New Bedford. Twelfth Month 1823

12 mo 8	Brig Parthian in Co Dr to Wm Rotch		
	To Dockage & wharfage pr Bill of 10 mo 20		
Cr	Received from E Gammell		18 34
" 10	Hussey & Mackay Dr to Thomas Janney		
Cr	in Settlm of Sd Acct They advise of receipt of		
	this Sum from him and that it is at my Cred	400 —	
"	Jonathan Alden Dr to Sundry Accounts		
	To Benjn Rodman for Nett Proceeds of		
	Sale of 12 Casks Whale Oil belong to		
	Whale Oil in Co as pr a/c Sales dated 9 mo 18		
Cr	Wm Mann Sperm Oil Acct	$204.75	
	for Sales of 2 Boxes Sperm Candles		
	the Remain of quant sent him being		
	Sent to P Janney Alexandria and ac-		
	counted for by him 28 Boxes	16 66	221 41
"	Sundry Accounts Dr to Jonn Alden		
	for Portuguese Dr in Acct Cur of 9 mo 18 1823		
Cr	Benn Rodman his proportn	81 —	
	Wm Sperm Oil a/c " "	41	1 41
" 15	Sundry Accounts Dr to Advt to Amsterdam		
	Benn Rodman being for amt of 8 Casks		
	Bottoms of Whale Oil Ship to Amsterdam		
	per Osprey and with which I have Advd		
	and credited him, but this not being		
	worth the Same of Netting less than cost of		
Cr	oil the Entry is reversed and he is to be		
	credited according to the proceeds		
	109 3 gal a 24 c	$262.32	
	George Randall being his proportn		
	of that account, amounting (after		
	crediting above) to $3876.45, of the		
	quant of oil Shipped was 1588 9 gal		
	which belonged thus Geo Randall		

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12 mo 15	Sundry Accounts Dr to Advt to Amsterdam		
	Brot forward	262 32	262 32
	George Randall — forward 120 Bbls		
	3780 gal. Geo Randall 50 Bbls 1575		
	gal. J C Haskell 50 Bbls 1575 gal		
	Sam Rodman Jr 142 bbls 6 gal 4479 "		
	Advt to Amsdm Osprey 142 7 4480 "		
	therefore if 1588 9 quant shipped gives		
	$3876.45 :: 3780 gal G R than gives	922 21	
	Gideon Randall as above	384 26	
	John C Haskell as above	384 26	
	Sam Rodman Jr " "	1092 73	
	Advt to Amsterdam Osprey 142 bbls 6 gal	1092 99	
		3876 45	3876 45
" 25	Brig Parthian in Co Dr to David R Greene		
	for amt of his bill of 11 mo 24 Amt for 5 Bbls		
Cr	of No 1 Beef	$7 50	37 50
"	Sundry Accounts Dr to Advt to Stettin		
	being the amount of that account including		
	freight to Stettin belonging as follows		
Cr	Sam Rodman Jr for ½ balce	$4224 01	
	Advt to Stettin Co Osprey " ½ do	4224 02	8448 03
	Advt to Bremen No 3 in Co Dr to Postage Acct		
Cr	for Sundry postages pr P C of Mess Book No 2 page 105		2 15
"	Sundry Acct Dr to Advt to Bremen No 3		
	for loss on that adventure Bale of Acct belonging viz		
Cr	Sam Rodman Jr for half loss on 2788 gal		
	this whole quant shipped 7885 gal gave a loss of 12 cts $50.77 pr cent to be deducted being 1 ct pr gal on		
	50.77 gal ship in any cargo acct by costing 1 ct pr gal more than the sum in which is ship on Freight acct of SR		
	Jr & himself therefore the loss is $113.15 which belongs to		
	Advt in Co thus 7885 gal gave $113.15 what loss will		
	2788 gal give Amt $40 — half of which is 20 — $20 —		
	Advt to Bremen No 3 Osprey pr for bal of $144.12		164 12
	Loss $93.15 1 ct pr gal then cost 50.97 =		