The American Instructor: or, Young Man's Best Companion. Containing, Spelling, Reading, Writing, and Arithmetick, in an easier Way than any yet published; and how to qualify any Person for Business, without the Help of a Master. Instructions to write Variety of Hands, with Copies both in Prose and Verse. How to write Letters on Business or Friendship. Forms of Indentures, Bonds, Bills of Receipts, Wills, Leaves, Releaves, &c. Also Merchants Accompts, and a short and easy Method of Shop and Book-keeping; with a Description of the several American Colonies.

Together with the Carpenter's Plain and Exact Rule: Shewing how to measure Carpenters, Joiners, Sawyers, Bricklayers, Plasterers, Plumbers, Masons, Glaziers, and Painters Work. How undertake each Work, and at what Price; the Rates of each Commodity, and the common Wages of Journeymen; with Gunter's Line, and Coggeshall's Description of the Sliding-Rule.

Likewise the Practical Gauger made Easy; the Art of Dialling, and how to erect and fix any Dial; with Instructions for Dying, Colouring, and making Colours.

To which is added,

The Poor Planters Physician.

With Instructions for Marking on Linen; how to Pickle and Preserve; to make divers Sorts of Wine; and many excellent Plaisters, and Medicines, necessary in all Families.

And also

Prudent Advice to young Tradesmen and Dealers.

The whole better adapted to these American Colonies, than any other Book of the like Kind.

By GEORGE FISHER, Accomplish.

The Ninth Edition Revised and Corrected.

PHILADELPHIA: Printed by B. FRANKLIN and D. HALL, at the New-Printing-Office, in Market-Street, 1748.
The Young Man's Best Companion.

BOOK-KEEPING.

The next Qualification to fit a man for Business, after Arithmetick, is the Art of Book-Keeping, or Merchants-Accompts, after the Italian, Manner, by Way of Double Entry.

It is not without good Reason that most People of Business and Ingenuity, are desirous to be Masters of this Art: for if we consider the Satisfaction that naturally arises from an Accompt well kept; the Pleasure that accrues to a Person, by seeing what he gains by each Species of Goods he deals in, and his whole Profit by a Year's Trade; and thereby also to know the true State of his Affairs and Circumstances; so that he may according to Discretion, retrench or enlarge his Expenditures, &c., as he shall think fit.

This Art of Book-keeping, or Merchants-Accompts, is talked of by many, but truly under stood but by very few: For every petty School-Master in any By-Corner, will be sure to have Merchants-Accompts expressed on his Sign, as a principal Article of his Ability in Teaching; though, strictly speaking, for want of the Practical Part, knows hardly any Thing of the Matter, and consequently uncapable of teaching it.

Instructions, Notes, Rules, and Directions for the right ordering and keeping Merchants-Accompts, by the excellent Order of Charge and Discharge, commonly called Debtor and Creditor.

Of the Books in Use.

The Books of Principal Use, are the Waste-Book, (or by some called the Memorial) Journal, and Leidger.

Waste-Book.

In this Book must be daily written whatever occurs in the way of Trade; as Buying, Selling, Receiving, Delivering, Bargaining, Shipping, &c., without Omission of any one thing, either bought or sold, &c., as Money lent, or received at Interest: But not Money received or paid for Goods sold or bought at Times: for that will come of course, and must be entered into the Cash-Book, from whence it is posted into the Leidger.

The Waste-Book is ruled with one Marginal Line, and three Lines for Pounds, Shillings, and Pence, and the Day.
Day of the Month, and Year of our Lord, is inserted in the Middle of the Page. In this Book any one may write, and on occasion, any thing may be blotted out, if not well entered, or any Error be made.

