

# SHOE MANUFACTURING & SALES LEDGERS -- PART 1

LUMBER, LAND & GENERAL STORE IN FRYEBURG, MAINE  
WITH AN INDENTURE OF DOLLY DAVIS

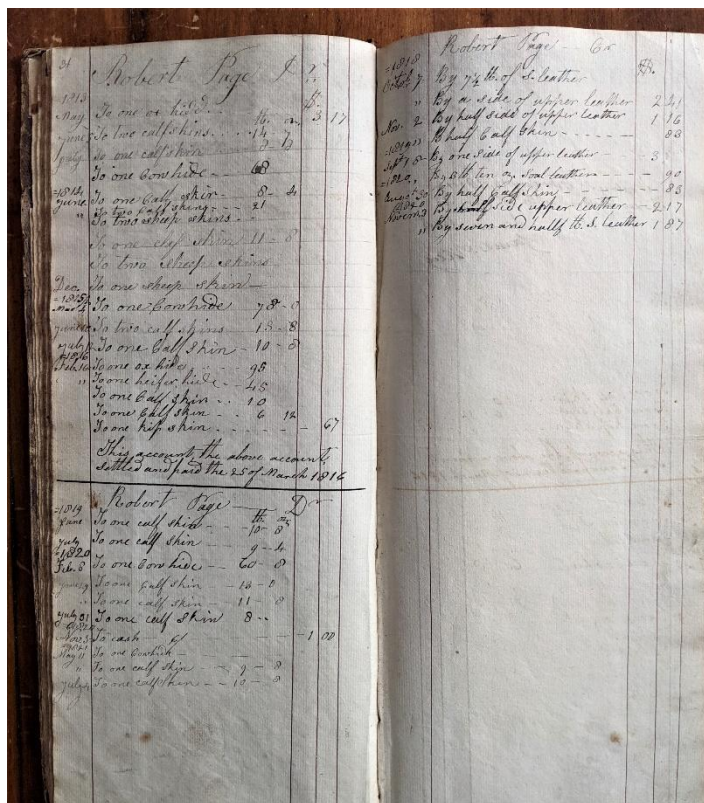
De Simone Company, *Booksellers*

415 Seventh Street SE

Washington, DC 20003

desimonecompanybooks@gmail.com

1. Abbott, Simeon. *Sawmill Account Books*. Oxford County, Maine: 1811-1840. \$ 250.00



Folio. 380 x 170 mm., [15 ½ x 6 ¾ inches]. Manuscript in ink. 129 pp. Index at front Contemporary board covers, calf spine; cover and tips well worn, pages browned, few wormholes. Included is a separate lease and indenture both initiated and signed by Simeon Davis.

Isaac, James, Micah and Simeon Abbott moved from Andover, Massachusetts to settle in Fryeburg, Maine in the last years of the 18<sup>th</sup> century. They erected the earliest saw- and grist-mills in town, in about 1800. This account book shows sawmill accounts beginning in 1811. There are many entries for board feet of plank and lumber signed by the customer and also by Simeon Abbot.

There are also accounts for the work of Joseph Abbot showing farm and sawmill expenses. Several dozen customer names are mentioned including Samuel Huntress.

Later, James and Simeon came to Stow Corner, Maine from Fryeburg, and together erected a large square house 1804. These brothers lived together in the large house until each had seven children, when Simeon built his own house in town. Because of the initiative and local connections the Abbotts received a large tract of land, over one square mile, extending from the Chatham line across Great Cold River.

One of the frequent names which appears in the ledger is Samuel D. Huntress, who settled a mile below the Corner in Fryeburg. He saw service in the War of 1812, and it is written that he walked home from Portland in a day, upon his discharge. Another frequently mentioned name is Cyrus Eastman who settled on the road East of Cold River.

