

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

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

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

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

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

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

⁴⁹ This must refer to the bundle listed in col. iv, l. 6.

⁵⁰ 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 manā¹ rose marmalade for

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

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

Total Credit 129 din. less 1 ḥabba

2. DEBIT

What I paid to Ibn Rajā' ("Hope [fulfilled])³

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

What you advised me to pay to my lord,
the Rāv⁴

2 din.

¹ 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.

² 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.

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

⁴ 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.

Price of shoes ⁵	1 din.
Price of a Ṭabari ⁶ robe	1 din., 2 qīr.
Price of an Ascalon robe ⁷	1 din. ⁸
...	1 din., 14 qīr., 1 ḥabba
...	1/2, 1/8 din.
Silk and felts brought by al-Bunni ⁹	9 din. less 2 qīr.
Price of wimpels, ¹⁰ (paid) to Ibn al-Tammār ¹¹	9 1/2, 1/8 din.
Paid to 'Uqbān	1/4 din.
To Ibn al-Majjānī ¹² returned what he had taken from him personally	2 1/2, 1/4 din.
To the same for 40 <i>waraq</i> dirhems worth	1 din.
To Ibn al-Tammār additional payment for a shawl ¹³	1/4 din.
To Ibn Abu 'l-Ḥayy ¹⁴	2 1/2, 1/4 din.
Total Debit	134 din., 5 qīr.
Debit Remaining	5 din., 5 qīr., 1 ḥabba

⁵ Egypt must have been famous for its shoes. Although Sicily and Tunisia exported hides to Egypt in great quantities, one often finds records of shoes ordered from Egypt for private use in both countries.

⁶ Made of Tabaristan cloth, not genuine, of course, but imitated in Egypt. Tabaristan is a district in northern Iran south of the Caspian Sea.

⁷ Ascalon, then the great port of southern Palestine, was also an industrial center. Its robes are listed also in TS NS J 127a, l. 5; its *maqta's* (see no. 16, above) in TS 13 J 25, f. 14, *Nahray* 129. In TS 10 J 16, f. 10, *Nahray* 156, ll. 10-11, it is said that Ascalon was the best market for Egyptian flax in the whole of Palestine and Syria.

⁸ Again the impressive *standardization of prices*. Cf. *Med. Soc.*, 1, 229: the *thawb*, or robe, the main piece of male clothing, had an average price of 1 dinar.

⁹ Spelled here *bwny*, elsewhere often *bny*. Could be derived from *bunn*, carp (pickels), or *ra's bunn*, a place in Tunisia.

¹⁰ Ar. *ma'ājir*, the standard headcover for women, as the turban was for men.

¹¹ "Trader in dates," often mentioned, but always as a textile merchant.

¹² This is Yihye al-Majjānī. See nos. 7 and 8, above.

¹³ Ar. *talthīma*, a shawl around the lower part of the face worn by women and judges (see Dozy, *Supplément*, II, 516a). In a document dated 1172 (ULC Or 1080 J 142, col. 1, l. 10), it was yellow and consisted of three parts. For Ibn al-Tammār, see n. 11, above.

¹⁴ The writer of no. 16 above. See also no. 15, sec. J.

B. CURRENT YEAR

Sent by him in the year 49¹⁵ with Ḥassūn:¹⁶

A purse weighing	107 1/3 din., 1/2 qīr.
Expended from this:	
Against a collateral redeemed	7 1/8 din.
To Nissīm b. Sāsōn ¹⁷	10 din., 2 qīr.
Debit remaining from the account submitted above	5 din., 5 qīr., 1 ḥabba

C. THE PARTNERSHIP

Balance from the purse noted above	85 din. less 2 qīr., 1 ḥabba
Added by me	85 din. less 2 qīr., 1 ḥabba

Total for the partnership 170 din. less 1/6 din., 2 ḥabbas

Bought for this:

Two units of lac weighing 700 pounds, price per (camel's) load 28 din., total price	39 din., 5 qīr. ¹⁸
Transport and . . .	9 qīr.
Price of a Laythī ¹⁹ qinṭār of flax	6 din., 1 dir.
Price of two-thirds ²⁰ of the borax, 93 mann	12 1/2, 1/4 din.
All this was packed into one bale, which required for the payments made in Miṣr (Fustat)	3 1/3 din.
Retained for the customs dues in Alexandria, rent of storerooms there, toll into, and out of the city, readying of the shipment (for the transport by sea), and freight	5 din.
Total [of the lac etc.]	67 din. . . . ²¹

(The continuation, like the beginning, is lost.)

¹⁵ The Muslim year 449, which began on March 10, 1057.

¹⁶ Probably the one mentioned in no. 15, sec. J, above.

¹⁷ "Miracles, son of Joy" extremely common names (both Heb.); therefore difficult to identify.

¹⁸ This shows that in 1057 the camel's load was reckoned in Fustat as containing 500 pounds.

¹⁹ About this weight and this price, see *Med. Soc.*, 1, 227, 361.

²⁰ A third partner participated in the borax (which used to be exported to Sicily).

²¹ Correct addition of the items acquired for the partnership enumerated thus far.