

Theatre Account Books in Eighteenth-Century London

JUDITH MILHOUS & ROBERT D. HUME

Nearly one hundred sets of full-season financial accounts survive for eighteenth-century patent theatres in London—most of them in the British Library or the Folger Shakespeare Library. The earliest list of daily receipts is for Lincoln's Inn Fields in 1714–15; the first extensive list of both income and outgo is for the same theatre in 1724–25. The vast majority of the extant account books concern seasons in the second half of the century. Scholars have routinely plundered data from these sources for many decades: daily receipts were printed in *The London Stage*, and a considerable amount of salary information was abstracted by the authors of the *Biographical Dictionary* for individual entries.¹ However, despite the obvious importance of these sources for theatre historians, astonishingly little scholarly attention has been paid to them as a class of documents.² The present essay is an attempt to explain succinctly what these accounts were; how they vary (which they do, quite drastically); and how they fit into the larger scheme of the theatres' financial records, most of which are now lost. As with manuscript poems of the late seventeenth century, a subject so well illuminated by the research and analysis of Harold Love, theatrical accounting is a messier process than one might imagine.

1. Synoptic Season Account Books and Departmental Accounts

Nearly seventy sets of season figures are facing-page records of date, the play (and afterpiece, if any) performed, and the cash receipts on the left side of the opening, with a list of money disbursed day by day, September to June, on the right.³ Running

¹ *The London Stage, 1660–1800*, 5 parts in 11 vols., ed. William Van Lennep, Emmett L. Avery, Arthur H. Scouten, George Winchester Stone, Jr., and Charles Beecher Hogan (Carbondale: Southern Illinois University Press, 1960–68). Philip H. Highfill, Jr., Kalman A. Burnim, and Edward A. Langhans, *A Biographical Dictionary of Actors, Actresses, Musicians, Dancers, and Other Stage Personnel in London, 1660–1800*, 16 vols. (Carbondale: Southern Illinois University Press, 1973–93). The editors of *The London Stage* frequently fail to report the location and shelfmark of the manuscript they use for a season. The authors of the *Biographical Dictionary* hardly ever give specific citations.

² See E. Beresford Chancellor, "A Manuscript Account Book of Drury Lane Theatre for 1746–48," *Connoisseur* 75 (August 1926): 217–21, and "More Concerning a Manuscript Account Book of Drury Lane Theatre for 1746–48," *ibid.*, 76 (September 1926): 90–94; Emmett L. Avery, "The Finances of an Eighteenth-Century Theatre," *Theatre Annual* 13 (1955): 49–59. The only systematic attempt to analyse the account books as a historical source is Judith Milhous, "Reading Theatre History from Account Books," in *Players, Playwrights, Playhouses: Investigating Performance, 1660–1800*, ed. Michael Cordner and Peter Holland (Houndmills, Basingstoke, Hampshire: Palgrave Macmillan, 2007), 101–31.

³ Most of these are British Library Egerton MSS 2265–2298 (Lincoln's Inn Fields and Covent Garden) or Folger W.b. 273–303 (Drury Lane). Although summer seasons occurred fairly regularly, they were usually not recorded in the same books as winter seasons.

totals are usually kept of both income and outgo. This looks simple enough, but the apparent simplicity is deceptive. This is *not* double-entry bookkeeping: there is no necessary relationship between the two totals. At times, especially early in a season, far more money may have gone out than had come in. Clearly the theatres often held substantial cash reserves and could draw on them, but nowhere do these books explain where this money came from. Different treasurers follow very different accounting practices. Some record every actor with his or her salary every payday; others enter only a lump sum paid to performers once a week. On benefit performance nights, some treasurers report income in full; others record nothing but the house charges that came to management. Perhaps the most disconcerting feature of these books is the treasurers' lack of concern about establishing a bottom line on the season. Usually no attempt is made to calculate total income and outgo; almost never could the treasurer's figures be used to determine exact profitability or unprofitability within a particular season. Bills often get paid months or years late, and non-theatrical income (from rental property, for example) gets added on the plus side as if it were part of the same business. The treasurer often makes no attempt to separate out extraneous personal expenses from purely theatrical income and cost. Another complication is that a huge number of bills identify the recipient of the payment without explanation of any kind. An entry like "Mr Paxton ... £50" (of a £224 bill) tells us nothing very useful unless we can determine from another entry that he sold lace to the company, which he did at Lincoln's Inn Fields in 1724–25.

