

May 25	To Colonel Ingram received from him 1 guinea & 3 dollars	1 .. 15 .. 9
1779	To Store received of Titus Hollinger in part for molasses	56 .. 15
	Contra	Cr.
	By amount Brought forward	f6259 .. 4 .. 10
Jany. 15	By Henry Jones Junr. paid him Balance in the old way	.. 13 ..
	By George Walton Paid him in full	4 ..
	By Plantn. Paid for Poultry	1 .. 10 ..
March 2	By Colonel Candler paid him Balance of my Bond	300 ..
	By Ditto in part of another	18 ..
3	By Plantn. paid Expences & Waggonhire	29 ..
	By Matthew Hobson in full of all Demands	10 ..
9	By Plantn. paid for Poultry	3 .. 5 ..
	By Mr. Burt paid him for a hog	1 .. 10 ..
	By John Mooney for Work done and Waggoning sundry times old rate	4 ..
April 2	By Plantn. paid for a set of Chairharness	15 .. 15 ..
4	By Ditto paid for talking up two runaway Negroes	25 ..
10	By Plantn. Paid for Sundries for House	40 ..
May 1	By Ditto paid for Do for Do hard money	4 .. 10 ..
	By Ditto Do for House & Smiths Work	24 .. 3 ..
	By Plantn. paid John Wilson for corn	36 .. 10 ..
	By John Ardis Paid him for freight of Salt by hands of Chaplian Williams	15 ..
June 3	By Plantation Paid for Rum	5 ..
21	By Doctor Johnston paid Mr. Hammerer on acct. of acct. of his son Matt one Guinea	1 .. 1 .. 9
1779	Cash	Dr.
	To amount Brought forward	f6194 .. 2 .. 8
July 1st	To Store received of Titus Hollinger on account of Molasses	33 .. 10 ..
	To Thomas Manson received of him on acct. Isaac Herbert omitted Jany. 22nd 1778	12 ..
	To Daniel Wallachon received of him	20 .. 15 .. 3
1779	Contra	Cr.
	By amount Brought forward	f6798 .. 2 .. 7
June 21	By Plantn. for sundry expenses down to Savannah & back with Charges there Six Guineas & half	7 .. 1 .. 4½
	By Plantn. Paid for sundries bought for family twenty-two Guineas	23 .. 18 .. 6
July 1	By Joseph Maddock sent him by Chaplan Williams to the Prison Ship	12 .. 10 ..
20	By Plantation for fresh Beef &c	18 ..
27	By Plantn. Paid for fresh Beef at sundry times & for Sugar &c	23 .. 10 ..
	By paid for a coffin	15 ..
Sept.	By paid for fresh Beef sundry times.	[blank]

### Account Current Book, William Manson & Co., Friendsborough, 1776-1777

#### Abbreviations Used in Captain Manson's Business Records

Records reproduced in this section include business abbreviations used by Captain William Manson in keeping his accounts. The terms are explained below. Ledger book B, mentioned in some of the accounts apparently no longer exists.

Dr. — Debit accounts or money/property/indentures purchased from William Manson & Company by the person named in the account.

Cr. — Credit accounts or money/property paid to William Manson & Company by the person named in the account.

a/c — Account current

@ — "at" as in "130 lb Beef @ 5s 3d" (130 pounds of beef at five shillings and three pence per pound).

f1 .. 5 .. 3½ Example of the currency used by Manson to place a value on his accounts; here, one pound (f), five shillings (s), and three and one half pence (d).

#### CONVERSION DATA

12 pence (12d) equals 1 shilling (1s); 20 shillings (20s) equals one pound (f1)

D2/26

Account Book 1776-1777

William Manson & Co.

Friendsborough

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Dr. Peter Perkins In a/c with William Manson & Co. p. 1

1776

Feb. 23

To Cash

f .. 5 ..

24

To Ditto

.. 5 ..

26

To Ditto

1.10 ..

Mch. 2

To Ditto

2.6 ..

Apr. 24

To the Indentures of Mary Wullans

12 ..

To 6 lb. Sugar @ 1s6

.. 9 ..

To 1 Cheque Handkerchief

.. 2 .. 6

To 4 lb Steel 1s2d

.. 4 .. 8

To 4 lb Tea @ 10s

.. 2 .. 6 [?]

