EXTRACTS FROM AN OLD ACCOUNT BOOK.

BY E. BALL DODSON.

The old book from which the extracts following have been taken came into the possession of the writer with a mass of deeds and papers which had lain in the attics of an ancient manor house on the banks of the River Delaware, "Richmond Hall," for a century and more.

It is presumably the monetary record of William Ball the Elder, who died in 1740, though his name does not appear on its leaves. On the cover "John Swift Esq—Liber" has been written with many flourishes, and on the final page the name of Joseph Shippen is scribbled many times. The name of Daniel Byles, nephew of William Ball's wife, is formally signed to a solitary record of the year 1746; but the internal evidence points to the presumption hazarded at the beginning of this paragraph. The book would appear to have been started by an isolated entry in 1733, which was never completed, and on the same page occurs the entry by Daniel Byles referred to above, two pages record events in 1736, they are in a different handwriting and are signed Danl. Swift; but it contains a pretty full record of the doings in the year 1739, and affords an interesting insight into the business transactions and household expenditure of a Merchant-Adventurer of wealth and position in Philadelphia two hundred years ago, whoever be its author.

The writer appears to have dealt in everything purchasable or salable, for the "Inventory of Stock in hand" taken on the 1st of June 1739 includes Flour, Bread, Pork, Staves, Dry Goods, Rum, Sugar and Wines, and though there is no evidence of direct dealing in slaves other than the purchase of his own ser-
vants, he is not averse to obliging others in such transactions, as an entry quoted further on will show.

On the 3rd of June 1739 he purchases:

"Of Thomas Johns one quarter of Brigantine Hope for which am to pay £150."

This entry is interesting as it establishes a standard of values for other entries more intimately connected with every day life.

He has his Correspondents in London, Newfoundland, Amsterdam, Genoa, Cadiz, Lisbon and Antiqua. On the 5th of June he:

"Received per the Robert and Mary, Thos. Oliver, Mr, 30 Pipes of Madeira Wine, consigned me by James Scott of Madeira in conformity to my order of the 15th February,"

for which, with freight, he pays £567.16.5. James Bartholomew was his Correspondent in London, and through him the account of James Scott is discharged.

On the 18th of June he takes for "Pocket Expenses £20," a large sum for such a purpose in those days, and "paid for a suit of Clothes and sundry tradesmens bills £15.10.6"

On the 6th July he notes that he has:

"Rec'd of Thos Mollineux the am't of a Legacy left me by my uncle Sr Tho' Stanhope, for which I have past him a receipt of this date being £250."

On the 25th October he draws on James Bartholomew of London for £280 Sterling, which costs him in Colonial Currency at the then rate of Exchange no less than £1394. The main interest in this entry lies in the fact that the greater part of the money goes "for value received" to Sr Thos. Penn.

Only two servants are mentioned in the book as receiving wages, and the presumption is that the others were slaves both in the town house and on the "Plantation" which is occasionally referred to. The Salaried Servants were the "Servant in Livery" and the
"Cook," and the latter appears to have been House-Steward as well.

On the 31st October he:—

"Paid sundry small charges in this month amounting to as per Journall £5.4., and the Cook his rool of expenses for this month am't to as per bk. £10.9.7."

But the entries of the 30th November show the most startling differences as compared with present day domestic expenditure:—

"Paid the following Tradesmens bills and my Servant wages in full to this day Viz:

My barbers am't to as P. his Bill ............ £10. 5.0
My Taylors " " " " " " " ....... 14. 5.4
The Painters D° for painting the house I now live in amg. as P. his bill ...... 5. 3.8
The Plasterers for whitewashing D° as P.

his bill ........................................ 4. 5.
My Servant in Livery's wages in full ...... 3.10.
D° the Cooks D° in full am't to .......... 4.16.
And the rool of expenses for this month ... 10.13.6

£52.13.6

As the connected entries cover a period of more than six months, and the above form the only mention of the payment of wages they represent at least the wages for a half a years service, but the presumption is strong that they cover a year. The barbers account for the year when the cost of powdered wigs is considered can scarcely be characterized as exorbitant until compared with the painting and whitewashing of the family house; but surely the tailors bill, when cloth and velvet were usually supplied by the patron, argues an excess of personal vanity which stopped at no expense. And it was the second bill in the year too!! On the 31st December his household expenditure shows evidence of Christmas festivities, for his Cooks "rool" of expenses reaches £12.10.6 and "sundry small charges" bring the
total up to £20.6.6 for the month. Though, as I have said before, there is no evidence of general dealing in Slaves, he was not indisposed to accommodate a friend for we read:—

"2 of the Servants for account of Jno. Barclay is Dead and I have paid sundry charges on Yn Viz
The Doctors Bill amounting to ............... £10.
The Joiners D° for 2 coffins .................. 4.
The Grave Diggers D° am° to .................. 2.6

John Barclay was living in Ireland, and the doctors bill argues a concern regarding the valuable human chattels committed to his charge which the writer might not have manifested for waged domestics.

Altogether the book is a very human document and affords a pretty accurate insight into the life of the Merchant-Adventurer-Planter of the times sending out his ventures sometimes in his own ships, sometimes in those of which he was part owner and sometimes in those of others. Adventuring his capital in many lands, carefully following his ventures yet calmly awaiting results, keenly interested in his affairs which shewed a steady growth, but not tied to his counting-house or unmindful of social amenities. A typical specimen of those builders of colonial empire, mostly men of Devon, who have spread the influence of the Anglo-Saxon Race throughout the world.