No 2

The Estate of John Hall & Sarah Hall minors of Jam Hall Decease in account with Michel Neal their Guardian from the 1st January 1836 to the 31st December 1838

Dr Return No 2 Cr

To Michel Neal act as per Voucher No 1 $21.59 c			By Cash Recev for land Rent	$ 6	16
To amount Dr Returned on Return No 1 as per Voucher No 2 $2.3.			By Cash Recev from Sale of one bed and bolt	10	00
To the Clerk for this Return	62		By amount Returned on No 1	44	43¾
	$ 23	25		61	19¾
			amt from the side	$ 23	25
			due minors	$ 37	94¾

Return No 4

The Estate of Juliana Barnes Adlt minor in account current with Robert Higdon her guardian from 1st of January 1839 to 31st of December inclusive

Dr Cr

To cash paid for board as per Voucher No 3	$ 8	50	By balance in favor of the Estate from Return No 3	$ 450	23½
To the clerk for this Return	1	25	By cash realized on the loan of $450 23½ cts at Interest	36	0¼
To commission on $9.75 cash paid out at 2½ pr ct	"	24		$ 486	25
To commission on $36-01¼ cts cash realized on loan at 2½ pr ct		90		10	89
	$ 10	89		$ 475	36

Robert Higdon
Guardian

Emanuel County Annual Returns 1836 to 1866
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Return No 3

The Estate of Amanda E Smith Adlt minor in account current with Robert Higdon her Guardian from 1st of January 1839 to 31st of Dec inclusive

Dr Cr

To cash paid for Tuition as per Voucher No 6	$ 2	15	By balance in favor of the Estate from return No 2	$ 74	09¼
To cash paid for board as per Voucher No 7	8	00	By cash realized on the loan of $74-09¼ cts	5	92¼
To commission on $10 15 cts cash paid out at 2½ pr ct	"	25		80	02
To commission on $5.92 cts cash realized on loan at 2½ pr ct	"	14½		11	17
To the clerk for this Return	"	62½	due	$ 68	85
	11	17			

Robert Higdon
Guardian

Return No 3.

The Estate of Thomas James and John Stroud orphans of Thomas Stroud dec in account current with Robert Higdon their Guardian from the 1st of January 1839 to 31st of Dec inclusive

Dr Cr

To cash paid James Stroud as his distributive share of the Estate as per voucher No 4	$ 14	64	By balance in favor of the Estate from Return No 2	$ 43	91
To commission on $14.64 cts cash paid out at 2½ pr ct	"	35	By Interest realized from cash loaned	2	34
To the clerk for this Return	"	62½		$ 46	25
	15	61½		15	61½
			due	30	63½

Robert Higdon
Guardian