Ledger book

belonging to Platt

Rodgers Spencer, ESM's

father (example of

Spencerian penmanship

H. JONES,
Dealer in Books and Stationery,
BOOK-BINDER,
Manufacturer of Blank Books,
CONNEAUT, OHIO,

Gr William Ward

	1851			
Dec.		To Balance of your Co Almons Taxes this year	$5.63	
"	31	" Amt of Taxes on Tennessee Land this year	13.44	
"	"	" " " do on Estate of Chas. Bogrand	9.73	
1852. Mar	1	" Paid Gr School Bill to Miss Parker	2.61½	31 41
		" Cash advanced to Thos. Babcock	"	
1853. May	14	" Tuition 4 Scholars Writing Bill - call them 3 -	$3.00	
		" Writing Books pens &c for 4 Scholars	.80	3 80
1856				
May	18	To amt to Bale indorsed on Gr note	34 52	
			$ 69 73	

Contra Cr

1852	Sept				
		By Cash paid wife		$10.00	
Nov	18	By Cash of Pamela for her Taxes of '51		9.73	
		By 1 Horse		50.00	$69.73

$69.73

Geo. George Turner

1845					
June		To 28 Oak Trees for Plank @ 3/		$8.62	
1846. Jan	15	" paid Costs at Jeffersonville with Mr. Tole		1.45	
1845 Dec	21	" paid your Taxes 1845		16.11	
1846 Dec	20	" do " do 1846		16.54	
1847	—	" Logs & Timber		2.00	
1848. Dec	8	" paid your Taxes	12.70		57 42
1849. Summer		" 40 Oak Logs @ 1/		5.00	
"		" paid balance of your Taxes for this year		6.04	
1850		" Large Log at foot of the hill agreed on		1.00	
"		" 1400 feet Oak Lumber from Logs got in by Bill & Nimis		28.00	
"		" 300 feet Elm Lumber		1.80	
"		" 2 Scholars at School		1.50	
1851		" 1 do do		.75	
"		" 300 8 feet Oak Logs @ 10¢		30.00	
1852 July	15	" 2 — 12 feet oak Logs (Injured by W. Button @ 8¢ ea	2.00		7 60
				$	133 51
1853. May	14	" Tuition, Writing, of son George & Stationery		1 20	
1854 —		" Tuition of son George a long time	5.00		
1855 May		" Tuition do " " " at Village	75¢	5 75	
				$	140 46

Contra

Cr

	1846				
Dec	27	By Cash pd Smock on Taxes	$13.00		
		" do " Self & stewards on do	5.00		
1852. July	15	" Half of Wm Bullens Land Bill against me	4.80	22	80
		" 1100 feet Culled old Lumber that has been used	" ##		
		" several plank —	50		

Dr Valentine Crouch

	1850				
		To Cash — Gold —	$20.00		
		" paid your Taxes 1850	8.30		
		" paid your Insurance 1850	1.69		
1851		" paid your Taxes 1851	10.31		
"		" paid your Insurance	2.50	$	42.80
1852 Dec	11	" paid your Taxes 1852 —			8 96
1853 "	10	" do " " 1853 —			11 54
		" Cheese 39lbs 5c			1 95
				$	65 25

Conta Cor

Cr Wm K Jaquays.

		To paid your Taxes 1849		2.02	
		" do " " 1850		1.67	
		" 1/2 1 Bus wheat @ 80c		1.20	
		" 1 Yoke Steers		45.00	
		" Cash for 1 Butter & Cheese		.62	50.51
					$ 50.51
1852					
Nov	10.	To Balance on Settlement of the above entries			4.83
1853. Oct	7	" paid your Taxes			5.84
1853. March	14	" 1 Ream of Plumy Melissa & Hannah Writing say 6/		2.25	
		" Books pens &c for each @ 20c		.60	2.85
1854 May		" 1 Ream Writing Plumy and pens			1.75
" Dec 3		" Cash paid Elder Babcock	$1.25		$ 15.27
1855. Dec 13		" paid your Taxes 1855	10.26		11.51
					$ 26.78
1859.					
April	4	To 1 Sink for Whey ing			$ 1.50
		" 1 Cheese Press			4.00

Contra Cr

		By 50 lbs: 8 parcels Butter & Cheese	1849	5.58	
		" " of 4 parcels of Corn	1851	3.50	
		" 2 Hogs	"	3.00	
		" 4 Bus Peaches	"	80	
		" Cash toward acct June 7. 1852		33.08	45 68
Nov 10.	1852	Amt to Bal: carried to C/c			483
					51 51
Nov	22	By Cash to Balance			483
1853. Oct	28	" Cash			6 00
1855 Dec	14	" Cash toward taxes			5.00
	24	" Cash "			5 25
		" 62 lbs Beef			3 38
					24.46

Nov 10 1852. P. R. Spencer & H. R. Sagendorph settled all bills & accounts
excepting taxes & cord wood & shave hoops

Guilford B. Spencer heir of D. M. Spencer.

		1849			Voucher			
	Sept	15	To cash		No 1	$140.00		
	Nov	3	"	do	" 2	" 8.00		
1850	April	4	"	do	" 3	" 30.00		
"	Aug	31	"	do	" 4	" 10.00		
"	Sept	21	"	do	" 5	" 10.00	$98	00
"	Oct	12	"	do $10. Bill of Copies		$10— " 20.00		
1851	Mar	22	"	do	" 7	" 15.00		
"	July	14	"	do	" 8	" 25.00		
"	Oct	4	"	do	" 9	" 198.25		
"	Nov	9	"	do	" 10	" 75.00	333	25
"	Dec	4	"	p. Ord. Udall $3.25	" 11	B. ll copies $10— " 13.25		
1852	Feb	20	"	Cash $35. copies $1.12—12		" 36.12		
"	July	11	"	Cash $70. Note & a/cs — 13		& copies $62.50 " 132.50	181	87
			"	1 pair Pocket Pistols & Molds (appraised)			613	87½
							$613	99
1853	April	20	"	Cash — as p. Voucher No 14			80	46
							$694	45

1854

Dec 16 — To Cash as per your Receipt $75 00

Dec 20, 1854 — Sent by Guilford for Adelia C. Graves — $10. Guilford had it —

April 8, 1856 — Sent your wife at Kingsville for you request 10.

Aug 6, 1853 — Amt paid M. Macomber note & Bal. of a/c against Estate of D. M. Spencer, after our settlement of your dues from yr Fathers Estate 16.72

Cash to Balance (Note) 43.24 — $79 96

Sent Guilford my note March 28, '57 with Blank voucher for $79.96 for him to sign and return

1/
18

Contra. Cr

		1852			
Nov	25	By Legacy as pr. Will of Deceased Father		$ 225	00
		" proceeds over Legacy		388	99
1853. April	20	" Further proceeds		80	46
				$ 694	45

1851

Dec	16	By Bal.c/f Rollin C. Spencers Legacy - after Rs debts paid		69	24
		Allowance made Guilford Int Dc		5	76
				$ 75	00
	17	By Amt of And Harveys Note (Voucher 8)	25.00		
		" " Henry Champs note	$ 19.88		
		" " A. G. Hopkins do	10.00		
		" " Edwd Mazley do	.58		
		" " A. F. Lyon do	4.75		
		" " A St. Gage do	12.63		
		" " E. S. Snow Estate a/c	7.12	54.96	
				$ 79	96

Voucher No 13

The above were accounted for to me as so much Cash, when they should have been accounted for as per Settlement in our Settlement April 20. 1853.

1857 Mar	27	To Bill of Copies on note (See page 5 Book of Memorandum)		$ 15	50
1858 Jan	29	" a/c of S. W. Houghton Winchester on note of mine	24.00		
Dec	14	" " S. W. Houghton " " " "	8.00	$ 47	50

D. Guilford D.

	1849				
	Sept	15	To cash		
	Nov	3	" do		"
1850	April	4	" do		"
"	Aug	31	" do		"
"	Sept	21	" do		"
"	Oct	12	" do $10. Bill		
1851	Mar	22	" do		"
"	July	14	" do		
"	Oct	4	" do		
"	Nov	9	" do		
"	Dec	4	" p. Ord. Udall $3.25		
1852	Feb	20	" Cash $35. Copies $1.12		
"	July	11	" Cash $70. Notes & a/cs		
			" 1 pair Pocket Pistols		
1853	April	20	" Cash as p. Voucher		

1854

Dec 16	—	To Cash as per your Receipt		$75 10
Dec 20, 1854	—	. Sent by Guilford for Adelia C. Graves — $10.	Guilford had it —	
April 8, 1856	—	. Sent your wife at Kingsville per your request	10.	
Aug 6, 1853		amt paid M. Macomber note & Bal. of a/c against Estate of D. M. Spencer, after our settlement of your dues from yr Fathers Estate	16.72	
		Cash to Balance (Note)	43.24	— $79 96

1850 Dr P. K. Spencer Ex'r D. M. Spencer Dec'd.

Apl. 20. To amt of And. Harrys note accounted to said Ex'r. as Cash instead of property $25.00

" " Voucher No 8. July 14. 1851.