A crucial fact about the synoptic season account books is that while they proceed day-by-day, they are in fact compilations made from subsidiary materials, almost all of which are now unrecoverable. In essence, what theatre historians have tended to regard as "the" account books are not working books. They were fair-copied from a multitude of other records, during the day at issue or shortly thereafter.⁴ The treasurer or his clerk received reports on separate pieces of paper from the admissions staff for pit, boxes, and galleries and totalled them. On the right side of the opening in the account book, a list of payments made that day was entered. Many bills were paid directly by the treasurer (presumably after getting approval from management); others were paid by department heads such as the tailor, chief scene-painter, or housekeeper, who were then reimbursed by the treasurer. These synoptic accounts were carefully done, and some of them were meticulously audited (a claim provable from marks and notations), but they are selective, and that can make them difficult to interpret. Some sense of the complexity of the situation may be deduced from a statement written into the end of Egerton MS 2265 for Lincoln's Inn Fields in 1724–25.

⁴ Some companies regarded the day's entry as complete before the end of the performance. We know this because late admissions, which generated what was called "after money," got recorded not on the night it was received but rather in the next day's accounts. On this practice, see *The London Stage, 1660–1800*, Part 5: 1776–1800, ed. Charles Beecher Hogan, 1:xxxiii–xxxix.

July 14th 1725 We do hereby Acknowledge that all the Accts Contain'd in nine several Books examined by us & deliver'd & left with John Rich Esqr appear to be just & true (Errors as usual Excepted) the Ballance of which Acct is [£336-10-09, from words] due from the said John Rich Esqr to Thomas Wood & all Vouchers are deliver'd up—as Witness our Hands

Witness
Wm Vaughan

Jno Rich
Tho: Wood

After comparison of the synoptic account with the subsidiary records, the owner-manager Rich agreed with his treasurer Wood that the figures checked out and that Rich owed the treasurer the substantial sum of £336.⁵

When Rich refers to “nine several Books,” what does he mean? Nothing like a complete set of them survives, and different treasurers kept records in idiosyncratic ways, but from extant materials generated by various theatres throughout the century, and from the internal evidence of categories of bills, we can offer a speculative reconstruction of the “nine several books.” Some companies may have combined these categories and separated out others, but they all needed to keep track of the following items:

(1) Admissions. The treasurer’s assistants recorded the number of people who sat in each part of the theatre and how much each of the money-takers received. Staff also listed all non-cash admissions on “notes,” “orders,” or, later in the century, advance purchase of places in the boxes.⁶ The principal surviving exemplar is several hundred pages generated at Lincoln’s Inn Fields, 1726–29, to which we will return.⁷

(2) Payments to individuals (internal and external). The treasurer kept a ledger with a page for each person, whether actor, dancer, or tradesperson, recording all payments to that individual. The existence of such a book can be deduced from cross-references written into some synoptic accounts.⁸ Most actors were paid weekly on a

⁵ A rough present-day equivalent might be £67,000–100,000. For the difficulties of legitimate representation of present-day buying power, see Robert D. Hume, “The Economics of Culture in London, 1660–1740,” *Huntington Library Quarterly* 69 (2006): 487–533. We need not assume that the theatre lost money this season: Rich tended to take a lot of cash out of the business week by week.

⁶ The totals recorded were expected to match the figures independently produced by the “numberer,” whose count served as a check on the honesty of money-takers. For an example of daily records that report both money totals and the numberer’s figures, see box office reports in Harvard Theatre Collection fMS Thr 348, reproduced in Judith Milhous and Robert D. Hume, “Box Office Reports for Five Operas Mounted by Handel in London, 1732–1734,” *Harvard Library Bulletin* 26 (1978): 245–66 + 4 plates.

⁷ Harvard Theatre Collection fMS Thr 22. We are currently at work on a long article analysing this unique, important, and difficult source, discussed briefly below in Section 2.

⁸ Powerful confirmatory evidence exists in nineteenth-century transcriptions of a lost manuscript. See Judith Milhous and Robert D. Hume, “John Rich’s Covent Garden Account Books for 1735–36,” *Theatre Survey* 31 (1990): 200–41. The original source was an account book kept by the treasurer, John Ford, parts of which were incompletely copied by Joseph Haslewood in 1818, after the book had been severely mutilated. Haslewood’s transcription, now lost, was independently copied by Frederick

per-night basis, but those with annual contracts often collected erratic lump sums, and some managements accepted petitions for ad hoc advances on salary. Tradesmen submitted bills at irregular intervals and were often paid in instalments. Obviously the treasurer needed a quick-reference record of who had been paid how much.

