

Joseph B Whitehead Dr Clarissa Whitehead Cr

1811	To Tax on 125 acres Land		4	6	
	" Clothing for 1811	12	0	0	
	" Board & Station at Jerusalem for 9 mo.	22	10	0	
	" Paid Mr. Nicholson for books	3	18	0	
	Contra Cr		38	12	6
1811	By balance due the orphan state years returns	66	11	4	
	" Int. from 1 st Aug 1810. to 1 st Aug 1811	3	10		
	" By Tax Burned on his Land	3	15	0	
			73	16	4
			38	12	6
	Balance due the orphan		34	3	10

At a Court held for the County of Southampton the day of Sept. 1812. this account was returned, examined and approved of by the Court; Sworn to by the guardian and ordered to be recorded.

Spencer Lowe orphan of Levi Low Deceased
In account with Micajah Lowe his Guardian Dr

1810	Oct. To Boarding and Schooling 1 year		10	17	0
	" 1 pair Coat - 12/- 1 pair Pantaloons 9/-		1	1	0
	" 1 pair of Cotton Pantaloons 6/-			6	0
	" 2 Cotton Shirts - 6/-			13	0
	" 2 pair of Trowsers 6/- each			12	0
1811	" 6 1/2 yds mixed Cloth - 3/- per yard			19	6
	" 6 1/2 yds Dyed Wool Cloth - 2/-			16	3
	" 2 1/2 yds Cotton Cloth - 2/- per yd			5	0
	" Making one Coat and one pair of Pantaloons 1/-			13	6
	" 1 pair Shoes 1/- 2 Quivers paper 1/-			14	3
	" 2 Books - 4/- 1 paper ink powder 1/-			4	1
1812	" 1 hat 8/- 1 Levy 4/-			12	9
	Contra Cr			17	14
	By Spencer Lowe proportion of his Father's				
	Estate due from Elias Lowe. Est. of Levi Low dec'd		10	19	9
	By Spencer Lowe proportion of Elias Lowe Est.		5	12	4
	" Amount of his Proportion of money arising				
	from the Sales of Elias Lowe dec'd		22	10	0
			39	2	1
			17	14	4
	E Received		21	7	8
	by me				
	Micajah Lowe				

At a
of Dec
appro
to be

Dr Recd

1806
Aug 8th1802
Nov 30th1803
Nov 18th

1812

Sworn

Dr

1813
Feb 13th

Sum

1813
Aug 30th

By