**J O U R N A L.**

Into this Book every thing is posted out of the Wall Book, but in other Terms, in a better Stile, and in a fairer Hand, without any Alteration of Cyphers or Figures, and every Parcel, one after another, promiscuously set without Intermission, to make the Book, or several Entries of it of more Credit and Validity, in Case of any Law dispute, or any other Controversy that may happen between Merchant and Merchant. In this Book you are to distinguish the Debtor and Creditor (or in quaintor Terms, the Deb and Credit.) And to this Book you must have Recourse for the Particulars of an Accompt, which in the Ledger are entered in Gros, that is, in one Line. In this Book also, the Day of the Month must be placed in the middle of the Page, and is ruled with double Marginal Lines, for Reference, the Ledger; and with three Lines for l. s. d. as the Wall Book.

**Of the Ledger.**

From the Journal or Day-Book (as derived from the French) all Matters or Things are posted into the Ledger, which by the Spaniards are called El Libro Grande, being the biggest Book, or chief of Accompts. The Left-hand Side of this Book is the Debtor, and the Right the Creditor; and the Numbers and Folios of each Side must be alike, as 45 Debtor, and also 45 Creditor. The Day of the Month (in this Book) by most is set in a narrow Column, the Left-hand, and the Month on the Left of that: But where I kept Books, the Number in the Narrow Column referred to the Journal Page, and the Month and Day was placed in the broad Column to the Right of that; and the Head of each Folio is the Name of the Place of Residence, and the Year of our Lord; as thus;

London, Anno—1746.

But the Examples of the several Books hereafter following will make the foregoing Hints of them much more intelligible. And as I am upon the Doctrine of Book-keeping, I'll take this as an universal Text (for so it is) vox.
### The Young Man's Best Companion.

Bought of William Wilkins, of Norton-Falgate, 120 Yards of white Sarcenet, at 2s. 3d. per Yard to pay in two Months. 

<table>
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<th>l.</th>
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<tr>
<td>13</td>
<td>10</td>
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</table>

The Journal Entry of the same.
Wrought Silk, Debtor to William Wilkins, l. 13—10 for 120 Yards of white Sarcenet at 2s. 3d. per Yard, to pay in two Months. 

In this Example, the Account of Wrought Silks is the Receiver, and therefore Debtor to William Wilkins the Deliverer.

---

### Again, Waste-Entry Book.

**January 4.**
Sold Henry Hartington 246 lb. nett of Indico Lahore, at 6s. 6d. per lb. to pay in 3 Months. 

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<tr>
<th>l.</th>
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<tr>
<td>79</td>
<td>19</td>
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Journal-Entry.

Henry Hartington Dr. to Indico, for 246 lb. nett, at 6s. 6d. per lb. to pay in 3 Months. 

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<td>79</td>
<td>19</td>
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</tbody>
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### Once more.

**Waste-Book Entry.**
Bought of George Goodinch, Sen. viz.
Cheese 430 C. ½, at 23s. 4d. per C. 
Butter, 50 Firkins, qt. nett 2800 lb. at 3d. per lb. 

to pay in 6 Months. 

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<tr>
<td>537</td>
<td>05</td>
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</table>

Journal Entry.
Sundry Accounts Dr. to Geo. Goodinch. 

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<tr>
<td>537</td>
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</tr>
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</table>

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Cheese of Choibaire, for 430 C. ½, 23s. 4d. per C. 
Butter, for 50 Firkins, qt. nett 2800 lb. at 3d. per lb. 

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<td>537</td>
<td>05</td>
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</tbody>
</table>
Wasté-Book.

Sold James Jenkins, viz.
White Saracenet 50 Yards at 3s. per Yard 7-10-0
Indico Lahore 50 Pounds, at 7s. per Pound 17-10-0

Journal Entry of the last.

6 James Jenkins Debtor to sundry Ac-
counts, viz.
7 To white Saracenet for 50 Yards, at 3s.
   per Yard — — — 7-10-0
8 To Indico Lahore for
   50 lb. at 7s. per lb. — 17-10-0

From these few Examples of Entry, it may be observed,
that an experienced Person in Acconys, and a good Wri-
ter, may keep a Journal without a Waste-Book, or a Waste-
Book without a Journal, since they both import one and the
same thing, though they differ a little in Words, or expres-
sing; for the Leaves of both are numbered by Pages, or
Parcels as some do.

