EMERY FAMILY ACCOUNT BOOKS


2. Emery, John. Ledger, 1767-1776. 1 vol.
   A separate booklet indexes the ledger and shows amounts due in 1776. Accounts were finally settled in 1796-1798 by N. Emery, administrator of his brother's estate.


   Accounts of Noah Emery, Jr. and his son N. Emery.

   Accounts of partnership of Noah Emery, Jr. and Gideon Lamson. Separate index in vol.

   Fees in cases brought before the Court of Common Pleas, Exeter. Kept by Noah Emery, Jr. and his son, N. Emery.

   Includes a few pages for 1799-1801.

The account books listed above, while incomplete and rather confusing, tell a good deal about the business affairs of the Emery family. Noah Emery, Jr. (1725-1788) was a well known lawyer in Exeter, prominent in political affairs during the Revolutionary period, and clerk of the Court of Common Pleas from 1776 until his death. He was the son of a Maine lawyer of the same name and always signed his name Noah Emery Junr. His second son, Noah (1748-1817), followed closely in his father's footsteps. He too became a lawyer, assisted in the mercantile business and as clerk of the Court of Common Pleas, succeeding to that office at his father's death. He signed his name N. Emery. The account books also show the mercantile enterprises of John Emery (1746-1787), the eldest son of Noah Emery, Jr., and of Nicholas Perryman (1692-1757), lawyer and merchant, his father-in-law. 1

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Nicholas Perryman was born in England, coming to Exeter as a young man. From 1716 to 1718 he was master of the grammar school in Exeter; then he went into trade and the practice of law. Ledger B (No. 1), beginning in 1723, has accounts carried over from an earlier ledger A. It shows the sale of imported goods and occasionally legal services: "To a felt hat & writing a warrant & complaint". Payments were usually made in lumber. Then from 1725 to 1727, he shifted his business interests to Marblehead, Mass. where he was in partnership with Capt. Richard Smith. These accounts were balanced and closed in 1727. During the next twenty years he had an active legal practice in Exeter, but there is no evidence of mercantile activity. Then, in 1749, he picked up his old account book and began again, page 1 of the new enterprise following page 34 of the Marblehead venture. This business was continued until 1754.

Noah Emery, Jr. came to Exeter as a young man to study law with Nicholas Perryman. He married Joanna Perryman, Nicholas' daughter, in 1745. It is possible that Nicholas Perryman started the business in 1749 for the benefit of his son-in-law. Noah Emery seems to have done most of the book keeping and to have received a share of the profits. Accounts settled by Nicholas Perryman were signed in a very shaky hand, sometimes with the notation "pd. to Noah Emery".

After the death of his father-in-law in 1757, Noah Emery, Jr. may have had enough legal business to occupy him. The next account books we have begin in 1767 and 1770, when his two oldest sons, John and Noah, came of age.

John Emery probably prepared for a career as a merchant with Patrick Tracy in Newburyport. He married Margaret Gookin, a niece of Patrick and Hannah Gookin Tracy, and named his first child, born in 1771, Hannah Tracy. 2 In 1767, when John was 21 years old, he established a large mercantile business in Exeter, doubtless with the help of his father. The debit side of his ledger (No. 2) gives entries "to stock" with page references to a missing journal. The source of the imported stock is indicated by an entry in 1769, when he hired the horse of the Rev. Woodbridge Odlin for journeys to Newbury, Boston and Salem. Payments were made in lumber, services and cash, persons coming from towns as far away as Deerfield, Epsom and Chichester to trade with him.

The Revolutionary War put a stop to regular commerce; so, in 1776, John Emery closed his ledger and went to Newburyport to take part in the privateering enterprises of Nathaniel Tracy, son of Patrick Tracy. His ledger (No. 3), 1777-1779, gives accounts for the Schooner Success, John Fletcher, Commander, with eight prize ships taken, and the Schooner Hawke, Jeremih Hibbert, Commander, with her five prizes. Then he went to Bilbao, Spain, to dispose of goods shipped there "3/4 on account & risque of Nathaniel Tracy, Esq. & 1/4 on my own account." His family moved to Newburyport in 1780, and were living there when John died at sea in 1787.5

Noah Emery, Jr., with the assistance of his son Noah, began a ledger (No. 4) in 1770 identical in form to the ledger (No. 2) started in 1767 by his son John. It is exactly the same sort of business, many of the accounts have the same names, but there is no obvious relationship. There may have been enough business in Exeter at this time for both to prosper. These accounts were continued through the Revolutionary War, although there was much less business. Then, in 1784, Noah Emery, Jr. went into business with Gideon Lamsen. This only lasted a few years for Noah died in 1788. The Ledger (No. 5) shows the stock in trade put in by each of the partners on May 22, 1784, and the division in 1788. The accounts were finally closed in 1796. The son, Noah, continued the old ledger (No. 4) until his death in 1817. References to "stock" on the debit side of the ledger gradually give way to itemized entries, some of them "to your account with Emery & Lamsen". Payments are made less frequently in lumber and more often in farm produce and services, some for work on the Schooner Polly. There are few accounts after 1800.

Although Noah Emery, Jr. was appointed clerk of the Court of Common Pleas in 1776, his day book of fees (No. 6) begins in 1783 with a record of a payment made to both the father and the son. Included in the volume are several loose pages giving lists of actions dismissed, 1788-1791.

The day book (No. 7) of an Exeter merchant may have been kept by one of the Emery's. There is nothing in the volume to show the ownership of the business, but the store was a large one, doing business with persons in all the surrounding towns and in towns as far away as Deerfield and Charlestown, Newburyport and Boston.