

Neighbour

In Court of Errors and Appeals.

ISALAH W. COMBACK ET. ALS.,
Creditors of the Estate of Daniel
P. Merchant, Deceased,

Appellants,

and

SILAS MERCHANT,
FRANK M. MERCHANT

and

AMANDA M. HUGHSON,
Administrators of Daniel P. Mer-
chant, Deceased,

Respondents.

On Appeal from
decree of Preroga-
tive Court as to the
ninth Exception.

J. H. NEIGHBOUR for Appellants.

A. W. CUTLER for Respondents.

In Court of Errors and Appeals.

SILAS MERCHANT ET ALS.,

Administrators of Daniel P. Merchant, Deceased,

and

20 ISAIAH W. COMBACK ET ALS.,

Creditors of the Estate of Daniel P. Merchant, Deceased,

Respondents.

On Appeal from
decree of Prerogative Court as to the
fifth, sixth and eleventh Exceptions.

A. W. CUTLER for Appellants.

30 J. H. NEIGHBOUR for Respondents.

These two appeals relate to the same parties, to the same estate, and to the same set of exceptions ; and the creditors present the following brief in support of the exceptions in question :

BRIEF OF JAMES H. NEIGHBOUR.

Daniel P. Merchant died intestate March 20, 1880, and

letters of administration were granted by the Orphans' Court of the County of Morris to the Respondents, his three children. See state of case pages 1 to 7, and the facts as found by the Orphans' Court on the hearing of the exceptions filed by creditors.

There were thirteen exceptions filed to the accounts of the Administrators and heard before the Orphans' Court, and all of the exceptions were sustained by the decree of the Orphans' Court except No. 2, No. 7, No. 8, No. 10 and No. 10 12. See decree, pages 9, 10, 11 and 12.

The Administrators appealed from the decree of the Orphans' Court to the Prerogative Court as to the fifth, sixth, ninth and eleventh exceptions.

Upon the hearing of the appeal by the Ordinary the decree of the Orphans' Court was not sustained as to the ninth exception ; but was sustained as to the fifth, sixth and eleventh exceptions.

20

We now present to the Court the findings of the Ordinary as to these four exceptions.

Prerogative Court.

FEB. TERM, 1885.

IN THE MATTER OF THE EXCEPTIONS TO
THE ACCOUNT OF THE ADMINIS-
TRATORS OF DANIEL P. MER-
CHANT, DECEASED.

20

Appeal from Decree of Morris Orphans' Court.

MR. A. W. CUTLER for Appellants.

30

MR. J. H. NEIGHBOUR for Respondents.

THE ORDINARY.

Daniel P. Merchant died March 20th, 1880, intestate. His sons, Silas and Frank, and his daughter, Mrs. Hughson, were appointed Administrators of his estate. His widow survived him, and was still living when the final account of the Administrators was filed. He owned a farm and personal prop-

erty (farming implements, horses, cattle and sheep, &c.) upon it.

After his death his widow continued to reside on the farm and did so as long as she lived. There were when Mr. Merchant died mortgages upon the farm and levies upon some of the personal property under execution issued upon judgments against him. The Sheriff and the Administrators sold the personal property together in February, 1881—nearly a year after his death. In that month the Administrators made a 10 report to the Orphans' Court of personal assets and claims filed, showing a deficiency of about \$7,000, and asked for an order to sell the farm, which was the only real property owned by the intestate. An order to sell was made, and the property was sold in September, 1882. In February of that year the Administrators filed their account, by which it appears that the estate would not pay more than fifty cents upon the dollar of the debts. To that account some of the creditors filed exceptions. Upon the hearing thereof the Court held that the Administrators should be charged with 20 the value of so much of the crops of the farm produced in the year next succeeding the death of Mr. Merchant, as under an arrangement made by Mrs. Hughson with Moses Tucker, who tilled the farm on shares, was to belong to the person or persons whom she represented in the arrangement; allowing, however, the expenses of marketing it. Also, that they should be charged with the value of sixty-one lambs not inventoried, sold by Mrs. Hughson in August and October, 1880, the produce of sheep belonging to the intestate; and 30 also with the value of wool from the sheep, which belonged to the intestate, clipped and sold after his death; also that they should be charged with the proceeds from April, 1880, of the sale (on a milk route) of milk from the cows belonging to the intestate and served to customers by means of wagons and horses of the estate.

It appears by the testimony that the agreement with Tucker was made after the intestate's death by Mrs. Hughson, who acted in the matter in behalf of the widow with whom she lived in the homestead.

The widow's dower was never assigned. By the statute she was entitled to remain in and hold and enjoy the mansion house of her husband, and the messuage or plantation thereto belonging, until her dower should be assigned to her, without being liable to pay any rent therefor. Rev. p. 320, S 2. She was, therefor, entitled to the crops.

Mrs. Hughson sold in the summer and fall of 1880 sixty-one lambs, the produce of the sheep of the intestate, and
10 received therefor \$244. The Administrators urge that in charging themselves with the amount of the inventory they have charged themselves with all that they should answer for with respect to those lambs. The inventory contains an item of sixty-one sheep appraised at six dollars each; no lambs are inventoried. The appraisers say that the appraised value of the sheep included that of the lambs. That they valued the sheep at four dollars each and the lambs at two dollars each; but inventoried the former only and appraised
20 worth six dollars apiece. It appears that fifty-six of them were bid in at the sale for Mrs. Hughson at five dollars and fifty cents apiece. The Administrators should be charged with the value of the lambs.

The wool sheared from the sheep belonged to the estate and the Administrators should account for it.

As to the milk they should account for the net profits made from the sale of the milk, but not as charged in the Orphans'
30 Court for the gross amount of money received from the sales. The net profit for the time during which the business was carried on with the property of the estate after the taking out of the letters of administration up to the time of the sale of the personal property may be fairly put at the sum of four hundred and fifty dollars, and with that amount the Administrators should be charged.

The result is that the Administrators should not be charged with the crops, but should be charged with the money received for the lambs, two hundred and forty-four

dollars; and the money received for the wool, eighty dollars; and the net profits of the milk business, four hundred and fifty dollars.

The decree will be reversed with costs, and the record remitted to the Orphans' Court.

10 *Prerogative Court of New Jersey.*

FEBRUARY TERM, 1885.

Between

*SILAS MERCHANT,
FRANK M. MERCHANT*

and

AMANDA M. HUGHSON,

20

Administrators of Daniel P.

