	Dr.	Cr.
By Cash note on Land John Rice & others		1241.47
By Charles Walker not for money advanced		577.98
By do do		260.00
By do Wool		118.00
By do Cash note		50.00
By Ruben Easting note $66 credit $60 balance		6.00
By Thomas Burnam's Bond for $536.64 credit $70 balance		466.64
Also credit By property bought at Sale by the Executors Samy Walker		483.40
By hire of negro Lilly Widow & children		461.50
		5338.45¾
To appraisement these credits should be reduced $443.98		443.98
		$4894.47¾
		4779.11¼
		$115.35¾ Now paid

We are of the opinion that William Walker & Samuel Estill Admr. of James Walker be entitled for their services in this Estate $75 each

Also that William Walker one of the Admrs to be allowed for keeping 2 little negroes one year $80

Commissioners for 2 years in this settlement and report $16.00

Given under our hands June 15th 1822 J. Kennedy

Wm. R. Morrison

Joseph Butler

At a County Court held for Madison County on the 1st day of July 1822 This settlement with the Admrs of James Walker deceased was returned and ordered to be Recorded and the same has been done accordingly

Cx:

Attest David Irvine C. M. C. C.

Equitable to an order of the Madison County Court at their last October Term appointing Isaac Wheeler John Hawkins, Egan Baxter and Henry Crooks Commissioners to settle with Polly Baker Administratrix of Charles Baker deceased the most at the dwelling house of the said Polly Baker on the 23d day of November 1821 being first sworn we proceeded agreeably to said order and do hereby make the following Report Viz

The amount of the Estate agreeable to the report of the Admr.	£	$
		500.29
Credit by the following Vouchers Viz		
No 1. Clerks bill		6.47½
No 2. Jesse Coy qualifying appraisers		0.50
No 3 Error of Date		1.00
No 4 a Note taken in		9.75
No 5 a proper account for $20 on $95 paid with $15		15.00
No 6 & 7 Sheriff and constables receipts		11.50
No 8 51 days attending on the Sale of the Estate		51.00
Four Commissioners two days each		4.00
Recapitulation		99.22½
To Total amount	$503.29	
Debt paid	99.22½	
Balance in the hands of the Admrs	$404.06¾	

Given under our hands the day and year above mentioned

Egan Baxter
John Hawkins
Henry Crooks
Isaac Wheeler

At a County Court held for Madison County on Monday the 1st day of July 1822 This Settlement with Polly Baker Administratrix of Charles Baker was returned and ordered to be Recorded and the same has been done accordingly

Cx:

Attest David Irvine C. M. C. C.

In the year of our Lord one thousand eight hundred and twenty one I Elisha Roberts of Madison County and State of Kentucky being afflicted with a disease of body but perfect of a sound mind and memory but knowing that I am appointed for all Men once to die I wish therefore to dispose of my worldly Estate in the following manner Viz First of all I wish all my just debts paid. Secondly my will is that my beloved wife Molly have all the negroes that belongs to me at this time and their increase together with all my land & hereditaments and all my farming tools for her own use until all my children shall have arrived to the age of twenty one years old — Also I give unto my loving wife one Mare colt one year old last Spring — Thirdly I bequeath unto my daughter Nancy fifty dollars to be paid out of my Estate in such things as she may need. Fourthly I will unto my son Isaac the sum of fifty dollars in the same like manner — Fifthly I will unto my son Elisha the sum of fifty dollars paid in the same manner Sixthly I will unto my son Ludowick fifty dollars to be paid in the same manner — Seventhly my will and desire is should my loving Molly die before any of my children shall arrive to the age of twenty one years old then and in that case I will all my Estate both real and personal to be sold on a twelve months credit and to be equally divided between all my daughters. And again my will is that should my wife survive my youngest children should have arrived to the age of twenty one years then my will is that all my Estate then remaining shall be sold on a twelve month credit and equally divided between all my children, excepting one third part of my land including the dwelling house and my negro Woman Rose and at her decease I will to my my loving wife Molly during her natural life, and after her death to be sold and equally divided between all my children — In witness thereof I have set my hand and seal this 10th day of November 1821

Elisha Roberts (Seal)

acknowledged in the presence of us David Irvine
William Logsdon
Daniel Marcum

Kentucky Madison County to wit

I David Irvine Clerk of the Court for the County aforesaid hereby certify that at a Court held for Madison County on the 1st day of July 1822 this instrument of writing was produced in Court and proven to be the last will and testament