part of Europe but Ireland and France	8
From Ireland, Asia, or Africa	9
Balks, small, <i>per</i> long hundred	1
From any part of Europe but Ireland and France	2
From Ireland, Asia, or Africa	3
<i>Note</i> , Balks of all kinds may be imported directly from America in British ships, legally navigated, duty free. <i>Masts</i> , <i>yards</i> , and <i>bonuspriets</i> excepted; but these only by British	
Balls, — washing, <i>per</i> gross	4
More for every lb. of soap in them	5
Bast hats, not exceeding 22 inches in diameter	6
Exceeding 22 inches in diameter	7
<i>Note</i> , These can only be imported into the port of London	
Blacking, or lamp-black, <i>per</i> Cwt.	8
Boards, <i>vocat</i> barrel, <i>per</i> long hundred	9
From Europe, excepting Ireland and France	1
Ireland, Africa, or Asia	2
Boards, <i>vocat</i> clap-boards, <i>per</i> long hundred	3
From Europe, excepting Ireland and France	4
Ireland, Asia, or Africa	5
Directly from America, free	6
Boards, <i>vocat</i> pipe, <i>per</i> long hundred	7
From any part of Europe but Ireland or France	8
Ireland, Asia, or Africa	9
Directly from America, free	1
Boards, <i>vocat</i> pasteboards for books, <i>per</i> 1000	2
Besides for each Cwt.	3
Books bound, <i>per</i> Cwt French	4
Not French, <i>per</i> Cwt.	5
Books unbound, <i>per</i> Cwt. French	6
not French	7

Rates.				Paid or secured on Importation.				Repaid on due Ex- portation to any place but the Co- lonies.				Repaid on due Ex- portation to the Colonies.			
<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1	5	6	8	1		6	8				18		15	5	12
2				4	8	5		4	8	5					
3				11		5		11		5			11	5	
4	12														
5	12	6		3		18 $\frac{1}{2}$		3	3	7 $\frac{1}{2}$		2	11	16 $\frac{1}{2}$	
6				2	4	17 $\frac{1}{2}$		2	1	6 $\frac{1}{2}$		1	9	15	
7	5			1	8	7	10	1	6	3		1	3	10	10
8				19		3		16	10	10		1	4	6	
9															
10	2			11	5	8		10	6			9	6	12	
11				7	8	8		8	2	8		5	9	12	
12															
13				7	8	8		6	9			5	9	12	
14	2														
15				2	4	17 $\frac{1}{2}$		2	1	6 $\frac{1}{2}$		1	9	15	
16	12	6		4	9	15		4	2	12 $\frac{1}{2}$		3	7	10	
17	1	5		1	10	4	16	1	8	6		1	6	7	4
18	4														
19				1	5	3 $\frac{1}{2}$		1	3	15		1	2	6 $\frac{1}{2}$	
20				11		11		10		2 $\frac{1}{2}$			8	14	
21															
22				4	3	10 $\frac{1}{2}$		3	11	5		3	6	19 $\frac{1}{2}$	
23	15			2	10	13		2	6	7 $\frac{1}{2}$			2	2	
24															
25															
26															
27	1			5	8	14		5	3			4	9	6	
28				3	10	4		3	4	10		2	10	16	
29															
30				2	6	16		2	3			1	11	4	
31				7	6			7	6			7	6		
32				17	8	7 $\frac{1}{8}$									
33				17	8	7 $\frac{3}{8}$									
34				13	6	9		8		15		7	7	1	
35															
36				7	7	4		7	1	10		6	7	16	
37															

H h h

Merchandise Inwards.

B.

Books, Popish prohibited.		
Boxes, vocat, tinders, per gros	-	1
Money, of wood, do.	-	2
Pepper boxes,	-	3
French for jelly, per doz.	-	4
Sand boxes, per gros	-	5
Snuff boxes, wood, per dozen	-	6
Horn, per do.	-	7
Ivory or tortoise, do.	-	8
Tobacco boxes, per gros	-	9
Bracelets, glass, if of France, per gros	-	1
Not of France	-	2
Brandy, — see spirits.		
Brafs, — lamps, per dozen	-	3
Trumpets do,	-	4
Wrought, per lb.	-	5
Brimstone, per Cwt.	-	6
Buckrams, vocat calico, per half piece	-	7
Carriack, per short piece	-	8
East country, do.	-	9
French, per dozen pieces	-	1
German, per piece of 15 yards	-	2
Butter from Ireland, free		
Buttons prohibited,		

C.

Camlets, half silk half hair, per yard	-	3
Candles of tallow, per Cwt.	-	4
Wax, green, per lb.	-	5
White or yellow, do.	-	6
And besides per lb.	-	7
Candles cannot be imported in any package less than 224 lbs. net, under pain of forfeiture.		
Candlesticks prohibited.		
Candlewick, per Cwt.	-	8
Canes or reeds, per M.	-	9
And besides, if of East India	-	1
Besides, if walking canes, per M.	-	2

	Rates.			Paid or secured on Importation.			Repaid on due Ex- portation to any place but the Co- lonies.			Repaid on due Ex- portation to the Colonies.								
	l.	s.	d.	l.	s.	d.	20lbs.	l.	s.	d.	20lbs.	l.	s.	d.	20lbs.			
1		1				3	10	4			3	4	10		2	10	16	
2			15			3	7	1 $\frac{1}{2}$				2	16 $\frac{1}{2}$		2	10	10 $\frac{1}{2}$	
3		1	2	6		4	3	19 $\frac{1}{2}$				3	9	11 $\frac{1}{2}$	3	3	3	
4			4	6		3	0	11 $\frac{1}{20}$				1	9	15 $\frac{1}{8}$		1	8	9 $\frac{3}{8}$
5		1				3	10	4				3	4	10		2	10	16
6			10			2	4	14 $\frac{1}{2}$				2	1	7 $\frac{1}{2}$		1	11	0 $\frac{1}{2}$
7		1				4	5	9				4	3	15		3	10	1
8		2				9	6	18				8	7	10		7	8	2
9		1	10			5	9	6				5	0	15		4	4	4
1			4			4	1	7 $\frac{3}{10}$				3	0	4 $\frac{1}{2}$		2	11	1 $\frac{7}{10}$
2						3	8	2 $\frac{3}{10}$				3	6	19 $\frac{1}{2}$		3	5	16 $\frac{7}{10}$
3			10			2	4	14 $\frac{1}{2}$				2	1	17 $\frac{1}{2}$		1	11	0 $\frac{1}{2}$
4			12			2	10	9 $\frac{1}{2}$				2	7	1		2	3	12 $\frac{1}{2}$
5		1		4		3	16	16 $\frac{1}{2}$				3	9			3	1	1 $\frac{1}{2}$
6		6		8		5	7	18				5	6			5	4	2
7			5			1	2	7				1	0	18 $\frac{1}{2}$		1	10	10 $\frac{1}{2}$
8			2			5	5	14 $\frac{9}{10}$				5	3	4 $\frac{1}{2}$		4	12	1 $\frac{7}{10}$
9			5			1	2	7 $\frac{1}{2}$				1		18 $\frac{1}{2}$		1	11	10 $\frac{1}{2}$
1		2	10			1	13	10	2 $\frac{1}{2}$			1	1	17 $\frac{1}{2}$		18	11	12 $\frac{1}{2}$
2			10			2	4	14 $\frac{1}{2}$				2	1	17 $\frac{1}{2}$		1	11	0 $\frac{1}{2}$
3			10			2	10	7				2	7	10		2	4	13
4		1		8		1	4	3 $\frac{1}{2}$										
5			1			2	2	17 $\frac{9}{10}$										
6			1	6		4	4	6 $\frac{7}{10}$										
7							8											
8		3	10			13	5	14				1	9	15		10	1	16
9		2	10			9	7	10				8	5	5		7	3	
1						2	6					2	6			2	6	
2						1	3	5				1	3	5		1	3	5

Hhh 2

Merchandise Inward.

C.

	Rattans, <i>per M.</i>	-	-	-	-	1
	Canes of wood, <i>per dozen</i>	-	-	-	-	2
	Capers, <i>per lb.</i>	-	-	-	-	3
	<i>Besides, if of France</i>	-	-	-	-	4
	Cap-hooks, <i>per gros</i>	-	-	-	-	5
	<i>And besides for every Cwt. of iron</i>	-	-	-	-	6
	Caps of cotton or thread, <i>per dozen</i>	-	-	-	-	7
	<i>And besides for every 20s. value, if cotton</i>	-	-	-	-	8
	<i>Double tufted, per dozen</i>	-	-	-	-	9
	<i>For children, per dozen</i>	-	-	-	-	1
	<i>Night caps of fatin and velvet, per do.</i>	-	-	-	-	2
	<i>Silk knit, per do.</i>	-	-	-	-	3
	<i>Linen, per do.</i>	-	-	-	-	4
	<i>Woollen prohibited.</i>	-	-	-	-	
	Cards for playing, <i>per gros</i>	-	-	-	-	5
	<i>Besides for every pack</i>	-	-	-	-	6
	<i>Now prohibited</i>	-	-	-	-	
	Cards for wool, <i>per dozen pair</i>	-	-	-	-	7
	<i>But may not be imported by strangers.</i>	-	-	-	-	
	Carpets of Brunswick, <i>per piece</i>	-	-	-	-	8
	<i>Of China, coarse cotton, per piece</i>	-	-	-	-	9
	<i>And besides for each 20s. of the gross price</i>	-	-	-	-	1
	<i>Of Cornix, per piece, 2½ yards long</i>	-	-	-	-	2
	<i>Of Ghent, per dozen</i>	-	-	-	-	3
	<i>Of Persia, per yard square</i>	-	-	-	-	4
	<i>Of Tonney, per piece of 2½ yards</i>	-	-	-	-	5
	<i>Of Turkey or Venice, per short piece</i>	-	-	-	-	6
	<i>Of ditto, per long piece of 4 yards or more</i>	-	-	-	-	7
	Carrols, <i>per piece of 15 yards</i>	-	-	-	-	8
	<i>For bottles, containing 12</i>	-	-	-	-	9
	<i>For do. exceeding 12</i>	-	-	-	-	1
Cases	<i>For combs, per single gros</i>	-	-	-	-	2
	<i>For needles or pins, per gros</i>	-	-	-	-	3
	<i>Do. French gilt, per dozen</i>	-	-	-	-	4
	<i>For spectacles gilt, per gros</i>	-	-	-	-	5
	<i>Ungilt, per do.</i>	-	-	-	-	6
Cases	<i>with ivory combs,</i>	<i>large garnished, per dozen</i>	-	-	-	7
		<i>middle sort, do. do.</i>	-	-	-	8
		<i>small, do. do.</i>	-	-	-	9

BOOK OF RATES. (4) 429

Rates.			Paid or secured on Importation.			Repaid or vacated on due Exportation but to the Colonies.			Repaid on due Exportation to the Colonies.					
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1			4	8	5		4	8	5		4	8	5	
2		4		9	4 ¹ / ₂			8	2		6	19 ¹ / ₂		
3				1	3 ¹ / ₁₀			1	0 ¹ / ₄			17 ¹ / ₂		
4		6		2	18 ⁷ / ₈			1	8 ¹ / ₈		1	8 ¹ / ₈		
5	15		2	10	13		2	6	7 ¹ / ₂					
6			4	8	5		4	8	5		4	8	5	
7		6 8	1	7	3		1	5	5		1	3	7	
8			2	10	4		2	10	4		2	10	4	
9	2 8		9	2	17 ¹ / ₂		8	1	4		6	11	10 ¹ / ₂	
1	1		3	10	4		3	4	10		2	10	16	
2	3		17	2	2		15	9			14	3	18	
3	4		1	2	10	16	1	1			19	1	4	
4		8	1	6	9 ¹ / ₂		1	4	4		1	1	18 ¹ / ₂	
5	6		1	3	1	4	1	3			17	4	16	
6				6										
7	10		1	11	2		1	8	5		1	5	8	
8			2	4	14 ¹ / ₂		2	1	17 ¹ / ₂		1	11	0 ¹ / ₂	
9	10		1	10	17 ¹ / ₂		1	9	15		8	12 ¹ / ₂		
1	4		2	10	4		2	10	4		2	10	4	
2	1 5		5	11	16 ¹ / ₄		5	4	13 ¹ / ₄		4	9	11 ¹ / ₄	
3	3		14	4	7		12	11	5		11	6	3	
4	2 5		1	1	5	10 ¹ / ₄	1	0	4	13 ¹ / ₄	19	3	17 ¹ / ₂	
5	1 10		7	2	3 ¹ / ₂		6	5	12 ¹ / ₂		5	9	1 ¹ / ₂	
6	1 10		7	2	3 ¹ / ₂		6	5	12 ¹ / ₂		5	9	1 ¹ / ₂	
7	8		1	18	3	12	1	14	6		1	10	8	8
8	1 6 8		5	1	12		4	6			3	10	8	
9				9	11 ¹ / ₂			8	12 ¹ / ₂			7	13 ¹ / ₂	
1	5		1	2	7 ¹ / ₄		1	0	18 ³ / ₄			11	10 ¹ / ₄	
2	1		3	10	4		3	4	10		2	10	16	
3	13 4		2	2	6	16	2	3			1	11	4	
4	5		3	4	12 ¹ / ₄		2	0	3 ¹ / ₄		1	10	15 ¹ / ₄	
5	1 6 8		5	1	12		4	6			3	10	8	
6	13 4		2	2	6	16	2	3			1	11	4	
7	4		15	4	16		13	6			1	7	4	
8	2		7	8	8		6	9			5	9	12	
9	1 6 8		5	1	12		4	6			3	10	8	

Merchandise Inward.

C.