" " Amt of Henry Chumys note — 19.88

" " " " Albert G Hopkins do 10.00

" " " " Edward Mozley do .58

" " " " A. T. Lyon do 4.75

" " " " And P. Gage do 12.63

" " " " E. S. Snow a/c Estate 7.12

Voucher No 13. July 11. 1852 $79.96

All the above were reckoned in settlement as cash paid said Legatee when the same should have been called to him as property

Settlement made April 20. 1853

Please reply to me at Cleveland-Ohio,

D. Guilford — Above is the matter, now set forth in shape your Debtor — I have now again looked all the in this matter, and yet as the vouchers stood the please sign above voucher & return to me th

Sent Guilford my note March 28. '57 with Blank voucher for $79.96 for him to sign and return

In a/c Guilford D Spencer Residuary Legatee &c

Cr

1858

Aug. 6. By amt paid M. Macomber bal. of a/c against Estate of D. M. Spencer $16.72

1854 Dec 20. By Cash sent from Keeseville to me at Winchester ——— 10.00

1856 April 8 " Cash sent my wife to Keeseville by my request ——— 10.00

" Balance 43.24

$79.96

Rec. Winchester January 1858

of P. R. Spencer Esq. of the Estate of D. M. Spencer Seventy Nine Dollars Ninety Six cents as residuary Legatee in full of the foregoing account

Residuary Legatee of said Estate

Cr

Father	$	225 00
		388 99
		80 46
	$	694 45

lapse of a/c to which I alluded in a former letter, as making me the vouchers over carefully and believe that makes all right. I acknowledge my carelessness the error was quite natural. You have my note for Balance & if all is satisfactory the whole affair. The interest we will make right in the final deal. P R Spencer

By Cash of P. R. Spencer Legacy — after Rs debts paid		69 24
Allowance made Guilford Int & c		5 76
	$	75 00

1857 Dec 7 By Amt of And Harrys Note (Winchester) 25.00

" " Henry Champs note $19.88

" " A. G. Hopkins do 10.00

" " Edw Mazley do .58

" " A. F. Lyon do 4.75

" " A. St. Gage do 12.63

" " E. S. Snow Estate a/c 7.12 54.96 $ 79 96

arrested No 13

The above were accounted for to me as so much Cash, when they should have been accounted for as [illegible] in our Settlement April 20. 1853.

1857 Mar	27	To Bill of Copies	on note (See page 5 Book of Remarks)		$ 15.50	
1858 Jan	29	" acc[t] of	S. W. Houghton Winchester on note of mine	24.00		
Dec	14	" "	S. W. Houghton " " "	8.00	$ 47	50

Dr. Savena L. Spencer. Heir of D. M. Spencer

	1848				
Nov	18	To Cash part Legacy as p. Voucher	$61.72		
1851. Sept	22	" do " " do	90.00		
1852 Jan	30	" do " " do	24.50	$178	22
1852 Nov	25	Balance unpaid		46	78
				$225	00
1852 Nov	25	By Balance of Legacy unpaid		$ 46	78
1852 Dec	31.	To Cash as pr your Voucher No 82		$ 46	78

Dr Lucinda Graves (Heir of D. M. Spencer

	1849			
April	12	To Cash as per your voucher 1st Installment	$ 177	18
1852 Nov	25	Balance	47	82
			$225	00
	1852			
Decem	31.	To amt as per your Voucher No 3		
1856 Feb	9	To amt passed to Credit of James R. Graves Guardian of Lucinda Ellen Graves who is the daughter of Lucinda Graves heir of Doct D.M. and Rollin C Spencer	$ 138	44
		Dr James R. Graves Guardian of Lucinda Ellen Graves, daughter		
	1856			
Feb	9	To paid J.R. Graves pr his attorney W.P. Marks as per Voucher	$ 138	44

Married to Geo. De Tar.

Contra Cr

	1848				
		By 1st Instalmnt of Legacy			177 18
1852 Nov	25	" 2d Instalmnt of Legacy			47 82
					$225 00
1852					$225 00
Nov	25	By Balance in Hands of Executor			$46.78
		"			

Contra Cr

	1848				
		By First Instalmnt of Legacy			$177.18
1852 Nov	25	" Second do "			47.82 $225 00
					$225 00
	1852				
Nov	25	By Balance of Legacy unpaid			$47 82
	1854				
Dec	14	" 1/3 of Rollin C. Spencer Dec'd. Legacy			19 24
	1856				
Feb	9	" Int on $47.82. 4 years		11.47	
		" " 19.24		9.91	21 38
					$138 44

of Lucinda Graves heir of Doct D. M. Spencer & Rollin C. Spencer Cr

1856			
Feb	9	By Balance due said heir as per above	$138 44

Cr Rollin C. Spencer heir of D. M. Spencer

1849					
Dec	9	To pd. I. A Giddings publishing Adms notice Mucha 1			1 13
1852 Nov	27	" pd. S. C. Osborn a/c — — — 2			4 38
1853 Aug	6	" pd. M. Macomber bal. his a/c — 3			1 78
		Rollin C. Spencer deceased			
1854 Dec	16.	To amt Dam'd to G. D. Spencer Bro. & heir —		$69.24	
		" " " to Adelia C. Graves Sister —		69. 24	
		" " " to heir of Lucinda Graves Deceased Sister		69. 23	207 71
					$225 00

Contra

Cr

	1848			
		By amt First Instalment of Legacy	$ 177	18
1852 Nov	2	" " 2d do do	47	82
			$ 225	00

5 50

$ 225 00

Estate of Doct. D. M. Spencer in acct. with

	1848	Funereal Expences.				
May	8	To paid Robertson & Bro. Bill for Shrouding No 1		4.06		
"	8	" paid Wm Crowell for Coffin	" 2	4.00		
"	10	" paid for Materials & Labor preparing Vault	" 3	14.25		
"	14	" paid P. Knapp use of Carriage Funeral	4	1.00		
		" paid Hiram Goff for 13 days attendance	5 in this acct	11.00		
		" paid Rev. W. Ettrick attendance at funeral	6 (No voucher)	5.00	39	81
		" 1 Box Sanative May 1 1848		.50		50
		Administration Expences.			39	81
June	9	" 1 day at Jefferson to prove will		1.00		
		" Expences of Self & Witnesses at Jefferson		1.25		
July	8	" paid Covenant Reputes for insertion & notice of appointment No 1.		1.12		
Aug	9	" 1 Day giving notice to appraisers		1.00	4	87
	18	" 3 days posting & Regulating accounts		3.00		
	19	" 1 day attending Inventory		1.00		
	—	" paid Appraisers	No 2	3.00		
	—	" paid Justices for services at Inventory	" 3	.63		
	—	" paid N. C. Hubbard C. C. P. Fees in partate Est. Estate	" 4	8.00	15	63
	—	" paid Noah Payne Esq. for costs in Said Testator vs N. Stoliker		.56		
		Commission on $2407.24		116.29	116	85
					$ 137	35
		Paid Creditors &c				
1848 July	3	" paid S. N. Carpenter for work on 1 Buggy No 1 Voucher		16.00		
Oct	15	" paid Savenia L. Spencer & children of Dec'd see " 2 "		9.13	25	13
Sept	29	" do W. E. Fowler 1 Bale of a/c	3 "	$2.32		
1850 Jan	24	" do C. C. Pleas costs Smith Davis vs Spencer	4 "	69.97		
1849 Jan	31	" do Jno. A. Gillett 1 Bale of Note	5 "	2.25		
1849 "	31	" do J. P. Eastman a/c	6 "	5.00	79	54
1849 Feb	1	" do Lyman Webster 1 Bale of a/c	7 "	4.24		
1849 Feb	2	" do G. G. Gillett 1 Bale of a/c	8 "	20.06	24	30
1849 Feb	19	" do Geo. Willard & Co a/c Error	9	is embraced in voucher 19		
1849 Feb	20	" do G. G. Gillett 1 Balance of Judgment	10 "	3.47		
1849 Feb	21	" do paid Emery Luce 1 Balance of a/c	11 "	7.11		
1849 June	17	" do A. D. Baldwin Tombstones	12 "	22.00		
1849 June	20	" do Road Tax for Saginaw Dist	13 "	1.02	33	60
1849 July	13	" do E. B. Woodbury Esq in Compromise settlement	14 "	270.96		
1849 Nov	15	" do Graves & Marks Bal of a/c	15 "	28.77	299	73
		Amt Total Carried forward.			$ 639	46