But however, I shall give Methods of keeping each as far
as Room will give me Leave.

The Waste Book.

London, January 13th, 1746.
An Inventory of all my Effects of Money, Goods,
and Debts, belonging to me, A. B. of London,
Merchant, viz.
In Cash for trading Occasions

In Tobacco 4726 lb. at 9d. per lb. 3500, — —
In Broadcloth 6 Pieces, at 50s. per Piece 177, 4, 6
Dowlas 1000 Ells, at 2s. 15, — —
4d. per Ell — — 116, 13, 4
Canary Wines 9 Pipes, at 20l. per Pipe 270, — —
Due to me from Henry
   Bland, per Bond — — 60, — —

4138 17 19
I shall make one Page serve for Wafe Book and Journal Entries, to save room, and also to have both Methods of Entry under Eye, to make them more intelligibly useful to the Reader, he hereby being not obliged to turn over Leaf to see their Difference of Entry.

<table>
<thead>
<tr>
<th>Waste-Book.</th>
</tr>
</thead>
<tbody>
<tr>
<td>London, January 1st.</td>
</tr>
<tr>
<td>Owing to William Webb, by</td>
</tr>
<tr>
<td>Note of my Hand</td>
</tr>
<tr>
<td>Ditto to Roger Ruff, to Balance of his Account</td>
</tr>
<tr>
<td>Ditto to Henry Hern, due the 4th of May next</td>
</tr>
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<td></td>
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</table>

<table>
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<tr>
<th>Journal.</th>
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<tr>
<td>Stock Debtor to sundry Accounts,</td>
</tr>
<tr>
<td>l. 128—12—4—viz.</td>
</tr>
<tr>
<td>3 To William Webb, by Note of my Hand</td>
</tr>
<tr>
<td>16 12 4</td>
</tr>
<tr>
<td>4 To Roger Ruff for Balance of his Account</td>
</tr>
<tr>
<td>5 To Henry Hern, due the 4th of May next</td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>
The Young Man's Best Companion.

Waste-Book.

<table>
<thead>
<tr>
<th>London, Feb. 2d.</th>
<th>1746</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sold thomas Townsend, viz.</td>
<td>1. s. d.</td>
</tr>
<tr>
<td>245 lb. of Virginia Cut Tobacco, at 14d. per lb.</td>
<td>14 07 —</td>
</tr>
<tr>
<td>460 Ells of Dowlas, at 3s. per Ell</td>
<td>69 —</td>
</tr>
<tr>
<td></td>
<td>83 07</td>
</tr>
</tbody>
</table>

Feb. 2.
Journal.

thomas Townsend, Debtor to Sundries, viz.

To Tobacco, for 245 lb. at 14d. per lb. | 14 07 — |
To Dowlas, for 460 Ells, at 3s. per Ell | 69 — |
|                     | 83 07 |

Waste-Book.

Ditto 24th.
Bought of Leonard Legg, 4 Pipes of Canary, at 28 lb. per Pipe | 112 — |
To pay in 6 Months.

Ditto 24th.
Journal.

Canary Wines, Debtor to Leonard Legg, for 4 Pipes, at 28 lb. per Pipe | 112 — |
To pay in 6 Months.

The short Lines ruled against the Journal Entries are, or may be, termed Polling Lines, and the Figure on Top of the Lines denotes the Folio of the Leidger where the Debtor is entred; and the Figure under the Line shews the Folio of the Leidger where the Credit is entered; and the other smaller Figures against the sundry Debtors, or sundry Creditors (whether Goods or Persons) shew also in what Folios of the Leidger they are posted. And the Figures in the Narrow Column toward the Left-hand of the Pounds, Shillings, and Pence Lines, direct to the Folio in the Leidger where the Debit or Credit is posted; that
that is, to the Accoumt of Goods, or of the Person immediately following the Words To or By; the first being proper to the Left or Debit Side in the Leidger; and the other used always on the Right or Credit Side of the Folio's in the Leidger.