Merchant, Deceased,

Appellants,

and

The Estate of Daniel P. Mer-

chant, Deceased,

Respondent.

*On Appeal from
Morris County Or-
phans' Court.*

DECREE.

30

This cause coming on to be heard before the Ordinary or Surrogate General of the State of New Jersey, at the last term of this Court, in the presence of Augustus W. Cutler, Proctor for the Appellants, and James H. Neighbour, Proctor for the Respondent; and the Ordinary having duly considered the same, and the questions brought up by said appeal being fully understood: It is on this 11th day of April, A. D. eighteen hundred and eighty-five, on motion of Augustus W. Cutler, Proctor for Appellants: Ordered, adjudged and decreed, that the decree of the Orphans' Court of the

County of Morris, in this cause appealed from, by the above named appellants, be and the same is hereby reversed with costs. And it is further ordered, that the record be remitted to the said Orphans' Court, with directions that a decree be therein made, decreeing that the Administrators be not charged for the crops, but that they be charged with the money received for lands \$244 (two hundred and forty-four dollars); and the money received for the wool \$80 (eighty dollars); and the net profits of the milk business \$450 (four hundred and fifty dollars).

10

THEODORE RUNYON, *Chancellor.*

10 To the Court of Errors and Appeals

In the Last Resort in all Causes.

THE PETITION OF

ISAIAH COMBACK, WILLIAM M. BUDD, DANIEL D. BRYANT,
DAVID E. HORTON, AND OTHERS, creditors in the matter of the
20 estate of Daniel P. Merchant, deceased, Appellants :

Shows that your Petitioners find themselves aggrieved by
a decree made by the Ordinary in the Prerogative Court,
dated April eleventh, eighteen hundred and eighty-five, in the
matter of Silas Merchant, Frank M. Merchant and Amanda
M. Hughson, Administrators of Daniel P. Merchants, deceased,
Appellants, and The Estate of Daniel P. Merchant, deceased,
Respondent : In that said decree adjudges that the
decree of the Orphans' Court of the County of Morris, ap-
30 pealed from, be reversed with costs, and that the said decree
adjudges that the said Administrators be not charged for
the crops.

And these Petitioners appeal from that part of the said
decree aforesaid, as decrees that the decree of the Orphans'
Court of the County of Morris appealed from, be reversed,
with costs ; and from that part of said decree aforesaid, as
decrees that the said Administrators be not charged for the
crops, upon the ground that the same is erroneous, for that
the said decree of the Orphans' Court of the County of Mor-

ris appealed from, should not have been reversed with costs, and, in fact, should have been confirmed in all things and without costs to the Respondents, these Petitioner; and in that the said Administrators should be charged with the crops, being the products of the farm of said Daniel P. Merchant, for the year eighteen hundred and eighty, for the use of the creditors of said deceased.

They therefore pray that the said decree may be (in the particulars aforesaid) reversed, set aside and for nothing holden, and that they may have such relief as may be just.

NEIGHBOUR & SMITH,
Solicitors and of Counsel with Petitioners.

The ninth exception is the subject of the Appeal first above named and relates solely to the crops raised upon the farm of deceased in the summer of 1880, by the Administrators.

The appellants, in this appeal, claim that these crops came to the hands of the Administrators, for their use.

First: The Prerogative Court, on page , line , said: "It appears by the testimony that the agreement with
10 Tucker was made after the intestate's death by Mrs. Hughson, who acted in the matter in behalf of the widow with whom she lived on the homestead."

The Prerogative Court was evidently in error in this respect. The crops were not raised by Tucker under any agreement with Mrs. Hughson, or with the widow. Were grown as the outcome or product of the lease of Mr. Tucker, made with deceased in spring of 1880 before Merchant died.

20 See evidence of Tucker before Orphans' Court, p. 14, lines 16 to 20; page 15, lines 10, &c. Page 2 of Orphans' Court findings, line 30, &c., to end of page there.

The Prerogative Court did not sustain the ninth exception, from the fact that it was under the impression that Mrs. Merchant was working the farm as widow of deceased, and therefore entitled to these crops.

The decease of Daniel P. Merchant, as Tucker's landlord,
30 did not terminate the lease between them.

Tucker was in possession. Had a harvest then growing on the farm. Had hauled out manure under that lease, in life time of landlord. Had entered upon the execution of the contract.

See 10 exceptions p. 6, as to manures of 1880 and 1881.

The creditors failed on this exception, because Tucker claimed the manures under his lease.

It belonged to the tenant, and he was to use it and produce crops for the lessor.

These crops when grown became the property of the estate for the use of the creditors and did not belong to the widow.

Widow had not grown them.

They belonged to Tucker, until divided; and when he divided and delivered, the share of the lessor, they became a 10 part of his personal estate, and by reason of his death came to the hands of the Administrators as a part of his estate.

That is, the creditors of Merchant were rightfully entitled to the benefit of his contract with Tucker.

Administrators cannot make a profit out of the use of the farm, under the lease with Tucker, by allowing him to use the teams, farming stock, manures, &c., to carry out the lease. 20

It was their duty to hold that contract as Trustees for the creditors.

Second: Widow's dower, Rev. p. 320, S. 2.

Widow not liable to pay any rent for the mansion house of her husband and the plantation ~~with out being liable to pay any rent for the same.~~ 30

Neither creditors or heirs are charging the widow with rent.

No relation of landlord and tenant between creditors and widow, and how can she set up a claim for rent?

No crops of 1880 came to the widow. One of the Administrators, who was in possession of the farm subject to the lease, received the crops, and kept an account of them.

*u p 18. Same 23
Kept the accounts for Mother*

See accounts, and testimony of Amanda Hughson, &c., p. 19. The accounts commenced April, 1880, and closed April, 1881. *p 25 no crops turned over to widow*

The widow had surrendered all claim, if any she ever had. And she and Administrators had consented to leave the lease with deceased undisturbed, and carried out.

See evidence of Tucker, p. 24, line 20, &c. Page 2 of Orphans' Court findings.

Administrators had held the horses, stock, &c., back from sale for one year, in order to produce these crops and carry out the Tucker lease.

As to crops raised in 1880, see exception nine. Page 1; page ~~1~~, line ~~1~~ of Orphans' Court. Decree.

Also page 22 of findings of Orphans' Court. *Line 24*

*9 24. p 5
p 8. line 24*

20 The wheat crop of that year, when divided, gave to the estate 369 bushels, worth \$1.20 per bushel, making \$442.80. This was the winter grain sown before Merchant died, and with the other crops came to the administrators.

