

1 quarter, 1 dirhem. Freight paid in full: 7 1/2 quarters at a rate of 1 3/4 quarters.

I also packed a bale with 2 bundles, one for you with 150 pieces, and one for your brothers with 138 pieces. On this, 32 double Ḥumaydī canvases were fastened and a large single one.<sup>13</sup> Cost for this bale, namely, ropes, threads, packer, porter to the embarking space, weigher, and "consideration": 1 quarter, 1 dirhem. Freight paid in full: 8 quarters at a rate of . . . I loaded it on the boat of Ibn Ja'far<sup>14</sup> with the goods of Dā'ūd Ibn al-Rakhīṣ ("David, son of Mr. Inexpensive").

[I packed still another bale . . . . .]

. . . for you 119 pieces and your brothers 90, with 19 large double canvases. Cost of porter, weigher, and "consideration": 4 dirhems. [. . . . . for freight . . . . .] at a rate of 2 quarters [. . . . .].

I sent it to you with Abu 'l-Faḍl b. [Farah].

(Another four pages of this account book, containing details for about 120 bales of flax costing 1,278 1/4 dinars and 32,421 dirhems is preserved in TS Box J 1, f. 54.)

#### 64 ACCOUNTS OF AN OVERSEAS TRADER FOR HIS EMPLOYER

1046

Barhūn (Abraham) b. Ishāq (Isaac), to whom this account is addressed, was the son of Ishāq, one of the Tāhertī brothers mentioned repeatedly in no. 63. The account is in the beautiful and unmistakable hand of Nahray b. Nissīm. See nos. 29-35, above.

In no. 30, above, which was written two years after this account,

<sup>13</sup> The canvases were needed in Egypt for packing the flax. In this bale, with only two bundles of textiles, more of the heavy canvases could be carried than in the two bales listed first.

<sup>14</sup> Repeatedly used by the writers of Geniza letters, e.g., TS 13 J 17, f. 11, l. 22, ed. S. D. Goitein, *Tarbiz* 36 (1967), p. 387.

we find Nahray as a partner of Barhūn. Nothing of such a relationship is mentioned here. On the contrary, he appears as Barhūn's employee or agent, *ṣabī*, "boy," in Arabic, whose living expenses are paid by his master, while the latter retains all the profit for himself. Even the expenses for Nahray's sister, who had accompanied him on his journey to Egypt, no doubt as a housekeeper since the young trader was unmarried, were charged to Barhūn, but not Nahray's personal expenses, such as clothing, gifts, and drugs.<sup>1</sup> On the other hand, the "boy" was free to do business for himself, a privilege Nahray availed himself of copiously, although not always with success. This relationship is usually described as *risāla*, "shipment," that is, carrying a shipment for someone else. See *Med. Soc.*, I, 183-184.

Our document has to be understood as follows:<sup>2</sup> The writer presents his account for Jewish calendar years, which were more practical for bookkeeping than the Muslim year since the Jewish New Year falls in September, which was the end of the seafaring and business season. After the previous account had been sent in the preceding year with the autumn convoy of ships sailing from Alexandria to Tunisia, some additional sales had been effected before the New Year in September 1045. These are listed in sec. A. The charges to the employer are listed in sec. B. The account is balanced by a debt owed the employer while the writer was still back home in Qayrawān. This method of "closing the account"<sup>3</sup> every year is attested in many other Geniza documents.

Section C contains the personal account of Nahray and does not form part of the document submitted to his master. But since Barhūn, as we have surmised in the introduction to no. 30, above, was his uncle, he might have sent him these details for his information.

Sections D and E list sales, purchases, and other payments made for the employer during the current year 1045-1046, but one sheet is missing between D and E. The balance of the transactions made by

<sup>1</sup> My remark on opium in *Med. Soc.*, II, 270, has to be corrected accordingly.

<sup>2</sup> The correct sequence of pages is: fol. 65a, 64a-b, 65b. This does not reflect in any way on the eminent scholar who catalogued these manuscripts. Naturally, a busy keeper of hundreds of manuscripts cannot devote to the study of each as much time as a student specializing in its subject matter.

<sup>3</sup> This Arabic expression might have been the origin of our own relevant phrase.