There are several other Books used by Merchants besides those three before-mentioned; as the Cash-Book, which is ruled as the Leidger, and folio'd likewise; wherein all Receipts of Money are entered on the Left-hand Folio, and Payments on the Right; specifying in every Entry the Day of the Month (the Year being set on the Top) for what, and for whose Account the Money was received, or paid; and the Total Debit or Credit of each Side is to be posted into the Leidger, to the Account of Cash therein in one Line of either Side, viz. to or by sundry Accoumts as per Cash-Book, Folio, &c. which is to be done once a Month, or at Discretion; and the Particulars of each Side Article by Article, are to be posted into the Leidger to the proper Accoumts unto which they belong; with References in the Cash-Book to the several Folio's in the Leidger; and carry the Balance over-Leaf in the Cash-Book: by which you may know at any time what Cash you have, or ought to have by you.

Another Book, is a Book of Charges of Merchandise; wherein is to be entred the Custom and petty Charges of any shipp'd Goods; as Porterage, Wharfage, Warehouse, &c. and once a Month is transferred into the Cash-Book on the Credit Side, making Reference to the Book of Charges of Merchandise; and likewise the same in the Debtor Side of the same Accoumt in the Leidger for the Particulars thereof.

The next Book I shall name, is the Invoice Book, or Book of Factories: In this Book is to be copied all Invoices and Cargozones of Goods shipped, either for Accoumts proper or portable; and also of Goods received from Abroad, which must always be entred on the Left-side, leaving the Right side Blank; and on the Advice of the Disposal of Goods sent Abroad, and also on the Sale of Goods received from Abroad, enter them on the Blank or Right-side; so that at first View may be seen how the Accoumt stands, &c.

The next a Bill-Book, wherein is entered Bills of Exchange accepted, and when they become due; and when paid, made so in the Margin.
The Young Man's Best Companion.

The next is a Book of Household Expences, for the Monthly Charge spent in House-keeping; likewise Apparel, House-furnishings, Servants' Wages, and Pocket Expences; and this may be monthly summed up, and carried to the Credit of Cash.

Besides the above mentioned, there must be a Book to copy all Letters sent Abroad, or beyond the Seas; wherein the Name of the Person or Persons to whom the Letter is sent, must be written pretty full, for the reader finding the same.

The next is (and what is very necessary) a Receipt Book, wherein is given Receipts for Money paid, and expressed for whose Accompt or Use, or for what it is received; to which the receiving Person must set his Name for himself, or some other, with the Year and Day of the Month on the Top.

Lastly, A Note or Memorandum-Book, to minute down Affairs that occur, for the better Help of Memory; and is of great Use where there is Multiplicity of Business.

Having given an Account of the several Books and their Use, the next Thing necessary will be, to give some few Rules of Aid to enable the Book-keeper to make proper Entries; and to distinguish the several Debtors and Creditors.

First, For Money received make Cash Dr. to the Party that paid it (if for his own Account) and the Party Cr.

Secondly, Money paid make the Receiver Dr. (if for his own Accompt) and Cash Cr.

Thirdly, Goods bought for ready Money; make the Goods Dr. to Cash, and Cash Cr. by the Goods.

Fourthly, Goods sold for ready Money, just the contrary, i.e. Cash Dr. and the Goods Cr.

Fifthly, Goods bought at Time; Goods bought are Dr. to the Seller of them, and the Seller Cr. by the Goods.

Sixthly, Goods sold at Time, just the contrary, i.e. the Party that bought them is Dr. to the Goods, and the Goods Cr. by the Party.

Seventhly, Goods bought part for ready Money and the rest at Time: First make the Goods Dr. to the Party for the Whole. Secondly make the Party Dr. to Cash for the Money paid him in part of those Goods.

