

Debit and Credit William Ferguson Guardian to the Orphan of Jacobus Ferguson
as below stated

1817	By the third of last deced's Estate in great account Oct. 26/1818	248 00	
	Int. on \$248 dollars from Oct. 26/1818 till Dec. 31/1818	2 74	
Dec 31	To Cash expended this year to support of said deced's orphan together with all profits of said deced's land	250 14	
1818	To Cash expended on account of receipts 1817 & 18	14 10 1/2	
Dec 31	To Cash expended as above together with the profits of said land 1818	14 85	
1819	Dec. said Orphan Dec. 31/1818	639 67 1/2	92 25 1/2
	By Int. on \$55.40 3/4 from Dec. 31/1818 till Dec. 31/1819	dollars 108 48 1/2	
		9 51	
	To Cash expended 1819 to the support of said Orphan together with all profits of said deced's land 1819	167 75 1/2	
	Expenses on account of Receipts 1819	87	14 32
	Dec. said Orphan Dec. 31/1819		150 67 1/2
1820	By Int. on \$153.67 1/2 one year	9 22	
	To Cash expended this year to the support of said Orphan together with the profits of said land 1820	162 89 1/2	
	Expenses on account of Receipts 1820	66 29	
	Dec. said Orphan Dec. 31/1820	3 57 1/2	70 76 1/2
	Int. on \$72.67 1/2 one year	dollars -92 63 1/2	
		95 19	
	To Cash expended to the support of said Orphan this year together with all profits of said deced's land	1821. \$9 74 1/2	
	Expenses on account of Receipts 1821	58	10 32
	Dec. said Orphan Dec. 31/1821	87 87	
1822	By Int. on \$87.87 one year	5 27	
	To Cash expended this year to the support of said Orphan together with all profits of said land 1822	144 30	
	Expenses on account of Receipts 1822	74 49	
1823	Dec. said Orphan Dec. 31/1822	45 65	
	By Int. on \$45.65 one year	2 73	
	By Int. on \$45.65 one year with its interest to Dec. 31/1823	45 38	
Dec 31	The sum divided into four equal parts one fourth of which to Samuel Ferguson 1/4 to William Ferguson 1/4 to Andrew Ferguson and 1/4 to Albert Ferguson all of whom are the infant Orphans of the said Jacobus Ferguson decd		12 09
1822	Debit of Credit William Ferguson Guardian of Jacobus Ferguson in account with his said ward as below stated		
Dec 31	By one fourth of said dec. and his interest as above	12 09 1/2	
31	To Cash paid Isaac Mathis for ward Board 1823	\$5.00	
	" " " for one half for said ward	1.50	6 50
	Dec. the ward Jan'y 1 st 1824	5 59 1/2	
1824	By interest on \$5.59 1/2 cents one year	33 1/2	
	1/4 of the amount of sales of said land which became due Jan'y 25 th 1824	89 00	
	Int. on \$89 from said date till Jan'y 1 st 1825	5 00	
		99 92	
1825 Jan'y 2	To Cash paid Isaac Mathis for ward Board 1824 and 1/4	7 00	
	Expenses on account of Receipts 1824	5 56	12 36
	Dec. said ward Jan'y 1825	87 89	
	By Int. on \$87.89 from Jan'y 1 st 1825 till Jan'y 1/1826	5 35	
		93 84	
1826 Jan'y 1	Dec. Samuel Ferguson from the Estate of William Ferguson decd who was his Guardian as shown in the form of audit to and 8 cents as above stated		