Page 22 - L 24
They have made no account of it.

Must be charged with item, as well as the others. ~~All~~
~~into the family expenses account.~~

30 ~~No right to mingle them with other family transactions.~~

The Orphans' Court charged all the crops claimed in exception nine, to the Administrators for the benefit of the creditors.

*Assign ment of Leaver in Lease
Lands defeats the Lease not a threat
Lth Scrib. on Leaver. p 77-5, 8 6-9*

Scriven on Lower, 2^d Ed. 2 vol. p. 92, 121

"A writ of Lower cannot be brought against a
'knowl' for years only"

See. p 799. § 17.

"The Right of growing crops does not attach
simply in favor of the widow until after
dower has been assigned"

Budd. vs. Wilder 3 Sutch. 43

Andrews vs. Andrews, 2 Green. p. 141 143

The fifth, sixth and eleventh exceptions are the matters upon which the appeal secondly above named is founded, and the Administrators thereby seek to reverse the decree of the Orphans' Court and the decree of the Ordinary, charging them with the money received from lambs \$244.00.

Money received from wool, - - - - - 80.00.

10 Net profits of milk business, - - - - - 450.00.

The fifth exception as to lambs, p. 5, line 30.

The amounts kept by one of the Administrators show two sales of lambs, \$244.

Evidence of Moses Tucker, p. 14, line 10, also line 34.

Frank Merchant, one of the Administrators, sold lambs.

20

See evidence of Isaac Arnold, p. 15, line 28, &c.

Evidence of Mrs. Hughson, p. 18, line 25.

Findings of Orphans' Court, p. 3, line 20.

Decree of Orphans' Court, p. 10, line 31.

Decree of Prerogative Court, The Ordinary, page 6,
30 line 8 .

These lambs grew into money and belong to the creditors.

Exception sixth as to clip of wool.

See evidence of Swackhamer, p. 16, line 11, &c.

Mrs. Hughson's evidence p. 18, line 24.

"The clips of the wool for 1880 was sold 200 lbs. \$80."

See findings of Orphans' Court, p. 3, line 20.

See decree of Orphans' Court, p. 10, line 37.

See p. 6, line 25, of findings of Ordinary.

Eleventh exception, as to the milk business, p. 6, line 15.

Evidence of Moses Tucker, p. 14, line 23.

10

Evidence of O'Niel, p. 15, line 32, and p. 16.

Evidence of Mrs. Hughson, p. 18, line 26.

See account of milk sales from May 1, 1880, to April 1, 1881, eleven months, making \$1,007.00.

See p. 4, line 21, Orphans' Court findings.

See Ordinary, line 28, on p. 6.

20

Ex

Co

Chas. Table No 11418

✓
Neighbour

~~Stewart~~

HUMMEL & TILLYER, Printers, Dover, N. J.

In Prerogative Court of New Jersey.

<p>IN THE MATTER OF EXCEPTIONS TO THE ACCOUNT OF SILAS MERCHANT, FRANK M. MERCHANT AND AMANDA M. HUGH- SON, ADMINISTRATORS OF DANIEL P. MERCHANT, DEC'D.</p>	}	<p><i>On Appeal</i> 20 <i>from</i> <i>Orphans' Court</i> <i>of</i> <i>County of Morris.</i> 30</p>
--	---	--

JAS. H. NEIGHBOUR,
Proctor of Exceptants.
AUG. W. CUTLER,
Proctor of Administrators.

Daniel P. Merchant, of the Township of Randolph, said County, died on the 20th March, 1880.

Letters of administration were granted to Silas Merchant, Frank M. Merchant and Amanda M. Hughson (two sons and a daughter of deceased) on the 8th of April, 1880.

Deceased was a farmer, and died seized of a farm of about 200 acres, with the usual farm stock and personal property in said township, and kept a dairy of 18 or 20 cows, and (owned and) drove a milk route in Dover, in said township.

10 At the time of decease the family consisted of Mrs. Merchant, the widow, aged about 80, and his son-in-law, Edward B. Lewis, wife and children, and after his decease another son-in-law, Caleb S. Hughson and wife, moved on the homestead farm (and all occupied the mansion house together) and have so continued to reside on said farm, except the widow, who died recently. Mrs. Hughson was one of the Administrators.

~~Sustained & Claim
with amount~~

20 The said farm was encumbered by four mortgages made by deceased and wife, the principal of which amounts to \$4,300, with arrears of interest, also several common law judgments and executions amounting to about \$2,000; \$1,246.27 of which was a lien on personal property.

~~Included in
Inventory~~

Claims amounting to \$3,781.43 were presented to the Administrators for payment, over and above the mortgages and judgments.

30 On the 21st of April, 1880, the said Administrators filed an inventory of personal property in saleable goods, (being no other) such as horses, cows, sheep and general farming stock on the said farm, amounting to \$2,246.85, of which \$200 was selected by the widow.

The property mentioned remained in the hands of the Administrators, and was used on the farm and in the milk business until the month of February, 1881, when the Administrators and P. A. Freeman, Sheriff, made a joint sale; the Sheriff having delayed his sale at request of Administrators. The Administrators charged themselves with the amount of

the inventory and asked allowance for appraised value of goods included in the Sheriff's levy, amounting to \$1,246.37.

On the 8th of February, 1881, the Administrators made a report to the Orphans' Court of personal assets and claims filed, showing a deficiency of \$7,160.32, and asked for an order to sell lands, consisting of said homestead farm. The widow continued to reside upon the farm; no dower being assigned to her.

10

The Administrators sold the farm in pursuance of an order of said Court on the 22d of September, 1881, and at such sale the farm was struck off to the widow for \$2,905 over and above the said mortgages and judgments.

Creditors of deceased opposed the confirmation of said sale before the Court, and requested a second sale on the ground (among other matters) of inadequacy of consideration and no bona fide purchaser. The sale was confirmed and deed ordered.

20

In February, 1882, the Administrators filed their accounts with Surrogate, by which it appeared that the estate was largely insolvent and would not pay fifty cents to the dollar.

On the 10th of March, 1881, several of the creditors filed exceptions to the accounts, of which the following is a copy:

MORRIS ORPHANS' COURT.

30

IN THE MATTER OF THE ESTATE OF DANIEL } *January T., 1882.*

P. MERCHANT, DECEASED, ALLEGED

Exceptions

to the

TO BE INSOLVENT.