Eighthly, Goods sold, part for ready Money, and the rest at Time: First, make the Party Dr. to the Goods for the whole.
The Young Man's Best Companion.

Secondly, Cash Dr. to the Party received of him in Part of those Goods.———Or either of these two last Rules may be made Dr. to Sundries; as Goods bought, Dr. to the selling Man for so much as is left unpaid, and to Cash for so much paid in ready Money: And so on the contrary, for Goods sold.

Ninthly, When you pay Money before it is due, and are to have Discount allowed you, make the Person Dr. to Cash for so much as you pay him, and to Profit and Loss for the Discount; or make the receiving Man Dr. to Sundries as before.

Profit and Loss is Dr.

To Cash for what Money you pay and have nothing for it, as Discount of Money paid you before due, and to Abatement by Composition, Household Expenses, &c.

Per Contra Dr.

By Cash for all you receive, and deliver nothing for it; as Discount for Prompt Payment, any Legacy left you, Money received with an Apprentice, and by the Profit of every particular Commodity you deal in, by Ships in Company, by Voyages, &c.

To balance or clear an Account when full written:

1. If the Dr. Side be more than the Credit, make the Old Accompnt Cr. by the New; and if the contrary, make the New Accompnt Dr. to the Old. But if the Debtor Side be less than the Credit, then make the Old Accompnt Dr. to the New, and the New Accompnt Cr. by the Old, for such a Rest or Sum as you shall find in the Accompnt.

2. An Accompnt of Company, wherein you have received more of another than his Stock; then add as much on the Debit Side as you find on the Credit Side; to the end that, in the New Accompnt, you may have so much Debit as you put in, and so much Credit as you have received.

3. In Accompts of Merchandize, you must enter the Gain, or Loss, before you make the Old Accompnt Cr. by the New, and the New Dr. to the Old, for the Remainder of Goods unsold.

4. In the Foreign Accompts, which you are to keep with a double Margin, or Column, for Dollars, for Crowns, or any Foreign Coins whatsoever, which have been received or paid.
The Young Man's Best Companion.

paid by Bills of Exchange for Goods sold by Factors or Correspondents, or bought by them for the Accompts before here you must first balance the said inward Margin of Dollars, Crowns &c.

To remove an Account full written to another Folio...

Sum or add up the Dr. and Cr. Sides, and see the Difference, which place to its opposite; as, admit the Cr. Side exceeds the Dr. then you are to write the Line in the Old Accompt to balance on the Dr. Side, to answer the Line on the Cr. Side of the New Accompt.

How to balance at the Year's End, and thereby to know the State of your Affairs and Circumstances.

You must make an Accompt of Balance on the next void Leaf or Folio of your Ledger to your other Accompts; but after so done, do not venture to draw out the Accompt of Balance in the said Folio, till you have made it exact on a Sheet of Paper, ruled and titled for that Purpose, because of Mistakes or Errors that may occur or happen in the Course of balancing your Ledger; which are to be rectified, and will cause Erasements or Alterations in that Accompt which ought to be very fair and exact; and after you have made it to bear in the said Sheet, Copy fair the said Accompt of Balance in the Ledger.

The Rules for balancing are these, viz.

1st. Even your Accompt of Cash, and bear the Nett Rest to balance Dr.

2dly. Caft up all your Goods bought, and those sold, of what kind soever, in each Accompt of Goods; and see whether all Goods bought, be sold or not; and if any remain unfold, value them as they cost you, or according to the present Market Price, ready Money; and bear the Nett Rest to balance Dr.

3dly. See what your Goods or Wares severally cost, and also how much they were sold for, and bear the Nett Gain or Loss to the Accompt of Profit and Loss.

4thly, Even all your Drs. and all your Crs. in order as they are, and bear the Nett Rest of every Dr. and Cr. to balance.