Nahray for Barhūn during that year amounts to about 500 dinars (see n. 50, below), a very substantial amount. On the other hand, the variety of goods handled by him still was comparatively limited: finished textiles, raw silk, hides, kohl, and large amounts of corals and beads. An account written to him by Barhūn only two years later (TS 20.69ν) already reflects that great variety of goods which characterizes Nahray's business in general.

For easier reference, the lines of the original are indicated in the translation.

Bodleian Library, Oxford, MS Heb. e 98, fs. 65a, 64a-b, 65b.

I (f. 65a)

[1] In the name of the great God.<sup>4</sup>

Account submitted to my lord Abī (2) Ishāq Barhūn, son of Ishāq, (*may the memory of the righteous be blessed*), in the year [4]806 (September 14, 1045–September 3, 1046), when the ships sailed.<sup>5</sup>

[3]

REMAINDER OF THE ACCOUNT FOR THE YEAR 805

A. CASH IN THE HANDS OF THE AGENT

[4] This was sold after the sailing of the ships:

[5] Two baskets with antimony (kohl) weighing  
3 (hundred pounds) 11 1/3 din.

[6] Less expenses for the kohl which was  
on your private account, excluding  
what Salāma charged me 5 din., 5 qīr.  
Balance: 6 1/8 din.

[7] Short shawls,<sup>6</sup> less commission, 9 din. less 1/8 of these,

<sup>4</sup> This superscription is uncommon. A representative of merchants in Alexandria, Ibrahīm b. Farāḥ ("Abraham, son of Joy"; see *Med. Soc.*, I, 304), used it. Nahray, who wrote in Alexandria, might have taken it from him.

<sup>5</sup> Could also be translated "with the ships," meaning, that various copies of this account (and accompanying letter) were sent in different ships of the fall convoy sailing from Alexandria to al-Mahdiyya.

<sup>6</sup> Ar. *'awāriḍ*, which I take as a (wrong) plural of *'arḍī*, shawl, an extremely

[8] 2 1/4, 1/8 din. were kept back. They will be listed  
when collected

Balance: 6 1/2 din.

[9] 331 linings, less commission and discount 16 1/2 din.

[10] Collected from the price of the other 300 (linings)  
sold previously in the Colonnade<sup>7</sup> 1 1/2 din.

[11] Leather mantles<sup>8</sup> used as covers for the beads 1/2 din.

[12] 1 1/4 units (of corals) on strings, less commission  
and discount 3 din.

[13] Collected by me in Qayrawān before leaving: 6 din.  
in number; in weight 6 din. less 1/6

[14] Obtained, through God's bounty, for the silk  
which I bought in al-Mahdiyya<sup>9</sup> 19 din. less 2 qīr.

[15] Hide good as cover for baskets<sup>10</sup> 1/2 din.  
500 single<sup>11</sup> (coral) strings 1/3 din.

[16] Received from Surūr b. al-Ḥaṭīb ("Joy, son of the  
stick")<sup>12</sup> 193 1/2 (dirhems), exchange rate  
33 1/3<sup>13</sup> 6 din. less 5 qīr.

[17] Received from his brother in al-Mahdiyya 50 (din.) 1/6, 1/8  
Paid 50. Balance for you 1/6, 1/8

[18] Grand Total 65 1/2, 1/4 din., 1 qīr.

B. DUE FROM THE EMPLOYER

[19] From this is to be deducted:

Balance (in my favor) of the previous account,  
submitted (l. 20) in the year 805 (1044-1045) 39 1/4 din.

common item of export from Tunisia-Sicily to the East. Ar. *'awāriḍ* means "crossbeams," but nowhere do we find that these Tunisians traded in timber.

<sup>7</sup> About this locality for business transactions see *Med. Soc.*, I, 194.

<sup>8</sup> Ar. *antā' jalābib*.

<sup>9</sup> The silk was brought to this Tunisian port either from Sicily or from Spain.

<sup>10</sup> Ar. *mahāmīlī*. Cf. Dozy, *Supplément*, I, 328b.

<sup>11</sup> Corals were often sold in *double* strings. See col. III, l. 18, below.

<sup>12</sup> Tall and thin, which was regarded as an indication of stupidity (see Goitein, *Jemenica*, p. 175, no. 1362). The same in classical Ar. and other Ar. dialects.

<sup>13</sup> That is, dinar:dirhem = 1:33 1/3.