Cases, comb, wooden, garnished, do.	do.	1
Cases for mirrors	Gilt of N ^o 3 and 4 per dozen	2
	5 and 6 per do.	3
	7 and 8 per do.	4
	9 and 10 and upwards, do.	5
	Ungilt of N ^o 5 and 6 do.	6
	7 and 8 do.	7
	9 and 10 do.	8
Cattle, from Ireland, free.		9
Caviare, per Cwt.		10
Chairs, matted, per dozen		11
Walnut tree, per piece		12
Camlets, $\frac{1}{2}$ silk $\frac{1}{2}$ hair, per yard		13
Unwatered, per yard		14
Watered, per yard		15
Cheese, per Cwt.		16
Chimney backs, large, per piece		17
Small, do.		18
Coals, for every 20s. value, on oath		19
And besides for every chaldor		20
Cocoa nuts, of the British plantations, per Cwt.		21
If for home consumpt more		22
Coffee of the British plantations, per Cwt.		23
But for home consumpt more		24
Cocoa made into chocolate, pays per lb.		25
Cocker nuts, per M.		26
Comashes of Turkey, per piece		27
Copper ore, per Cwt.		28
Copper purses or plate, per mark,		29
And for every Cwt. more		30
Plates, engraved, pay the subsidies, <i>ad valorem</i>		31
Unwrought plates, per Cwt.		32
And besides if rose or cast copper, per Cwt.		33
Bars, rods, or ingots, hammered or raised do.		34
If from, and of India or China, per Cwt.		35
Copper, fully wrought, unrated, per Cwt.		36
But if of, and from India or China, per Cwt.		37
Copper bars, allowed no drawback, unless imported from India or Barbary, and exported by British subjects.		38

BOOK OF RATES. (5) 437

	Rates.			Paid on Importation or secured.				Repaid or vacated on due Exportation to any place but the Colonies.				Repaid or vacated on due Exportation to the Colonies.								
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>					
1	1					3	10	4			3	4	10		2	10	16			
2		4					9	4 $\frac{1}{2}$				8	2		6	10 $\frac{1}{2}$				
3		7					4	3 $\frac{1}{2}$			1	2	3 $\frac{1}{2}$		1		3 $\frac{1}{2}$			
4		10					11	2			1	8	5		1	5	8			
5		13	4				6	5			5	7	10		4	10				
6		2					4	12 $\frac{1}{2}$				4	1		3	9 $\frac{1}{2}$				
7		3	6				8	1 $\frac{7}{10}$				7	1 $\frac{1}{2}$		6	1 $\frac{1}{2}$				
8		5					11	11				10	2 $\frac{1}{2}$		8	14				
9	1						3	10	4			3	4	10		2	10	16		
1	2	10					11	11	12 $\frac{1}{2}$			10	9	7 $\frac{1}{2}$		9	7	2 $\frac{1}{2}$		
2		10					1	11	2			1	8	5		1	5	8		
3		10					2	10	7			2	7	10		2	4	13		
4		3					6	18 $\frac{1}{2}$				6	1 $\frac{1}{2}$		5	4	4 $\frac{1}{2}$			
5		5					11	11				0	2 $\frac{1}{2}$		8	14				
6		6	8				1	3	8			1	1	10		11	12			
7		13	4				4	9	1			4	5	5						
8		6	8				2	4	10 $\frac{1}{2}$			2	2	12 $\frac{1}{2}$						
9							4	9	9			4	3	15		3	10	1		
1							7	3	15			7	3	15		7	3	15		
2	2	10					1	2	5			1	2	5		1	2	5		
3							10	9	7 $\frac{1}{2}$											
4	7						3	3	8			3	3	18		3	3	18		
5							1	10	2	5										
6							2	2	3											
7		10					2	4	14 $\frac{1}{2}$			2	1	17 $\frac{1}{2}$		1	11	0 $\frac{1}{2}$		
8	4						15	4	16			13	6		11	7	4			
9		2	6				7	3 $\frac{1}{8}$				6	9 $\frac{1}{8}$		5	15 $\frac{1}{8}$				
1		6	8				1	3	8			1	1	10		11	12			
2							16	4	17 $\frac{1}{2}$			16	4	17 $\frac{1}{2}$		16	4	17 $\frac{1}{2}$		
3																				
4		10					1	11	2			1	8	5		1	5	8		
5							7	0	7 $\frac{1}{2}$			7	0	7 $\frac{1}{2}$		7	0	7 $\frac{1}{2}$		
6	6						1	14	9	16 $\frac{1}{2}$		1	11	12 $\frac{1}{2}$		1	9	1	8 $\frac{1}{2}$	
7							2	1	7	4		2	8	9		2	5	10	16	
8		9	6	8			2	12	4	1 $\frac{1}{2}$		2	7	10	17 $\frac{1}{2}$		2	3	5	13 $\frac{1}{2}$
9							4	0	3	4		3	15	10		3	11	4	16	

Merchandise Inward.

C.

Copperas, green, <i>per</i> Cwt.	-	-	-	-	1
Cordage, tarred or untarred, <i>per</i> Cwt.	-	-	-	-	2
Corks for shoemakers, <i>per</i> dozen pieces	-	-	-	-	3
Of all other sorts, <i>per</i> Cwt.	-	-	-	-	4
And besides, of French	-	-	-	-	5
Corks, ready made, <i>per</i> gross	-	-	-	-	6
But if French	-	-	-	-	7
Cork tacks, of iron, <i>per</i> M.	-	-	-	-	8
Besides, for every Cwt of iron	-	-	-	-	9
Ditto, of steel, <i>per</i> M.	-	-	-	-	1
Besides for each Cwt.	-	-	-	-	2
Corn, <i>vocat</i> malt, not under 24s. nor above 28s. <i>per</i> quarter	-	-	-	-	3
But malt is under an annual prohibition.	-	-	-	-	
Beer or bigg not above 28s. <i>per</i> quarter	-	-	-	-	4
Beans, not exceeding 28s. <i>per</i> quarter	-	-	-	-	5
Exceeding 28s. <i>per</i> quarter	-	-	-	-	6
At or above 32s. <i>per</i> quarter	-	-	-	-	7
Corn, <i>vocat</i> oats, under 16s. <i>per</i> quarter	-	-	-	-	8
At or above 16s. <i>per</i> quarter	-	-	-	-	9
Oat-meal, when below 16s. <i>per</i> boll prohibited.	-	-	-	-	
Corn, <i>vocat</i> pease, under 32s. <i>per</i> quarter	-	-	-	-	1
From 32s. to 40s. <i>per</i> quarter	-	-	-	-	2
Corn, <i>vocat</i> rye, under 32s. <i>per</i> quarter	-	-	-	-	3
At or above 32s. <i>per</i> quarter	-	-	-	-	4
Corn, <i>vocat</i> wheat, not exceeding 44s. <i>per</i> quarter	-	-	-	-	5
From 44s. to 48s. <i>per</i> quarter	-	-	-	-	6
From 48s. upwards, <i>per</i> quarter	-	-	-	-	7
Flour, when wheat is sold at or above 48s. pays, <i>per</i> Cwt.	-	-	-	-	8

D.

Deals, <i>vocat</i> , Burgendorp, <i>per</i> long hundred	-	-	-	-	9
Meabra ditto	-	-	-	-	1
Norway, do.	-	-	-	-	2
Spruce, do.	-	-	-	-	3
Diamonds, and other precious stones, free	-	-	-	-	4
Dimity, <i>per</i> yard,	-	-	-	-	5
And besides for every 40s. value	-	-	-	-	6

Rates.			Paid on Importation.				Repaid on due Exportation to any place but the Colonies.				Repaid on due Exportation to the Colonies.			
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1				1	5	11		1	1	5 $\frac{1}{2}$				
2		15												
3		13	4		7	3								
4		4				9			8	2			6	19 $\frac{1}{2}$
5		16	8		3	2		2	9	15		2	5	
6					8	0		3	10	17 $\frac{1}{2}$		3	10	17 $\frac{1}{2}$
7									4	6 $\frac{1}{2}$			3	16 $\frac{1}{2}$
8		1	8		1	1			8	1 $\frac{1}{2}$			7	11 $\frac{1}{2}$
9		6	8		1	3		1	1	10				
10					4	8		4	8	5		4	8	5
11	1	13	4		6	5		5	7	10				
12					5	1		5	1	17 $\frac{1}{2}$				
13	1	6	8		19	10		11	10	8		3	10	8
14														
15	1	6	8			2			2				2	
16					19	10		11	10	8		3	10	8
17					16	8		8	8	14			8	14
18						3			3				3	
19					5	10		3	2	19 $\frac{1}{2}$			6	19 $\frac{1}{2}$
20						2			2				2	
21					16	6		8	6	19 $\frac{1}{2}$			6	19 $\frac{1}{2}$
22						3			3				3	
23					19	10		11	10	8		3	10	8
24						3			3				3	
25				1	1	9		13	9	12		5	9	12
26					16	11		8	11	12			11	12
27						6			6				6	
28						2			2				2	
29	12			3	8	8		3	3			2	17	3
30	4			1	2	10		1	1				19	1
31	5			1	8	7		1	6	3		1	3	10
32	15			4	5	10		3	18	9		3	11	7
33														10
34														
35		3			6	18 $\frac{1}{2}$			6	1 $\frac{1}{2}$			5	4 $\frac{1}{2}$
36				2	10	4		2	10	4		2	10	4

Merchandise Inwards.

D.

Dimity, If of France, more <i>per yard</i>	—	—	—	1
If of India or China, more <i>per yard</i>	—	—	—	2
Dornicks, with caddas, <i>per piece of 15 yards</i>	—	—	—	3
With silk, <i>per piece</i>	do.	—	—	4
With thread, <i>per piece</i>	do.	—	—	5
With wool, <i>do.</i>	do.	—	—	6
If French, <i>per yard</i>	—	—	—	7
Durance or durett, with silk, <i>per yard</i>	—	—	—	8
With thread, <i>per yard</i>	—	—	—	9
Drugs, <i>vocat.</i>				
Acacia, <i>per lb.</i>	—	—	—	1
Acorus, <i>per lb.</i>	—	—	—	2
Adiantum album, <i>per lb.</i>	—	—	—	3
Adiantum nigrum, <i>do.</i>	—	—	—	4
Agnus castus seeds, <i>do.</i>	—	—	—	5
Alcheres syrup, <i>per do.</i>	—	—	—	6
Confectio, <i>per oz.</i>	—	—	—	7
Alkanet roots, <i>per lb.</i>	—	—	—	8
Almonds, bitter, <i>per Cwt.</i>	—	—	—	9
Aloes cicotrina, <i>per lb.</i>	—	—	—	1
Epatica, <i>per lb.</i>	—	—	—	2
Ambergrease, <i>per oz. Troy</i>	—	—	—	3
Ameos seed and amomi seeds, <i>per lb.</i>	—	—	—	4
Anacardium, <i>per lb.</i>	—	—	—	5
Angelica, <i>per lb.</i>	—	—	—	6
Antimonium praeparatum, <i>per lb.</i>	—	—	—	7
Argentum sublimé, <i>per lb.</i>	—	—	—	8
Aristolochia, <i>per lb.</i>	—	—	—	9
Arsenic, <i>free.</i>				
Asa foetida, <i>per lb.</i>	—	—	—	1
Balauftium, <i>per lb.</i>	—	—	—	2
Balsamum artificial, <i>per lb.</i>	—	—	—	3
Copaiva, <i>do.</i>	—	—	—	4
Natural, <i>do.</i>	—	—	—	5
Bdellium, <i>per lb.</i>	—	—	—	6
Benjamin, of all sorts	—	—	—	7
Bezoar stone, East India, <i>per oz.</i>	—	—	—	8
West India, <i>do.</i>	—	—	—	9

BOOK OF RATES. (7) 435

	Rates.			Paid on Importation from the place of their growth.				Repaid on due Exportation to any place but the Colonies.				Repaid on due Exportation to the Colonies.			
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1				1	5		8½			8	8½			8	8½
2					8		11			8	11			8	11
3	1	10		8	7		1		7	10	10		7	1	19
4	2			11	5		8		10	6			9	6	12
5	1			5	8		14		5	3			4	9	6
6	1	5		7	1		17½		6	6			5	11	12½
7		2		1	4		4 ² / ₁₀		9	13½			9	9	2 ¹ / ₁₀
8		10		1	11		2		1	8	5		1	5	8
9		6	8	1	3		8		1	1	10		11	12	
1		4			9		6			8	3 ¹ / ₂		7	0 ⁷ / ₁₀	
2		1			2		6½		2	2	6 ² / ₁₀		1	15 ¹ / ₁₀	
3			8		1		11		1	1	7 ¹ / ₂		1	3 ¹ / ₂	
4			6		1		3½		1	1	0 ⁷ / ₁₀			17 ¹ / ₁₀	
5		1			2		6½		2	2	0 ⁷ / ₁₀		1	15 ¹ / ₁₀	
6		6	8	1	3		10		1	1	12		11	14	
7		4			9		6			8	3 ¹ / ₂		7	0 ⁷ / ₁₀	
8		1			9		6½		2	2	0 ⁷ / ₁₀		1	15 ¹ / ₁₀	
9	2			7	9				6	9	12		5	10	4
1		5			11		12½			10	4			8	15½
2		2			4		13			4	1½			3	10½
3	3			11	7		10		10	2	8		8	9	6
4			8		1		11		1	1	7 ² / ₁₀			1	3 ² / ₁₀
5		3	4		7		15		6	6	16		5	17	
6		1			2		6½		2	2	0 ⁷ / ₁₀		1	15 ¹ / ₁₀	
7			8				10½				8 ¹ / ₁₀				7 ² / ₁₀
8		3			6		19½		6	6	2 ² / ₁₀		5	5 ¹ / ₁₀	
9		1	4		3		2		2	2	14 ² / ₁₀		2	6 ² / ₁₀	
1		1	2		2		14½		2	2	7 ¹ / ₂		2	0 ¹ / ₁₀	
2		2	6		5		16½		5	5	2		4	7 ² / ₁₀	
3		3	4		7		15		6	6	16		5	17	
4		3	4		8		7 ⁵ / ₁₀		7	7	13 ¹ / ₁₀		6	19 ¹ / ₁₀	
5		10		1	11		5		1	1	8		1	5	11
6		2	6		5		16½			5	2		4	7 ¹ / ₂	
7		5			11		12½		10	10	4		8	15 ² / ₁₀	
8				14	7		10		13	2	8		11	9	6
9	3	10		1	11		5		1	1	8		1	5	11

Merchandise Inward.