Account and Report

Elisha B. Horton, Josiah Comback, William M. Budd, David E. Horton, and others, creditors of the estate of said Daniel P. Merchant, deceased, except to the account and report of Silas Merchant, Frank M. Merchant and Amanda M. Hughson, Administrators of said estate, and allege for causes of exception as follows :

1. The claim of Amanda M. Hughson reported as No. 36 for \$427.20 did not accrue within six years before the decease of the said Daniel P. Merchant, and that the same is outlawed, and that said estate is not liable to pay the same or any part thereof and the same should be disallowed.

2. The cash in the inventory appraised at \$100.94 should be charged to the said Administrators over and above the appraised value of the saleable goods, after deducting the \$29.50 cash taken by the widow as part of the \$200 which makes them chargeable to the sum of \$71.44.

20 3. The Administrators have not charged themselves with one pair of light bobsleds and body on same, which belonged to the estate and not appraised, and with which they should be charged, valued at \$30.

4. The Administrators have not charged themselves with fourteen sheep, not appraised in addition to the sheep which were appraised and which belonged to the estate and with which they should be charged, valued at \$6.00 each, \$84.00.

30 5. The Administrators have not charged themselves with seventy-five lambs belonging to the estate, and not appraised, and with which they should be charged, valued at \$4.00 each, \$300.

6. The Administrators have not charged themselves with the wool which was clipped from said sheep appraised and not appraised in the spring of 1880, valued at \$150, and with which said Administrators should be charged, namely, \$150.

7. The Administrators have not charged themselves with

*Sustained, and
paid, with draw 10*

*Included in the
Inventory*

Sustained \$30.

Sustained 14 Sheep \$56.

*Sustained
Lambs \$244 } Appraised*

*Sustained }
\$80. } Appraised*

not Sustained

fifte
pra
8
the
bel
can
and

On
Tw
Ha

On
On
On
On
On
Tw
Th
Eig
On
An

in
t

9
wit
the
Tuc
hav
ing
369
600
36
25
200
600
196

fifteen bushels of wheat belonging to said estate, and not appraised at the time of making the inventory, \$19.75.

8. The Administrators have not charged themselves with the following goods and chattels of said deceased, and which belonged to his estate and were not appraised but which came to said Administrators for their use as Administrators, and with which they should be charged, namely :

Sustained to the extent of \$ 519.

	<i>Valued at.</i>	
One harrow,.....	\$ 10 00	10
Two Plows,.....	4 00	
Half barrel corn beef,.....	8 00	
One barrel of pork,.....	18 00	
One and half barrels of hams and shoulders,	25 00	
One reaper and mower,.....	75 00	
One horse,.....	200 00	
One brood hog,.....	15 00	
One hundred bushels of oats,.....	50 00	
Twenty bushels of potatoes,.....	20 00	20
Three tons of hay and fodder,.....	60 00	
Eight cows, (\$25.00 each).....	200 00	
One spring wagon,.....	50 00	

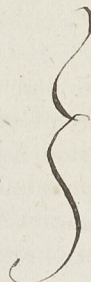
And all which said goods and chattels were in the possession of said deceased at the time of his decease, and valued at

—————\$735 00 *##*

9. The said Administrators have not charged themselves with the share of the crops of the season of 1880 grown on the farm of the deceased under agreement with Augustus 30 Tucker, nor did they appraise the same, nor their value, nor have they in any way accounts for the same, said crops being as follows :

Sustained

- 369 bushels wheat,
- 600 bushels oats,
- 36 tons corn ears,
- 25 bushels potatoes,
- 200 bushels winter apples,
- 600 bushels cider apples,
- 196 bushels buckwheat,



Valued at \$ 1796

it/pealed

Valued at.....	\$810 70
Lot of hay,.....	300 00

Not Sustained

10. The Administrators have not charged themselves either in the inventory nor in any way accounted for the manure which was on the homestead farm of said deceased at the time of his decease, nor that which accumulated thereon in the spring of 1881, nor of that which was made thereon up to the time of the sale of said farm in the fall of 1881, which

10 said manures were personal property, belonging to the personal estate of said deceased, and were saleable as such for the benefit of the creditors and with which said Administrators should be charged and are valued at \$200 each season, \$600.

Sustained

Appealed

11. The said deceased at the time of his death was engaged in the milk business, having cows, horses, wagons, milk cans and all the necessary stock, conveniences and implements for such business, and was driving a daily milk route

20 between his said homestead farm and Dover, in said county, and had been for a long time and then was supplying a great many families in Dover with milk and had the custom and good will of such milk route and business, which was a source of great profit to said deceased in his lifetime, and which said milk business route and good will with all the stock in trade appertaining thereto came into the possession of the said Administrators and was carried on by them for the use and benefit of said estate, after the decease of said Daniel P. Merchant, and was the same as assets in their hands

30 belonging to said estate and was worth at least one thousand dollars, and said Administrators should be charged in their said accounts, as assets arising from said milk business, with said \$1,000.

Not Sustained

12. The said milk route and the said good will which was an asset, and the property of said estate, should have been sold and disposed of by said Administrators, and said estate would have realized therefrom at least the sum of three hundred dollars, but the same not having been disposed of, or if disposed of no account or charge for the same has been made

and the said Administrators should therefore be charged with the value thereof, namely, \$300.

13. The said Administrators or one or more of them have received from the said milk business of said deceased and from the products of said farm large sums of money for the sales of milk, the product of the cows of said deceased before the sale thereof; and for sales of grain and hay from the time of the decease of the said Daniel P. Merchant in July, 1880, to the time of the sale of the farm in October, 1881, and from 10 the crops then growing and maturing amounting in all to the sum of two thousand dollars, and the said administrators should be charged therewith for the use and benefit of said estate.

*Sustained but
is included in
9 + 10*

NEIGHBOUR & SMITH,
Proctors of Exceptants.

Dated, March 8, 1882.

After hearing the evidence produced and arguments of 20 counsel upon the said exceptions, the Court sustained those following:

First exception—To claim of Mrs. Amanda Hughson for \$427.20 was withdrawn.

Second exception—Not allowed from the fact that it is part of the inventory item of cash.

Third exception—Pair bob sleds sustained and Administra- 30 trators charged with same for their value, \$30.

Fourth exception—Sustained and charges the Administra- tors with 14 sheep @ \$4—\$56.