5thly. Even your Voyages, your Factors Accompts, wherein is either Gain or Loss, and bear the Nett Gain or Loss to the Accompt of Profit and Loss; and the Goods undisturbed to Balance.
The Young Man's Best Companion.

Rules before and hereafter mentioned, and takes not things upon trust; for tho' Tables may be right, so perhaps they may be also wrong, (for Error is endless;) and then to be wholly guided by such Tables, it would be of sad and very pernicious Consequence; and if the Artist is ignorant of Arithmetick, he will be bewildered and plunged into inex- tricable Difficulties.——I must confess that Tables are of considerable Help in case of Expedition; but then you must be very well acquainted with them; otherwise I can in much less time cast up the Dimensions, than you shall be in find- ing out your several Numbers, and adding or subtracting them, &c. No Man that is wise, ought to depend upon any Table for his Government, till he hath proved the Truth of every Line, and he that is able to do that, is capable of making any Table for his own Use; which if he takes care that it be correct, he is well provided, and need not be led into Error or Confusion by false Tables.

Of Land Measure.

LAND is usually measured by the Acre; the Dimen-
sions are taken with a Pole of 16 Feet and an Half; or a Chain called Gunter's Chain, consisting of 4 Pole-
in Length, and is divided into 100 equal Parts, called Links, answering to Decimal Arithmetick.

Note, 1 Acre contains 160 square Poles; 1 Rood or Quar-
ter of an Acre 40 square Poles.

Note also, In any Number of Chains are so many 100
Links, as 4 Chains are 400 Links, and 6 Chains is 600 Links, &c. In a square Chain are 16 square Poles; and if you divide 160 (the square Poles in one Acre) by 16 (the square Poles in a Chain) the Quotient is 10, the square Chains in 1 Acre.

A square Chain contains 10,000 square Links, (or 100 multiplied by 100) and consequently 1 Acre contains 100,000
square Links.

To measure a Geometrical, or True Square.

A Square is contained under 4 Equal Sides, and 4 Right
Angles.

Let Figure 7, represent a square Piece of Land to be measured, every Side whereof is 20 Poles; multiply 20 by 20, being both the Length and Breadth, and the Produc
The Young Man's Best Companion.

is 400, for the Content in square Poles, which divide by 160 (the square Poles in 1 Acre) and the Remainder 80 by 40 (the square Poles in 1 Rood) quotes 2 Acres, and 2 Roods for the Content, as in the Operation.

\[
\begin{array}{c}
160 \times 40 = 6000 \\
32 \\
40 \times 80 = 3200 \\
80 \\
(0)
\end{array}
\]

Note, The square Root of the Area of any Square is the Side thereof; as in Fig. 7, the Area or Content is 400, whose square Root is 20, the Side of the Square.

To measure a Parallelogram, or Long Square.

A Parallelogram, is contained under 4 Right-Angles, but not 4 equal Sides; yet the opposite Sides are equal.

Admit Figure 3, to be a Parallelogram, or Long-Square, whose Length is 21 Chains, 36 Links, and Breadth 11 Chains, 64 Links; what is the Content of that Piece of Land?

The Method of casting up the Contents of any Dimensions taken with Gunter’s Chain, is to multiply the Chains and Links together, and cutting off 5 Figures towards the Right-hand, the Remainder on the Left-hand will be Acres; then multiply those Figures towards the Right-hand by 4; and from that Product cut off 5 Figures as before; to will the Figure on the Left-hand be Roods: Again, multiply the Remainder last cut off by 40, cutting off also from the Product 5 Figures to the Right-hand, and the Figures towards the Left-hand will be Poles; and if there be any Remainder it will be Decimal Parts of a Pole. So in the present Example, the Answer is 24 Acres, 3 Roods, 18 Poles, and \(\frac{4}{16}\) Parts of a Pole.
The Young Man's Best Companion.

21,36 Length
11,64 Breadth

8544
12816
2136
2136

Acres 24,86304

4

Roods 3,45216

40

Poles 18,08640

To measure a Rhombus.