D.

Drugs, vocat

Bitumen Judaicum, per lb.	1	
Black lead, per Cwt.	2	
Bolus armoniacus, per Cwt.	3	
Borax, unrefined, per lb.	4	
refined, per lb.	5	
Camphire, refined, per lb.	6	
unrefined, per lb.	7	
Cancri Oculus, per lb.	8	
Cantharides, per lb.	9	
Capita Papaverum, per M.	1	
Cardamoms, per lb.	2	
Cassoreum, or Beavers coqs, per lb.	3	
Cerussa, per Cwt.	4	
Chilæ cancerorum, per lb.	5	
China roots, per lb.	6	
Cinabrum, or Vermilion, per lb.	7	
Civet, per oz. Troy	8	
Coculus Indiae, per lb.	9	
Copperas, blue, of Hungary, per Cwt.	1	
white, do. do.	2	
Coral in fragments, per lb.	3	
whole, per lb.	4	
And besides, if polished, per lb.	5	
Coriander seeds, per Cwt.	6	
Cornu { cervi calcinatum, per lb.	7	
unicorru, each	8	
Cortex {	Caperum, per lb.	9
	Cariophyllorum, per lb.	1
	Elatherisicæ, per Cwt.	2
	Guaci, per Cwt.	3
	Limonum vel aurantium, per lb.	4
	Mandragoræ, per lb.	5
	Peruvianus, or Jesuits bark, per lb.	6
	Tamerisci } per lb.	7
Winteranus }	8	
Costus dulcis et amarus, per lb.	8	
Cream of Tartar, per Cwt.	9	

Merchandise Inward.

D.

Drugs, vocat

Cream of Tartar, regularly imported, free; if not	1
Chrystal in fragments	2
Cummin seeds, per Cwt.	3
Dens Apri, per lb.	} 4
Dens Marini, per lb.	
Eboris rasurac, per lb.	5
Eleborus albus et niger, per lb.	6
Essence of lemons, per lb.	7
Fennel seeds, per lb.	8
Fenugreek, per Cwt.	9
Flores Chamomeli, per lb.	} 1
Melloti, per lb.	
Fox lungs, per lb.	2
Frankincense from France, per Cwt.	3
Gentiana, per lb.	4
Grana pineae, per lb.	5
Tinctorum, per lb.	6
Green ginger, per lb.	7
Guinea pepper, per lb.	} 8
Gum animi, per lb.	
Gum Arabic, and Gum Senega, regularly imported, &c.	} 9
free; if not, per Cwt.	
And further, by 5 Geo. III. cap. 37	0
Gum Armoniac, per lb.	1
Guaici, per lb.	} 3
Hederac, per lb.	
But, if regularly imported, free	4
Gum Sandrake, per Cwt.	5
Serapinum, per lb.	6
Lapis Calaminaris, per Cwt.	} 7
Contra yerva, per oz.	
Hibernicus, per Cwt.	8
Hyacinthi, per lb.	9
Lazuli, per lb.	0
Rubinus, per lb.	} 1
Sapphirus, per lb.	
Smaragdus, per lb.	} 2
Spongiac, per lb.	
Topagac, per lb.	
Tutiac, per lb.	2

Merchandise Inward.

D.

Drugs, vocat

Lignum Aloes, per lb.	}	1
Vitae, per lb. regularly imported, &c. free		
Manna, per lb.		2
Mastick, red, per lb.		3
white, per lb.		4
Mercury Praecipitat, per lb.		5
Sublimat, per lb.		6
Myrtle berries, per lb.		7
Musk, per oz. Troy, and cods the dozen		8
Myrrha, per lb.		9
Nardus Celtica, per Cwt.		1
Nitrum, per lb.		2
Nutmegs, condited, per lb.		3
Nux Cupressi, per lb.		4
Vomica, per lb.		5
Opium, per lb.		6
Orange flower ointment, per lb.		7
Orange flower water, per gal.		8
Olibanum or Incense, per Cwt.		9
Oil of almonds, per lb.	}	1
Oil of amber, per lb.		
Oleum Cariophyllorum, per lb.		2
Anisi, per lb.	}	3
Carui, per lb.		
Cinnamoni, per oz. Troy		
Juniperi, per lb.		4
Oil of Rosemary, per lb.		5
of Sassafras, per lb.		6
of Scorpions, per lb.		7
of Thyme, per lb.		8
of Turpentine, per lb.		9
of Vitriol, per lb.		1
of Orange, Jessamine, and other perfumed oils not otherwise rated, per lb.		2
Chymical oils not otherwise rated, per lb.		3
Burgundy pitch, per Cwt.		4
Pomatum, for value upon oath of		5

Rates.				Paid at Impor- tion from places of growth.				Repaid on due Ex- portation to all legal places.				Repaid or vacated on due Exporta- tion to the Colo- nies.				
<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	
1		10			1	11	5				8	8		1	5	11
2		2	6			5	16½				5	2			4	7½
3		1				2	6½				2	0¼			1	15⅞
4		3	4			7	15				6	16			5	17
5		6	8		1	3	10			1	1	12			11	14
6		3				6	19½				6	2⅞			5	5⅞
7		1				2	6½				2	0¼			1	15⅞
8	2				7	9				6	9	12		5	9	4
9		3				6	19½				6	2⅞			5	5⅞
1	5	12		1	1	8	8			19	9	9½		16	4	11½
2		2				4	13				4	1½			3	10½
3		4				9	6				8	3⅞			7	0½
4			8			1	11				1	7⅞			1	3⅞
5			8			1	11				1	7⅞			1	3⅞
6		10			1	11	5			1	8	8		1	5	11
7		2	6			5	16½				5	2			4	7½
8		5			11	11	12½				10	4			8	15½
9	5				19	4	10			17				14	7	10
1		10			2	3				2		3		1	9	6
2		10			2	9	10½			2	6	13½		2	3	16½
3		5			1	4	15½			1	3	6½		1	1	18½
4		2				6	14⅞				6	2⅞			5	11⅞
5		8			1	6	12			1	4	6⅞		1	2	0¼
6		4			1	1	8⅞			1	1	5⅞		11	1	2⅞
7		2	8			6	4				5	8⅞			4	13¼
8		5			1	4	15½			1	3	6½		1	1	18½
9			6			1	3½				1	0⅞			1	17⅞
1		1				3	7⅞				3	1⅞			2	15½
2		5			1	4	15½			1	3	6½		1	1	18½
3		2				6	14⅞				6	2⅞			5	11⅞
4		15			4	10	6½			3	3	0½		2	10	15½
5	1				5	7	1			5	1	7		4	7	13

K k k

Merchandife Inward.

D.

Drugs, *vocat*

Poppy seed, <i>per lb.</i> not French	-	1
Prunes of Brunolia, <i>per lb.</i>	.	2
Radix, Biftortae, <i>per Cwt.</i>	.	3
Caffuminar, not E. India, <i>per lb.</i>	-	4
Contra yerva, <i>per lb.</i>	-	5
Enulae campanae, <i>per Cwt.</i>	-	6
Ipecacuana, <i>per lb.</i>	-	7
Serpentariae, <i>per lb.</i>	-	8
Tormentillae, <i>per Cwt.</i>	-	9
Red lead, <i>per Cwt.</i>	.	1
Refina Julapii et Scamoni, each <i>per lb.</i>	-	2
Rhubarb, <i>per lb.</i>	-	3
But, if from the East Indies	-	4
Sacharum Saturni, <i>per lb.</i>	-	} 5
Salop, not East Ind. <i>per lb.</i>	-	
Sal Alkali, <i>per lb.</i>	-	6
Armoniacum, regularly imported, &c. free	-	7
Nitre, <i>per lb.</i>	-	8
Brunellae, <i>per lb.</i>	-	9
Tamarifci, <i>per lb.</i>	-	1
Tartari, <i>per lb.</i> also Vitrioli	-	2
Volatile Armoniaci vel cornu cervi, <i>per lb.</i>	-	3
Gum Sandrach, <i>per Cwt.</i>	-	4
Sanguis Draconis, <i>per lb.</i>	-	5
Hirci, <i>per lb.</i>	-	6
Sarfaparilla, <i>per lb.</i>	-	7
Saffras, <i>per Cwt.</i>	-	8
Saunders, — red, legally imported, free	-	9
white, not E. Indian, <i>per lb.</i>	-	1
yellow, ditto, ditto	-	2
Seeds for gardens of all sorts, <i>per lb.</i>	-	3
Senna, <i>per lb.</i>	-	4
Spikenard, <i>per lb.</i> not Indian	-	5
Spiritus Cornu cervi, <i>per lb.</i>	-	6
Vitrioli	-	7
Storax-calamita, <i>per lb.</i>	-	8
liquida, <i>per lb.</i>	-	9

BOOK OF RATES. (11) 449

Rates.			Paid on Importation from the place of growth.				Repaid on due Exportation to any place but the Colonies.				Repaid on due Exportation to the Colonies.			
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>2cths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>2cths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>2cths.</i>
1		8			1	11			1	7 $\frac{1}{2}$			1	3 $\frac{3}{4}$
2					2	6 $\frac{1}{2}$			2	0 $\frac{1}{2}$			1	15 $\frac{1}{10}$
3					2	9	10 $\frac{1}{2}$		2	6			3	16 $\frac{1}{2}$
4					1	4	15 $\frac{1}{4}$		1	3			1	18 $\frac{1}{4}$
5					7	15			6	16			5	17
6					5	7	1		5	1			4	7
7					1	10	7		1	8			1	6
8						8	7 $\frac{1}{2}$		7	13 $\frac{1}{2}$			6	19 $\frac{1}{8}$
9					2	9	10 $\frac{1}{2}$		2	6			2	3
1					3	2	15		2	10			2	5
2					2	9	10 $\frac{1}{2}$		2	6			2	3
3					3	10	10		3	4			11	2
4					4	10	10		4	4			3	11
5						3	7 $\frac{1}{10}$		3	1 $\frac{7}{10}$			2	15 $\frac{1}{10}$
6						9	6		8	3 $\frac{1}{2}$			7	0 $\frac{1}{2}$
7						3	9 $\frac{1}{2}$		3	1 $\frac{1}{10}$			2	12 $\frac{1}{10}$
8						1	13 $\frac{3}{10}$		1	10 $\frac{3}{10}$			1	7 $\frac{1}{10}$
9						1	4	15 $\frac{1}{4}$	1	3			1	18 $\frac{1}{4}$
1						3	7 $\frac{1}{10}$			3			2	15 $\frac{1}{10}$
2						6	4 $\frac{1}{10}$			6			5	11 $\frac{1}{10}$
3						5	2		4	9			4	1
4						7	15			6			5	17
5						2	6 $\frac{1}{2}$			2			1	15 $\frac{1}{10}$
6						7	15			6			5	17
7						3	10			3			2	11
8						2	6 $\frac{1}{2}$			2				
9						4	13			4			3	10 $\frac{1}{2}$
1						1	11			1			1	3 $\frac{1}{2}$
2						5	16 $\frac{1}{4}$			5			4	7 $\frac{1}{2}$
3						3	10			1			11	14
4						6	14 $\frac{1}{10}$			6			5	11 $\frac{1}{10}$
5						1	13 $\frac{3}{10}$			1			1	7 $\frac{1}{10}$
6						11	12 $\frac{1}{2}$			10			8	15 $\frac{1}{2}$
7						2	6 $\frac{1}{2}$			2			1	15 $\frac{1}{10}$
8														
9														

K k k 2

Merchandise Inward.

E.

Drugs, <i>vocat</i> Turpentine from the plantations, free				
Verdigrease, legally imported, free	—	—	—	1
Vernish, <i>per</i> Cwt.	—	—	—	2
Vitriolum Romanum	—	—	—	3
White lead	—	—	—	4
All chymical salts and preparations, physical oils, and medicinal drugs, determined by the 3 and 4 Ann. cap. 4. to be unrated drugs, and not afterwards rated by 11 Geo. I. to pay for every 20s. value upon oath	—	—	—	5

E.

Earlings, <i>per</i> gross, containing 12 dozen					6
Earthen ware, excepting from India or China, in general, pay 1s. 6d. for each					7
For China, see East India goods					
Ebony wood, <i>per</i> Cwt. directly from America, legally imported, free					
Edging for hats, <i>per</i> dozen, of caddas	—	—	—	—	8
Elephants teeth, <i>per</i> Cwt.	—	—	—	—	9
East India goods, imported by the East India company, are not rated, but pay duty according to the real value, as fold at the candle					
1. Wax candles, <i>per</i> value of	—	—	—	—	1
2. China ware, <i>per</i> value of	—	—	—	—	2
3. Cowries, <i>per</i> value of	—	—	—	—	3
4. Cotton manufactures, <i>per</i> do.	—	—	—	—	4
5. Drugs manufactured, <i>per</i> do.	—	—	—	—	5
6. Unmanufactured, do.	—	—	—	—	6
7. Goods manufactured, deemed by 3 and 4 Ann. cap. 4. for dyers use, and not free by 8 Geo. I. cap. 15. <i>per</i> value of					7
8. Goods of the manufacture of India, China, or Persia, prohibited to be worn in Britain, <i>per</i> value of					8
9. Japanned, or lacquered wares, <i>per</i> value of					9
10. Muslins, or white calicoes, flower'd, stitched, &c. <i>per</i> value of					1
11. Tea, <i>per</i> value of	—	—	—	—	2
12. All other East Indian manufactures; not particularly charged, <i>per</i> value of	—	—	—	—	3
† To all parts but Africa and Amer tea.					
‡ To Ireland only.					