Fifth exception—Sustained and charges the Administra- tors with the price of 61 lambs (the increase of the sheep appraised) amounting to \$244, being the amount which was received for these lambs in 1880, as appears from the account book of Amanda Hughson.

Sixth exception—Charges the Administrators with 200 pounds of wool sold (the product of the sheep appraised) at 40 cents—\$80, and which the account book of Amanda Hughson shows was received for the said wool in 1880.

Seventh exception—Not sustained.

Eighth exception—Sustained in part to the amount of \$519, namely :

10	1 Harrow.....	\$ 10 00
	2 Plows.....	4 00
	1 Reaper and Mower.....	75 00
	1 Horse, " Fan ".....	175 00
	1 Brood Hog.....	15 00
	100 Bushels of Oats.....	50 00
	3 Tons of Hay and Fodder.....	25 00
	6 Cows at \$27.50 each.....	165 00
		\$519 00
20	Total	

The property in Eighth exception was on farm at time of decease and inventory, but was not appraised. The remaining items in eighth exception not allowed or sustained.

30 Ninth exception—Charges the Administrators with the share of the crops grown upon the farm in the summer of 1880 under the lease or agreement between deceased and his tenant, Augustus Tucker, and by him placed in the barns or stacks on the homestead farm of deceased. The Court sustained this exception, and said the Administrators should be charged with such crops and allowed with such expenses as they were actually put to in selling such crops or getting the same into market.

Tenth exception—In relation to charging the Administrators with the manures on the farm in the spring of 1880, 1881, and fall of 1881, was not sustained.

Eleventh exception—Charges the Administrators with the proceeds of the milk route and business carried on by them

after the death of Merchant for 1880 and 1881, with the cows, horses and wagons of deceased, which it appears amounted to \$927 from the month of May, 1880, to March, 1881 (not including the month of April, 1880). This exception was sustained and Court charged the Administrators with the same, to be included, however, in Ninth exception as sustained.

Twelfth exception—Not sustained.

10

Thirteenth exception—Sustained so as to be included in the result of the Ninth exception above referred to.

And thereupon said Court decreed as follows :

At an Orphans' Court held at the Court House in Morristown, in and for the County of Morris, on the second day of May, A. D. eighteen hundred and eighty-two. Present :

20

HON. FRANCIS CHILD, Presiding Judge.
FREEMAN WOOD, } Esquires, Judges.
DAVID W. DELICKER, }

IN THE MATTER OF THE EXCEPTIONS TO
THE ACCOUNT AND REPORT OF CLAIMS
FILED BY SILAS MERCHANT, FRANK
M. MERCHANT AND AMANDA M. HUGH-
SON, ADMINISTRATORS OF DANIEL P.
MERCHANT, DEC'D.

Decree. 30

The decree of the Court in the above stated matter having been reserved to this time, and the Court having duly considered the evidence produced on the trial of the exceptions filed as above stated and the arguments of the respective Proctors

engaged in said cause, and being of opinion that certain of the exceptions alleged are well taken and ought to be sustained.

It is on this second day of May, A. D. eighteen hundred and eighty-two, adjudged and decreed by the Court as follows, to-wit :

10 First—That the First exception named in said bill of exceptions be sustained, and that the claim of Amanda M. Hughson for the sum of four hundred and twenty-seven dollars and twenty cents be and the same is hereby disallowed, and that said claim be stricken from the list of claims filed against the estate of said deceased, and that nothing be paid to the said Amanda M. Hughson on account of the same.

Second—That the Second exception is not sustained by the evidence, and the same is therefore over-ruled.

20 Third—That the Third exception be sustained and that said Administrators must be charged with the ascertained value of one pair of light bob sleds, to wit : The sum of thirty dollars.

30 Fourth—That the Fourth exception be sustained in part, and that said Administrators must be charged with the ascertained value of fourteen sheep which belonged to the estate of said deceased, and which came to the hands of said Administrators, and which were not appraised or accounted for, to wit : The sum of fifty-six dollars.

Fifth—That the Fifth exception be sustained in part, that is to say that said Administrators must be charged with the sum of two hundred and forty-four dollars, being the ascertained value of sixty-one lambs (the produce of the sheep which belonged to the estate of said deceased) and which were sold by said administrators and are not accounted for.

Sixth—That the Sixth exception be sustained in part, that is to say, that said administrators must be charged with the

sum of eighty dollars, being the ascertained value of wool clipped from sheep belonging to the estate of said deceased, and sold by the Administrators, and which is not accounted for.

Seventh—That the Seventh exception is not sustained by the evidence and the same is therefore over-ruled.

Eighth—That the Eighth exception be sustained in part, that is to say, that the said Administrators must be charged 10 with the ascertained value of the following goods and chattels, viz: Ten dollars for one harrow, four dollars for two plows, seventy-five dollars for one reaper and mower, one hundred and seventy-five dollars for mare "Fan," fifteen dollars for brood hog, fifty dollars for one hundred bushels of oats, twenty-five dollars for hay and fodder, one hundred and sixty-five dollars for six cows, making the sum total of five hundred and nineteen dollars. As to the other items named in said exceptions, the evidence produced does not sustain the allegations of exceptants, and they are, therefore, 20 not allowed.

Ninth—That the Ninth exception be sustained, that is to say, that said Administrators must be charged with the value of the share of crops grown on the farm of said intestate during the season of 1880, in pursuance of a contract between deceased in his lifetime and Augustus Tucker, which came to the hands of said Administrators. But inasmuch as the evidence produced before the Court on the trial of said exceptions was not of such a nature as to enable the Court 30 to fix the value of such share of crops, with which to charge the said Administrators, it is, therefore, directed that additional evidence be produced before the Court with reference thereto.

Tenth—That the Tenth exception was not sustained by the evidence, and the same is therefore over-ruled.

Eleventh—That the Eleventh exception be sustained, that is to say, that said Administrators must be charged with the

sustained by

value of the milk business. But inasmuch as the evidence produced before the court is not of such a character as to enable the Court to determine what amount said milk business was worth, it is therefore directed that additional evidence be produced before the Court with reference thereto.

Twelfth—That the Twelfth exception was not sustained by the evidence, and the same is therefore over-ruled.

10 Thirteenth—That the Thirteenth exception be over-ruled and not allowed, except so far as the items therein set forth and referred to, are or may be allowed by the decree of this Court on the preceding exceptions.

A true copy from the minutes.

WM. H. McDAVIT,
Clerk and Surrogate.