## II (f. 64a)

- [1] Expenses for the packages of (coral) beads carried by me 9 1/2 din., 2 qīr.  
 [2] Expenses for the prepaid shipment<sup>14</sup> which arrived in the Shāmi<sup>15</sup> boat 1 1/4, 1/8 din., 1/2 qīr.  
 [3] Balance due for my late sister—may God have mercy upon her—for her passage<sup>16</sup> 1 din., 1 1/2 qīr.  
 [4] Expenses for the porcelain beads which you  
 [5] charged against me for Alexandria and Miṣr (Fustat) and which I actually paid<sup>17</sup> 16 1/4, 1/8 din.  
 [6] Living expenses for fourteen months from Elul to Tishri (July/August 1044-September/October 1045) 22 1/2 din.  
 [7] Grand Total 90 1/6 din.  
 [8] Owed by you and covered by what I owe (you) in your house<sup>18</sup> 24 din.<sup>19</sup>

## [9] C. MY PERSONAL ACCOUNT FOR THE YEAR 805 (1044-1045)

- [10] Half an Arjīshī gown<sup>20</sup> and its tailoring from the perfumed bolt 1 din., 1/2 qīr.  
 [11] Present for the wedding of the son of the judge<sup>21</sup> and expenses on my account 2/3, 1/6 (din.)  
 [12] Seeds and opium<sup>22</sup> 1 1/4, 1/6 din.  
 [13] Mending a coat, cotton and tailoring 1/8 din.

<sup>14</sup> Normally, part of the freight was paid after arrival. In this case, the whole freight had been prepaid, and the junior partner had to pay only customs and smaller expenses such as payments to the porters, etc.

<sup>15</sup> Belonging to a proprietor living on the eastern coast of the Mediterranean.

<sup>16</sup> See the introduction.

<sup>17</sup> Barhūn had asked Nahray to pay the customs and tolls in Alexandria and Fustat with his own money.

<sup>18</sup> Meaning: for transactions made in Qayrawān prior to his journey.

<sup>19</sup> 90 1/6 din. = 65 1/2, 1/4 din., 1 qīr. = 24 din., 1 qīr. Such rounding up was common, although not always applied.

<sup>20</sup> Ar. *thawb*. For Arjīshī see no. 30, n. 18, above.

<sup>21</sup> Heb. *dayyān*. Probably the Jewish judge of al-Mahdiyya is meant, and the "expenses" refer to the cost of the transport of the present.

<sup>22</sup> Served as medicament, but perhaps also for other purposes.

- [14] A bale of flax, including all expenses, loaded on Mujāhid's boat<sup>23</sup> 15 1/6 din., 1 qīr.  
 [15] Two bags of cornelians for R. Joseph, sent with al-Qābisī<sup>24</sup> 1 1/2 din.  
 [16] A small package of linen (or: flax) for my mother and . . .<sup>25</sup> for it 1/2 din.  
 [17] Total 20 1/3, 1/4 din., 1/2 qīr.  
 [18] Received from 'Abd al-Raḥmān<sup>26</sup> for ten hundred pounds of beads belonging to me (l. 19) after I had made account with him concerning the ambergris deal<sup>27</sup> 17 din. less 1/3  
 [20] Debit on my personal account 4 din. less 1 1/2 qīr.

## III (f. 64b)

(Note in small script near the upper edge of the page, written from the middle to the left end:)

- [1] These are the details of the account which I submitted in 806.  
 [2] ACCOUNT FOR THE YEAR 806 (1045-1046)  
 May God bestow upon us its blessings.  
 [3] D. SALES  
 [4] 98 pieces of *ṣāfiya* ("shining") cloth, less commission 174 din. less 1/3  
 [5] 2 *ṣāfiyas* left in the bazaar until their price is collected  
 [6] 52 scraped off<sup>28</sup> hides, less commission 19 din. less 5 qīr.

<sup>23</sup> Frequently mentioned; a Muslim.

<sup>24</sup> That is, from Gabes in southern Tunisia. Many persons with this family name occur in the correspondence of the eleventh century.

<sup>25</sup> Ar. *w-mḥr 'anhā*. The package was sent from Egypt to Qayrawān, where his mother lived.

<sup>26</sup> A Muslim business friend of the Tāhertīs and later of Nahray himself. See no. 20, introduction, above.

<sup>27</sup> One word is corrected here and not clearly legible.

<sup>28</sup> Ar. *nukḥāliyya*; *nukḥāla* is the bran of grains or the scrapings of a metal. I have not seen the word in connection with hides. The same term in TS 20.69v, l. 7.

