

Construction
of the Ac-
count.

Debts and monies received are next to be charged. Debts received in bills of exchange, are charged at the average rate of exchange at the time of the receipt; and debts paid in bills are to be credited in the same manner. Debts received, or paid in the common circulating money, are to be brought to the legal current money by deducting one fifth—and if contracted and received in wheat, or tobacco, or the like, then the charge to be according to the net current price of the commodity received, according to contract; and so if paid according to the contract of the deceased, or the directions of his will. All which, together with such other charges as may be given in by the executor or administrator, constitute the debit part of the account, and is as such cast out into one total sum; and under that, mention must be made by way of memorandum, of the amount of the list of desperate debts (if any returned) to be charged thereafter, when they shall have come to hand.

The inventory and debts received being thus charged, all payments made are to be deducted out of that sum, by making the accountant crave admittance thereto, in these words, viz.

And this accountant prays to be allowed for the following payments and disbursements, to wit.

Then