To Cash paid this day at Settlement

22 .. 11 .. 6

1777

Mch. 29

To Cash

.. 9 .. 2

April

To 9½ lb Iron @ 18d 6s4d making 1 pr. Leather

.. 15 .. 4

Breeches 9s

Cr.

1776

Feb. 23

By 390 Bushells of Corn @ 2s

f39 ..

By 3 gallons of whiskey @ 4s

.. 12 ..

By 6¼ lb Butter @ 8d

.. 4 .. 2

1777

April 1

By 1 sheep

1 ..

By David Baldwin paid him

.. 3 ..

By a Ballance due him

.. 1 .. 6

Dr.

1776

Jany. 19

March 8

William Miller In a/c with William Manson & Co. p. 2

To Making one pair of leather Breeches

.. 6 ..

To Cash

1 .. 1 ..

To 8 lbs Iron

.. 4 ..

@ 6d

1777  
Augt. 25 By Ballance due him Brot. down . . 5 . . 1

Dr. Walter Drummond In a/c with William Manson & Co. p. 23  
1776  
April 4 To our Order on Binson & May f 4 . . 10 . .  
Cr.  
1776  
April 4 By 2 steers f 4 . . 10 . .

Dr. John Burney In a/c with William Manson & Co. p. 24  
1776  
April 12 To ½ Bushell Salt . . 4 . . 3  
To Cash . . 5 . .  
To ½ pint of Rum . . . . 9  
To Making a pair of Breeches . . 7 . .  
To 1 Bushell salt . . . . 9  
July 21 To 1 lb shott . . . . 9  
Augt. 16 To Ballance due him brot. down . . 8 . . 9  
1777  
Cr.  
1776  
Feby. 28 By 3 Deer Carcasses @ 3s . . 9 . .  
April 1 By 1 Deer & Skin . . 4 . .  
June 24 By 1 Do. . . 5 . .  
1777  
Augt. 25 By Ballance due him . . 8 . . 9

Dr. Isaac Jackson In a/c with William Manson & Co. p. 24  
1776  
May 18 To 1 Anvil weighing C1 . . qr3 . . lb16 8 . . 10 . .  
August 5 To 1 smooth file . . . . 5 . .  
To 1 Cearn[?] Do . . 2 . . 6  
To 2 small Do @ 1s 3d . . 3 . .  
To 2 Do Do @ 1s 3d . . 3 . .  
To 3 Do Do @ 1s . . 3 . .  
15 To 1 Coulter 8d [blank] . . 2 . . 8  
To 4 lb Iron 8d . . 3 . . 8  
24 To 5½ Lead 8d . . 3 . . 8  
To 2 handsaw files 2s 1 flat Do 4s . . 6 . .  
October 19 To 1 Camp Oven 67 lb 9d 2 . . 10 . . 3  
To 1 knife 1s 6d pair Tongs 4s 1 Whip saw file 1s 6d . . 7 . .  
To 19 lb Hoop Iron 1s 2d 1 . . 2 . . 2  
Carried to Book B folio 122

Cr. [blank]

Dr. David Sidwell In a/c with William Manson & Co. p. 25  
1776  
March 25 To 1 Bushell of Salt . . 8 . . 6  
April 19 To 5½ lb Iron @ 8d . . 3 . . 8  
To 2 lb. Steel @ 1s 2d . . 2 . . 4  
August 15 To 1 Bushell of salt . . 11 . .  
To Cash Paid in Ballance . . 5 . . 11½

Cr.  
1776  
March 30 By 1½ Bushell Beans @ 4s . . 6 . .  
April 12 By 13½ lb of Butter @ 7d . . 7 . . 8½

233

May 9 By 9½ lb Butter @ 6d . . 4 . . 9  
21 By 13 lb Butter @ 6d . . 6 . . 6  
1 By 16½ lb Butter (gross) Neat 13 lb @ 6d . . 6 . . 6

Dr. John Jones in a/c with William Manson & Co. p. 26  
1776  
March 25 To 1 Bushell of Salt . . 8 . . 6  
To ½ Ditto Do . . 4 . . 3  
To 12 lb Iron @ 7¼d . . 7 . . 3  
April 20 To Cash 4 . . . .  
Cr.  
1776  
April 20 By an Improvement on Rocky Creek f 5 . .