[7]	1 silk cover, <sup>29</sup> less commission and discount	12 1/4 din.
[8]	Another cover, small, of the class of the gowns, less commission and discount	6 1/4 din.
[9]	14 silken gowns, less commission and discount	
[10]	11 pounds and 28 dir. weight of Spanish silk	17 din. less 1/4
[11]	3 covers, less commission	3 din., 1 qīr.
[12]	19 pounds of "peeled off" (silk), <sup>30</sup> less commission	24 din. less 5 qīr.
[13]	57 pounds of "unraveled" silk, less commission	69 1/4, 1/8 din.
[14]	. . . <sup>31</sup> pounds less 1 ounce lā[sin], less commission	4 1/6, 1/8 din.
[15]	Collected from the price of the Spanish silk which <sup>32</sup> was . . . ; details later	50 1/4 din.
[16]	37 units of Tabrūrī ("hail" corals), less commission	3 1/4 din., 1 1/2 qīr.
[17]	205 colored units (of coral beads), less commission and discount	12 1/3, 1/8 din.
[18]	4,200 double strings and 5,700 single strings (of coral beads), less commission	9 din. less 1/6
[19]	10,000 chick-pea beads, less commission	1/3 din.
[20]	300 single strings (of beads)	5 qīr., 1 ḥabba
[21]	Grand Total	472 din., <sup>33</sup> 2 qīr.

E. PURCHASES AND OTHER PAYMENTS MADE FOR THE EMPLOYER  
IN 1045-1046

(The sheet with the purchases and probably other payments is lost. What follows is the end of the list of payments.)

<sup>29</sup> Ar. *ḥiṣā'*, may serve as a garment or a bedcover. See next line.

<sup>30</sup> About this and the following types of silk see *Med. Soc.*, I, 104.

<sup>31</sup> According to the grammatical form of the word "pounds," the lost number must have been between 3 and 10.

<sup>32</sup> Written between the lines and mostly effaced.

<sup>33</sup> The figure 472 is correct, but the second sign looks like 40 rather than 70.

## (COL. I)

[1]	Exit permit <sup>34</sup>	3 (dir.) less 1/4
[2]	Toll stations <sup>35</sup>	3 dir.
[3]	Transport <sup>36</sup>	20 dir.
[4]	Sales agents and weigher	8 1/2
[5]	<sup>37</sup>	1 1/2 din.
[6]	Expenditure for the bundle: <sup>38</sup> Toll stations	3 dir.
[7]	Canvas	5 dir.
[8]	Transport to al-Mahdiyya	38 dir.
[9]	Porters in al-Mahdiyya	2 1/2
[10]	Packing <sup>39</sup>	5 dir.
[11]	Petitions <sup>40</sup>	4 dir.
[12]	Messenger of the customs house <sup>41</sup>	4 1/2, 1/4
[13]	Dues of the caravanserai <sup>42</sup>	1 1/2

## (COL. II)

[1]	Night watch (for the goods)	1 dir.
[2]	Eastgate and caravanserai toll <sup>43</sup>	2 1/2
[3]	Toll for the exit to the port for two 'ilāwas (attached packages) <sup>44</sup>	8 dir.

<sup>34</sup> This and the following four items refer to a shipment described on the lost sheet. Exit permit: from Qayrawān for the shipment concerned.

<sup>35</sup> Ar. *marāsid* for *marāsid*, common in Tunisian speech.

<sup>36</sup> Overland from Qayrawān to al-Mahdiyya.

<sup>37</sup> Sign consisting of a circle followed by a stroke, alluding perhaps to a gratuity given to a government official for permitting the export of that particular item, mentioned on the lost sheet.

<sup>38</sup> Ar. *rizma* (from which English *ream* of paper is derived), a large bundle, usually containing many different goods, but different from the standard "bale" and "load."

<sup>39</sup> For the sea voyage.

<sup>40</sup> Against exaggerated customs dues. See n. 41, below.

<sup>41</sup> Ar. *diwān*, from which French *douane*.

<sup>42</sup> The writer certainly stayed with friends. But the goods were left in a caravanserai. See n. 43, below.

<sup>43</sup> Ar. *bāb qibla wa-ḥunduq*. This caravanserai is not identical with the one inside the city, but formed part of the customs house. While leaving the city and entering the customs house one paid a toll, here as elsewhere.