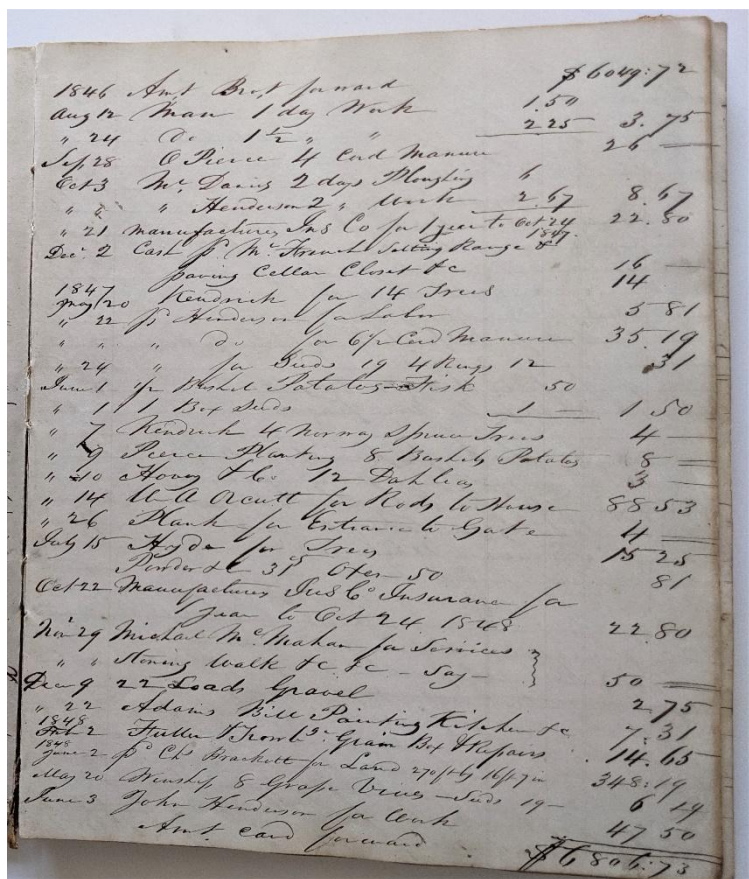
Laid in the ledger is a one-page lease agreement dated May 3, 1831 initiated by James F. Abbot to Abner Davis for use of the general store for one year. After that time, unless another agreement was written, the store would transfer without prejudice to Davis.

Also include is an indenture dated 4<sup>th</sup> of November 1837 signed and sealed by Simeon Abbot leasing Dolly Davis, wife of Abner 10 acres of land. (891)

PERSONAL ACCOUNT BOOK OF A SUCCESSFUL SHOE  
MANUFACTURER, INCLUDING WIFE, DAUGHTER AND HOUSEHOLD  
SERVANTS

De Simone Company, Booksellers

2. Allen, Freeman. *Allen, Harris & Potter, Company Boot, Shoe and Leather Dealers. Accounts.* Boston, 1845-1857. \$ 375.00

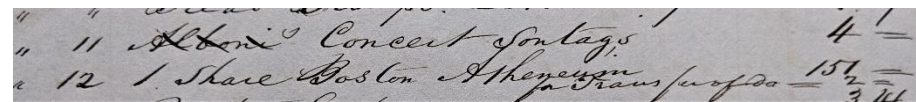


dozens of local churches, societies, poor houses, and libraries, including his membership dues in the Boston Athenaeum. Freeman Allen was born in 1800 and according to Abner Forbes in his book *Rich Men of Massachusetts*, he was worth over \$ 300,000 in 1852. "He began poor. Became of shoe dealer, one of the largest in Boston."

The business accounts cover personal investments, loans, income and expenditures of the partnership of Allen, Harris & Potter, Company Boot, Shoe and Leather dealers. The company was listed in the *Boot and Shoe Recorder* as "... one of (Boston's) largest and most successful houses in the shoe trade," Allen, Harris & Potter was organized in 1846 and continued until 1853 when Allen's stock was purchased by John Cheney Potter and a new partnership was organized. The account book records the initial investments in Allen, Harris and Potter and the terms of the partnership.

Regarding some of his personal accounts the ledger lists numerous payments to Mary Cavenar and Margaret McKinney, two of many female household servants he employed. There are many pages of expenditures for goods and services purchased by his wife Harriet Jane Allen and his daughter, Harriet Elizabeth Allen. For his daughter, he paid for tuition at Emerson School, and for French lessons and riding school. There are also pages of expenditures for son Henry Freeman Allen, the purchased of skates, a sleigh ride, tuition cost for "Mr. Sullivan School", eye glass, congress boots, and Chess men and board. In 1857 he was paying tuition for his son at Harvard.