BOOK OF RATES. (12) 445

Rates.				Paid on Importation from the place of their growth.				Repaid on due Exportation to any place but the Colonies.				Repaid on due Exportation to the Colonies.				
<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	
1																
2	2				7	9			6	9	12		5	10	4	
3		1				2	6 $\frac{1}{2}$			2	0 $\frac{4}{7}$			1	15 $\frac{1}{16}$	
4	1				3	10	10		3	4	16		2	11	2	
5					5	7	1		4	7	13		5	1	7	
6	1				3	10	4		3	4	10		2	10	16	
7	1															
8		5	6		1	3	15 $\frac{19}{16}$		1	1	2	4 $\frac{5}{8}$	1	0	13 $\frac{11}{16}$	
9	4				1	2	10	16	1	1			19	1	4	
1	100			56	15	5	10		37	18	7	15	35	17	8	
2	100			39	19	7	10		25	0	9	10	23	7	2	
3	100			42	8	6			41	2	4		39	16	2	
4	100				6	8	14 $\frac{3}{8}$			6	5	1 $\frac{1}{2}$		6	1	8 $\frac{7}{16}$
5	1				5	3	3 $\frac{1}{2}$			4	11	2 $\frac{1}{2}$		4	7	1 $\frac{7}{16}$
6	1															
7	100			26	13				24	19	4	2 $\frac{1}{2}$	23	5	8	4
8	100			5	19	11	5		5							
9	100			43					40	12	6		38	5		
1	100								42	0	2					
2	100			43	5	11			40	0	2	†	35	19	5	
3	100								14	7	2	2 $\frac{1}{2}$	23	18	7	10
1	100															
2	100															
3	100			31	14	2	10		30	2	11	10	28	11	8	10

Merchandise Inward.

F.

13. All other unmanufactured goods not particularly charged,
per value of

F.		£
Fans for corn, per piece	-	2
Of paper, per dozen	-	3
For women and children, French	-	4
Feather beds, containing 70 lb.	-	5
Feathers for beds, per Cwt.	-	6
Figuretto, per yard.	-	7
Files, per gross	-	8
Besides for iron, per Cwt.	-	9
Fire shovels, per dozen	-	1
More for iron, per Cwt.	-	2
Fish. See regulation.	-	3
Flax, rough or undressed, legally imported and entered, free.	-	4
Foils for fencing, per dozen	-	5
Besides for each Cwt. of iron	-	6
Frames for stockings, per value on oath of	-	7
Besides for each Cwt. of iron	-	8
Furs, vocat Ermines, per timber of 40 skins	-	9
Badgers skins, per piece	-	1
Bears do. black or red per piece	-	2
White, per piece	-	3
Beaver skins, per piece	-	4
Do. from any British plantation in America	-	5
Wombs, per piece	-	6
Black budge, untawed, per hundred	-	7
Tawed, per dozen	-	8
White tawed, per hundred	-	9
Navern, per 100 legs	-	1
Poultz, per fur, containing 4 pains	-	2
Rumney, per 100 legs	-	3
Calaber, seasoned, per pain	-	4
Stag, per pain	-	5
Tawed, per timber 40 skins	-	6
Untawed, per do. do.	-	7
Cats skins, per 100	-	8

BOOK OF RATES. (13) 447

Rates.				Paid or secured on Importation.				Repaid on due Ex- portation to all legal places.				Repaid on due Ex- portation to the Colonies.			
<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1	100			23	18	7	10	22	3	8		20	8	8	10
2		6	8		1	3	8		1	1	10		11	12	
3	2			1	7	0	18		16	1	10		15	2	2
4	2	13	4		10	3	4		9				7	8	16
5	6			1	3	1	4		1	0	3		17	4	16
6		8	4		1	7	8		1	1	17½		1	2	10
7	2				7	8	8		6	9	8				
8					4	8	5		4	8	5				
9		13	4		2	6	16		2	3	5				
1					4	8	5		4	8	5				
2		15			2	10	13		2	6	7½				
3					4	8	5		4	8	5				
4	1				4	9	9		4	3	15		3	10	1
5					4	8	5		4	8	5				
6	2				9	6	18		8	7	10		7	8	2
7		2			5		14 ⁰ / ₁₀		5		3½		4	12 ¹ / ₁₀	
8	1				4	9	9		4	3	15		3	10	1
9	2				9	6	18		8	7	10		7	8	2
1		2	6		7		3½								
2					1										
3		1	8		4		15½			4	6½		3	16½	
4	3	10			9		1½		15	1	2½		13	5	3½
5	1	6	8		6	4	12		5	9			5	1	8
6	2				9	6	18		8	7	10		7	8	2
7		8	4		1	11	18½		1	9	11½		1	7	3½
8					4	9	9		4	3	15		3	10	1
9		6	8		1	7	3		1	5	5		1	3	7
1					4	9	9		4	3	15		3	10	1
2		12	6		2	11	18 ¹ / ₁₀		2	8	6 ¹ / ₁₀		2	4	15 ¹ / ₁₀
3		8			1	10	19½		1	8	14		1	6	8½
4		6	8		1	7	3		1	5	5		1	3	7
5					9	6	18		8	7	10		7	8	2

Merchandise Inwards.

F.

Furs vocat	Cats wombs	per pain	-	-	-	1
	Dockerers,	per timber,	40 skins.	-	-	2
	Fitches,	per timber	-	-	-	3
	Foxes —	the black fox skin	-	-	-	4
	The common skin	-	-	-	-	5
	The pain or mantle	-	-	-	-	6
	Wombs or poults,	the pain	-	-	-	7
	Foynea backs,	per dozen	-	-	-	8
	Poults,	per 100	-	-	-	9
	Raw,	per piece	-	-	-	1
	Tails,	per mantle	-	-	-	2
	The piece with tails	-	-	-	-	3
	Ditto without tails	-	-	-	-	4
	Wombs stag,	per pain	-	-	-	5
	Seafoned,	per do.	-	-	-	6
	Grays tawed,	per timber	-	-	-	7
	Untawed,	per do.	-	-	-	8
	Jennets, black,	raw, per skin	-	-	-	9
	Seafoned,	per do.	-	-	-	1
	Grey, raw,	per skin	-	-	-	2
	Seafoned,	per skin	-	-	-	3
	Leopards skins,	per piece	-	-	-	4
	Wombs,	per pain	-	-	-	5
	Letwis, tawed,	per timber	-	-	-	6
	Untawed,	per timber	-	-	-	7
	Lewzernes skins,	per piece	-	-	-	8
	Martrons,	per timber	-	-	-	9
	Or Martins,	gills, per timber	-	-	-	1
	Poults,	per mantle	-	-	-	2
	Tails,	per 100	-	-	-	3
	Minaiver,	per mantle	-	-	-	4
	Minks, tawed,	per timber	-	-	-	5
	Untawed,	per do.	-	-	-	6
	Otters skins,	per piece	-	-	-	7
	Ounce skins,	per piece	-	-	-	8
	Sables of all sorts,	per timber	-	-	-	9
	Wolf skins tawed,	per piece	-	-	-	1
	Untawed,	per piece	-	-	-	2

Rates.			Paid on Importation.				Repaid on due Ex- portation to any place but the Co- lonies.				Repaid on due Ex- portation to the Colonies.			
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1		6 3		1	5	19 ¹⁰ / ₁₀		1	4	3 ⁷ / ₁₀		1	2	7 ¹ / ₈
2		13 4		3	2	6		2	10	10		2	6	14
3		13 4		3	2	6		2	10	10		2	6	14
4	10		2	7	10	10	2	3	1	10	1	18	4	10
5		1 4		3	3	16 ¹ / ₂		3	3	9		3	3	1 ¹ / ₂
6		15		3	7	1 ¹ / ₂		3	2	16 ¹ / ₂		2	10	10 ¹ / ₂
7		10		2	4	14 ¹ / ₂		2	1	17 ¹ / ₂		1	11	0 ¹ / ₂
8		13 4		3	2	6		2	10	10		2	6	14
9	1	6 8		6	4	12		5	9			5	1	8
1		1		2	2	17 ⁹ / ₁₀		2	11	3 ¹ / ₂		2	2	6 ⁷ / ₁₀
2		12 6		2	11	18 ¹ / ₄		2	8	6 ⁷ / ₈		2	4	15 ¹ / ₈
3		3 4			9	11 ¹ / ₂			8	12 ¹ / ₂			7	13 ¹ / ₂
4		4			11	9 ⁷ / ₂			10	7			9	4 ⁷ / ₂
5		15		3	7	1 ¹ / ₂		3	2	16 ¹ / ₂		2	10	10 ¹ / ₂
6	1	6 8		6	4	12		5	9			5	1	8
7		12 6		2	12	18 ¹ / ₈		2	8	6 ⁷ / ₈		2	4	15 ¹ / ₈
8		8 4		1	11	18 ¹ / ₄		1	9	11 ¹ / ₂		1	7	3 ¹ / ₂
9		12 6		2	12	18 ¹ / ₈		2	8	6 ⁷ / ₈		2	4	15 ¹ / ₈
1		16 8		3	11	17 ¹ / ₂		3	7	2 ¹ / ₂		3	2	7 ¹ / ₂
2		3			8	12 ⁷ / ₁₀		7	15 ¹ / ₂			6	6	18 ¹ / ₁₀
3		4			11	9 ⁷ / ₂		10	7				9	4 ⁷ / ₂
4	1	5		5	11	16 ¹ / ₂		5	4	13 ¹ / ₂		4	9	11 ¹ / ₂
5	5		1	3	11	5	1	1	6	15		19	2	5
6		8 4		1	11	18 ¹ / ₄		1	9	11 ¹ / ₂		1	7	3 ¹ / ₂
7		6		1	5	4 ⁷ / ₁₀		1	3	10 ¹ / ₂		1	1	16 ¹ / ₁₀
8	2	10		11	11	12 ¹ / ₂		10	9	7 ¹ / ₂		9	7	2 ¹ / ₂
9	10		2	7	10	10	2	3	1	10		1	18	4
1		12		2	10	9 ⁷ / ₂		2	7	1		2	3	12 ¹ / ₂
2		10		2	4	14 ¹ / ₂		2	1	17 ¹ / ₂		1	11	0 ¹ / ₂
3	2			9	6	18		8	7	10		7	8	2
4		13 4		3	2	6		2	10	10		2	6	14
5	4			10	1	16		17	3			15	4	4
6	3			14	4	7		12	11	5		11	6	3
7		5		1	2	7 ¹ / ₂		1	0	18 ¹ / ₂		11	10	10 ¹ / ₂
8		12 6		2	11	18 ¹ / ₈		2	8	6 ⁷ / ₈		2	4	15 ¹ / ₈
9	30		7	3	7	10	6	9	4	10		5	15	1
1	1	10		3	7	2		6	5	12 ¹ / ₂		5	9	1 ¹ / ₂
2	1	3		5	6	1 ⁷ / ₁₀		4	11	10 ¹ / ₂		4	4	19 ¹ / ₁₀

Merchandise Inward.

F.

Furs, <i>vocat</i> , Wolverings, <i>per</i> piece	-	-	-	1
Tawed furs pay more above the forefaid rates, <i>per</i> value on oath of	-	-	-	2
Fustians, Dutch, <i>per</i> piece of 15 yards	-	-	-	3
Barmillians and cotton fustians	-	-	-	4
Holmes and bevernex, <i>per</i> piece	-	-	-	5
Jean, <i>per</i> do.	-	-	-	6
Milan, <i>per</i> do. or weazel	-	-	-	7
Naples, <i>per</i> do.	-	-	-	8
Sparta velvet, <i>per</i> yard	-	-	-	9
Augusta, <i>per</i> piece	-	-	-	1
With silk, <i>per</i> yard	-	-	-	2

G.

Gadza, of all sorts, <i>per</i> yard	-	-	-	3
Striped with gold or silver prohibited	-	-	-	
Galley dishes, <i>per</i> dozen	-	-	-	4
Gäuntlets, <i>per</i> pair	-	-	-	5
More for every Cwt. of iron	-	-	-	6
Galls, regularly imported, free.	-	-	-	
Glass plates for looking glasses.	-	-	-	
Of chrystal N° 6. <i>per</i> dozen	-	-	-	7
From N° 6. to N° 11. <i>per</i> dozen	-	-	-	8
N° 11. and 12. <i>per</i> dozen	-	-	-	9
Glass stone plates for spectacles, rough, <i>per</i> dozen	-	-	-	1
Perspective glasses, of or under 3 feet	-	-	-	2
Above 3 feet	-	-	-	3
Broken glass, <i>per</i> Cwt.	-	-	-	4
<i>Note</i> , It is the practice to charge the duty on plates and looking glasses, <i>ad valorem</i> , upon oath of the importer.	-	-	-	
Glew, <i>per</i> Cwt.	-	-	-	5
Gloves, prohibited.	-	-	-	
Glavers clippings, <i>per</i> Cwt.	-	-	-	6
Gold and silver thread, prohibited.	-	-	-	
Grocery, <i>vocat</i> Almonds, <i>per</i> Cwt.	-	-	-	7
Anniseeds, <i>per</i> Cwt.	-	-	-	8
Cinnamon, <i>per</i> lb.	-	-	-	9
Cloves, <i>per</i> lb.	-	-	-	1

Merchandise Inward.