(3) Current performers and their salaries. The treasurer had to have a list of performers and other personnel with their salaries, usually kept in the order of their per-diem rates. Performers were hired and fired during the season; some came late or left early in the spring. Notes from managers Robert Wilks, Colley Cibber, and Barton Booth to their treasurer in the 1720s at Drury Lane show them adding and removing names and changing salaries on such a list.⁹ Drury Lane treasurers apparently did not bother to record every name and salary each week in the synoptic account book: obviously they kept a separate record, one example of which survives for 16 December 1775.¹⁰ Anyone auditing the synoptic book would need access to the weekly record.

(4) What we would now call the costume shop. The house tailor—today we would say “the costumer”—bought fabric, thread, trim, and a lot of used clothes to revamp. He had a full-time assistant or two, but also employed casual labour as needed in the run-up to a new production. Because those journeymen were hired and paid by the tailor, their names seldom show up in the synoptic accounts, but he had to keep track of their hours. Some merchants extended credit for goods and billed the treasurer; the tailor paid others direct and was reimbursed.¹¹

(5) What we would now call the scene shop. Like the tailor, the chief scene-painter ran his own, essentially independent operation, hiring in casual labour as needed, often purchasing supplies and billing the company in due course.¹²

(6) Cleaning and maintenance. The housekeeper supervised his or her staff, paid incidentals, and bought supplies of various kinds.

(7) Irregular and occasional expenses. More substantial renovations and alterations, taxes, and other irregularly recurring expenses were approved by the manager and often separately recorded.

(8) Receipts versus constant charge. Some treasurers kept a separate record of receipts minus the “constant charge” for each night’s performance. The only exemplar known to us, Egerton 2267 for Covent Garden in 1735–36, contains a night-by-

Latreille (British Library Add MS 32,251, pp. 299–308), and by someone else (preserved in the R. J. Smith scrapbooks, British Library 11791.dd.18, vol. 3, fols. 177–89).

⁹ For transcriptions of surviving exemplars, see Judith Milhous and Robert D. Hume, “Memos to the Treasurer at Drury Lane, 1715–1730,” *Theatre Notebook* 45 (1991): 16–30.

¹⁰ Osborn Collection, Yale University.

¹¹ For detailed analysis of the fullest surviving accounts for a tailor’s department, see Judith Milhous and R. T. C. Hume, “The Tailor’s Shop at the Pantheon Opera, 1790–1792,” *Costume: The Journal of the Costume Society* 35 (2001): 24–46.

¹² On the operation of scene shops and their documentation, see Judith Milhous, “Painters and Paint at the Pantheon Opera, 1790–1792,” *Theatre Research International* 24 (1999): 54–70.

night calculation of cash receipts less irreducible expenses, so as to reckon what funds could be transferred to the proprietor. Whether other companies handled money this way we can only guess.

(9) Dividend payments to outside investors. The office also kept a “renters’ book.” From 1714 Lincoln’s Inn Fields (and from mid-century both theatres) sold what we would now call bonds to investors. In return for a lump-sum capital payment the renters were entitled to a set sum, often 2s., for each performance night. Many of them collected irregularly, and the theatre needed a separate record of the payments they had received.

Significant parts of the theatres’ operating expenses tended not to get itemised in the synoptic accounts. Lighting, for example, might be handled in-house and the cost of candles and oil recorded as they were purchased—but another possibility was that an outside contractor would be employed. Such a lighting specialist was expected to keep his own accounts and was paid in lump sums. If a dispute arose, the matter might go to law, as happened in the 1780s at the King’s Theatre. When the manager balked at paying what was demanded, the outside contractor produced meticulous item-by-item, day-by-day records for two seasons and won his case.¹³ Music was another realm in which records were rarely kept in-house. Most commonly, whoever was responsible for the orchestra hired and paid the musicians, who appear in the theatre’s records only as part of a lump-sum expenditure. Similarly, the wardrobe keeper often hired, supervised, and paid dressers, who might also serve as supernumeraries. From the theatre historian’s perspective, this subcontracting system is most unfortunate, but the object of the synoptic books was to record income and outgo, not to analyse the way the money was spent. The loss to our knowledge of the internal workings of the theatre is considerable, but, in the nature of this record-keeping, inevitable.¹⁴

2. Two Special Cases and the Underlying Loose Bills

Twenty-seven of the surviving reports of daily receipts for a season fall in a radically different category from the synoptic account books: they report only gross income. Twelve of these are in the first two of the three manuscripts known corporately as

¹³ See Judith Milhous, “Lighting at the King’s Theatre, Haymarket, 1780–82,” *Theatre Research International* 16 (1991): 215–36. In this case the lighting contractor’s records were copied complete into a “schedule” attached to one of the lawsuits that resulted. See The National Archives, C12/2147/14.