Among the many business transactions there are listed is a "Store 55-57 Pearl St bought of Dowley for \$5500 pd for in cash" and on "Nov 12, 1852 bought 1 share Boston Athenaeum cost \$151".



8vo. 230 x 185 mm. [7 ¼ x 9 inches]. 114 pp. Contemporary boards, leather tips. Spine broken with some signatures sprung. Written in a legible hand in ink.

One of the more detailed account books that documents the personal and business transactions of a Boston Brahmin including his payments to

Allen also bought bonds in the 3rd Municipality of New Orleans, many bank and railroad shares, and a housing lot in Mt Auburn. In 1850 he bought two tickets to a Jenny Lind concert. Allen's business brought him

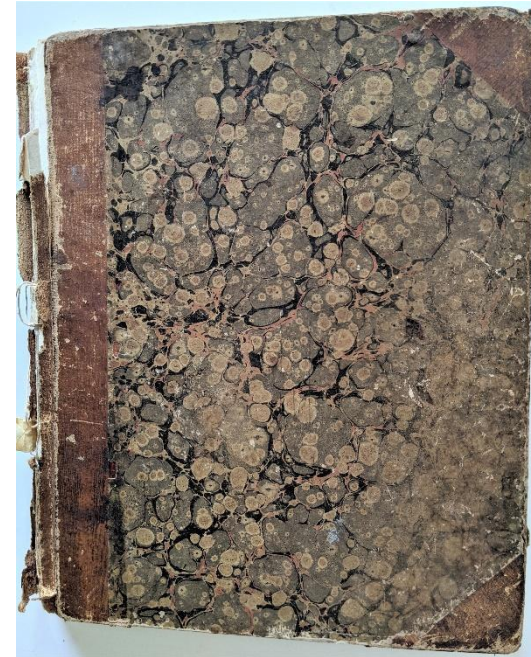


wealth and he contributed to the Newton Whig Campaign and bought a piano forte from Chickering.

Freeman Allen married Harriet Reed, moved to Newton, and had two children Henry Freeman Allen and Harriet Elizabeth Allen mentioned above. His son, Henry Freeman Allen (1838-1914), became an Episcopal priest and married Georgiana May Stowe (1843-1890) the youngest daughter of Harriet Beecher Stowe and Calvin E. Stowe, in 1865. He had estates in Newton and in Boston at 29 Pemberton Square. Another address was 37 1/2 Beacon Street.

A humorous anecdote appeared in the *Shoe and Leather Reporter* of 1890 about the firm summing up the partnership Allen, Harris & Potter. "Of the firm for instance Allen, Harris & Potter, Mr. Potter was the principal sales man when I knew him. . . . Mr. Harris took care of the counting room; I never saw him out of it except in the street on his way to and from dinner. Mr. Allen did what he had a mind to."

Forbes, Abner. *Rich Men of Massachusetts*, Boston, 1852, pp. 10, 148. *Boot and Shoe Recorder*, 1890. Volume 33, pp. 75. *Shoe and Leather Reporter*, 1890. p. 1021.