20 To which said decree the said Administrators filed the following exceptions :

MORRIS ORPHANS' COURT.

	IN THE MATTER OF THE EXCEPTIONS OF	}	<i>Decree.</i>
	THE ACCOUNT OF SILAS MERCHANT,		
30	FRANK M. MERCHANT AND AMANDA		
	M. HUGHSON, ADMINISTRATORS, &C.,		
	OF DANIEL P. MERCHANT, DEC'D.		

The said Silas Merchant, Frank M. Merchant and Amanda M. Hughson, Administrators of Daniel P. Merchant, deceased, hereby appeal to the Prerogative Court of the State of New Jersey from so much of the decree of the Orphans' Court of the county of Morris made on the second day of

May, 1882, as ordered, adjudged and decreed that the Administrators should be charged, with the value of the crops, planted and raised and gathered in the year eighteen hundred and eighty upon the farm lots of said decedent, the same having been planted, raised and gathered after the death of the said Daniel P. Merchant.

Also, that the said Administrators should be charged with the proceeds of the milk raised and produced upon the lands of the decedent, after his death, to wit: for the year eighteen hundred and eighty:

Also, that the Administrators should be charged with the value of the lambs raised, and wool cut, during the said year of eighteen hundred and eighty.

AUGUSTUS W. CUTLER,

Proctor for and of Counsel with said Administrators.
May 25, 1882.

EVIDENCE FOR EXCEPTANTS.

Moses Tucker, being sworn for Exceptants, said :

- 10 That deceased had 100 sheep in the fall of 1879. He sold 25 of them to Frank Merchant. Did not sell any more. These sheep were worth \$6 each. Our flock was kept by itself. The lambs were sold to Hedden & Arnold for \$4 or \$4.50 each. The clips of wool from these sheep was sold to Mr. Samuel Swackhamer. Witness had farmed the Merchant farm for five years before death of D. P. Merchant, and had made a bargain with deceased in his life-time for the farm for the year 1880. Witness was to do all the work, gather and harvest the crops, and put them in the barn (except the
- 20 hay crops), and was to have one-third. Merchant was to find seed, teams and farming implements. I carried out this agreement and had the crops put in the barn. Merchant had a milk route. Witness drove it about three years and ahalf, and sold 75 quarts of milk per day during 365 days in the year at 6 cents a quarts. It was worth half to produce and deliver the milk; makes a profit of three cents per quart. The business was continued in the same way after death of D. P. Merchant; drove on by Mrs. Hughson. The cows were not taken off the farm. The good-will of this
- 30 milk route was worth \$250 at time of Merchant's death. They sold two calves, not inventoried, for \$8, and one calf, not inventoried, for \$6.

On a cross-examination, says :

The sheep worth \$6 each.

Tucker, being recalled by Exceptants, said :

The bob sleds were taken off the farm in the morning of

the day of sale with team, &c., and kept at Sandford Hughson's until the sale and then brought back to the Merchant farm the same night or next morning. Had a conversation with Frank Merchant after his father's death. He said he did not know anything about the matters. All I could get was that Amanda (Mrs. Hughson) said, you want to cheat me and mother out of a home. That she would always talk with him in that way. Mrs. Hughson asked me to buy for her at sale of personal property. The auctioneer knew when I bid who it was for. On Monday after Mr. Merchant's 10 burial I offered them \$1,000 for the use of the farm and stock for one year. They told me to go on and farm the place under the agreement I had made with Mr. Merchant and I did so.

And on a cross-examination Tucker said :

Frank told me this conversation soon after the death of his father, and, also, that Mrs. Hughson would always tell (Frank) that he (Frank) wanted to get her out of a home. I 20 made the offer of \$1,000 in cash to Amanda. Silas Merchant and Ira Merchant all were in the room together. I told them I would give them \$1,000 for the use of stock and farm for one year, and that I could get good backing.

Isaac Arnold, called for Exceptants, says :

He bought 89 lambs of Frank Merchant in May, 1880. He bought five for \$4.25—\$21.25 ; and eighty-four for \$4— 30 \$336. Paid the money to Frank Merchant.

Nathaniel O'Niel called for Exceptants :

Lived with Merchant for five years ; from spring of 1876 to April, 1881. Two of these years drove the milk route. Was driving when he died and up to the time I left. Merchant got 100 sheep in Oct., 1880. Sold 25 of them to Frank Merchant. These sheep were there when I left in 1881. Some had lambs. Arnold came for lambs twice. He saw Mrs. Hughson about them.

Sold from 70 to 75 quarts milk per day 365 days in the year. I gave the proceeds to Mrs. Hughson. Sold for 5 to 6 and 8 cents a quart. The profits were about \$800 to \$850 for the year. I collected all the moneys, and after Mr. Merchant died I paid it to Mrs. Hughson.

D. D. Briant was sworn for Exceptants :

Merchant told him he had bought 100 sheep and had sold 10 25 of them to Frank.

Samuel Swackhamer, called for Exceptants, says :

He had an engagement with D. P. Merchant for his wool. Agreement made in spring before he died. I got this wool from Mrs. Hughson in June, 1880. Paid 40 cents per pound. 325 pounds at 40 cents, \$130.

On cross-examination says :

20

I saw Mr. Tucker. Mrs. Hughson told him to sack up the wool. I paid Mrs. Hughson the money for this wool.

Chileon Casterline, called for Exceptants, says :

He owns a farm, and a milk route to Dover for 16 years. The milk route and good will of Mr. Merchant's worth \$150.

On a cross-examination says :

30

The milk route is worth \$150 without cans, milk wagon or anything.

Daniel E. Horton, called for Exceptants, testified :

About the team, bob sleds and body coming to Sanford Hughson's place on the morning of the sale and taken back after the sale to the Merchant farm.

EVIDENCE FOR ADMINISTRATORS.

James Wortman :

Was one of the appraisers. Appraised 61 sheep. Most of them had lambs. It included the lambs and what they were worth.

Nelson Hughson :

Was one of the appraisers. We appraised 61 sheep. Most of them had lambs. We took into consideration the value of the lambs. Some sheep and lambs were poor. Sheep, \$4 ; lambs, \$2.

20

The appraisement says :

Sixty-one sheep, \$366, February 10, 1881. Fifty-six of these sheep were sold at vendue and bid in for Amanda Hughson by Charles Skellenger for \$5.50 each.