	1848		Appraised property		
Aug	19	By Cash in Pocket Book of Dec'd " "		39.08	
		" The Pocket Book to Contain " "		.18	
		" Cert Desp. Cleveland " "		700.00	
		" 8 Drag Teeth " "		1.04	
		" 1 Saddle " "		4.50	
		" 1 Buggy " "		30.00	
		" 1 Old Harness " "		1.50	
		" 100 lbs Home Tobacco — " "		4.00	780 30
		The above were duly offered for sale at vendue, afternoon, and not sold for want of Bidders			
1848. Aug	28	" rec'd of Jno. Dean his acct		.37	
"	31	" " of J.C.A Bushnell Bale of a/c		3.75	
Sept	14	" " of Jno. B. Watrous — his a/c		2.50	
"	26	" " of Chauncey Tinker 2d. on Note		173.00	
"	27	" " of Thos. Drake his a/c		2.00	181 62
"	28	" " of F. Marks " do		1.25	
"	"	" " of Richd Marks. do		.50	
"	29	" " of Miles Newton " do		3.50	
"	30	" " of Jno Hollins & — do		.50	
Nov	1	" " of R. D. Burgess — do		3.50	9 25
Dec	25	" " of Ezra Hosken his note		1.38	
1849 Jan.	10	" " of C. Tinker 2d Bale of Note		33.34	
Feb	2	" " of Wm Bushnell Bal. of 2 Old notes		2.99	
April	1	" " of Chauncey Tinker 2d Int on Notes		36.00	
June	8	" " of Samuel Blakeslee — a/c		.50	74 21
Dec.	4	" " of Arch'd. Gould Bale — a/c		3.75	
1850 April	1	" " of Chauncey Tinker 2d Int on Notes		36.00	
May	28	" " of Chauncey Tinker 2d on Note		45.00	
July	23	" " of Chauncey Tinker 2d Bale of Note		158.40	
"	"	" " of Chauncey Tinker 2d Endorsed on Note		58.60	301 75
Aug	23	" " of Horace Hunt. Note from acct Bale.		12.63	
"	21	" " of S. Bugbee — his a/c		4.00	
"	26	" " of Orville Spurr — a/c		.37	
Oct	9	" " of Reuben Benjamin Note from Bale of a/c		26.27	43 27
		Carried forward to Page 9			1390 40

On the Estate of Daniel M. Spencer in acct with

1849							
		Amt Brot Forward				$ 639	45
Oct.	15	To amt paid O.H. Fitch - Gen Mchts No 16			$ 60.00		
Dec	31	" " Taxes of A.D. 1849 P.O. "		17	6.36		
1850 Feb	6	" " paid Silas Mitchell Bal. a/c		18	19.58		
1850 April	5	" " paid Geo. Willard Note		19	15.05		
1850 Sept	26	" " paid H. Spencer Bal. Note		20	2.08	103	07
1850 Oct	9	" " paid Noah Paynes Bal. a/c		21	4.00		
1852 Jan	16	" " paid A. O. Hubbard Fees in suits		22	11.03		
		" " paid P.R. Spencer Bal. of Note		23	75.00		
1852 Dec	9	" " paid Taxes on P.O.		24	2.46	9	249
						$ 835	02
		" paid P.R. Spencer care & attendances &c of Deceased 6 mos from Nov. 1847 to May 1848		24½		150	00
						$ 985	02
1848		Paid on Legacies as follows					
Nov 18.	18	To Amt paid Savenia L. Spencer part Legacy		vouchr 25.	$ 61.72		
1849 April	12	" " paid Lucinda Graves " "		" 26.	177.18		
1850 Sept	22	" " paid Savenia L. De Tar " "		" 27.	90.00		
1852 Jan	30	" " paid Savenia L. De Tar " "		" 28.	26.50	$ 355	40
						$ 1340	42
		" " paid C.D. Spencer as per		vouchr 29.	(Residuary Legatee)	613	99
						1954	41
1852 Dec	2	" paid Taxes P.O. 1850 & 1851		vouchr 30		8	00
						$ 1.962	41
1853. Jan	10	" paid S. C. Graves as p.		vouchr 31		63	49
						$ 2.025	90
Dec 1852	31	" paid Savenia L. De Tar bal of Legacy		32		46	78
						$ 2.072	68
		Com on $19.50					78
						$ 2.073	46

Carried to page 11

In a/c with P. R. Spencer Executor — Cr

	1850					
		By Amt Brt forward from Page		$	1390	40
Oct	10	" Rec'd of Ambrose Ford Bals of Note		8.16		
"	10	" " do Harmon Roundy — a/c		1.00		
"	10	" " do Reuben Pitney Bals a/c		.25		
"	11	" " do Alvin Fox — Sus a/c		.75		
Nov	22	" " do Eunice Brayman — Note from a/c		7.50	17	66
Dec	12	" " do B. S. Metcalf Sus a/c		3.50		
1851. April	4	" " do William Pratt — Note from a/c		3.50		
"	21	" " do Chauncey Tinker 2d. Bals of Notes		958.95	965	95
Nov	4	" " do Amos Pierce — Bals of a/c		1.87		
Dec	2	" " do Hez. Mead — on Note from a/c		2.00		
—	2	" " do Herman Reed — Note from Bals of a/c		5.12		
—	—	" " do S. Whipple — Note from Bals of a/c		22.49		
—	12	" " do Wm. Hardy — a/c		1.75	3323	
				$	2.407	24
1853 Jan	1	" " do Erastus Todd Balance of Note		$2.00		
April	20	" Amount to pay D. H. Kelley a/c in favor of Estate		17.50	19	50
				$	2.426	74

Carried to page 11

A voucher of $50 or more for a/c paid J. C. Graves is lost, probably burned in Court House

Also — the Taxes of 1850. & 1851. are not included in charges to Estate

1852 Cr Caleb Spencer

Nov	11	To paid Mr Chauncy Williams for Sacks		1	88
"	3	" Cash paid you by R. Houghton	✓	40	00
Dec	5	" Cash sent you by Letter	✓	10	00
1853. Feb	10	" Cash sent per letter to Jeffrey	✓	40	00
	17	" Cash sent per Letter from Geneva	✓	10	00
March	9	" Cash " " do " do	✓	10	00
1853 Oct	7	" Cash (Coffins & Change) at Websters	✓	3	70
		" do rec. of C. Lane	✓	100	00
Nov	15	" do sent by W. R. Spencer	✓	50	00
				$ 265	58
		" Mary Woodburys Tax. credited twice, the last being right	*	6	64
1854 Jan.	4	" Morgan & Bro. Ch. on Ashtabula	✓	50	00
				$ 322	22
Jany	16	" Cash sent per Letter (Costner & Wood)	✓	$100	00
May	17	" refunded to Mrs Bogrand (Deed Trade)		1	03
		" Cash when here with Hanlon		2	00
	24	" Ch. on Wygate & Bruen in favor of A. F. Hubbard	✓ per Letter	260	00
		" " Cash — Bank Notes		50	00
				$ 735	25

Carried to page 13

Cr

1853		Continued from the right hand page		$ 361	98
Dec	21	" Wm. Wards Taxes	$100.28		
		" Almon W. Wards do	9.68	109	96
	24	" Norman Webster Taxes Blank &c	$ 56.42	56	42
	26	" paid J. L. Olin & C. Ball for Seals		6	50
1854 May	26	" paid for Sentinel min, Alden & De Tax		2	76
				$ 537	62

Carried to page 13

1852 Contra Cr

Nov	11	By my Taxes – Geneva & Kingsville for current year	$16.74		
	"	do Estate D. M. Spencer	2.16		
	"	do Agent T. J. Pool	5.04		
	"	do Saml. W Peck	12.13		
	"	do K. Quinlon	5.91		
	"	do W. R. Jaquays	4.29	46	17
	16	" do H. Austin & D. Enos	10.63		
	"	do Noah Woodruff	10.17		
	"	do H C Williams	2.00		
	"	do L. P. Bogrand	10.35		
	"	do Robert Woodruff	9.43	42	58
	"	do Estate of D. M. Spencer Kingsville	2.99		
	"	refunded by L. P. Bogrand – you advanced for Recording Deed	1.03	4	02
Dec	11	" Tax Rec. Abner N. Ward	1.36.4		
	"	" " Kinman Tract Saybrook Rec. 820. Jan 23. '53 all paid	14.11.2		
	"	" " Wm Ward Geneva & Saybrook	23.96.2	44	44
	10	" " " Valentine Crouch		8	96
				$ 146	17
1853					
Aug	19	" cash $50 for Deller		50	00
Oct	7	" Saml. W. Pecks Taxes Rec'd of Peck $20.08	$18.84		
		" Noah Woodruffs do	14.48		
		" W. R. Jaquays do	5.84	39	16
		" Cash at Buffalo	10.00		
Nov	14	" Mary Woodburys Tax	6.64		
		" rec'd of Jno. Skyms on Taxes	.50		
Dec	10	" do of H. C Williams Taxes	3.98	21	12
	"	" My Taxes 1853	23.24		
		" do " " as agent for Pool	7.23		
		" Dolipha Enos — R.P	56		
		" Valentine Crouchs	11.54	42	57
	12	" Wm Paddocks do	19.20		
		" H. S. Austins do	17.10		
		" Pamela Bogrands	15.94	52	24
	21	" Mary Woodburys Tax *	7.18		
	"	" D. M. Spencers heirs Kingsville	3.54	10	72
				$ 361	98

Carried to the left (10)