G.

Grocery, <i>vocat</i> , Currants, <i>per Cwt.</i>	1
Imported in British ships	2
In ships of the country where produced	3
Dates, <i>per Cwt.</i>	4
Ginger of East Indies, <i>per lb.</i>	5
Of West Indies, <i>do.</i>	6
Liquorice, <i>per Cwt.</i>	7
Maces, <i>per lb.</i>	8
Nut-megs, <i>per lb.</i>	9
Pepper, <i>per lb.</i> at importation	1
On delivery for home consumpt	2
If in British ships directly	3
On delivery for home consumpt	4
Pimento of, and from British America, <i>per lb.</i>	5
Figs, <i>per Cwt.</i>	6
Prunes, <i>per Cwt.</i> not French	7
Raisins, great, <i>per Cwt.</i>	8
Of Smyrna, — <i>per Cwt.</i>	9
Of the sun — <i>per Cwt.</i>	1
Of Alicant, &c. <i>per Cwt.</i>	2
Of Lipra or Belvidera <i>do.</i>	3
Sugar candy, brown, <i>per Cwt.</i>	4
White, <i>per Cwt.</i>	5
Muscovadoes, <i>per Cwt.</i>	6
Refined, in loaves, <i>per Cwt.</i>	7
St. Thomas and paneles, <i>per Cwt.</i>	8
White, <i>per Cwt.</i>	9
White from British America, <i>per Cwt.</i>	1
Brown and Muscovadoes from Do. <i>per Cwt.</i>	2

H.

Hair, <i>vocat</i> , Camels, <i>per lb.</i>	3
Ox or Cow, <i>per Cwt.</i>	4
Elks for saddles, <i>per Cwt.</i>	5
Goats, <i>per lb.</i>	6
Besides of Carmania wool, <i>per lb.</i>	7
Of any other sort, <i>per lb.</i>	8
More, if from the East Indica	9

	Rates.			Paid or secured on Importation.				Repaid on due Ex- portation to all legal places.				Repaid on due Ex- portation to the Colonies.			
	l.	s.	d.	l.	s.	d.	20ths	l.	s.	d.	20ths	l.	s.	d.	20ths
1															
2		2	6			7	3 ⁵ / ₈			6	9 ⁵ / ₈			5	15 ⁵ / ₈
3		6	8		1	7	3		1	5	5		1	3	7
4					4	6	3		2	8	5		2	6	7
5					1	11	2		1	8	5		1	5	8
6	3				11	6	12		10	1	10		8	8	8
7	5	5			2	4	8 ¹ / ₂		2	3			2	1	11 ¹ / ₂
8					19	3			16	10	10		14	6	
9	10			1	18	6		1	13	9		1	9		
10	10								3	4	10		2	10	16
11	1				3	10	4								
12					19	3			16	10	10		14	6	
13	5				11	6	12		10	1	10		8	8	8
14	3														
15	4				15	4	16		13	6			11	7	4
16	3	6	8		12	10			11	3			9	8	
17	4	10			17	3	18		15	2	5		13	0	12
18	4	6	8		12	10			11	3			9	8	
19	3				15	4	16		13	6			11	7	4
20	4				7	8	8		6	9			5	9	12
21	2				5	1	12		4	6			3	10	8
22	1	6	8												
23															
24															
25	10			1	18	6		1	13	9		1	9		
26	8														
27		13	4		3	2	6		2	10	10				
28	1				4	9	9		4	3	15		3	10	1
29		10			3	9	12		3	6	15		3	3	18
30						7				4	6			4	13 ¹ / ₂
31		2	6		7		3 ⁵ / ₈			4	6			5	15 ⁵ / ₈
32		10			2	4	14 ¹ / ₂		2	1	17 ¹ / ₂		1	11	0 ¹ / ₂
33					3	10				2	6 ¹ / ₂			2	6 ¹ / ₂
34		2	6		7		3 ⁵ / ₈			6	6			5	15 ⁵ / ₈
35					7					4	13 ¹ / ₂			4	13 ¹ / ₂

Merchandise Inward.

H.

Hides, <i>vocat.</i> , Cow or horse, if tanned, <i>per lb.</i>	1
if tawed, <i>per piece</i>	2
Indian, <i>per piece</i>	3
And besides, if dressed in oil, <i>per lb.</i>	4
if tanned, <i>per lb.</i>	5
if tawed, <i>per piece</i>	6
Of horses, &c. <i>per value</i> , on oath of	7
And besides, for every hide	8
Loth, <i>per piece</i>	9
And besides, <i>per lb.</i>	1
Red or Mucovia, tanned, coloured or uncoloured	2
And besides, <i>per lb.</i>	3
Other hides not charged, <i>per value</i> on oath of	4
And besides, if dressed in oil, <i>per lb.</i>	5
if tawed, <i>per lb.</i>	6
if tawed, <i>per piece</i>	7
Hides in the hair from Ireland and America, free	
Raw hides, not rated, half custom	
Hops, <i>per Cwt.</i>	8
Horses or mares, <i>per piece</i>	9
But from Ireland free	
I.	
Jet, <i>per lb.</i>	1
Inkle, or short spinnel, <i>per lb.</i> unwrought	2
wrought, <i>per lb.</i>	3
And besides, if not European	4
Indico, free	5
Ink for printers, <i>per Cwt.</i>	6
Ink-holders of horn, <i>per gross</i>	7
of brass, <i>per dozen</i>	8
Instruments for surgeons, viz. Bullet screws, <i>per dozen</i>	9
Incision sheers, do.	} 1
Tooth-drawers, do.	
Pluicanes, do.	
Instruments, viz. sets, <i>per bundle</i> , of 16	2
Trepans, <i>per dozen</i>	3
And besides, if made of iron	4

Rates.			Paid on Importation from the place of their growth.				Repaid on due Ex- portation to any place but the Co- lonies.				Repaid on due Ex- portation to the Colonies.				
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	
1					3	10			2	6 $\frac{2}{7}$			2	6 $\frac{2}{7}$	
2					3	6		2	4		2		4		
3					11	19 $\frac{1}{2}$		10	15 $\frac{2}{7}$				9	11 $\frac{2}{7}$	
4		4	2		7	10 $\frac{1}{2}$			4	13 $\frac{1}{7}$			4	13 $\frac{1}{7}$	
5					3	6			2	6 $\frac{2}{7}$			2	6 $\frac{2}{7}$	
6					3	6		2	4			2	4		
7					4	9	9		4	3	15		3	10	1
8					2				1	1	4		1	4	
9		5			1	10	16		1	9	7 $\frac{2}{7}$		1	7	19
1					1	7	3			4	13 $\frac{1}{7}$			4	13 $\frac{1}{7}$
2		6	8		1	7	3		1	5	5		1	3	7
3						3				2				2	
4					4	9	9		4	3	15		3	10	1
5						7				4	4			4	13 $\frac{1}{7}$
6					3	3	10			2	6 $\frac{2}{7}$			2	6 $\frac{2}{7}$
7					3	6		2	4				2	4	
8	15			5	4	6		3	9	4	10	3	2	3	
9	10			1	18	6		1	13	9		1	9		
1						7	14			6	15			5	16
2		3	4			3									
3		2	6			8									
4	8			1	5	8	16	1	1	11	4	18	1	12	
5					5		16		5		16		5		16
6					7	8	8			6	9		5	9	12
7					11	6	12	10	1	10		8	8	8	
8					2	10	9 $\frac{1}{7}$		2	7	1		2	3	12 $\frac{2}{7}$
9		4				9	4 $\frac{4}{7}$			8	2				
1						11	11			10	2 $\frac{1}{2}$				
2						4	12 $\frac{2}{7}$			4	1				
3		10			1	11	2		1	8	5				
4					4	8			4	8	5				
							M m m		4	8	5				

BOOK OF RATES. (19) 459

Rates.				Paid at Importation from places of growth.				Repaid on due Exportation to all legal places.				Repaid or vacated on due Exportation to the Colonies.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
1						5	11	7 $\frac{1}{2}$							
2	7														
3				2	8	6	3	2	5	2	5				
4				2	17	10	13	2	5	2	5				
5				1	6	11	8	1	3	7	10				
6				2	8	6	3	2	5	2	5				
7				2	17	10	13	2	5	2	5				
8	1	6	8	9	9	17		9	2	5					
9	1			3	10	4		3	4	10					
1				8	6	9		8		15					
2	2			7	8	8		6	9						
3				1	2	1 $\frac{1}{2}$		1	2	1 $\frac{1}{2}$					
4				4	8	5		4	8	5					
5	10			2	4	14 $\frac{1}{2}$		2	1	17 $\frac{1}{2}$					
6	10			11	11	12 $\frac{1}{2}$		10	9	7 $\frac{1}{2}$					
7															
8	4			1	10	4	16	1	8	6		1	6	7	4
9		6				2	5 $\frac{1}{2}$			2	2 $\frac{1}{2}$			1	10 $\frac{1}{2}$
1		10		1	11	2		1	8	5		1		5	8
2	3			14	4	7		12	11	5		11	6	3	
3	3			11	6	12		10	1	10					
4	1	10		5	9	6		5		15					
5				4	8	5		4	8	5					
6				5	1	17 $\frac{1}{2}$		5	1	17 $\frac{1}{2}$					
7															
8	2		3				14 $\frac{3}{8}$				12 $\frac{1}{2}$				11 $\frac{1}{2}$
9	3	6	8	11	5	8		10	6			9	6	12	
1	4			19	1			17	6			15	11		
				15	4	16		13	6			16	7	4	

M m m 2

Merchandise Inward.

I.

Leather, viz. Basil, per dozen	1
Besides, per real value, on oath of	2
Cordivant, Turkey, per dozen	3
East Indian, do.	4
Spanish, per dozen	5
Spruce or Danske, do.	6
And besides, if not particularly charged with N ^o 22, and 23, per valorem, on oath of	7
All other leather, and leathern manufactures, unrated, or whereof the most valuable part is leather, per value, on oath of	8
And of real value, on oath of	9
Leaves of gold, per 100 leaves	1
But, for sale, can only be imported by British	2
Linen cloth, viz.	
of Alexandria or Turkey, per ell	3
British, per 100 ells	4
Calicoes, per piece, not exceeding 12½ square yards	5
And besides, if muslin, for each 20s. of their gross price, at the candle for branch, N ^o 17†	} 6
And if white calicoes, per N ^o 19.	
And though printed, stained, &c. in this kingdom	7
But if printed in Asia	8
And besides, if at the sales of the East India company, per value of	9
If at any other legal sales, do.	1
Cambricks, per piece, of 13 ells	2
But neither stamped calicoes, nor cambricks, can be imported into any other British port but London	
Canvass, Dutch, per 120 ells	3
French, ¾ ell wide, per do.	4
Normandy, line narrow, do.	5
Packing, Guttings, and Spruce canvass, per do	6
Roldavies, per bolt of 28 ell	7
Spruce and Elbing, per do.	8
Stripped with copper, per piece, of 15 yards	9
Vandolose, per long 100 ells	1
Stripped with thread, per 15 yards	2
* Imported to Africa. † To all legal Places.	

BOOK OF RATES. (10) 461

Rates.			Paid on Importation.				Repaid on due Ex- portation to any place but the Co- lonies.				Repaid on due Ex- portation to the Colonies.				
l.	s.	d.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	
1	20		4	15	9		4	6	3		3	16	9		
2	1			6				8				6			
3	2			17	6	18		8	7	10		7	8	2	
4	2		1	7	0	18		18	1	10		17	2	2	
5	5		1	11	11	5	1	1	6	15		19	2	5	
6	2			9	6	18		8	7	10		7	8	2	
7	1			6											
8	1			4	9	9		4	3	15		3	10	1	
9	1			6											
1		5			11	11			10	2½			8	14	
2															
3		1	6		5	7½ ²¹ ₈₀₀		4	19 ⁸ ₈₀₀			4	10 ⁴⁴ ₈₀₀		
4	6	13	4	4	15	6 ¹⁰ ₇	2	19	10	10 ³ ₇	2	19	10	10 ³ ₇	
5		10			4	6		4	3	6 ³ ₇₀		4	3	6 ³ ₇₀	
6					2	10	4		2	10	4*		1	10	16
7									2	5	8†				
8									2	10	4		1	10	16
9						2	17								
1	1				9	10 ² ₇₀									
1	10				1										
2	2				11	8									
3	3	10		1	3	8	11 ³ ₂₀	1	2	0	12 ³ ₂₀	1	0	4	13 ³ ₂₀
4	15			12	4	11	14	8	2	10	4	7	15	8	14
5	6			4	5	11	17 ¹ ₇	2	13	1	13 ³ ₇	2	10	3	9 ³ ₇
6	2	10			15	10	8 ¹ ₇		14	8	3 ¹ ₇		13	5	18 ¹ ₇
7	1				7	8	3 ¹ ₇₀								
8		15			4	7	2 ¹ ₇₀		4	2	17 ¹ ₇₀		3	10	11 ⁴ ₇₀
9	4			1	1	4	13 ² ₇		19	5	17 ² ₇		17	7	1 ¹ ₇
1	5			4		7	18								
2	2			10	8	6 ⁷ ₇₀		9	8	18 ⁷ ₇₀		8	9	10 ⁷ ₇₀	

Merchandise Inward.

L.