¹⁴ A non-financial log of which no exemplar survives is a list of dates on which particular plays were performed. Such a record must have been kept, because quite often the theatres advertised the gap in performance when plays that had been out of the repertory were revived. Thus when Drury Lane revived Thomas Shadwell’s obscure *The Volunteers; or, The Stock Jobbers* on 27 July 1711, the playbill read: “Not Acted these twenty Years.” To be able to retrieve such statistics without paging through years of the synoptic account books, someone—most likely the prompter—must have kept a tally of performance dates for each play, listed under title.

“Rich’s Register.”¹⁵ Fourteen are diaries kept by Richard Cross, longtime prompter at Drury Lane, and another by his successor, William Hopkins.

Rich’s Register was a daily record of receipts evidently taken from either the treasurer’s loose papers or the synoptic daily account book, whose totals it matches exactly when the latter survives (as in 1724–25). Internal evidence suggests that this record was kept by (or probably for) Christopher Mosier Rich, younger brother of the principal owner and manager, John Rich, who ran Lincoln’s Inn Fields from its opening in 1714 to its closure in 1732 and Covent Garden from 1732 to his death in 1761. The registrar systematically recorded the date, the mainpiece, any afterpiece, the gross receipts, and the mainpiece given by the other company at Drury Lane on the same day (if both theatres were open). He did not bother with niceties such as the deduction of benefit charges. C. M. Rich (and perhaps others) kept the register going until the time of his death in 1774, though he had apparently sold his one-quarter interest in the theatre by about 1760, and daily receipts were not entered after the company left Lincoln’s Inn Fields. The Rich brothers had been on bad terms during the company’s early years, and one motive for the register may have been to ensure that income was not under-reported to the minority partner.¹⁶ Another motive was pretty clearly to create a record that would help the company judge the competitive impact of the plays on offer at the rival theatre. The Register is extremely valuable in giving us daily gross receipts for a number of seasons which would otherwise be blank in financial terms, and it appears to be entirely trustworthy, deriving as it does directly from the treasurer’s records. It is, however, useless for the purpose of calculating profit and loss. Not having a definite figure for either the “constant charge” or the total average daily outgo, we are largely in the dark even about whether the company was running in the red or the black. Scholars (including us, alas) have assumed that benefit charges were identical with the constant charge, but closer inspection shows that this is not true. They often did not cover total operating costs. For example, at Lincoln’s Inn Fields in the initial season of *The Beggar’s Opera* (1727–28), St. Vincent Troubridge calculates the constant charge as £35, whereas we take basic operating costs to have been about £55 per diem and actual overall expenditure to have been more like £65.¹⁷ Similarly, lacking knowledge of what charges were deducted from total benefit receipts, we have no way of calculating exactly how much the beneficiaries earned. Granting the limits of the synoptic account books, and the sometimes irresolvable difficulties they

¹⁵ The first part (18 December 1714–16 August 1723) is in the Folger (W.a. 32); the second part (September 1723 to 1740) is in the Garrick Club; the third extant part (1750–73) is in the Folger. Receipts are not recorded after the move to Covent Garden in 1732.

¹⁶ See Robert D. Hume, “John Rich as Manager and Entrepreneur,” forthcoming in *The Stage’s Glory: John Rich (1692–1761)*, ed. Jeremy Barlow and Berta Joncus (Newark: University of Delaware Press, 2009).

¹⁷ For analysis, see Hume, “John Rich as Manager and Entrepreneur,” rebutting Sir St. Vincent Troubridge, “Making Gay Rich, and Rich Gay,” *Theatre Notebook* 6 (1951): 14–20.

pose, one must grant that they get us a long way beyond what the figures for gross receipts give us.