Dr Estate of Dan'l M. Spencer

1853.				
April	20	To Amt paid out as pr. Vouchers up to this day	$2.073.46	from page 9.
		" Bal^{e} due for Legacy to Lucinda Graves	47.82	
		" Rollin C. Spencers Legacy	225.00	
		Bal^{e} passed to Cr of G. D Spencer	80.46	$2.426.74
1853 Aug	6	— To P^{d}. M. Macomber note & Bal^{e} of ac^{t} Transferred to G.D. Spencers a/c	$116.72	

in Jo with P. B. Spencer Executor Cr

1853				
April	20	By amt rec. on claims of said Estate	2	426 74

Cr Truman J. Pool

1855
Oct 11

			To Cash - purchase money of H. Morgans Note		$56.00	
		"	paid your Taxes of 1850		5.20	
		"	" do " of 1851		5.53	
		"	" do " of 1852		5.74	
		"	" do " of 1853		7.23	$79 70
		"	" do Road Tax " 1854		.70	
		"	" do State & Co " 1854		7.02	
		"	" do Road Tax " 1855		.70	
1855 Dec	15	"	" Your Draft to W. S. Biggins		475.00	483 42
						$563 12
"	"	"	" your State & County Tax 1855			6 90
						$570 02
1856 Jan	2	"	Expences & time of Lon H. Arvey from Genoa to Hiram to carry letter &		6.70	
			from California - asking advice regarding Pools matters California		34.05 time	10 70
						$580 72
1856 Feb			To credit by T. J. Pools Fathers directions - for board said Father &c			5 00
						1 31
" Dec	17	"	paid your Taxes - 1856			$587 10
			Truman J. Pools Credit - 1 Brot from right hand page			$295 46
1855 May	25	By	rec of Xenophon Dunton Prin & Int of his note		$51.05	
1855 Sept	4	"	rec. of H. Mitchelson prin. & Int. his note		167.73	218 78
	5	"	" of Jno Pool Prin & Int on his 3 Notes			$514 24
						166 65
		"	" of A. C. Williams his note June 18.			14 10
						$694.99

Contra Cr

1850				
Oct 4	By note Bk of Middletown, suspend specie, to Ezek H Morgan		5	00
	" Sheldon Judd's Note, dated Sept 30. 1850, pble Dec 1. 1851 on Int		56	00
	" Jno Pools Note, dated Sept 30. 1850 pble on demand with use		50	00
	" Hoyt Mitchelsons note, dated Oct 3. 1850, pble 2 yrs from date, Int 10 pr ct		112	73
	" David & Wm Burgells note, dated Sept 9. 1850, pble 1st Dec. 1851 & use		72	00
	" Wm Burgells note dated Sept 29. 1850, pble 1. Dec 1851 with use		170	00
	" Jason Stetsons note dated Sep 8. 1850, pble 1 yr. from date, and indorsed on the same Oct 4th " $3.	Due	6	50
	" Jno Pools note dated Sept 30. 1850. due Dec 1. 1851 & int		78	69
	" Reuben Braimards note, dated Sep. 30. 1850, due Dec 1. 1851 & int		21	25
	" Wm Buttons Note, dated Sept 28. 1850 (Paid July 15. 1852)		3	00
	" Hiram Morgans Note dated Sep 28. 1850 pble 1 day from date		56	00
	" H. C. Williams Note, dated Oct 4. 1850 pble in 2 yrs & Int		11	00
	" Xenophon Prentons Note dated Oct 4. 1850 — due Jan 1. 1852 date		40	00
			$682	15

Monies Rec'd for T. J. Rob.

1852	Nov 10	Rec'd of Wm Burgett	$100.00		
1853	June 25	" " Wm Burgett	30.00		
	" "	25 " " David & Wm Burgett	70.00		
	" June	" " Eli Ward for Pot ash Kettle	17.00		
1852	July 15	" " Wm Buttons Note	3.00	$220.00	
1854	Jan 4	" " Wm Burgett Balc of note	61.16		
	" "	" " Wm & David Burgt Balc of note	14.30	75.46	
				$295.46	

Dr Caleb Spencer

1854				
		To amount from Page 10	$ 735	25
		To H. H. Austin's Note	60	00
May	2	" Cash pr Letter to Jeffrson	30	00
"	3	" do " " do	5	00
			$ 830	25

Contra Cr

	By amount from page 10	$ 537	62
	all accounts settled between R B Spencer and Caleb Spencer at Covenant Dec. 1855.		

Dr Adelia C. Graves heir of Rollin C. Spencer

		To /9 Taxes paid on real Estate of said Rollin			
		from 1848 to 1854 inclusive		$ 2	45
1850 Oct	26	To Cash as per your Rect.		25	00
1853 Jan	28	" Bill of Costs as pr. your advice		36	50
		Amt to Balance	$ 5.29		
		Int on Bald 3 years	96	6	25
				$ 70	20

Dec^r Contra Cr

1854
Dec 16 By 1/3 cy 1 Br. Rollin C. Spencers Legacy as heir of
Doct. D M Spencer Dec^d 3 $ 69 24

By int 3 years on Bal^c. of $85.29 as per
a/c rend. March 23. 1856 3 3 3 9 6

$ 70.20

1854
March 28 By Bals due as per a/c rendered $ 6 25

Statement sent Guilford & request to settle with
Dela & return mi vouchers to close up her legacy
March 23. 1856

Dr Robert C. Spencer

	1856				
April	17	To Cash remitted you at Brockport during sickness of 55 & 56 chg.ª agreeably to Invoice		$80.00	
June	21	" Cash		.25	
July	7	" do		.25	
	26	" do		.50	
Sept	5	" do		1.00	
	17	" do		1.00	
	"	" do		1.10	
	22	" do		2.41	
Oct	7	" do		4.50	
	10	" do		1.00	
	"	" do Sept 25th		.75	
	15	" do		2.00	
	17	" do Check on Bank		20.00	
	"	" do for Hat and Boots		7.25	$122.01
"	18	" Over Credit of $10 per month for labor and care on farm			60.00
					$182.01
		To Balance Brt down			52.01
Oct	31.	" 1 Quarter Beef paid Dr. Pennimans		$5.00	
1857 Jan	3.	" paid Thos. Bunnell		5.00	
"	5	" paid W. S. Munger your note		10.25	
		" paid J. Mansfield your note		31.50	51.75
April	30	" Cash paid Dft Duty on your a/c			14.00
Sep	26	" Cash $2. Wisconsin note sent you to Chicago			2.00
Dec	14.	" cash $4. do & Illinois note sent you at Chicago from Miram			4.00
1858 Jan	7	" 6 Family Record per Express		2/	1.50
	3	" paid Bogardus & Lewis Toward Hand & pen			20.00
	20	" paid Sedwick on Engraving R. C. Spencer			20.40
Nov	12	" passed to your credit in case of the System on Settlement			9.10
					$ 176.76
1859 April	1	" Your note to L. M. Rice, dated April 21. 1854. given up, forwarded you per letter to Buffalo Balance due			98.46
					274.22

1856 Contra Cr.

Apl	25	By Cash for Cultivator Teeth & Trace Chains	$2.00		
Sept	19	" " Lodge dues &c	1.00		
	22	" " Threshing &c	5.00		
		" Labor and Care from April 17th to Oct 17 1856 Six months @ $20.	120.00	128	00
Oct	18	" Balance		340	
				$182	01
"	22	" Cash $2.00			
			2.00		
Dec	30	By Cash at Chicago	$45.00		
		" Lot of Wood pr Mr Thos Bunnell	5.00	$52	00
1857 Apl.	22	" Cash rec. of M. J. Woodruff		14	52
Oct	1	" Cash rec pr Letter	$15.00		
		" Cash paid for Lot in New Grave yard	10.00	25	00
Dec		" Cash - Gold rec. pr Express from Chicago	$40.00		
	29	" Cash Indiana pr Letter	5.00	45	00
1858 Jan	12	" Cash pr. Letter	5.00	5	00
		" ~~Return on $40 Gold that I got more~~		2	00
June	5	" Cash in Geneva		2	00
Oct	12	" Joseph Brett's note to collect and Acct for (paid to me Nov. 12. 1858)		36	00
1859 May	17	" Cash pr Letter in Oberlin	$2.00	$171	52
"	30	" Cash " " "	5.00		
		" pd. Money on printing Copies	4.00		
			$89.75	185	52