Linen. Canvas, stripped, tufted, or quilted with silk, <i>per piece</i> , of 15 yards	1
for cushions, narrow, <i>per 120 ells</i>	2
broad, <i>per do.</i>	3
broadest, <i>per do.</i>	4
Cowfield cloth, <i>per ell</i>	5
Damask tabling, Dutch, <i>per yard</i>	6
And besides, if $\frac{3}{4}$ ell English broad, and under 2 ells	7
Besides, if from $\frac{1}{2}$ to $\frac{3}{4}$ ells wide	8
Besides, if 3 ells, and upwards	9
— Tabling of Silesia, <i>per yard</i>	10
— Towelling and napkining, Dutch, <i>per yard</i>	11
Silesia, <i>per yard</i>	12
— Diaper, Dutch napkins, <i>per dozen</i>	13
tabling, <i>per yard</i>	14
Besides, from $\frac{1}{4}$ to $\frac{1}{2}$ ells in breadth, <i>per yard</i>	15
from 2 to $\frac{3}{4}$ ells wide, <i>per yard</i>	16
3 ells, and upwards, wide, do.	17
— Tabling, Silesia, <i>per yard</i>	18
Towelling and napkining, Dutch, <i>per yard</i>	19
of Silesia, <i>per yard</i>	20
Drilling and packduck, <i>per long hundred ells</i>	21
Elbing or Danst cloth, double ploy, <i>per ell</i>	22
Flanders Holland cloth, viz. Flemish, <i>per ell</i>	23
Ghentish do.	24
Isingham do.	25
Overyffel do.	26
Route do.	27
Brabant do.	28
Embsen do.	29
Freeze do.	30
Bag Holland do.	31
Brown Holland do.	32
More, if stripped, chequered, printed, or dyed	33
Besides, from $1\frac{1}{2}$ to 2 ells wide, <i>per ell</i>	34
from 2 to 3 ells do.	35
3 ells, and upwards	36
Hamburg and Silesia cloth, broad, <i>per long 100 ells</i>	37
narrow, <i>per do.</i>	38

Merchandise Inward.

L.

Linen. Middlegood, Headlake, and Muscovia linen, brown, under $22\frac{1}{2}$ inches in breadth, <i>per</i> 120 ells	1
Irish cloth, white, free	
But chequered, striped, printed, or dyed cloth, liable to $\frac{1}{4}$ <i>per</i> cent, imposed by 10 and 12 Anne	
Lawns, viz. calicos, <i>per</i> piece	2
And besides, <i>per</i> value, gross, at the candle of	3
French lawns prohibited	
Silesia lawns, between 4 and 8 yards	4
Lockrams, as broad Dowlas, the piece containing 106 ells	5
Common Dowlas, <i>per</i> piece, containing do.	6
If French	7
Of any other place	8
Mistres, the roll of 1500 ells	9
Neck-cloths, not Indian, <i>per</i> dozen	1
Not of Flanders or Holland, <i>per</i> do.	2
Of Flanders or Holland, <i>per</i> dozen.	3
Oil-cloth, <i>per</i> ell	4
Of Flanders or Holland, <i>per</i> ell	5
Of any country else but India or France, do.	6
And more, if printed, &c.	7
Ofnaburga, <i>per</i> roll of 1500 ells	8
High Dutchland and East country narrow cloth, not otherwise rated, <i>per</i> long hundred ells	9
<i>Note</i> , All cloth above $\frac{7}{8}$ broad, is accounted broad cloth, and at, or below $\frac{7}{8}$ narrow; and all East country linen, above $\frac{3}{4}$, pay as broad German linen	
Linen cloth, and diaper of Russia, from $22\frac{1}{2}$ to $31\frac{1}{2}$ inches in breadth, <i>per</i> long hundred English ells	1
from $31\frac{1}{2}$ to 45 inches <i>per</i> do	2
from 45 upwards	3
Sail cloth, except Indian, <i>per</i> long 100 ells	4
Dutch, at or under 1 yard breadth	5
from 1 to $1\frac{1}{4}$ yard breadth	6
Of all other places but India, do	7
Irish, from 10d. to 14d. value, <i>per</i> yard	8
from 14d. and upwards	9
Foreign made sails, not rated for their true and real value, <i>per</i>	1
More, if imported for sale, <i>per</i> ell	2
If used in British ships, but East India	3

BOOK OF RATES. (22) 465

Rates.				Paid on Importation from the place of growth.				Repaid on due Exportation to any place but the Colonies.				Repaid on due Exportation to the Colonies.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
1	2	13	4		14	3	2 $\frac{4}{17}$		12	11	18 $\frac{4}{17}$		11	8	14 $\frac{4}{17}$
2	1	6	8		12	0	8 $\frac{1}{7}$		11	4	16 $\frac{4}{7}$		10	9	4 $\frac{1}{7}$
3	1				2	10	4		2	10	4		2	10	4
4		10			2	8	1 $\frac{2}{10}$		2	5	4 $\frac{2}{10}$		2	2	7 $\frac{2}{10}$
5	5														
6	5														
7					3	11	7 18		2	4	3 8		2	1	10 18
8					1	6	8 16 $\frac{1}{2}$		1	4	4 6 $\frac{1}{2}$		1	1	11 16 $\frac{1}{2}$
9	5	6	4		15	3	0 3 $\frac{1}{8}$		13	16	1 3 $\frac{1}{8}$		12	9	2 3 $\frac{1}{8}$
1		9													
2					2	4	17 $\frac{201}{1000}$		2	2	6 $\frac{81}{1000}$		1	11	14 $\frac{163}{1000}$
3					2	6	2 $\frac{11}{1000}$		2	3	11 $\frac{21}{1000}$		2	1	0 $\frac{11}{1000}$
4		1													
5															
6															
7															
8	6				16		10 1		14	12	4 1		13	3	10 1
9	4				1	1	4 13 $\frac{1}{7}$		19	5	17 $\frac{1}{7}$		17	7	1 $\frac{1}{7}$
1															
2	4				1	1	4 13 $\frac{1}{7}$		19	5	17 $\frac{1}{7}$		17	7	1 $\frac{1}{7}$
3	6				12	1	0 $\frac{1}{10}$		1	9	2 16 $\frac{1}{10}$		1	6	4 12 $\frac{1}{10}$
4	10				4	3	5 13 $\frac{1}{2}$		3	18	8 13 $\frac{1}{2}$		3	13	11 13 $\frac{1}{2}$
5	5														
6					1	17	10 18								
7					3	7	10 18								
8					1	6	8 16 $\frac{1}{4}$								
9															
1															
2	1					6	2 11 $\frac{1}{7}$								
3															

N n n

Merchandise Inward.

L. M.

Licenses. All other linens, per value on oath of	1
Of France	2
Of any other part of Europe	3
Not of Europe	4
And besides if above 1 yard English in breadth, per ell	5
And more if chequered, striped, painted, printed,	
stained or dyed in yarn before, or in cloth, after the	
manufacture, in foreign parts, and not prohibited to	
be worn in Britain, per value on oath of	6
Excepting lawns and cravats striped at the end only,	
barras, packing canvas and buckrams.	
Litharge, of all sorts, for dyers, per value on oath of	7
Litmus, for dyers, regularly imported, free.	
Logwood, do. do.	
Lyme, for dyers, per barrel	8

M.

Madder, for dyers, regularly imported, free.	
Magnus, per Cwt.	9
Mats, printed, per ream	1
And besides, if of France	2
In frames, per mat and frame	3
But if of France	4
Masts for ships of, and directly from British America, free.	
From any part of Europe, except Ireland and France,	
small	5
From Ireland, Africa or Asia, excepting the East India	
company's property	6
From France, or French	7
Of any French colony	8
Middle, the mast	9
For similar cases, triple the foregoing.	
For similar cases, multiply by 6.	
Great, the mast	1
For the bounty, when imported from British America,	
See bounties.	
Mats of Russia, per mat	2
Imported in British, or Irish ships	3

BOOK OF RATES: (23) 467

Rates,	Paid or secured on Importation.				Repaid on due Ex- portation to all legal places.				Repaid on due Ex- portation to the Colonies.							
	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>				
1	1															
2				14	3	19	$\frac{1}{2}$	8	10	5	$\frac{1}{2}$	8	4	11	$\frac{1}{2}$	
3				5	4	3	$\frac{7}{10}$	4	10	9	$\frac{7}{10}$	4	4	15	$\frac{7}{10}$	
4				5	11	15	$\frac{7}{10}$	5	6	1	$\frac{7}{10}$	5	0	7	$\frac{7}{10}$	
5					3				3			0	3			
6	1			6				6				6				
7	1			2	10	13		2	4	19		1	11	5		
8		5			11	11			10	2	$\frac{1}{2}$		8	14		
9	1			3	10	4		3	4	10		2	10	16		
1	4			15	4	16		13	6			11	7	4		
2				18	9			18	9			18	9			
3		5		1	2	7	$\frac{1}{4}$	1	0	18	$\frac{1}{4}$		11	10	$\frac{1}{4}$	
4				3	4	12	$\frac{1}{4}$	2	0	3	$\frac{1}{4}$		1	10	15	$\frac{1}{4}$
5		3	4		11	9			10	10			9	11		
6					7	14			6	15			5	16		
7				2	3	1	$\frac{1}{2}$	1	4	2	$\frac{1}{2}$		1	3	3	$\frac{1}{2}$
8				1	5	1	$\frac{1}{2}$	1	4	2	$\frac{1}{2}$		1	4	2	$\frac{1}{2}$
9		10														
1	1															
2				6												
3					1	3	$\frac{1}{10}$		1	0	$\frac{1}{2}$				17	$\frac{1}{2}$

N H N 2

Merchandise Inward.

M. N.

Matting of Barbary or Portugal, <i>per yard</i>	—	—	—	1
Of Holland, <i>per yard</i>	—	—	—	2
Medlars, <i>per basket of 2 bushels</i>	—	—	—	3
Molasses of Rameals, <i>per ton</i>	—	—	—	4
And if imported from the Spanish or Portuguese plantations, more	—	—	—	5
From all others prohibited.				
Messelanes, <i>per piece of 30 yards</i>	—	—	—	6
Metal — leaf, excepting gold, <i>per packet of 250 leaves</i>	—	—	—	7
Prepared for battery, <i>per Cwt.</i>	—	—	—	8
Metheglin, <i>per hhd.</i>	—	—	—	9
Mithridate, <i>per lb.</i>	—	—	—	1
Mittins of Wadmoll, <i>per dozen pair</i>	—	—	—	2
Mortars and pestles of brass, <i>per lb.</i>	—	—	—	3
Mum, <i>per barrel of 42 gallons</i>	—	—	—	4
And besides for each 32 gallons	—	—	—	5
Mustard seed, <i>per Cwt.</i>	—	—	—	6

N.

Nails — for chairs, <i>per M.</i>	—	—	—	7
And besides, <i>per Cwt. iron</i>	—	—	—	8
<i>per M. brass</i>	—	—	—	9
Of copper, <i>per 10 M.</i>	—	—	—	1
And besides, <i>per Cwt.</i>	—	—	—	2
Harness nails, <i>per 10 M.</i>	—	—	—	3
Head nails, <i>per barrel</i>	—	—	—	4
Rose and saddlers do, <i>per 10 M.</i>	—	—	—	5
Small do. <i>per half barrel</i>	—	—	—	6
Sprigs, <i>per 10 M.</i>	—	—	—	7
And besides for iron in the above, <i>per Cwt.</i>	—	—	—	8
For brass do, <i>per rate of</i>	—	—	—	9
Tenter hooks, <i>per M.</i>	—	—	—	1
And for every Cwt. iron as above.				
Needles prohibited.				
Nuts — chefnuts, <i>per bushel</i>	—	—	—	2
Small — <i>per barrel</i>	—	—	—	3
Walnuts, <i>per barrel</i>	—	—	—	4

Rates.				Paid on Importation from the place of growth.				Repaid on due Exportation to any place but the Colonies.				Repaid on due Exportation to the Colonies.			
l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.
1		1	6			4	$6\frac{7}{10}$				$3\frac{17}{8}$			3	$9\frac{1}{10}$
2			6			1	$8\frac{3}{8}$				$1\frac{5}{4}$			1	$3\frac{1}{10}$
3		10			1	11	2		1		8				
4	13	6	8		2	11	4		2		5			1	18
5					7	10			7	10				7	10
6	9			1	14	7	16		1	10	4	10		1	6
7	6			1	7	9	9		1	4	11	5		1	2
8				1	7	9	9		1	4	11	5		1	2
9	2				7	8	8			6	9			5	9
1	1				3	10	4			3	4	10		2	10
2		9			1	8	$15\frac{1}{2}$			1	6	$4\frac{1}{2}$		1	3
3		1	4			0	$16\frac{1}{2}$				3	9			3
4	2	10			11	3	10				8	11			8
5				1	5										11
6		10			1	11	2			1	8	5		1	5
7					2	6	16			2	3			1	11
8		13			4	8	5			4	8	5		4	8
9					7	10				7	10			4	7
1	1				2	6	$16\frac{1}{2}$			2	3			1	11
2					16	4	$17\frac{1}{2}$			16	4	$17\frac{1}{2}$		16	4
3	1				3	10	4			3	4	10		2	10
4	8			1	10	9	12		1	7				1	11
5		13	4		2	6	16			2	3			1	11
6	8			1	10	9	12		1	7				1	11
7		6	8		1	3	8			1	10			1	11
8					4	8	5			4	8	5		4	8
9	1				11	5				11	5			11	5
1		5			N	11				10	$2\frac{1}{2}$			11	5
2		5			1	2	$7\frac{1}{4}$			1	0	$18\frac{1}{4}$		11	$10\frac{1}{4}$
3		10			1	11	2			1	8	5		1	5
4		6	8		1	3	8			1	10			11	12

Merchandise Inward.

O.