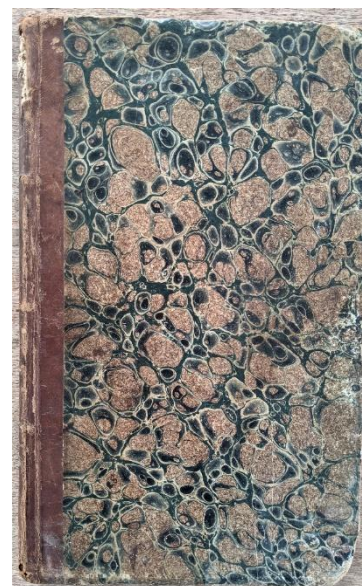
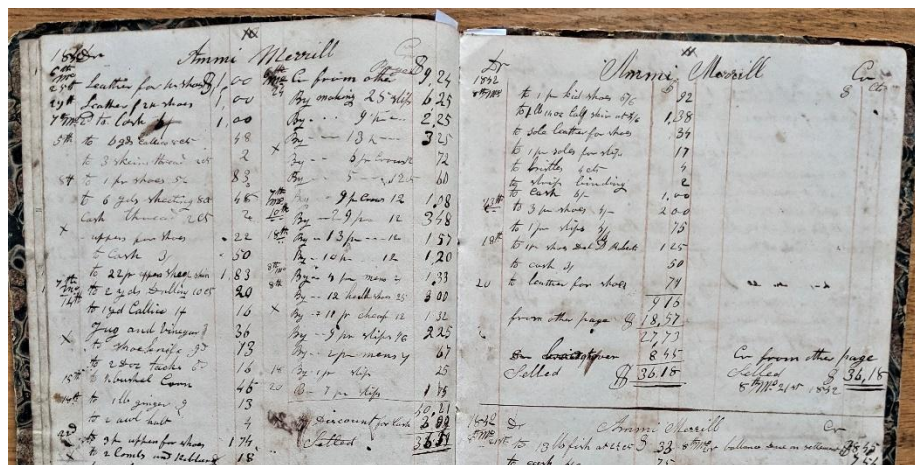


RECORD OF BUSINESS AND LIVING EXPENSES IN RURAL MAINE  
WIVES AND MOTHERS WITH SUBSTANTIAL ACCOUNTS

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3. Booker, William. *Accounts of Business and Household Income and Expenditures*. Androscoggin County, Maine, 1836-1859. \$ 350.00

the costs of living in the town of Lisbon. His ledger is a veritable roadmap to the economy of the town, its residents, and its service businesses that he supplied and which in turn supplied his family.



Ammi Merrill, Susan Combs, and Hannah Brickett have significant accounts with Booker and the ledger shows goods purchased from the general store and leather items produced and sold to Booker by these three women to balance their accounts. The Widow Catton, Sarah Anne Moore, Susannah Parrington, Louisa Booker and Angelina Weller were also good customers of the store.

Some of the other customer accounts are Lyman Jordan of Brunswick, Ebenezer Combs of Lisbon, Henry I. Holland, Hale Huskey, Josiah Fransworth, James M. Brickett, Jackson Webber, and Joshua Remington. The last few pages of the

Tall folio. 320 x 200 mm., [13 x 8 inches]. 85 pp. Contemporary marbled boards, calf spine; head of spine chipped and a bit torn; text block foxed. With faults, a sound and well-organized ledger, written in a legible hand.

book show an account for "letting of Horse", Hackett & Webber, as well as a total of shoes made from "3rd March 1842": 1,025 pairs.

Early shoemaker's account book from Lisbon, Androscoggin County, Maine. William Booker (1812-1881) lived with his second wife Martha and several children in Lisbon, which is located west of Portland. Although Booker's name does not appear on a title page, we derive his name through account settlements in the book.

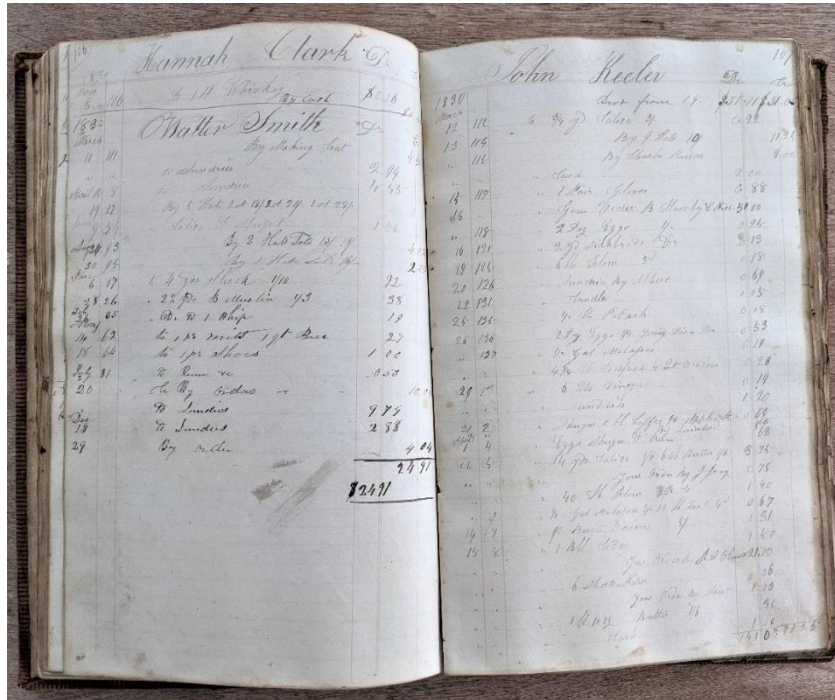
With fertile and easily cultivated soil, farming was an early industry in the small town of Lisbon. Sawmills and gristmills were built using water power from the streams. Larger brick mills followed to manufacture textiles. In 1864, the Worumbo Mill was established to produce woolens, and would remain a principal employer until it burned in 1987. By 1880, Booker had changed his profession to stone mason, perhaps signifying the phasing out of the handmade shoe industry. (855)