1856 Dr Bryant & Stratton

April	6.	To 1/2 month Service — Buffalo College	$50.00		
		Bed — agreed on	5.00	55	00
	25	" Filling 11. Diplomas at Hiram —	2.75		
May	5	" do 11 " " Home —	2.75		
June	2	" 1/2 month Service Cleveland	50.00	55	50
	12	" 1 Ornamental Eagle Piece	5.00		
July	16	" 4 days Service in Clev. College	16.66	21	66
Aug	1	" Filling 6 Diplomas	1.50		
	16	" 3 days Service in College Clev	12.50	14	00
Oct	11	" 1 2/24 Month Service " do " 1 Nov. 2 days		108	33
		" Sundr — see Cash Book Oct 10th		1	93
	29	" 7 days Teaching		29	19
		" Cash paid Mrs Stratton $10. 50c. for paper	50c	10	50
Nov.	9	" Filling 5 Diplomas	25c	1	25
			297.36	$297	36
20	To Balance		$171.49		
	" 4 1/4 months teaching in Clev. coll				
	" between Apl. 17. and Nov. 4. by my sons				
	" R. R. Spencer Jr. & H. A. Spencer — @ $45.		181.20		
	" 1/2 month teaching per son Henry from				
	Nov. 4. to Nov 20 — @ $110		22.50	$375	19
	add to bring Henry to $50. month		2.50		
	over credit on Harvey Board		1.50		
	Teaching at Cleveland from Nov 20. 56 to Jan 1. 57 —		60.00		
	To my Service at Chicago 1/4 months		125.00		
	Fare to & from Chicago		18.00		
	Cash $1.00 — prints & Stems $3		4.00		
	Gold Pen 1 Broom		2.50 25		
1857	Teaching — Clev — Plate & self — month of January		50.00	263	75
	Balanced			$638	94

1856 Contra Cr

April	6	By Cash at Buffalo	$55.00		
June	5	" Boarding Self 2 weeks	6.00		
		" Cash June 2d	10.00	71	00
July	16	" 4 days Boarding $3. per Wk	1.72		
Oct	11	" 4½ weeks " 3	13.50	15	22
		" Cash July 12th from Cash Book	20.00		
		" Cash for Frame & Glass sold Beckwith (cash Book)	1.00		
		" Cash on a/c see cash Book Oct 9	10.00	31	00
	29	" 1⅞ weeks Board $3.40 - cash per Fellow $5.00		8	40
		" Cash for Old Frame		0	25
Dec	20	" Amt to Balance	12 5.87	171	49
				$297	36
		By 1 Scholarship to N. A. Spencer	$40.00		
		" 1 do to P. R. Spencer Jr	40.00		
		" 2 weeks Board pr. Henry C. Spencer	6.00	86	00
		Amt paid P. R. Jr & N. A. Spencer from Apl. 17 to Oct. 9	76.00		
Nov	10	" N C Spencer	20.00		
Nov	3	Cash PR Jr $16.00 17th " Do $5.00 27th " Do $5.00	26.00		
Dec	1	" PR Jr Board Bill $5.00 Dep to my Cr. with Mygatt & Brown $100	105.00	227	00
	13	" PR Jr	10.00		
Dec	5	Cash of Packard $1.00 12th of Do $10 16th " of Stratton $4.00	15.00		
		paid my Bill at Clauder	2.00		
		Cash pr Robert on my acct	10.00		
	20	Cash of Stratton	40.00		
	23	"	5.00		
	30	"	100.00		
		Cash pr. P. R. Jr from Dec 20. to Jan 29	68.00		
1857		Cash in full	75.94	325	94
		Balanced		$638	94

(16)

1857 Liabilities incurred for Spencerian Writing

Aug	24	Bot of V. M. Rice his claim on the System, and pay him for full release of his claim thereto to wit			
		Cash down	$250.00		
		Note @ 6 Mos. @ 7 per ct Int	250.00		
		Note @ 2 Yrs " " do do	200.00	$	700 00
		To Geo E. Sherman 149 Broadway N.Y. for			
		Engraving Exercise Copies	175.00		
		" do for Steel plate for do	25.00		
		" H. Gelach Engraving 1 Book 13	225.00		
		" do " Movt. Copies Computed	40.00		
		" Bogardus & Lewis for Lithographing Hand and pen $120.			
		" Paper for 500 Copies of it - say 17	137.00		
		" Cost of Stone for 13th " Book at Sager - say	70.00		
		" Copy Right of Hand & Pen $1.00			
		" do " " 13th " Book 1.00			
		" do " Exercise Copies 1.00	3.00	$	675 00
Dec	1	Excess of Cost of Stone pt & Sage & Sons over Estimate	$9.96		
		Jamison for Engraving Books 274 Sp & Sent	15.00		
		Gelach " " " 103 " do	20.00		44 96
		Excess of Liability - Bogardus & Lewis over Estimate, settlement			9 85
				$	1429 81

1857. Disbursements—and by whom?

Aug	24	Paid	O. M. Rice	for Bryant & Stratton	$125.00		
Sept	4	do	" do	" Jas. W. Lusk	125.00	$ 250	00
July	15	Paid	Geo. E. Sherman	for P. R. Spencer	$20.00		
				" H. C. Spencer	10.00	½ to Harvey	
				P. R. Spencer Jr	20.00	draft $50.00	
Sept	4	Paid	Geo. E. Sherman	P. R. Spencer	25.00	draft	75 00
Aug	13	Paid	Gerlach Engraving	P. R. Spencer	$10.00		
	21	"	Gerlach do	Oft on P. & Co cash — Same	21.00		
	"	"		Same	10.00		
	30	"	Gerlach do	Same	75.19		
Sept	15	"	Gerlach do	P. R. Spencer Jr	10.00	126	19
Sept	9	Paid	Bogardus & Lewis	on Hand & pew P. R. Spencer	15.00		
June	12	"	do	" " do " P. R. Spencer	15.00	30	00
Aug	11	"	for 2 Copy Rights	Buffalo P. R. Spencer	2.00		
Sept	17	"	" 1 Cop Right. Ex Cop. Clerk	H. C. Spencer	1.00	½ to Harvey	3 00
			Exchange on 2 N. Y. Ofts = $75. p^d by P. R. Spencer		$0.75		
—	28	"	Geo. E. Sherman	Oft on Ocean Bank by H. C. Spencer	3	½ per to Harvey	30 00
			Excha. p^d for N. Y. Oft by H. C. Spencer		$1.00	½ to Harvey	
Oct		Paid	H. Gerlach	for Bryant & Stratton			23 81
Nov	12	Paid	Bogardus & Lewis	P. R. Spencer			10 00
"	23	Paid	Geo E. Sherman	N. Y. Oft — for H. C. Spencer	$25.00	½ to Harvey	
	"	"	" Same	BK note " P R Spencer	10.00		35 00
			$0.75 p^d for Exc on $25. Oft — by H. C. Spencer			½ to Harvey	
Dec	1	Paid	Sage & Sons — Stone	for 13 lbs Book — Bryant & Stratton			79 96
		"	Gerlach toward Engraving	Mer^t Copies J. W. Lusk			20 00
		"	Gerlach "	" do " J. W. Lusk			10 00
		"	Jamison Eng. Books 2 & 4.	Spencer & Lusk J. W. Lusk			15 00
		"	Gerlach Eng. Books 1 & 3	do do J. W. Lusk			20 00
		"	Lewis & Bogardus on a/c	Hand & pew J. W. Lusk			14 00
1858 Jany	3	"	Lewis & Bogardus	" " R. C. Spencer			20 00
	8	"	Bogardus & Lewis	" " H. C. Spencer	½ to Harvey		20 00
	"	"	Geo. E. Sherman N. Y. $1.00 Exc — 1^c. on Oft —	H. C. Spencer	½ to Harvey ½ to Harvey		50 00
		"	over Estimate Mer^t Copies	Real cost being $30			10 00
	X	"	Gerlach — on $75. Instalment	Eng. Book 13 H. A. Spencer	½ to Harvey		25 00
"	20	"	Gerlach " "	do — — R. C. Spencer			20 00
Feb	5	"	Gerlach " "	do — — P. R. Spencer			10 00

$ 1736

Liabilities incurred for Spencerian Writing

1858					
		Amt of Liabilities Brot forward		$ 1.429.	81
Aug	23	Amt H.C. Spencers expences to Cinc. to conclude another Contract with Gerlach —	$30.00		
		Adding 31. lines to old plates pr G.E Sherman N.Y as Chg. Jan 19/58	77.50		
		amt of Contract to H. Gerlach for Com 8 school Series & 1 Book and forfeiture for not Duplicating	250.00		
		H. Gerlach for Stone (say)	10.00	367	50
		As Estimated Oct 1. 1858		$ 1. 797	31
		Exchange on Dfts pc. by H.C. Spencer — $2.75			
		" " Dft " by P. R. Spencer — 75		3	50
				$ 1. 800	81
Oct	18	To Extra allowance to Gerlach for Engraving Book 7 — the written lines being above the Estimate forming basis of Contract	$20.00		
		Stone for Do — Say	10.00	30	00
				$ 1. 830	81
	"	Extra — or divided expense for preparing Book 8 for use Say	3	9	19
		1/8th. of $1.140.00 — being the sum of present Liabilities — over and above the sum to be paid Rice for his 1/4th. Interest in Spencerian Copy Rights of $700 — is $142 50/100 and now chg. the owners of the several shares in respective a/c	3	$ 1. 840	00
1858 Sept	1	Bale of Sus Ks a/c to Fort Edwards & Philad —	19.33		
Oct	21	To Sett pmt pr Susk — to introduce Books	3.22	22	55
Aug	23	" N.C. Spencer to Cinc. paid part Expences over the $30 paid by P. R. Spencer	5.00		
Aug 57	24	" 1 Set Books — B. & Shatlen	7.50		
Feb 58	13	" Expss Chg — B. & Shatlen	.25		
		Exc — Dft Sept 14. 57 — P.R. Spencer	.25	13	00
1858 Dec	3	To Expences to & from & Board at Buff — New Contract with P. & Co — P.R. Spencer		17	05
"	"	" Expences to & Board at Buff. New Contract P. & Co	N.C. Spencer	12	65
		Chgd the several shares 1/8th. is $8.16 — Dec 3. 1858		$ 65.	25
1859 Feb	10	I. P. Jamison — Engraving Books 1 & 2 Com. Set Series —	$37.00		
		Ex Dft on Buff. — P.R. Spencer	.25	37	25
		See page 28 Total Liabilities Forward		$ 1. 942	50