Richard Cross's diaries represent an entirely different kind of record, though their purpose may well have been similar to Rich's Register.¹⁸ Cross kept such running lists from the time he became prompter in 1741 to his death in 1760. For each performance night he entered day, date, the title(s) of the piece(s) given, and a round-figure estimate of the gross receipts. (This record differs from the prompter's play tally in being organised chronologically instead of by title.) Usually Cross gives a figure ending in zero (£60, £70, £140), less often one ending in five (£75, £135, £145), though once in a while he enters a more precise figure, presumably got by consulting house staff (£59, £136, £142). During 1746–47, when Drury Lane was in dire financial trouble, he recorded every Saturday what he had received by way of salary that week, which is evidence that this was a private record. Occasionally he notes a special issue ("Mrs Macklin ill," 2 December 1746) or makes a comment ("Barry play'd Othello (Well)," 4 October 1746). Unlike C. M. Rich, he does not pay systematic attention to the rival company, though he does say on 12 February 1747 "[Benjamin Hoadly's] *Suspicious Husband* came out a[t] Covent Garden" and notes that the production, starring Garrick, gained "Great App[la]use." He also mentions on the 26th "Garrick ill—*Suspicious Husband* stop'd"—a relief to Drury Lane, which had suffered from its popularity.

Why did Cross give estimates rather than exact figures? We have trouble believing that the prompter was not permitted to see the theatre's books. More likely, the point was not precision but general magnitude. We know that the prompter was expected to help advise management on how particular plays were drawing and what would be worth keeping in the repertory or reviving. Shows or combinations of shows that drew less than minimum costs (£30 or £40) did not contribute to a healthy bottom line; those that pulled in more than £100 helped keep the ship afloat. One wishes to know, of course, just how reliable Cross's estimates are, most especially because for twelve seasons no other source of figures survives. Cross's numbers are reported without comment in *The London Stage*, but, where they can be checked, their accuracy proves alarmingly erratic.¹⁹ Both Cross's figures and those of an assistant treasurer for Drury Lane in 1747–48 and 1748–49 are extant. In a sample of 51 nights in the former season, Cross was high on 32 nights, low on 19. His estimate of the total take amounted to £6760 versus the actual figure, which

¹⁸ For a complete transcription of a diary by Cross, see Judith Milhous and Robert D. Hume, "Receipts at Drury Lane: Richard Cross's Diary for 1746–47," *Theatre Notebook* 49 (1995): 12–26, 69–90. The manuscript, previously unknown, was bought by the Osborn Collection in the Yale University Library at the Phillips (London) sale of 19 March 1992. A very different kind of prompter's diary, essentially personal though rich in daily theatrical details, has recently been discovered by David Hunter in the West Yorkshire county archives (WYL 1352-A3-2). For a brief account of it, see Hunter, "The Diary of John Stede, London Theatre Prompter from about 1710 to the 1760s," *Theatre Notebook* 62 (2008): 163–66.

¹⁹ The following details are abstracted from *ibid.*, part 2, at 72.

was £6505. The four per cent difference represents a relatively small discrepancy in terms of overall income, but on particular nights Cross was sometimes badly off. He was £46 high on 26 September and £29 low on 12 November. About half the time he was within £10 of the account book total, but variance by £20 and even £30 is by no means unusual, and he tended to overestimate Garrick's drawing power. Comparison with figures in 1748–49 yields similar results, though the largest error is a startling £81 on 26 January 1749. Approximation of the level of receipts for a given night's entertainments was clearly the aim of the prompter's estimates, but the degree of inaccuracy is both surprising and unsettling.

A special case of a different sort is Harvard Theatre Collection fMSThr 22 for Lincoln's Inn Fields, a bulky volume covering the odd period 26 October 1726 to 22 February 1729. (It is the one known exemplar of what we designated above as the first of the "nine books," and it contributed directly to the synoptic accounts.) On a single page we find reported the precise number of admissions and the total amount of cash collected by each boxkeeper and by the named house staff for the pit, slips, and first and second galleries. The cash is totalled towards the bottom of the left-hand side of the page. Thus far, we have merely a fuller version of the receipts specified in the standard synoptic accounts, with receipts broken down by part of the theatre. Written against the name of each member of the admissions staff, however, is the number of persons (sometimes identified) who entered the theatre on "notes" or "orders" written by the proprietors, actors, or others. This segment often turns out to be a significant proportion of the total audience. On nights when the house was fairly full, free admissions tended to be negligible. Thus on 16 January 1727 the theatre took in about £148 in cash and let in about £5 worth of orders. On slower nights, ten or fifteen per cent of the audience might be admitted on orders, but fifteen or twenty per cent was not uncommon. On a given night, fifty to one hundred members of the audience might not pay cash. Every night the treasurer's office calculated the value of the orders and added it to the cash receipts for a grand total, a good percentage of which might be promissory. We cannot believe that the Rich brothers paid for the large numbers of people they let in. Whether actors were expected to pay for the orders they wrote (or pay for some of them, or for a proportion of the face price), we do not know. Renters were entitled to free admission, and some of them wrote numerous orders: at a guess, the cost was deducted from the nightly fee owed to them. Some other writers of orders appear to have been allowed to run accounts with the treasurer's office.²⁰ A puzzle to which we can offer no solution is that while the cash receipts in fMS Thr 22 correlate exactly with the synoptic account book