<sup>44</sup> Some of the goods carried for the employer were packed in two 'ilāwas, packages attached to a larger one and therefore requiring less freight. See *Med. Soc.*, I, 337.

[4] Freight for two 'ilāwas, one attached	
[5] to the 'ilāwa of my cousin <sup>45</sup> and one attached to my own	6 (quarters?)
[6] 7 bags <sup>46</sup>	3 1/4 (dir.)
[7] Packing (of the 'ilāwas)	4 1/2 (dir.)
[8] Customs dues	50 dir. <sup>47</sup>
[9] Threads and canvas	2 less 1/4 (dir.)
[10] For the captain <sup>48</sup>	a quarter (din.)
[11] Porters to the sea	3 dir.
[12] Freight <sup>49</sup>	4 1/4 din.
[13] This makes 176 din. and [2 1/2 qīr.] . . .	

Grand total owed by you:

In gold: 176 din. and 2 1/2 qīr.

In silver: 10,663 dir.<sup>50</sup>

## 65 ACCOUNT FOR A PARTNER

Summer 1057

This short fragment is a telling illustration of the working of a partnership. The whole tenor of the account, which *alludes* to the items concerned rather than specifying them, and the fact that very personal orders, such as shoes, are included as well, prove that these merchants were old friends, if not relatives. But the partnership is a yearly venture. The writer contributes exactly the equivalent of his friend's yearly balance, down to a ḥabba (1/72 of a dinar), and

<sup>45</sup> Two cousins of Nahray are known, one called Nahray (b. Nathan), like himself, and one Israel. See no. 23, sec. D, above.

<sup>46</sup> Ar. *jawānī*, sing. *jūniya*, especially for the transport of corals. Known to me only from the Geniza.

<sup>47</sup> Clearly a flat rate on which agreement was reached after the writer had protested.

<sup>48</sup> It was usual to pay such a consideration to the captain and the crew. The freight went to the proprietor of the boat.

<sup>49</sup> This must refer to the bundle listed in col. iv, l. 6.

<sup>50</sup> Since the exchange rate of dinar:dirhem was at that time 1:33 1/3 (see col. i, l. 16, above), the dirhems here would be worth approximately 324 dinars, and the total transactions about 500 dinars.

then proceeds to buy merchandise for the partnership. It should be noted, however, that not all partnerships were conducted in this way.

Only the end of the account for the preceding year is preserved. The items are divided from one another by lines, as in no. 63, above, and there is another detail interesting for the history of the technical aspect of bookkeeping: in some cases a stroke connects the end of an item described and the sum written at the end of the line. For the convenience of the reader the text is arranged in the form of a table.

University Library, Cambridge, Taylor-Schechter  
Collection, TS Misc. Box 8, f. 65.

### A. PRECEDING YEAR

#### I. CREDIT

Price of 8 1/2 manā<sup>1</sup> rose marmalade for

R. Joseph 1 1/2, 1/4 din.

Price of 4 Maghrebi kerchiefs (*mindīl*) 1 1/2, 1/4 din.<sup>2</sup>

Total Credit 129 din. less 1 ḥabba

#### 2. DEBIT

What I paid to Ibn Rajā' ("Hope [fulfilled])<sup>3</sup>

for the lac which I bought from him 100 1/4, 1/8 din.

What you advised me to pay to my lord,  
the Rāv<sup>4</sup>

2 din.

<sup>1</sup> About 17 pounds. Rose marmalade (see no. 51, n. 2 above) was an eastern product, not sent from the Muslim West. This item certainly appeared in a previous account on the debit side; meanwhile R. Joseph, the buyer, had paid for it.

<sup>2</sup> Unusually low price. On *mindīl* see Franz Rosenthal, *Essays on Art and Literature in Islam*, Leiden, 1971, pp. 63-99. For the rich Geniza material on the topic, see Y. Stillman's Ph.D. thesis, "Female Attire in Medieval Egypt," University of Pennsylvania, 1972.

<sup>3</sup> A Muslim judge and keeper of a caravanserai and bourse, *dār waḳāla*, anonymously referred to in *Med. Soc.*, I, 190, 447, n. 18.

<sup>4</sup> The highly honored religious leader who wrote no. 35, above. This was a present, a standard sum regarded as sufficient for a month's living cost of a modest middle-class family.