Disbursements & by whom

	1858						
			Brot forward			917	36
Mar	17	Paid	H Gerlach on Engraving.	P.R. Spencer	5.00		
	19	"	do " " "	do	1.00		
	21	"	do " " "	do	5.00	11	00
April	1	"	do " " "	do	—	9	00
A "	—	x.	Copy Right Mont Copies Chro	H.C. Spencer	1/2 Harry	1	00
Feb	21	"	C.M. Rice on assignment of System	for J.W. Lusk	—	125	00
April	19	"	Paid H. Gerlach as per New Contract	P.R. Spencer	$10.00		
May	17	"	" do	P.R. Spencer	5.00		
"	"	" x"	do 1/2 to Harry	H.C. Spencer	5.00	20	00

Memo. Aug 11. 1858. Note given Bryan Bros & Lewis on Settlement
Apl. 30. 1858 - pd at Bank & Bank by P. R. Spencer $62.85

Aug	23	Paid H.C. Spencers expenses to Cinc					
		to model Contract with Gerlach	P.R. Spencer	30.00			
Sept	10	" paid Gerlach on New contract	P.R. Spencer	5.00		97	85
	"	paid Gerlach " " "	H.C. Spencer	1/2 to Platt		10	00
Aug. 24		paid Gerlach at Cinc. by Henry for	P.R. Spencer	on 2nd contract		10	00
		paid Exchs on Dfts Sept '57	P.R. Spencer	11.75			
		paid " 3 Dfts (Cork Back)	H.C. Spencer	2.75		3	50
Aug	23	paid Gerlach in August on Contract 8 Books		J.W. Lusk by Henry		30	00
Oct	13	paid Gerlach on 2nd Contract	P.R. Spencer			10	00
		Exchg pd on Dft Sept 4. '57	P.R. Spencer		.25		25
Nov	1	paid H. Gerlach balle due on all the 8 Books excepting					
		the whole of Book 7 and small part of Book 8 as					
		follows	P.R. Spencer jr		30.00		
			H.C. Spencer		30.00		
			R.C. Spencer		56.00	116	00
1859							
Feb	8	Paid Gerlach Engr. Book 7 & part Book 8	B. & Shallow		34.00		
			P.R. Spencer		51.00		
		Exchange "on Dft"	P.R. Spencer				25
"		Gerlach in shape of Ex. chgs on Stone from	B. & Shallow	cinc. to Buffalo	2.50	87	50
"	10	" Jno. P. Jamison Plates & engraving Book 102	B. & Shallow		37.00	37	00
"		" Exp. Charges & Etc. Postage on Mss. &c from Aug. 23. 1857. to date	P.R.S.			1	50
		See page 28 — Forward — Forward				$ 1687	21

1858 Dr P. R. Spencer & Lyman D. Spencer

Oct	18	To J/4 Ch. " Ins Liabilities (see page 18)		$285	00
Dec	3	" J/4 " Liabilities apportioned see page 18		16	32

In a/c Spencerian Penmanship Co

	1857				
July	15	By paid Geo. E Sherman N.Y. Engraver	$20.00		
Sept	4	" " do do Oft	25.00	$45	00
Aug	13	" " H. Gerlach Eng. Book 13	$10.00		
	21	" " do " " "	31.00		
	30	" " do " " "	75.19	116	19
Sept	9	" " Bogardus & Lewis on Hand & pen	$30.00		
		" " for 2 Copy Rights 1 Buffalo	2.00		
		" Exchg. on 2 N.Y. Drfts	.75	32	75
Nov	12	" Paid Bogardus & Lewis Hand & Pen	$10.00		
	23	" " Geo. E. Sherman N.Y.	10.00		
1858 Feb	5	" " H. Gerlach	10.00	30	00
Mar	17	" " " " do	5.00		
	19	" " " " do	1.00		
	21	" " " " do	5.00		
April	1	" " " " do	9.00	20	00
"	19	" " " " do — as per New Contract	10.00		
May	17	" " " " do " "	5.00		
Aug	4	" " Bogardus & Lewis Note given them in Settlement	62.85	77	85
"	23	" " H.C. Spencer Expenses to Cinc. to start Gerlach	$30.00		
		" " H. Gerlach Toward Eng. Book 5.07 - at Cinc.	10.00		
Sept	10	" " H. Gerlach on 3rd. Contract	5.00		
Oct	13	" " H. Gerlach on 3rd Contract	10.00	55	00
Dec	3	" Expenses to and from Buffalo & Boarding New Contract P.O.6	$17.05		
		" " Exchg. Oft. of $25 - Sept 4. '57	25	17	30
1859 Feb	13	" " H. Gerlach in Eng. Book 7 and part of Book 8 —	$51.00		
	—	" Express Chgs. & Extra postage on Manuscripts for Engraving up to this date from Aug 23. 1857 —	1.50	52	50
	—	" Exchg Draft of $64. on Buffalo Ex. at Ash. Bank	—	.25	$446 59
Sept 1860 Feb		" paid Plate & Brokaw & Rhodes photographs per chart	—	3.50	
		" paid for publishing resolutions for system in Chicago	5.50	8	75
		" Paid for Engraving portrait of P. R. Spencer N. Y. Superfine 2 Shares		41	00

Go Bryant & Stratton ms Co

1857 Aug	24	To $/8 Copy right Spencerian System Secured by 3 Several Notes.		$ 350	00
1858 Oct	18	To $/8 do Liabilities of the system aside from Copy Right sup 18	3	$ 142	50
Dec	3	" $/8 Appointment — See page — 18 —		8	16
		" Error Oct 1857 the amt being chg. P R Spencer & by him accounted for in settlement Cleveland		23	81
1862 Jan	1	To $/8 additional Copy Right Spencerian System prdcd		600	00

Spencerian Penmanship Co

1857					
Aug	24	By paid C. M Rice — as per Rect		$125	00
Oct.		" paid H. Gerlach — Eng Book 13	$23.81		
Dec	1	" paid Sage & Sons 5 Sets for Book 13	79.96	$103	77
1857. Aug 4	4	" 1 Set Books for Col. use	38.73	7	50
1858 Feb	13	" Express Chgs	25		
Oct	25	" Paid Gerlach — advance on ft of Stones from Cinc to Buff	1.88	9	63
		" Rec'd in Bratenahl's note p.r Gerlach Feb 13. 1859	$34.00	34	00
1859. Feb	10	" paid J P. Jamieson — Plates & engraving Books 1.0 2	37.00	37	00
		" paid Gerlach — ft on Stones Cinc to Buff	2.50	2	50
	22	" paid and indorsed on P. R. Spencer & Sons Bond to C M Rice Esq.		100	00
1862 Jan	1	" Cash to pay for additional Copy Right		600	00

Dr Henry O. Spencer in ac

1858.					
Oct.	18	To 1/8 Copy Right Liabilities of the System as this day computed see page 18			142 50
Dec	1857/3	To 1/8 appurtenance expenses this day made			8 16
					150 66
1862 Jan	1	To 1/8 Copy right Spencerian System as agreed			350 00
1862 Feb	8	" Cash rec'd of B. & Stratton on sale of 1/8 Copy right			100 00
May	7	" Cash on Copy right under Report Jan 1. 1862 of I. P. & Co			29 00
Sept	23	" rec'd of I. P. & Co on July Copy right			25 00
1863 Feb	13	" Cash rec'd I. Pitman & Co	$5.00	To Am't Expenses to Boston	15 00
	18	" " Sent you from Geneva	10.00		
Apr.	22	" Cash starting on your agency $10.			10 00
May	2	" Cash sent you to Detroit & letter			20 00
"	6	" Cash sent you to Ypsilanti Mich & letter			10 00
					709.66

Spencerian Penmanship Co.