Oaker, <i>per barrel</i>	2
Oakham, <i>per Cwt.</i>	2
Oil — salad, <i>per gallon</i>	3
And besides if French	4
Of Apuglia, Majorca, Minorca, Seville or Portugal, <i>per ton</i>	5
Ordinary oil of olives, from any other part, <i>per ton of 252 gallons</i>	6
But of France, more <i>per ton</i>	7
<i>Note, Olive oil may not be imported in any but British ships, or ships of the country where produced, nor from the Netherlands, or Germany, on any pretence.</i>	
Rape and lintseed oil, <i>per ton</i>	8
Hempseed ditto	9
Train oil of Greenland, <i>per ton, of fish caught and imported in British ships, free.</i>	
Caught and imported in British American ships	1
Caught in British American ships, but imported in British ships	2
Train oil of Newfoundland, of fish caught and imported by British ships, free	
Caught and imported by British American ships	3
Caught by British American ships, but imported in British	4
Of foreign fishing, <i>per ton</i>	5
See bounties.	
But by 11 G. III. cap 38. train oil, or blubber of fish caught in the Greenland seas, or Davis's freights, or in any seas adjoining thereto, may be imported by any person in British ships, whereof the master and $\frac{2}{3}$ of the sailors are British subjects, until December 25th, 1786, duty free.	
See the bounties.	
Olives, <i>per hhd.</i>	6
And besides if French	7
Onions, <i>per barrel</i>	8
<i>Per 100 bunches</i>	9
Seed, <i>per Cwt.</i>	1
Oranges and lemons, <i>per M.</i>	2

BOOK OF RATES. (25) 471

Rates.				Paid on Importati- on from the place of their growth.				Repaid on due Ex- portation to any place but the Co- lonies.				Repaid on due Ex- portation to the Colonies.			
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1	1	6	8												
2		10		5	11	12		4	6			3	10	8	
3		5		1	11	2		1	8		5	1	5	8	
4					11	11		10			2 ½		8	14	
5				2	5	1 ½		1	2		1 ½	1	2	1 ½	
6	32														
				6	3	2	8	5	8			4	12	9	12
				15	10			15	10			15	10		
8	70			20	19	6		19	6	3		17	13		
9	20			11	7			10	17	6		10	8		
1		6			13	8	8		10	10	4		8	8	
2		3			10	10	4		9	5	2		8		
3		6			11	8	8		8	10	4		6		
4		3			8	10	4		7	5	2		6		
5	9			15	16			11	10	6		7	5		
6	8			1	10	9	12	1	7			3	3	2	8
7				3	17	6		1	17	6		1	17	6	
8		3	4		7	14				6	15			5	16
9		16	8		3	2	10		2	9	15		2	5	
1	4				15	4	16		13	6			11	7	4
2	1				3	10	4		3	4	12		2	10	16

Merchandise Inward.

P.

Orchal for dyers, *per* Cwt. legally imported, free.
 Orsedew, *per* 12 lbs.

P.

Pack-thread in skins, <i>per</i> 100 lbs.	2
Bottom thread, do.	3
Painters colours of all sorts, not otherwise rated, <i>per</i> lb.	4
Paper, viz. Atlas ordinary, <i>per</i> ream,	5
Blue royal, <i>per</i> do.	6
Blue paper for fugar bakers	7
Brown, <i>per</i> bundle of 40 quires	8
Brown cap, <i>per</i> ream	9
Cartridge paper, <i>per</i> do.	1
Chancery double, <i>per</i> do.	2
Demy, fine, <i>per</i> do.	3
Demy, second, <i>per</i> do.	4
Elephant ordinary	5
Medium, fine, <i>per</i> ream	6
Second, <i>per</i> do.	7
Genoa medium, fine, <i>per</i> do.	8
Second do.	9
Ordinary printing paper, <i>per</i> ream	1
Viz. bastard or double entry	2
Crown, viz. Genoa fine	3
Genoa, second	} 4
German	
Printing crown, fine	} 5
Printing crown, second	
Demy, viz. Genoa, fine	6
Genoa, second	} 7
German	
Printing	8
Fools cap; Fine	9
Second	1
Genoa, fine	2
Genoa, second	} 3
German	
Printing, fine	

Rates.			Paid on Impor- tation.			Repaid on due Ex- portation to any place but the Co- lonies.			Repaid on due Ex- portation to the Colonies.					
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20hrs.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20hrs.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20hrs.</i>
1	1	6	8	5	1	12	4	6			3	10	8	
2	3			17	6	12	10	1	10		8	8	8	
3	2	10		9	7	10	8	5	5		7	3	3	
4			6	1	8	$\frac{29}{10}$	1	5	$\frac{7}{8}$		1	3	$\frac{7}{8}$	
5		14		16	12	$\frac{1}{10}$								
6		10		6	9	$10\frac{1}{2}$								
7				5	6	$19\frac{1}{2}$								
8				1	10	$12\frac{1}{10}$								
9				3	8	$0\frac{1}{2}$								
1		7	6	4	5	$0\frac{1}{2}$								
2		5		4	5	$7\frac{1}{4}$								
3		12		10	3	$15\frac{9}{10}$								
4				8	c	$15\frac{9}{10}$								
5		7	6	7	0	$10\frac{1}{2}$								
6		14		13	c	$12\frac{1}{10}$								
7				10	c	$12\frac{1}{10}$								
8				7	9	$12\frac{1}{10}$								
9				6	7	$14\frac{1}{2}$								
1		4	6											
2				4	3	$12\frac{1}{10}$								
3				3	6	$12\frac{1}{10}$								
4				2	9	$12\frac{1}{10}$								
5				2	5	$2\frac{1}{10}$								
6				4	3	$12\frac{1}{10}$								
7				3	6	$12\frac{1}{10}$								
8				3	9	$12\frac{1}{10}$								
9				5		$12\frac{1}{10}$								
1				4	3	$12\frac{1}{10}$								
2				3	6	$12\frac{1}{10}$								
3				2	9	$12\frac{1}{10}$								

O o o

Merchandise Inward.

P.

Paper,	Printing, second	1
	Lombard, German	2
Pot,	Genoa	3
	Superfine do.	4
	Second fine	} 5
	Small post	
Paper, painted, per ream		6
	Imported for sale, excepting from the East Indies, more	
	per yard, square	7
Pressing paper, per 100 leaves		8
	Besides, per Cwt.	9
Post, fine, weighing 15 lbs. and upwards, per ream		1
	Under 15 lbs. per do.	2
	Royal paper, per do.	3
	If Atlas — fine	4
	Elephant, fine	5
	Imperial, fine	6
	Imperial, second	7
	Royal, fine	8
	Super royal, fine	9
	Second royal	1
	Second super royal	2
	Genoa, fine	3
	Genoa, second	4
	Dutch, fine	5
	Second	6
	Ordinary —	7
	Rochel paper	8
Parchments, per dozen sheets		9
Paste of Jene, per lb.		1
Pears, per bushel		2
Pencils of all sorts, per gross		3
Perry of all places, but France, Guernsey, Jersey, Alderney, and Sark, imported in British ships		4
	Filled, per ton	5
	Unfilled, per ton	6
	And besides, per value of	7
	And for excise, per ton	8

BOOK OF RATES. (27) 473

Rates.				Paid at Importation.				Repaid on due Exportation to all legal places.				Repaid or vacated on due Exportation to the Colonies.			
<i>l.</i>	<i>s.</i>	<i>d.</i>		<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1				2	5		2 $\frac{1}{2}$ $\frac{1}{10}$								
2				2	9		12 $\frac{1}{20}$								
3				2	5		2 $\frac{1}{2}$ $\frac{1}{20}$								
4				4	3		12 $\frac{1}{40}$								
5				3	6		12 $\frac{2}{80}$								
6	13	4		16	7		13 $\frac{1}{2}$								
7					1		10								
8	13	4		3	10		6								
9				7	6										
1	10			6	7		14 $\frac{1}{2}$								
2	7	6		5	11		0 $\frac{1}{8}$								
3															
4				1	10		8	14							
5					18		8	14							
6				1	10		8	14							
7				1	3		2	14							
8					18		8	14							
9				1	4		8	14							
1					14		11	14							
2					18		8	14							
3	14				8		11	2 $\frac{1}{10}$							
4	10				7		9	4 $\frac{1}{2}$							
5	14				8		11	2 $\frac{1}{10}$							
6	10				7		9	4 $\frac{1}{2}$							
7	5				2		11	7 $\frac{1}{2}$							
8	9				6		6	10 $\frac{1}{10}$							
9	7				4		2	2 $\frac{1}{10}$	1	6	14		1	4	2 $\frac{1}{10}$
1	7	6			1		5	6 $\frac{1}{2}$	1	3	3 $\frac{1}{2}$		1	1	1
2	5				1		2	7 $\frac{1}{2}$	1	0	18 $\frac{1}{2}$			11	10 $\frac{1}{2}$
3	10				2		4	14 $\frac{1}{2}$	2	1	17 $\frac{1}{2}$			1	0 $\frac{1}{2}$
4	4	10													
5				5					4					10	
6				4	9		2	8	4	10	7	4		10	
7					3		10	1	3	10	1			3	10
8				15	10										
							0	0	0	2					

Merchandise Inward.

P.

Perry from Guernsey, Jersey, and Alderney, upon paying the British duties for the time

Pictures, in lieu of all former duties payable, *ad valorem*, are now to be rated and charged for every 16 superficial feet, as under, viz.

N ^o 1. Of whatever country, and however imported	1
N ^o 2. From 4 to 16 feet square, however imported	2
N ^o 3. Under 4 feet square, however imported	3
Frames for pictures, <i>per value</i> , on oath of	4
Pitch, <i>per last</i>	5
And besides, if of foreign produce	6
Plaster of Paris, <i>per mount</i> , containing 3000 weight	7
Plats, called Bermudas, <i>per lb.</i>	8
Importable into London only, in bales or tubs of 224 lbs.	
Platain for dyers, <i>per value of</i>	9
Plate, silver, ungilt, <i>per ounce</i>	1
if French	2
if of India or China	3
of any other place	4
Silver parcel, gilt, <i>per oz.</i>	5
of France	6
India or China	7
of any other place	8
Silver, gilt, <i>per ounce</i>	9
of France	1
of India or China	2
of all other places	3
wrought of gold, <i>per oz.</i>	4
Plates, single, <i>per 100</i>	5
double, <i>per 100</i>	6
Harness plates, or iron doubles, <i>per bundle of 10 plates</i>	7
Potters clay, <i>per value</i> , on oath of	8
Pomegranates, <i>per 1000</i>	9
Pumice stones, <i>per ton</i>	1
Potatoes, <i>per Cwt.</i>	2
Pots of earth, covered, <i>per C. or five score</i>	3
Uncovered, <i>per 100 casts</i> , each cast containing 1 gallon	4
Galley pots, <i>per 100</i> , or five score	5

Rates.			Paid on Importation.				Repaid on due Ex- portation to any place but the Co- lonies.				Repaid on due Ex- portation to the Colonies.			
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1			3	5	1	12 ¹ / ₂								
2			2	3	4	14 ¹ / ₂								
3			1	1	8	7 ¹ / ₄								
4	1			4	9	9	4	3	15		3	10	1	
5	2	10		9	7	10	8	5	5 ¹ / ₂		7	3		
6				1	2	1 ¹ / ₂	1	2	1 ¹ / ₂		1	2	2	1 ¹ / ₂
7	2		1	7	0	18	16	1	10		15	2	2	
8		6	8	1	7	3	1	5	5		1	3	7	
9	1			2	10	13	2	4	19		1	11	5	
1		4												
2				3	2	9 ¹ / ₂								
3				2	4	17 ¹ / ₂								
4				1	5	9 ¹ / ₂								
5		4	6											
6				3	6	11 ¹ / ₁₀								
7				2	7	15 ¹ / ₁₀								
8				1	7	12 ¹ / ₁₀								
9		5												
1				3	10	12 ¹ / ₁								
2				2	10	12 ¹ / ₂								
3				1	8	7 ¹ / ₄	17	3			15	4	4	
4	4			19	1	16								
5		13	4	6	7	11	6	3	15		5	11	19	
6	1	6	8	13	3	2	12	7	10		11	11	18	
7		10		14	5	2	14	2	5					
8	1			4	9	9	4	3	15		3	10	1	
9	2			7	8	8	6	9			5	9	12	
1		13	4	2	6	16	2	3			1	11	4	
2		16	8	3	2	10	2	10	15		2	5	5	
3	1	6	8	5	1	12	4	6			3	10	8	
4	2	10		9	7	10	8	5	5		7	3		
5	2			7	8	8	6	9			5	9	12	

Merchandise Inward.

P. Q. R.

Pots. Iron pots, Flemish, per dozen	1
French, per dozen	2
Melting pots for goldsmiths, per 100.	3
Powder for hair, per Cwt.	4
Powder of brass, per ounce	5
Powder of silver, per value, on oath	6

Q.

Quails, per dozen	7
Quills, per 1000	8
Quilting of all kinds but of Asia, viz. of linen, per yard	9
of calico, do.	1
of cotton, do.	2
And besides, for value of calico and cottop quilting, at the candle of	3
Quilts of calico, per piece	4
And besides, for value, at the candle of	5
Quinces, per 100	6

R.