A Rhombus or Diamond-like Figure, is contained under 4 equal Sides, but not Right Angles; yet the opposite Angles are equal.

Admit Figure 9 to be a Rhombus, whose Side is 16, and Perpendicular 14; which multiplied together, the Product is 224, for the Area.

To measure a Rhomboides.

A Rhomboides is contained under 4 Lines whose opposite Sides are equal, and opposite Angles equal; yet not all equal Sides, nor any Right-Angles.

Admit Figure 10, to be a Rhomboides, whose Length is 22, and Perpendicular, or Parallel-Distance, 8, which multiplied together the Product is 176, for the Area.

To measure any Manner of Triangle.

Every Triangle is half that Long-square, whose Length and Breadth.is equal to the Perpendicular and Base. Therefore from the greatest Angle, draw a Line perpendicular to the Base, which multiply by half the Base, and the Product is the Area.

Admit Figure 11 to be a Triangle, whose Base or longest Side is 26 Poles, and the Perpendicular 16 Poles, which
multiply together, and the Product is 416, for the Area of
the Long-square $EFCB$, half of which is 208, the Area
of the Triangle $ABC$.

Or if you multiply the Base 26, by 8 the half Perpendi-
cular, the Product is 208, the Area as before.

Or else multiply half the Base 13, by the whole Per-
pendicular 16, the Product is 208 as before.

To measure a Trapezium.

A trapezium is contained under 4 unequal Sides, and 4
unequal Angles.

Admit Figure 12, represent a Field; to measure which
draw the Diagonal $DB$; so is the Figure divided into two
Triangles, which you may measure according to the last
Example, by letting Perpendiculars fall from the Angles $A$
and $C$, upon the Diagonal $DB$, which will be the Base
Line to each Triangle.

But with more Brevity, you may add the two Perpen-
diculars together, and multiply the Sum of them by half the
Base, and the Product will be the Area of the Trapezium.

Suppose the Sum of the two Perpendiculars is 22 Poles,
and half the Base is 14 Poles, which multiplied together,
the Product is 308, the Area in square Poles; or 1 Acre,
3 Rods, and 28 Poles.

To measure any irregular Piece of Land.

First, Take care that the whole Plot be divided into
Trapeziums and Triangles, according to your own Fancy,
and the Nature of the Thing will bear; then measure
those Trapeziums and Triangles, as is before directed,
and add the several Contents together; so will the Sum be
the Content of that Irregular Figure.

Admit Figure 13, represent a Field to be measured,
which is divided into one Trapezium, and two Triangles,
as the Figure directs.

Now to find the Content of this Figure, measure the
Trapezium and Triangles as before directed, and add
them together as followeth.

Trapezium $FBCB$ 234

Triangles $\frac{1}{2} ABF$ 69
$\frac{1}{2} ECD$ 46

The Area of the Figure $ABCDEF$, 349 square Poles.
them stand four or five Days, and then let the Child drink a Quarter of a Pint, Morning and Evening, as long as it lasts.

For the Stone or Stoppage in the Urine.
Take a Quantity of Thyme, Parsley, Tops of Fennel, and Cinquefoil a like Quantity, five or six Cloves of Garlic; and stamp them all together, and strain them into White-wine or Ale, and drink of it Morning and Evening.

To make Melilot excellent for Plasters.
Take Melilot, Pimpernel, and Scabious, of each two Handfuls; cut them small, then beat them in a Mortar with two Pounds of Hog's Lard; let it stand in the Sun-shine seven or eight Days, (it being usually made in June) then melt and strain it well; then add as many more fresh Herbs, and set in the Sun as before, and then melt and strain it again; then boil it till the Juice is consumed; then take it off the Fire, and put to it beaten Rosin, Bees-wax, and fine Turpentine, of each one Ounce; when cold, put it up in Pots, or make it up in Rolls.