1857					
July	15	By Cash Toward Dft to Geo E. Sherman 1/2 only	$ 5.00		
Sept	17	" paid for Copy Right Cert. 1/2 only	0.00		
	28	" 1/2 of $50. Dft paid Geo. E Sherman	25.00		
		Ex. for N. Y. Draft	.50		
Nov	28	" 1/2 of $25. Dft paid Geo. E. Sherman	12.50	43	50
		Exchg	.38		
1858. Jan	8	" 1/2 of $20. paid Brgnden & Lewis	10.00		
	"	" 1/2 of $50. paid Geo. E. Sherman	25.00		
		1/2 the Exchange	.50	35	88
	"	" 1/2 of $25 to H. Gulach on $75 Instalment	12.50		
April		" 1/2 Copy Right Mont copies	.50		
May	17	" 1/2 of $5 - pd Gulach on 2d. Contract	2.50		
Sept	10	" 1/2 of $10. pd. Gulach on 3d. do	5.00		
Oct	29	" 1/2 Cert in Ash'd Bank to Hayd H. Gulach	30.00	50	50
Aug	23	" Pd Expenses to Cinc. on the $30. paid by P. R. Spencer	$ 5.00	3	00
Dec 1857		" Your Expenses &c in New Contract Buffinch & Phinney		12	65
1862 Feb	8	" Your quota - Sale 2/8 Copy right to Sunk B. & Stratton	$ 200.00		
May	7	" Your " Copy Right account - under report of Jan 1. 1862	49.45	$ 249.	45
Sept	23	" " 1/6 Copy Right as per report of July 1. '62		75	36
1863 Feb	13	" 1/2 Your Expenses to Boston - Engraving	$ 15.00	472	34

70.66
472.34
237.32

Dr Harvey A. Spencer In a/c

1858					
Oct	18.	To 1/8 Sicabilities of the System as this day computed — See page 18		£ 142	50
Dec	3	" 2/8 Appurtenances this day made see page 18 —	$ 16.32	8	16
		~~Use Share of H. C. Spencer having been taken~~			
		~~Transferred~~			
1862					
Jan	1	To 1/8 Copy Right Spencerian System as agreed		350	00
Mar		" Rec part due for Copy Right of Sales as per I. P. & Co Report Jan 1. '62		40	00
July	26	" Cash when you commenced School Geneva	$ 4.00		
Sept	28	" Cash of J. F. Scofield a/c J. Scofields a/c —	2.50		
"	"	" Cash when going to Sharon to teach —	10.00		
Oct	13.	" Cash paid Saml Plumb your note & Interest.	32.00	48	50
Nov	1	" 1 Box Spencerian pens (accounted for)	.00		
		" 1 Gold pen in the summer not accounted for	2.00	2	00
Dec	13	" 1 Gold pen case and holder (may return) Returned		8	00
1863. Jan	5	" Cash sent you to Painesville		6	00
				$597.	16
"	12	" 4 Gross Pens at Painesville 60c		2	40
Mar	13	" Pens and Ink — going to Jeffersn		1	00
1864. Jan	7	" To 1/2 our note to H Steele Jr paid by me of $15.		7	50
			608.06		
			419.69		
			$188.37		

Spencerian Penmanship Co

1857					
July	15	By Cash forwarded Dft sent Geo. E. Sherman N. Y.		5.00	
Sept	17	" 1/2 of Copy Right Expenses Circ^r		.50	
"	28	" 1/2 of $50. Dft to Geo. E. Sherman		25.00	30 50
		1/2 Exchg paid for said Dft		.50	
Nov	23	" 1/2 of N. Y Dft of $25. sent Geo E. Sherman		12.50	
		Exchg		38	13 38
1858 Jan	8	" 1/2 of $20. paid Bogardus & Lewis		10.00	
	"	" 1/2 of $50. Dft to Geo. E. Sherman		25.00	
	"	" 1/2 " Exchg pd for Dft		.50	
	"	" 1/2 of $25. paid Gerlach Eng. Book 13		12.50	48.00
April	1	" 1/2 Copy Right Mark Copies		.50	
May	17	" paid Gerlach 1/2 of $5 — 2nd Contract		2.50	3 00
		$47.62 due			
1862 Jan 1st		By rec^d 1/2 quota of 1/8 Spencerian System, sold Lusk & Bryant & Shallow			200 00
~~Dec 3~~		~~" Expenses to Albany at Buffalo of your proxy H. C. Spencer Gerrit Smith & Co~~			~~12 65~~
May 8		" Your Share Copy right as per I. P. & C^o Report of Jan 1st 62 paid me instant			49 45
July 1.		By 1/6 Copyright own expenses as per Report July 1. 1862			75 36
		Not rec^d. Sherman till Sept 25. 1862			
Nov 1		By cash 24^co 1 ~~Gold pen in the Spencerian system~~			0.04
1863 Mar 13		" cash $2.00			4.19.69

$186.37

Cr. for Copy rights to Jany 63. 46.81 3/4

" " " " July " 32.33 1/4

Dr. J R Spencer & In Acct

1858					
Oct	18	To /8 Liabilities of the System as this day Computed see page 18 —		$ 142	50
Dec	3	To appurtenances this day see page 18 —		8	16
1862 Jan	1	" /8 Copy Right Spencian System as agreed		350	00
Feb	26	" Cash paid you at Oberlin	$ 61.00		
May	19	" Cash pd " to Oberlin for Letter	40.00	101	00
Sep.	23	" paid Bal.c Yr Acc with I Plumley &		9	57
Oct	20	" Cash sent you at Cleveland		11	00
Nov	10	" Cash Dft on Cleveland from Ashtabula		50	00
1863 Jan	8	" 20 Gr. Spencian pens — @ 50c		10	00
				8223	
Feb	23	" Cash sent you to Cleveland		200	
May	30	" " " " " do to pay Saml. Plumb		3000	
June	4	" " for Letter sent to Cleveland		2000	
	13	" Pd. freight on Yr Goods from Cleveland		127	
			73-3.50		
			5-42.06		
			211.44		

Spencerian Penmanship Co.

	1857				
July	15	By Cash to form part of $50. Dft to Geo. E. Sherman	$20.00		
Sept	15	" Cash to pay Gerlach	10.00		
1858 Sept	10	" 1/2 of $10. paid Gerlach on 3rd Contract	5.00	35	00
Oct	29	" 1/2 of $60. cert in Ash. Bank to pay Gerlach	$30	30	00
Jan 1	1862	" Rec. 4th quota of sale 7/8 Spenc. System sold Sust. B. & Smallen		200	00
May	7	" " do of copy right as per L. P. & C. Report Jan 1. 1862		49	45
Sept	22	" Your 1/6 July Copy Right		75	36
1863. Jan	1	" Deposite in Com'l. Bk Cleveland		61	00
				450	81
"	9	" Cash from Clev'd. in Pens		2	00
	17	" do " " do		8	00
Apl.	16	" Cert. Dep. in Com. Bk. Cleveland) No 4617		30	00
June	5	" Cash Returned		20	00
July	17	" Cash - from cash table Bank - (Balance in Bank $122.50)		30	00
	22	" Cash - Freight		1	25
			542.06		

Dr. James W. Lusk in a/c

	1857			
Aug	24	To $/8 Interest on Spencerian Penmanship secured by 3 several Notes — 3	350	00
1858				
Oct	18	" $/8 Liabilities of the System as this day computed see page 18 — 3	1425	50
Dec	3	" $/8 apportionment this day made see page 18	8	16
	1862			
Jan	1	" additional $/8th " Spncr. System proceeds of this date	600	00

		1857			
Sept	4	By paid C. M. Rice as per his rect your 1st Note			125 00
1858 Feb	21	" paid do " " " " do " 2d do			125 00
1857. Dec	1	By paid Gerlach on Engraving Most Copies		30.00	
		" " Jamison Eng. Books 204 Spencerian Instr		15.00	
		" " Gerlach " do 103 do do		20.00	
		" " Lewis & Bogardus on a/c Hand & Pen		14.00	
1858 Aug	23	" " Gerlach Chas Henry at Cinc. on 3rd Contract		30.00	
		" " Bogardus & Lewis on my private a/c written 1858		26.00	135 00
" Sept	1	" " Bals of Expenses up Fort Edward & Philad		19.33	
Oct	21	" " Lockport to interdenominational Books		3.22	22 55
Feb	18 62 8	By Cash on 2 yrs from date Copy Rights		300.00	
—	—	" yr note @ 1 year from Jan 1st to balance sale		300.00	600 00

Dr. Robert C. Spencer In a/c

1858					
Oct	18	To amt Liabilities of the System as this day computed - see page 18		$142	50
Dec	3	" 1/8 Assortionment - this day see page 18		8	16
Jan	1 1862	" 1/8 Copy Right Spencerian System as agreed		350	00
Aug	8	" Order on S. Phinney & Co 38 dozen Writing Books 80¢		30	40
Sept	23	" paid S. Phinney & Co. a/c against him		3	00
				534	06
1863 Aug	6	"			
"	"	" paid your wife Ellen - cash to go to Chicago		20	00
"	27	" Bill of pens sent per Express to Milwaukie		6	70
	28	" on Bill to J. Jones & Sons Cor. Prospect & middle St Cleve.		10	00
Oct	4	" paid Jones & Sons Bale monument for wife (Head stone for Sarah)		30	00
				600	76
Nov	10	" 20 Gr Spencerian Pens per Amer Express 72¢		14	40
Dec	2	" 3 Cases Worlds Gold pens — @ 1/		2	25
			617.41		
			324.76		
			92.65		

Spencerian Penmanship Co.