²⁰ The earliest proof known to us of such an arrangement is Lady Morley's at Drury Lane between 1696 and 1701, during which time she saw 108 performances, usually bringing one or more guests. The itemised list of dates, plays, persons in attendance, and price is in a lawsuit in The National Archives, C10/364/8, and is printed in Leslie Hotson, *The Commonwealth and Restoration Stage* (Cambridge, MA: Harvard University Press, 1928), 377–79.

surviving for 1726–27 (Egerton MS 2266), the synoptic accounts do not (so far as we can ascertain) contain evidence of payment for *any* of the orders, including the astonishing number issued by Sir George Skipwith for all parts of the theatre, night after night. What was paid was evidently accounted for elsewhere in the theatre's records.

Part of the function of fMS Thr 22 is obvious. If the treasurer's office did not know how many people had been admitted without paying cash, then staff had no way of knowing whether cash receipts had been honestly reported by the boxkeepers and doorkeepers. A second objective was to record the number and source of the non-cash admissions and to keep track of the proportion of the audience so constituted. We hypothesise that a third function was to permit the treasurer's office to bill those who were supposed to pay for orders so that the theatre could eventually collect what was owed to it. Like the synoptic accounts, this record was also put together in the treasurer's office—in this case from daily reports filed by the admissions staff—and it in turn contributed to the synoptic accounts.

Underlying the constructed account books are of course not only departmental records but also the loose bills that were presented for payment. No such detritus survives for most eighteenth-century seasons, but two large caches of such material should be noted. The first is more than five hundred bills approved for payment by the triumvirate management of Wilks, Cibber, and Booth at Drury Lane in the years 1713–1716.²¹ The majority of these documents are in Folger W.b. 110 and 111. They include bills for candles, costumes, washing, barbering, starching, general maintenance, food, props, printing, copying, advertisements, coal, feeding the watchdog—you name it. None was to be paid unless countersigned by all three managers, and approval was not *pro forma*. Cibber in particular was wont to knock even stray pennies off what was asked. The second cache—running to thousands of pages—is the Bedford Opera Papers now at Woburn Abbey, the remnants of the brief, ill-fated Pantheon Opera House of 1790–92, which also contain departmental records, nightly admission reports for each part of the house, and even cancelled cheques.²²

3. The Perils of Cherry-Picking

We do not possess anything remotely approaching a full set of financial records for

²¹ On which see Leonard R. N. Ashley, "The Theatre-Royal in Drury Lane, 1711–1716, under Colley Cibber, Barton Booth, and Robert Wilks," diss. Princeton University (1955), and Judith Milhous, "Dates and Redatings for 141 Theatrical Bills from Drury Lane, 1713–1716," *Papers of the Bibliographical Society of America* 79 (1985): 499–521. All triumvirate bills known in 1990 are duly entered under date (or in Appendix A, if dateless) in *A Register of English Theatrical Documents, 1660–1737*, ed. Judith Milhous and Robert D. Hume, 2 vols. (Carbondale: Southern Illinois University Press, 1991).

²² For a catalogue of the Bedford Opera Papers, see Judith Milhous, Gabriella Dideriksen, and Robert D. Hume, *Italian Opera in Late Eighteenth-Century London*, vol. 2: *The Pantheon Opera and its Aftermath, 1789–1795* (Oxford: Clarendon Press, 2000), Appendix 8.

any eighteenth-century London theatre. Even the Pantheon papers have huge gaps, though they come by far the closest to showing us what an experienced theatre treasurer worked with. Most of what survives is the synoptic daily season accounts—which are of course a very different proposition from mere lists of nightly cash receipts (especially those estimates that do not derive from hard figures in account books). Even the synoptic books, however, are a decidedly selective representation of where the theatre's money went, and a high proportion of the entries in them are minimally explained or totally unexplained. One must also remember that different treasurers handled the compilations in significantly different ways. The Drury Lane custom of not itemising performers' salaries is only one infuriating example of a practice that leaves us woefully ignorant of what individual actors earned. We can piece together bits of information about actors' incomes there at various dates, but we remain dangerously dependent on what we know to be unreliable newspaper reports, memoirs, and gossip.