Income and expenses are shown including cost of tanned leather from sheep and calf of various qualities and sizes, leather making supplies, nails, etc., and income is derived from shoes manufacture and repair. Intermingled with the costs of doing business Booker records in detail



FOUNDING FAMILIES OF RIDGEFIELD CONNECTICUT & A LARGE  
CONTINGENT OF WOMEN CUSTOMERS

4. Comstock, Nathan?? *General Store and Shoe Ledger*. Fairfield, Connecticut, 1829-1831. \$ 450.00



Small folio. 310 x 200 mm. 12 ½ x 8 inches]. 348 pp. Manuscript on lined paper. Full reverse calf. Some cover wear, and a few signatures loose.

Fine ledger of a general store in the Fairfield County, Connecticut, area near the towns of Ridgefield and Wilton. The ledger was one of a series, so the store must have been large and of long standing. Selling lottery tickets, foodstuffs, whiskey and rum, tea and coffee, spices, seal and muskrat skins, nails, wrapping paper, and so on, it is thought that the

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ledger belonged to Nathan Comstock (1763-1849) whose family ran a general store in Wilton beginning in 1800. Nathan married Rachel Keller, one of the most prominent families in Ridgefield, died in 1847.



As one might expect from a town with over 40 shoe manufacturers and a booming leather trade, the ledger notes many pairs of shoes sold. For example: "March 6, 1830: Belden Scot, 1 pair shoes 1.50". According to the Ridgefield Historical Society, the area was "a humming cottage industry hot-bed during the first half of the nineteenth century, Ridgefield was highly regarded for its carriage, candlestick, hat and shoe production. Facilitated by David Valden's huge one-hundred-vat leather tannery, shoemaking became a local specialty. As early as 1800 Reverend Samuel Goodrich noted two Ridgefield shoe factories, forty local shoemakers

were listed in the 1820 census, and historian Silvio Bedini observed that twenty shoemakers alone worked out of their West lane homes prior to the civil war. Huge military demands, however, gave birth to large urban shoe factories which overwhelmed local cottage industries with economies of scale."

Comstock's ledger contains the names of twenty-two women customers, many with rolling accounts and balances paid in both script and trade. In addition to food stuffs, just about every woman purchased cloth, thread, calico, silk, ribbon, yarn and crape. It suggests that there was in addition to a strong trade in leather goods and shoes, a good business in clothing design and manufacture. Harriet Keeler purchased an "English Reader" from Comstock, and Hannah Clark's sole purchase was a pint of Whiskey. Some of the other names to appear in the ledger are Betsy

Ann Olmsted, Eliza Canfield and her sister Hannah, Ruth Middlebrooks, Delia Mead, Mrs. James Davis and Hannah Clark to name a few.

One of the earliest entrepreneurs in the Ridgefield area was Timothy Keeler, who had converted his home, now the Keeler Tavern Museum, into a tavern in 1772. Many persons with the Keeler name are represented in the pages of this ledger; including Gregory, Stephen, Isaiah, Rebecca, Benjamin, Daniel, Thaddeus, George, Chancey, Abigail, Lawrence, and Matthew Keeler. Other family names include St. John, Seymour, Rusco, Mead, Morgan and others. Many women were customers.