Dr. John Jones Junr. In a/c with William Manson & Co. p. 26  
1776  
March 10 To 1 Bushell of Salt . . 8 . .  
Cr.  
1776  
March 6 By 3 days Work @ 2s 8d per day . . 8 . .

Dr. William Queen In a/c with William Manson & Co. p. 27  
1776  
Feby. 14 To Cash . . 15 . .  
March 27 To Cash . . 2 . . 6  
27 To 1½ peck of salt . . 3 . .  
1 To Cash . . 4 . .  
Cr.  
1776  
Feby. 14 By 5 Deer Carcasses @ 3s . . 15 . .  
March 27 By 1 Ditto Do . . 2 . . 6  
By 2 Turkeys @ 1s 6d . . 3 . .  
1 By 8 Fowls @ 6d . . 4 . .

Dr. Robert Wells In a/c with William Manson & Co. p. 27  
1776  
March 1 To Cash . . 9 . .  
July 2 To Ditto paid in Augusta . . 5 . .  
4 To Ditto paid at Friendsborough 1 . . 9 . .  
To 1 Bushell of Salt . . 11 . .  
To 1 lb sugar . . 2 . .  
To 2 Bushells of Corn @ 2s 6d . . 5 . .  
Cr.  
1776  
March 1 By 3 Deer Carcasses @ 3s . . 9 . .  
July 1 By Carriage of Goods to Augusta on Major Habersham's Acct. . . 11 . .  
By ditto on Our own Acct. 2 . . 1 . .

Dr. Thomas Brown In a/c with William Manson & Co. p. 28  
1776  
April 19 To 2 lb Sugar @ 6d . . 3 . .  
To 2 Quarts of Rum @ 2s 6d . . 5 . .  
June 24 To 1 Bushell Salt . . 10 . .  
July 10 To 1 Bushell Corn . . 2 . . 6  
To 1 Felt Hatt . . 5 . .  
April 17 To ½ Bushell of Salt . . 4 . . 6  
July 29 To 1 Oznaburg Shirt . . 3 . .



26	To 2 Bushells of Corn	2s 6d	.. 5 ..
	To Cash		.. 10 .. 1½
1777			
March 29	To ½ Galln. Molasses		.. 4 ..
Cr.			
1776			
	By 2 sides of Sole Leather		.. 12 .. 7½
	By 20 lb Butter	@ 6d	.. 10 ..
1777	By making a pair of Shoes		.. 4 ..
Dr.	Colonel Burns at Wrightsborough In a/c with William Manson & Co. p. 59		
1776			
July 23	To 19½ Bushells of Corn	@ 2s 6d	2 .. 8 .. 6
25	To a Waggon and 4 Horses with 6 Men making three Days at the Fort at Wrightsborough		2 .. 10 ..
	To 100 lb Lead for the Fort at Wrightsborough at 9d pr. lb.		3 .. 15 ..
August 17	To 3 lb sugar	@ 2s	.. 6 ..
	To 5 Bushells Corn	2s 6d	.. 12 .. 6
1777			
August 25	To Ballance due Willm. Manson & Co. Brot. down		4 .. 18 .. 6
1779			
June 3	To ½ Bushell Salt		[blank]
Cr.			
1776			
Novemb. 3	By Cash at Savannah in part		3 .. 15 ..
Decemb. 24	By Cash		.. 16 ..
	By 1 qt. Rum		.. 2 .. 6
	Ballance due by him		4 .. 18 .. 6