1858.					
Jan	8.	By Paid Bogardus & Lewis Hand & Pen	20.00		
"	20	" " H. Gerlach Eng. Book 13	20.40	$40.40	
Sept	30	" Cash Rec. pr Sellin from Chicago	$40.00		
Oct	1	" do " " do " do	40.00		
"	14	" do " of N.J. Woodruff Bal due you	13.00	93.00	
Nov	12	" do " " J. Brett $9.10 due part of his note		7 10	
				$142 50	
1859					
Feb	15	" rec. money refunded by H. Turner difference & Interest in Lots- Cemetry		$ 7 45	
1862					
Feb	8	By Cash pr quota Sale 7/8 Copy right from Sunk & Bryant & Stratton		200 00	
May	7	" " pr quota Copy. Right as per R. & C Report of June 1. 1862		49 45	
Sept	23	" Your 1/6 Copy right for July 1. Report Copy Right		73 36	
Dec	1	" Cash to procure monument for your wife		30 00	
				50436	
1863			5-0476		
1863 Jan	10	" Cash in pen a/c $5.00	20		
		Ellen	5-24,76	20 00	
" "	23	" Do " " " 15.00	6+7.41		
			+7.36		

Dr Phinney & Co. 188 Main St. Buffalo

	1858				
Dec	1	To 1 Bale due as per Statement Rendered		31	22
	2	" 3/4 Copy Right on $247.54 – being amt accruing on Books sold since Apl 17. 1858 –		185	66
		" overchg'd on 6 Double Gilt Books Sept. 8th " $0.75 B. 13			
		" do " 6 " " do Oct 15 0.75 B. 13			
		" do for Introduction to Book 13 " " 0.38		1	88
			$223.76		
		= Above erroneously arranged. =			

Dr Phinney & Co. 188 Main St. Buffalo

	1858				
Dec	2	To Copy. Right on 962 b. Spencer & Sinks 1 Books	96.26		
		" " " " 3128 Spencerian "	31.28		
		" " " " 1000 1 Book 13 —	120.00		
		One fourth on — 6 & Sinks & 1 Boy & Shallow	247.54		
		being 2/8th " or ¼ the sum	61.88	$185	66
		Above being sold since last report Apl 17. 1858 —			
		" overchgd me on 6 Full Gilt 1 Book 13. Sep. 8. 58 —	.75		
		" do " 6 do " " 13. Oct 15. 58 —	.75		
		" do " Key & Introduction " 13 do 15. 58 —	.38	188	
//		"			

Contra Cr

	1858				
Dec	2	By 1/8 of Copy Right of April 17. 58 of $102.28 as per your Report			
		this Day Trans.ⁿ to Bryant and Stratton		12.78	
		" 1/8 of same Trans.ⁿ to Cr of James K. Lusk		12.79	25 57
		" 1/2 Doz Book 13. for Self			6 00
			190.31		

= Above erroneously arranged =

Contra Cr

	1858				
Dec	1	By Balance your due as per Account rendered			36 22
	2	" 6 Plain Gilt Book 13 as chgd Pres.			6 00
		" 2/8 of $102.28 Cop Right reported Apl 17. 1858 and accruing to Lusk B. & Shatton			25 57
	11	" 9 Book 13 Plain 70c		$6.30	
		" 3 " " Full Gilt 1.25	Bill	3.75	10 05
1858 Jan	27	" 1/2 doz Com Sch. Writing Books		1.50	
Feb	15	5 Plain No 13 — a/c of Lusk			
Feb	4	1 Doz Plain Book 13 — chgd in Invoice @ $12			
		1/3 " Gilt		15	
		1 Qr Envelopes 38c			

Gr Herman Gerlach Engraver

1858					
Oct	25	To paid freight on Stones Cinc. to Buff.	$ 1.88.		
1859. Feb	8	" paid Bill of Engraving Lisp Ex. chgs Buff	85.00		
		" paid Ex. chgs on Eng Stones Cinc to Buffalo	2.50	$ 89	38

In Account with P. K. Spencer & Sons Co

	1859		
Feb —	8	By your Bill Engraving Book 7. and part of Book 8 & Stone furnished	$88.00

Cincinnati Jan. 26th 1859.

P. K. Spencer & Sons, Geneva, O.

to Herman Gerlach, Cincinnati,

Engraving Book No. 7 ———	$75.00.
" Addition to No. 8 ———	5.00.
Stone for No. 7 ———	5.00.
" " Add. to No. 8 ———	3.00.
	$88.00.

Liabilities Spencerian System

From P. 18	Brot forward	$1.94260

1859 Disbursements and by whom

		Forward	1687	21
Feb	13.	P. P. Ex. Chgs & Expenses on Miss &c for Eng. Steam-		
		Aug 23. 1857 to date — P. R. Spencer	1	50
Sept		" paid Platt & Burleigh & Rhodes for Photographs of		
		Hand for Cerrion Chart. P. R. & H. & A. S	3	50
1860 Feb	—	P. for publishing Resolutions for System in Chicago — R R S —	3	50

On the night of Thursday Oct 21. 1852 the down Train of the C. P. & A. Rail Road crushed the near ox (4 years old) the property of P. R. Spencer on said R. R. in Saybrook at the second culvert in said Saybrook, east of Geneva line, and about ¼ mile east of the line of said Township. Next morning Friday Oct 22. Mr Leach, in the employ of the R. R. Co gave notice to the family of Spencer of the disaster. The night was a bright moon light night, and the oxen ran about ½ mile (one just outside each rail) before the engine struck the near one

Witness — Leach — D. Kelley. Kelleys hired man. Geo. Turner Wm R. Jagnays. P. R. Spencer Jr. Henry C. Spencer, Harvey A Spencer Amos Jagnays. The pair of oxen worth $100.

About the 29 Oct advised Brainard agent of the Co, Cleveland, of the occurrence — seeking quiet address. ⅌ Letter post paid.

This Record made by P. R. Spencer Nov. 6. 1852

wrote D. R. Paige & Sent. ck $50. to him Dec 7. with authority to employ &c

Stone (Cleveland) Supt C. A. & Painesville R R.

Aman Harmon's Vessel — the Superior capsized in Ashtabula Creek Aug 20. 1816 — 7 Young men Drowned —

A Mr — Warner — worked for Aaron Harmon
A Mr Keller — from Canada
Rollin Newell Ashtabula
Harvey Cook — Ashtabula
A Mr. Hart — from Hartford
Amos Batchelor Jr — Kingsville
~~A Mr.~~ Wm Pratt — Wrightsburg

P. R. Spencer was on board

Corrections Students

Jacob Curran Freeport Stephenson Co Illinois — had 2 corrections

Feb 17/05 A. Leonard Weaver Trenton Butler Co O —— 1. correction

1858 Books ordered to be sent by Fleming & Co

Dec 13 ✓ Rev. Jas R Graves Nashville Tenn — Full Gilt

✓ Mary M^t Gomery Denmark Lee County Iowa — not received by law

✓ Sidney W. Chapman Richmond Indiana

✓ W. R. Munger Waterville Oneida Co NY

✓ Harvey Kittland — Utica N. Y.

✓ Henry Williams Pittsburgh Pa — Full Gilt

✓ Jas. E. Coleman — Hartford Ct " do

✓ F. F. Coleman Oconto Wisconsin Plain

✓ Jno. A. Austin — Waterford Erie Co Pa

✓ P. R. Spencer — care of C. S. Spencer — Catskill N. Y.

✓ Prof. J. A. Garfield — Hiram Portage Co. Ohio

✓ Benj. W. Allen Monmouth Warren Co. Ill

✓ A. G. Spencer — Shackopee Scott Co — Minnesota Full Gilt

✓ Thos. Stevens — Waterville Oneida Co N. Y.

Buffalo Oct 15 1838

Prof P R Spencer

Geneva O. Bot of Thomas & Co

1 by Spencian 13		900	
1/2 " Do Lt		750	
1 1/2 " Do Gende	27	38	1688
	Co		
By Cash		409	

P R Spencers saw bill

Soft - 2589 feet	$ 645		$ 480
Hard 1051 feet	315		
	$ 9.60		

Half Outlined to Turner

Sept 29th 1866.

		H. A Spencer Admr R R. Spencer		
Sept 1866		To Bal due		$1049 78
1869		Note to A. G. Spencer settled		
apl		by Spencer Bros	760 00	
	1870			
Aug		Bal due D. C. Allen note	13 00	
"	"	" A. W. Stiles, Sheriff costs of		
		Court for partition R.E.	19 90	
	1870			
Sept	13	Pd Sarah L. Hayden bal a/c	37 20	
"	15	" H. L. Munger " "	30 43	
	1884			
May		P. R. Spencer monument	1027 00	

Spencer's note dated ad $850, was now in possession of H. A. Spencer

1862. Copyright - Jan 1. $49.45-
July 1 73.36

1863. Jan 1. 46.81 3/4
July 1 32.53/4