Rackets, per piece	7
Racket hoops, per dozen	8
Rape of grapes, in British ships	9
in foreign ships	1
Filled, per ton, except from France	2
Unfilled, do. do.	3
And more for the rest of the duties	4
If from France, more do.	5
Rapefeed, per quarter	6
Rashea, prohibited.	
Rattles for children, per gross	7
Razors, prohibited	
Recorders, per set or case	8
Rennet, per gallon	9
Ribbands, prohibited.	
Rice, the produce of British America, may be imported into Chester, Exeter, Poole, Plymouth, Sandwich, Southampton, Bristol, Liverpool, Whitehaven, and Glasgow, to the year 1780, free	

BOOK OF RATES. (29) 479

Rates.				Paid on Importation.				Repaid on due Ex- portation to any place but the Co- lonies.				Repaid on due Ex- portation to the Colonies.			
<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>	<i>l.</i>	<i>s.</i>	<i>d.</i>	<i>20ths.</i>
1				1	5	7	7	1	4	2	5				
2				2	0	7	7	1	4	2	5				
3						6	18 $\frac{1}{2}$			6	1 $\frac{1}{2}$			5	4 $\frac{1}{2}$
4		3		3	15	4				1	5 $\frac{1}{2}$			1	3 $\frac{1}{2}$
5						1	8 $\frac{1}{2}$			4	3	15		3	10
6				4		9	9								
7															
8		8		1	6	9	9 $\frac{1}{2}$			1	4	4		1	1
9						4	12 $\frac{1}{2}$			1	1	1		3	3
1		5		1	2	7	7 $\frac{1}{2}$			1	0	18 $\frac{1}{2}$		11	10 $\frac{1}{2}$
2				1	10	16				1	9	7		7	19
3				1	2	7	7 $\frac{1}{2}$			1	0	18 $\frac{1}{2}$		11	10 $\frac{1}{2}$
4				2	10	4				2	10	4		2	10
5				15	2	2				14	3			13	3
6				2	10	4				2	10	4		2	10
7				1	6	9	9 $\frac{1}{2}$			1	4	4		1	1
8															
9		8		1	10	4	10 $\frac{1}{2}$			1	7			1	3 $\frac{1}{2}$
1				4		4	6 $\frac{7}{10}$			3	17 $\frac{1}{2}$			3	9 $\frac{1}{2}$
2															
3				4	10					3	10				
4				3	19	2	8			2	19	2	8		
5				3	8	8	8			8	8	8		8	8
6				1	17	9	3			1	17	9	3	1	17
7				11	4	4				10	10	10		10	4
8		6	8												
9				5	1	12				4	6			3	10
1															
2				3	10	4				3	4	10		2	10
3				1	18 $\frac{1}{10}$					1	14 $\frac{1}{10}$			1	10

Merchandise Inward.

R. S.

Rims for sieves, <i>per gross</i>	—	—	—	—	1
Rings of brass, <i>per gross</i>	—	—	—	—	2
And besides, of the rate <i>per</i>	—	—	—	—	3
Copper rings, prohibited.					
Rings of hair, <i>per gross</i>	—	—	—	—	4
For keys, <i>per gross</i>	—	—	—	—	5
Besides for iron, <i>per Cwt.</i>	—	—	—	—	6
Rugs, Irish, <i>per piece</i>	—	—	—	—	7
Polish, <i>per piece</i>	—	—	—	—	8
	S.				
Sack-cloth, <i>per 120 ells</i>	—	—	—	—	9
Of single thread, <i>per piece of 15 yards</i>	—	—	—	—	1
With white threads, <i>per yard</i>	—	—	—	—	2
With silk, <i>per yard</i>	—	—	—	—	3
Saddles and saddle trees, harness, &c. prohibited.					
Saffron, <i>per lb.</i>	—	—	—	—	4
And besides if French.	—	—	—	—	5
Salt, white or Spanish, <i>per bushel, containing 84 lbs.</i>	—	—	—	—	6
And more unless used in curing fish	—	—	—	—	7
Bay or French salt, <i>per do.</i>	—	—	—	—	8
And besides, if not used in curing fish	—	—	—	—	9
Salt petre, <i>per Cwt. for dyers</i>	—	—	—	—	1
And besides, if of East India, <i>per Cwt.</i>	—	—	—	—	2
Sago-powder, from British America, free.					
Saws, viz. Hand saws, <i>per dozen</i>	—	—	—	—	3
Leg saws, <i>per piece</i>	—	—	—	—	4
Tenant saws, <i>per dozen</i>	—	—	—	—	5
Whip saws, <i>per piece</i>	—	—	—	—	6
And besides, <i>per Cwt. of iron</i>	—	—	—	—	7
Says prohibited.					
Scamoty, <i>per piece of 7½ yards</i>	—	—	—	—	8
And besides if cotton, <i>per value at the candle of</i>	—	—	—	—	9
Scissars prohibited.					
Scoops of wood, do.					
Seaholly roots, <i>per Cwt.</i>	—	—	—	—	1
Seamorse teeth <i>per lb.</i>	—	—	—	—	2
Seed, Clover <i>per Cwt.</i>	—	—	—	—	3

Rates.			Paid on Importation.				Repaid on due Exportation to any place but the Colonies.				Repaid on due Exportation to the Colonies.						
l.	s.	d.	l.	s.	d.	20ths.	l.	s.	d.	20ths.	l.	s.	d.	20ths.			
1		6			1	1	17 $\frac{1}{2}$			1	0		3	10	8 $\frac{1}{2}$		
2	1				3	10	4			3	4		10	2	10	16	
3	1					11	5			11			5	11		5	
4		3				6	18 $\frac{1}{2}$			6			1 $\frac{1}{2}$		5	4 $\frac{1}{2}$	
5		9			1	8	15 $\frac{1}{2}$			1	6		4 $\frac{1}{2}$				
6					4	8	5			4	8		5	4	8	5	
7		13	4		2	6	16			2	3		10	1	11	4	
8	1				3	10	4			3	4		10	2	10	16	
9	8			1	10	9	12		1	7				1	3	2	8
1		10			1	11	2		1	8			5	1	15	8	
2		1			2	2	6 $\frac{1}{2}$			2	2		0 $\frac{1}{2}$		1	14 $\frac{1}{2}$	
3		1	6		3	3	9 $\frac{1}{10}$			3	3		0 $\frac{1}{2}$		2	12 $\frac{1}{2}$	
4	1	10			5	9	6			5	0		15	4	4	4	
5					14	6	7 $\frac{1}{2}$			7	0		7 $\frac{1}{2}$	7	0	7 $\frac{1}{2}$	
6			8		1	10 $\frac{1}{2}$				1	7		5	4	1	3 $\frac{1}{2}$	
7					4	8	5			4	8		5	4	8	5	
8			6		2	13 $\frac{1}{10}$	8 $\frac{1}{8}$			1	1		0 $\frac{1}{2}$		1	17 $\frac{1}{2}$	
9					1	8 $\frac{7}{8}$				1	1		8 $\frac{7}{8}$		1	8 $\frac{7}{8}$	
1	1				1	11	8			1	5		14	1	1		
2					4	9				4	9			4	9		
3		6	8	}													
4		6	8		1	3	8			1	1		10				
5		13	4		2	6	16			2	3		2 $\frac{1}{2}$				
6		5			11	11				10			5				
7					4	8	5			4	8		5				
8		7	6		1	9	10 $\frac{7}{8}$			1	7		8 $\frac{1}{8}$	1	5	5 $\frac{1}{8}$	
9	1				2	10	4			2	10		4	2	10	4	
1	1				3	10	4						10	2	10	16	
2		3			6	6	18 $\frac{1}{2}$?	4		10		5	4 $\frac{1}{2}$	
3		10			2	4	14 $\frac{1}{2}$			2	1		17 $\frac{1}{2}$	1	1	0 $\frac{1}{2}$	

P P P

Merchandise Inward.

S.

Seed, clover, if of France	—	—	—	1
Cole seed, per quarter, containing 8 bushels	—	—	—	2
Lucerne seed, per Cwt.	—	—	—	3
But if of France	—	—	—	4
Maw seed, per lb.	—	—	—	5
Millet seed, per Cwt.	—	—	—	6
Serge, prohibited.				
Shavings for hats, per Cwt.	—	—	—	7
Importable only into London.				
Sheep from Ireland, free.				
Ships, viz. Prize ships, per value of	—	—	—	8
Ships, foreign built, for sale, do.	—	—	—	9
And besides for the tackle, &c. according to the rates of such articles.				
Shoes, prohibited.				
Shruff, or old brass, per Cwt.	—	—	—	1
Shumack for dyers, legally imported, free.				
Silk, — viz. Bridges, per lb. or 16 ounces	—	—	—	2
Ferret or Floret, do.	—	—	—	3
Fillozel or Paris, do.	—	—	—	4
Granada, black, do.	—	—	—	5
In colours, do.	—	—	—	6
Naples, black, do.	—	—	—	7
In colours, do.	—	—	—	8
Orgazine, &c. thrown in the gum, do.	—	—	—	9
And besides, per lb.	—	—	—	1
Pole and Spanish, per lb.	—	—	—	2
China raw silk, per lb. of 24 ounces	—	—	—	3
Morea silk, per lb. of do.	—	—	—	4
Long silk of all sorts, but of China, do.	—	—	—	5
And besides, if from East India, do.	—	—	—	6
Short silk or capiton, do.	—	—	—	7
But, per 5 G. III. cap. 29. the former duties are repealed; and, in lieu thereof, a new duty imposed, per lb. of raw silk	—	—	—	8
From British America, free.				
See bounties.				

* To Ireland only.

BOOK OF RATES. (31) 483

Rates,			Paid or secured on Importation.				Repaid on due Ex- portation to all legal places.				Repaid on due Ex- portation to the Colonies,			
l.	s.	d.	l.	s.	d.	20hrs.	l.	s.	d.	20hrs.	l.	s.	d.	20hrs.
1					6	9	4	0	7	3	9	10	10	10
2	1				11	4	4	10	10	10	10	4	16	16
3		10			2	4	14	2	1	17	1	11	0	10
4					6	9	4	4	0	7	3	9	10	10
5			6		1	8	8	4	1	5	8	1	3	10
6		16			3	9	19	3	5	8	3	0	16	16
7	37	6	8	8	18	8	16	8	1		7	3	3	12
8	1				11	8								
9	1				4	9	9							
1	3				11	6	12	10	1	10	8	8	8	
2	2				7	8	8	6	9		5	9	12	
3	1				4	3	16	3	10	2	3	4	8	12
4		15			10	1	16	6	0	11	5	8	5	8
5	3				11	6	12	10	1	10	8	8	8	
6	4				15	4	16	13	6		11	7	4	
7	2				7	8	8	6	9		5	9	12	
8	2	10			9	7	10	8	5	5	7	3		
9	1	16	8		3	11	17	3	7	2	3	2	7	12
1						6				*				
2	2				7	8	8	6	9		5	9	12	
3	1				4	9	9	4	3	15	3	10	1	
4		10			1	11	2	1	8	5	1	8	5	
5		10			1	11	2	1	8	5	1	8	5	
6					5	12	12	5	5	12	5	12	12	
7		6	8		1	3	8	1	1	10	11	12		
8					1	3		1	3		1	3		

BOOK OF RATES

Produce and Manufactures of Great Britain subject to Ex- cise Duty, and also foreign goods imported.	Paid.		Drawback on exportation.	
	l.	s. d.	l.	s. d.
Ale or beer, strong, per barrel		8		8
More, if barley be at, or under, 24 s. per quarter, a bounty of				†
Ale or beer, called two-penny, per barrel		4		1
Small beer, per barrel		1		1
Candles of tallow, British made, per lb.		8		8
Candles of wax, British made, per lb.		16		6
Cyder and perry, for retail, per hhd.		2		6
Coffee from foreign parts, per lb.		1		6
From British America		3		3
Chocolate, per lb.		18		8
Glass, British made, white, per Cwt.		8		6
Common bottles, and other green glass, per Cwt.		3		3
Hops, British, per lb. averdupoise		1		10
Hides, per lb. averdupoise, tanned		1		10
Calf skins, kips, hogs, dogs, per lb.		4		4
Goats skins, tanned with shoemack, in imitation of Spanish leather, per lb.		2		2
Sheep skins, tanned for Roans, per lb.		1		1
Sheep and lambs skins, tanned for gloves and bezils, per lb.				13½
				6½

† Excepting 3 d. per ton for the officers charges.
* When made into shoes, boots, &c. a drawback is allowed of 1 d. ½

Produce and manufactures of Great Britain subject to excise.

	Duty.		Drawback.	
	l. s. d.	20ths	l. s. d.	20ths
All other skins, or pieces of skins, tanned, pay 30 per cent, <i>ad valorem</i> , and draw back 20 per cent on exportation.	1	6	1	
Hides of horses, mares, and geldings, dressed in allum and salt, or meal, or otherwife tawed, <i>per</i> hide	3	10	2	1
Of steers, cows, or any other hides whatever, excepting as in the foregoing article, <i>per</i> hide, tawed, as above	3	3	2	13 $\frac{1}{2}$
Of calves and kips, dressed as above, <i>per</i> lb. averdupoise	1	1	4	13 $\frac{1}{2}$
Slink calves skins, tawed in the hair, <i>per</i> dozen	1	1	1	13 $\frac{1}{2}$
Ditto, ditto not in the hair, do.	1	1	1	13 $\frac{1}{2}$
Dogs skins ditto, ditto, do.	2	6	1	4
Buck and does skins tawed, <i>per</i> lb.	2	1	1	4
Kid skins, do. <i>per</i> dozen	2	1	1	4
Goats skins, <i>per</i> dozen	2	1	1	4
Beaver skins do.	2	1	1	4
Sheep and lamb do. <i>per</i> lb.	1	5	1	16 $\frac{1}{2}$
All other skins and fragments, not particularly charged, pay 30 per cent, <i>ad valorem</i> .				
Hides and skins dressed in oil, <i>per</i> lb.	4		2	13 $\frac{1}{2}$
Goats, deers, and beavers skins, do.	6		4	
Calves skins, <i>per</i> lb.	8		5	6 $\frac{1}{2}$
Sheep and lamb skins, <i>per</i> lb.	3		2	
All others, not charged, pay 15 per cent, <i>ad valorem</i> .				
And besides, <i>per</i> lb.	2			