Advice to a young Tradesman, written by an old One.

To my Friend A. B.

As you have desired it of me, I write the following Hints, which have been of Service to me, and may, if observed, be so to you.

Remember that Time is Money. He that can earn Ten Shillings a Day by his Labour, and goes abroad, or sits idle one half of that Day, tho' he spends but Sixpence during his Diversion or Idleness, ought not to reckon That the only Expence; he has really spent or rather thrown away Five Shillings besides.

Remember that Credit is Money. If a Man lets his Money lie in my Hands after it is due, he gives me the Interest, or so much as I can make of it during that Time. This amounts to a considerable Sum where a Man has good and large Credit, and makes good Use of it.

Remember that Money is of a prolific generating Nature. Money can beget Money, and its Offspring can beget more, and so on. Five Shillings turn'd, is Six.

Kk 2

Turn'd
The Young Man's Best Companion.

Turn'd again, 'tis Seven and Three Pence; and so on 'till it becomes an Hundred Pound. The more there is of it, the more it produces every Turning, so that the Profits rise quicker and quicker. He that kills a breeding Sow, destroys all her Offspring to the thousandth Generation. He that murders a Crown, destroys all it might have produced, even Scores of Pounds.

Remember that Six Pounds a Year is but a Great a Day. For this little Sum (which may be daily wasted either in Time or Expence unperceiv'd) a Man of Credit may on his own Security have the constant Possession and Use of an Hundred Pounds. So much in Stock briskly turn'd by an industrious Man, produces great Advantage.

Remember this Saying, That the good Paymaster is Lord of another Man's Purse. He that is known to pay punctually and exactly to the Time he promises, may at any Time, and on any Occasion, raise all the Money his Friends can spare. This is sometimes of great Use: Therefore never keep borrow'd Money an Hour beyond the Time you promis'd, lest a Disappointment shuts up your Friends Purse forever.

The most trifling Actions that affect a Man's Credit, are to be regarded. The Sound of your Hammer at Five in the Morning or Nine at Night, heard by a Creditor, makes him easy Six Months longer. But if he sees you at a Billiard Table, or hears your Voice in a Tavern, when you should be at Work, he sends for his Money the next Day. Finer Cloaths than he or his Wife wears, or greater Expence in any particular than he affords himself, shocks his Pride, and he duns you to humble you. Creditors are a kind of People, that have the sharpest Eyes and Ears, as well as the best Memories of any in the World.

Good-natur'd Creditors (and such one would always chuse to deal with if one could) feel Pain when they are oblig'd to ask for Money. Spare 'em that Pain, and they will love you. When you receive a Sum of Money, divide it among 'em in Proportion to your Debts. Don't be a sham'd of paying a small Sum because you owe a greater. Money, more or less, is always welcome; and your Creditor had rather be at the Trouble of receiving Ten Pounds voluntarily brought him, tho' at ten different Times or Payments, than be oblig'd to go ten Times to demand it before he can receive it in a Lump. It shews, besides, that you are mindful of what you owe; it makes you appear a care.
The Young Man's Best Companion.

careful as well as an honest Man; and that still increases your Credit.

Beware of thinking all your own that you possess, and of living accordingly. 'Tis a Mistake that many People who have Credit fall into. To prevent this, keep an exact Account for some Time of both your Expences and your Incomes. If you take the Pains at first to mention Particulars, it will have this good Effect; you will discover how wonderfully small trifling Expences mount up to large Sums, and will discern what might have been, and may for the future be saved, without occasioning any great Inconvenience.

In short, the Way to Wealth, if you desire it, is as plain as the Way to Market. It depends chiefly on two Words, Industry and Frugality; i.e. Waste neither Time nor Money, but make the best Use of both. He that gets all he can honestly, and saves all he gets (necessary Expences excepted) will certainly become Rich; If that Being who governs the World, to whom all should look for a Blessing on their honest Endeavours, doth not in his wise Providence otherwise determine.