Let us conclude with two instances of just how treacherous these sources can be. To date, scholars have mostly plucked particular figures from the books out of context. This is sound enough when the figures are gross daily cash receipts, though what they *mean* is hard to know without detailed analysis of expenditure, if recorded. Where salaries are concerned, extracting a daily figure is likewise fine, always supposing that one understands what one is drawing from.

Here is Disaster No. 1. The first Lincoln's Inn Fields synoptic account book, Egerton MS 2265, is a cornucopia of welcome salaries. Most unfortunately, however, on the first payday of the season, 25 September 1714, John Rich paid double what he owed for the single night the company had played. In effect he paid in advance for the performance about to be given. Unfortunately, the authors of the *Biographical Dictionary* looked no further than that one payroll—with the result that nearly sixty performers from Boheme to Ward are credited with double the salaries they actually earned.

Disaster No. 2 is of a different kind, perhaps even more dismaying. In Part 5 (1776–1800) of *The London Stage*, Charles Beecher Hogan, meaning to be helpful, reports in his season headnotes totals of cash received and expended by each theatre for every season in which an account book survives. He takes these figures from the books themselves, and he copies them accurately; but, alas, this is a methodological disaster of the first magnitude. Not all the income is from theatrical receipts, and not all the outgo was necessarily connected with performances in the season at hand. A particularly glaring comparison concerns the seasons of 1798–99 and 1799–1800. For the first, Hogan reports £64,012 5s. 6d. income, £63,422 19s. 9d. outgo. This might be taken to imply a razor-thin profit of £589 5s. 9d. For the next season, Hogan reports income of £49,002 7s. 1d. and expenditure of £48,459 2s. 1d.—which would seem to be a functionally identical profit margin. But not so fast. Why such a huge discrepancy in income between seasons? Why should income have dropped by almost a quarter? In fact, nothing of the sort occurred.

Egerton 2297 does say what Hogan reports for 1798–99, but closer analysis shows that nightly receipts totalled only £47,400. About £2500 of miscellaneous income appears in the books (rent collected, fees from the oratorio sponsors, etc.), and some £10,600 was lodged by Thomas Harris, the principal owner. Some other moneys received are not very clearly accounted for. Exactly what was spent on *current* theatrical operations is hard to calculate with any exactitude. Harris claimed that daily operations cost £195, or about £37,500 per annum (of which only £14,400 was salaries), and we would guess that capital expenditures of various sorts probably totalled another £5000 or so.²³ The profit on the season was not a wafer-thin £500; it was more like ten times that figure. Harris moved large sums into the treasury, but he used them to pay off old loans, some of them perhaps connected with the new theatre building opened in 1792. As best we can decipher the account books, a lot of managements operated this way. They took cash out and put it in as needed for a variety of theatrical and non-theatrical purposes. Managers normally expended most (but not all) of what was in the kitty at the end of the season—but the balance remaining has no necessary connection to the profits generated by the year's performances. In sum, account books are immensely rich and valuable sources, but we arrive at a painfully clear moral: *Caveat* theatre historian.²⁴

*City University of New York, Graduate Center
The Pennsylvania State University*

²³ See the manuscript reply of the Covent Garden proprietors to John Johnstone et al., *A Statement of the Differences Subsisting Between the Proprietors and Performers of the Theatre-Royal, Covent-Garden. Given in the Correspondence which has passed between them* (London: J. Davis for W. Miller, 1800) in their "General Statement" at the conclusion of the actors' pamphlet. Five copies of this scribally-circulated rebuttal are known to us—Folger PN2596.L73S8 Cage, British Library 164.i.65, and Harvard TS 313.1.41(a), TS 313.1.41(b), and Thr 465.15.32*.

²⁴ For advice and assistance of various sorts we are indebted to Patricia Gael, Kathryn Hume, Ashley Marshall, Leah Orr, and David Wallace Spielman.