30

Charles J. Skellenger, called by the Administrators, says :

My lands adjoin the Merchant farm. I know Mr. Tucker. Would not take his offer.

P. A. Freeman, Sheriff of Morris county, says :

He had executions and levys against D. P. Merchant. Had an understanding with the heirs that I should not sell.

I was Sheriff at time of death of Mr. Merchant. I had my sale at the same time as the Administrators had theirs. I received notes of the things upon which I had a levy. My levy covered only part of the property. Sold part having been accumulated after the levies. I had made the levy about a year before and later as to part. Had execution against him and Sandford Hughson. Mr. Merchant was secondarily liable. Did not sell Hughson. Silas Merchant had a judgment that was to be delayed; that was by an agreement
10 between me and Silas Merchant. My understanding with the Administrators was that I should not sell.

Amanda M. Hughson :

I am one of the Administrators. I live with my mother on the homestead. The family consisted of myself, my husband, Mr. Lewis his wife and children and the hired man.
20 Mrs. Lewis is my sister. I have accounted for all the money I received as Administrator. I received nothing from the farm or milk. My mother carried on the farm. I kept account for my mother. I received the milk money for mother. The clips of the wool for 1880 was sold; 200 pounds, \$80.00 It was credited to mother. I accounted to mother for sixty-one lambs. After father's death the milk route was carried on the same as before his death. Receipts for milk in April, 1880, that was inventoried as money in box; it was in cash.

30

The records of judgments against D. P. Merchant were offered in evidence.

Sheriff made levies upon the personal property. Brookfield judgment, \$860.59; Hunt & Budd, \$336.48; Augustus Trowbridge, \$584.85; judgment against Merchant & Hughson, \$300.00. Sheriff Freeman told me of all the judgments and executions. When the sale was made the Sheriff and Administrators both advertised; the sale was made by an

agreement with the Sheriff; the Sheriff was at the sale; his deputy, Ira Cory, acted as clerk; whenever anything of the sale was in the Sheriff's levy he took the proceeds. Statement of receipts and expenditures of farm for 1880 is in this book.

Book produced and offered in evidence.

That book shows everything for 1880; I kept the book for 10
mother; she proposed it.

Cross-examination.

The house expenses are for food and for the family; this book includes all family expenses. I was in Newark part of the time that year; after my uncle Silas's death. I got part of these statements from Mrs. Lewis, and she turned over 20 the money to me when I came home; the money was kept in mother's room; it was kept in the box there; she left it entirely to me; she is 80 years old; does not write much; never paid the money to her directly; it went into the box; when I wanted money I did not ask her for it; I took charge of all the money. The box was not kept locked; the box was in a drawer; when we wanted to use it we went and got it; Mrs. Lewis went and got it. I showed my brother Frank the book when he came there; we did not put any of the money in bank; mother bought the farm and 30 some of the personal property. I saw Sheriff Freeman soon after father died. After the Sheriff had received from the sale all he had a levy on there was \$812 remaining of his judgments; the sale produced \$1,650.89. The arrangement with the Sheriff was to take the money or notes for the amount that he had a levy on. I had bidders at the sale. Tucker bid for mother. The property that was struck off to me I paid for; I gave the money to Mr. Wortman, my bidder. The man who worked the farm boarded with us. We sold hay in 1880; considerable hay was sold then.

Frank M. Merchant :

I am an Administrator ; my brother Silas is also one ; I lives in Washington City. I have received no money from the products of the farm since father died ; when father died did not think the estate insolvent ; did not when I was appointed Administrator ; I did not know estate was insolvent until farm was sold.

Morris Orphans' Court.

MATTER OF EXCEPTIONS FILED AGAINST
 THE ACCOUNT OF THE ADMINIS-
 TRATORS OF DANIEL P. MERCHANT,
 DECEASED.

The Court finds the following for the facts in the above stated matter :

Daniel P. Merchant, a resident of Morris county, died March 31st, 1880. In the month of April following his Administrators qualified before the Surrogate of this county.

An inventory of the property belonging to Merchant was made April 21st, 1880, by James Wortman and Nelson 30 Hughson. The property so inventoried remained in the hands of the Administrators until February, 1881, when a sale was made.

At the time of the death of Merchant five judgments were outstanding and in the hands of the Sheriff, and levies had been made thereon on the property of Merchant during the

years of 1877 and 1878. The property had not been removed ; part of the property sold as above had been levied on after the death of Merchant. The Sheriff, at the request of the Administrators, had postponed the sale until the date above mentioned, and then by an arrangement both parties sold at one sale ; the Sheriff taking of the proceeds sufficient to cover the value of the articles levied on by him, but not the proceeds of the identical articles so levied on by him. At this sale Mrs. Hughson, one of the Administrators, had an under-bidder, who, from the sale book, was a large purchaser. The amount realized at the sale was less than the amount of the inventory and appraisement.

10

At the time of the death of Merchant and for a number of years prior he had been engaged in the milk business in the village of Dover. After the death of Merchant, his Administrators, who were all of his heirs and next to kin, continued the business, using the same goods and chattels therein that had been used by Merchant in his life-time. The rest of the goods and chattels of deceased remained on the farm and were used the same as formerly by the deceased.

20 For a number of years prior to the death of Merchant one Tucker had been farming the farm on shares, and at the time of the death of Merchant had put in winter grain and hauled out part of the manure pursuant to an agreement made with Merchant for the year 1880. By that agreement Tucker was to work the farm for one-third, but Merchant was to furnish everything. After the death of Merchant the Administrators told Tucker to go on the same as before the death of Merchant and he did. The farming was done with the farming implements belonging to the estate of Merchant, and the same about manure and seeds ; the horses used 30 and the same about manure and seeds ; the horses used belonged to Merchant, or were the same used by him during his life-time on his farm. Pursuant to this agreement made with Merchant in his life-time, the crops were placed in the barns and stacks as required by the agreement. During the year 1880 and until time of sale the crops—with the exception of the hay, and that was not included in the Tucker agreement—were fed to the stock, including the cows, sheep

and horses belonging to the Merchant estate. It does not appear from the evidence that the crops produced under the Tucker agreement necessitated the expenditure of money by any person other than the Administrators.