Dr.	Isaac Herbert In a/c with William Manson & Co. p. 60		
1776			
July 24	To Making a Suit of Cloaths		1 .. 5 ..
	To Making a Waistcoat & Breeches		.. 12 .. 6
	To 6 Yds. chequered Venetian	@ 4s	1 .. 4 ..
	To 1 Oz. Thread	@ 2s	.. 2 ..
	To Making a Morning Gown		.. 6 ..
June 20	To 1 Oven 44 lb	@ 8d	1 .. 9 .. 4
	To 6 Broad hoes	@ 5s	1 .. 10 ..
3	To 1 pair Buckles		.. 2 ..
	To 1 Do. Seissars		.. 2 ..
Novr. 12	To [blank] lb Iron hoops	@ 1s 3d	[blank]
	To 200 8d Nails		.. 3 ..
1777			
July 27	To James Gordon for a wrong Credit given I. Herbert		.. 2 ..
July 28	To 123 Galls. Rum at f6 Currency pr. Gall. pblc. the 15th Sept next is f738 S. Car. Currency		105 .. 8 .. 7
August 7	To 1 small Keg 5s		.. 5 ..
	To 5 Bushl. Corn	4s	1 ..
Sept. 8	To James Grierson for Frus. Sunds. from Sava. assumed		6 .. 4 .. 8
	To hire of my Waggon		3 ..
1779			
Sept. 24	To Balance Brought down payable his obligation in 65 Gallons & half West India Rum of a good Quantity payable on the first January 1780 or value of the Rum in Continental Money at the price Rum may sell for at the time of Payment as pr. Bond Given W.M.		
Cr.			
1776			

June 3	By ¾ Yds. Cott: stuff	@ 6s	.. 19 .. 6
Decemb. 27	By Cash of James Gordon		.. 2 ..
Novr. 12	By [blank] lb Iron hoops to be charg'd Jas Gordon		[blank]
	By 200 8d Nails	Do	.. 3 ..
1777			
July 27	By a wrong Charg. of making waist & Breech.		.. 12 .. 6
28	By Cash in full of this acct.		5 .. .. 10
1777			
Sept. 15	By Cash recd. in Georgia Money for J.Go. pur f6 .. 5 ..		
	By ditto in Car. Curry. in part rum f30 fcy 4f .. 5 .. 8		10 .. 10 .. 8
1778			
Jany. 10	By Ditto 70 Dollars		17 .. 10 ..
	By Cash received for Cloaths		20 ..
1779	By Ditto		10 ..
July	By Cash		1 .. 13 ..
Sept. 24	By Balance due W.M.		56 .. 4 .. 7

Dr.	Capt. Stewart Senr. In a/c with William Manson & Co. p. 61		
1776			
July 27	To 14 yds Check	@ 3s	2 .. 2 ..
Decr. 15	To 1 peck salt Lent him		.. 5 ..
1777			
August 25	To Ballance due by him		2 .. 7 ..
Cr.			
	Ballance due by him		2 .. 7 ..
	By Ballance received		2 .. 7 ..

Dr.	Joseph Maddock In a/current with William Manson & co. p. 61		
1776	To Amount of Debit Brot. from folio 31		17 .. .. 10
1777			
July 14	To Cash		8 .. 5 .. 2
	To my Note of hand for f25 ..		[blank]
1778			
January 13	To 27½ lb Bacon and ham	@ 2s 6d	3 .. 8 .. 9
	To amount of Corn & Grain sold on my acct.		[blank]
february 30 [sic]	To 13 lb Iron at 5s		3 .. 5 ..
April 7	To 20 Bushells Corn in the Ears Lent him		10 ..
1779	To 2 Bushells Salt @ f8 .. 0 .. 0 Tax 5s		16 .. 5 ..
July 1	To Cash sent him by Chaplin Williams to the Prison Ship as pr. Receipt 50D		12 .. 10 ..
Decr. the 11	To Humphrey Wells as pr Receipt 35 Doll.		8 .. 15 ..
Cr.			
1776	By Amount of Credit side Brot. from fol. 31		50 .. 6 ..
1777			
January 8	By Cash received of him on acct. of Corn sold on the Ceded Lands. Georgia Money.		60 ..

Dr.	Capt. Howard Senr. In a/c with William Manson & Co. p. 62		
1776			
July 24	To Making a pair of Leather Breeches for Son		.. 10 ..
	To Thread Buttons Silk &c		.. 3 ..
August 14	To 2½ Bushells Corn pr. son	@ 2s 6d	.. 6 .. 3
1778			
April 20	To 24 lb Iron at 5s		6 ..
	To Store for Sundries		1 .. 10 ..
Cr.			
	Ballance due by him		.. 19 .. 3