At the time of Merchant's death there were 23 cows and 75 sheep and 5 horses. The milk from these cows furnished the milk for the milk route above referred to. The proceeds of that business (milk) was received by Mrs. Hughson, one of the Administrators, and by her deposited in a box kept in a bureau drawer in the room of the widow of said Merchant, deceased. It further appears from the evidence that no notice was given to Mrs. Merchant as to the amount of 10 money deposited in said box; and it further appears that Mrs. Lewis, a daughter of said Merchant and also residing at her father's house, had access to said box; that money was taken therefrom by her and Mrs. Hughson as it was needed and without the knowledge of Mrs. Merchant.

And it also appears from an account book kept by Mrs. Hughson that sixty-one lambs, the produce of the flock of sheep, were sold in 1880 by Mrs. Hughson or Frank Merchant, another of the Administrators, to one Isaac S. Arnold 20 for the sum of \$244, and that this money was also placed in the same box. It also appears that \$80 was obtained from the sale of wool sheared from these sheep in the year 1880, and this also was placed in the box.

There is no evidence that the money obtained from any of these sources was placed in the box at the request of Mrs. Merchant, or that she had the control of it.

Calves, the produce of the cows, were also sold and the 30 proceeds placed in the same box. It also appears that information as to amounts of money received from these sources was also communicated to the other Administrators, whenever they were at the home.

The hay sold from the place and which was not included in the Tucker agreement, was paid for to the Administrators

and the amount so received was also placed in the box.

The account book, kept by Mrs. Hughson, was commenced April 7th, 1880, and concluded April 10th, 1881.

After the sale of the personal property in February, 1881, it all remained on the place and is still there, the evidence tends to show that at least a portion of the money used in buying the personal property at the sale came from this box.

At the time of the death of Merchant his family was composed of his wife, a son-in-law named Edward Lewis, his
10 wife and two children. Shortly after his death another daughter, Mrs. Hughson, and her husband and family came to reside at the mansion house, and from that time to the present all these persons have continued to reside at the mansion house. From the account book of Mrs. Hughson it further appear that the expenses of the home were also paid from the money in the box above referred to.

It also appears from the evidence produced that all the proceeds of the milk business, carried on as above stated,
20 were deposited in the same box. The amounts ranging, according to the book, from \$80 to \$100 per month. The actual amount received, according to that book, from May, 1880, to March, 1881, being \$927; this does not include the month of April, 1880. That during the interval, from May, 1880, to March, 1881, eighty-nine dollars worth of hay was sold from the farm, and the money for both of the above items was received by Mrs. Hughson and placed in this box. Thirty-four dollars was also received from apples sold from
30 the place.

In other words, that there came to the hands of one of the Administrators, and with the knowledge of the other Administrators, thirteen hundred and seventy-five dollars from the sources above stated, as appears by the book kept by one of the Administrators. The exceptants claim that the evidence shows that a sum largely in excess of that above given was so received.

BOOK ACCOUNT.

1880.	CASH.	1880.	CASH.
April, To House exp. for		May 28, By 200 lbs. wool..	\$ 80 00
April.....	\$ 20 00	" 31, Milk money.....	100 00
May 7, M. O'Neil.....	16 00	June 30, " ".....	90 00
" 8, R. B. Philhower,		July 31, " ".....	98 00
seed corn.....	7 07	Aug. 6, Arnolds 41 lambs.	164 00
" 15, Tucker, 100 bushel		" 31, Milk money.....	98 00
oats.....	50 00	Sept. 31, " ".....	100 00
" 27, Mulford Wright....	15 00	Oct. 18, Arnold Bros. 20	
" 31, M. D. Dell, phos-		lambs.....	80 00
phate.....	47 61	30, Milk money.....	95 00
House expenses for		Apples.....	5 00
May.....	15 00	Nov. Milk money.....	90 00
June 1, M. O'Neil.....	16 00	" Apples.....	10 00
" 12, Wm. Bowen.....	7 00	Dec. 22, Milk money.....	86 00
" N. Cook, beer grains	4 31	" Apples.....	5 00
" 14, M. Tucker, oats...	50 00	<i>1881</i>	
" 25, N. Cook, beer grains	3 93	<i>Jan 7, Hay</i>	<i>20.00</i>
House expenses for		" " Buckwheat	<i>3.00</i>
June.....	18 00	" 24 Hay	<i>23.00</i>
July 2, Voorhees Bros....	1 95	" 28 Buckwheat	<i>9.72</i>
" N. Cook, beer grains	4 09	" " Milk	<i>90.00</i>
" 4, Mulford Wright....	15 00	" " apples	<i>14.00</i>
" M. O'Neil.....	16 00	<i>July Hay</i>	<i>46.00</i>
" 6, W. Bowen.....	8 00	" 20 Milk	<i>80.00</i>
" 12, G. D. Coe.....	2 50	<i>March Tucker</i>	<i>18.92</i>
" 15, E. I. Hughson, but-		" 24 Hay	<i>10.00</i>
ter.....	7 48	" " Milk	<i>80.00</i>
" M. D. Dell.....	14 34	<i>April Hay</i>	<i>5.00</i>
" 16, N. Cook.....	4 23	" 29 "	<i>27.80</i>
" 19, Geo. Green.....	3 00	" " "	<i>20.30</i>
" 24, Wm. Bowen.....	17 00		
" 31, C. Wortman.....	1 00		
House expenses for			
July.....	19 00		
Aug. 7, Mulford Wright..	15 00		
" 19, ".....	15 00		
" 25, M. Tucker.....	5 00		

	House expenses for	
	August.....	20 00
Sept. 7,	G. D. Coe, seed..	5 00
	E. B. Lewis.....	6 00
10,	E. F. Connet, saw-	
	ing.....	1 80
20,	Cow.....	30 00
24,	Exchange of cow..	7 00
	Rye sown.....	6 00
	House expenses for	
	Sept.....	20 00
Oct. 1,	M. D. Dell, phos.	35 67
	9, M. O'Neil.....	30 00
18,	Wm. Bowen.....	60 00
	House expenses	
	for Oct.....	18 00
Nov. 5,	M. Cook.....	5 25
16,	" ".....	5 53
19,	Beemer for coal..	4 57
	Rye straw.....	5 00
30,	M. O'Neil.....	10 00
	House expenses	
	for Nov.....	20 00
Dec. 1,	Tax bill.....	14 50
	Mulford Wright..	48 00
7,	E. B. Lewis.....	24 00
11,	Beemer, grains...	11 76
15,	M. D. Dell, lime..	103 50
20,	M. O'Neil.....	20 00
24,	Mulford Wright..	15 00
31,	M. Tucker, oats..	45 00
	House expenses	
	for Dec.....	18 00