In addition to viewing the Ridgefield Historical Society site, see "A Brief History of Ridgefield" on the town's webpage. (858)

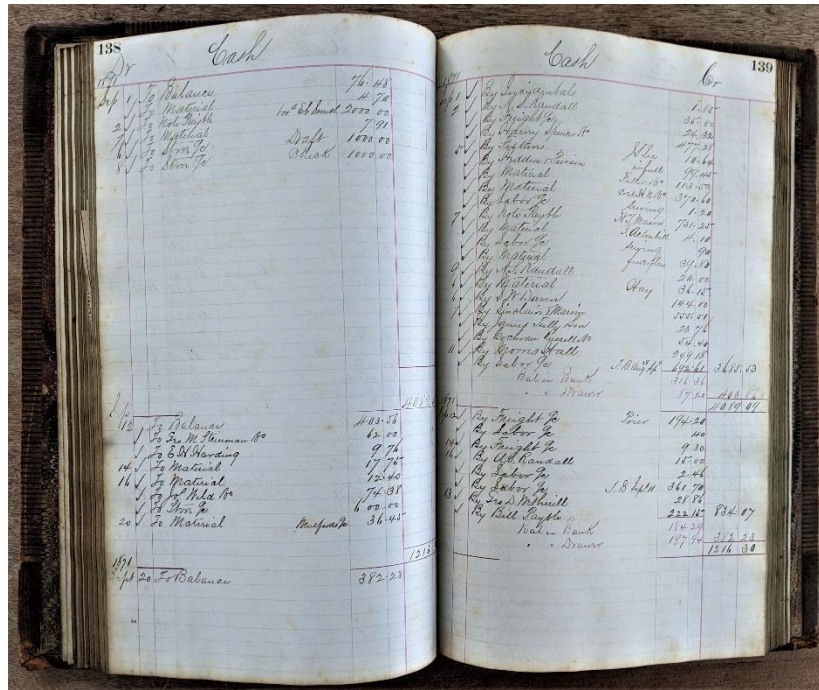
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51	by Passumps 12
55	to Calico 1 50
56	to Sewing Silks 13
57	to your Order by H. Davis 2 50
58	to Sundries 1 25
61	to Squences 05
63	to 2 yd Calico 33
67	1/4 of Salivatus 08
70	to Sundries 25
72	to 1 <sup>st</sup> Ribans 06
73	1 pt rum - to 2 <sup>th</sup> Sugar 42
	7 <sup>th</sup> Sugar 10
74	by E Baxter Order 3 00
77	to 1 pt rum 13
78	to 1 <sup>st</sup> Sugar 10
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BOOM & BUST OF A SUCCESSFUL NEW JERSEY CLOTH  
MANUFACTURING COMPANY AND THE WOMEN CUSTOMERS AND  
EMPLOYEES INVOLVED IN BUSINESS

De Simone Company, *Booksellers*

5. Hall, Dunn & Hunt Company. *Cloth Manufacturing. Accounts.*  
Salem, New Jersey. 1868-75. \$ 1,250.00



Folio ledger. 360 x 235 mm., [14 ½ x 9 inches]. Manuscript in ink. 321 pp. Full reverse calf, joints cracked yet sound. Text block strong and highly legible.

This ledger of Hall, Dunn & Hunt, the leading manufacturer of oil cloth in the United States after the Civil War, includes entries for merchandise sold as well as expenses for labor, design, material, freight, travel, bank loans and bank and notes payable and ownership compensation. These extensive records of a oil-cloth manufacturer document not only the operations of the business but the way the three owners of the company, Morris Hall, Samuel W. Dunn and William R. Hunt drew heavily on

the profits of the company and were paid handsomely for the success of the firm.

A number of the payments recorded in the ledger were made to women who worked in the company. A Miss Robinson was paid for pattern design work, Miss Pettitt's name appears numerous times and paid for her labor, Miss Stearn and Comilia were paid for providing fixtures, and Lola W. Williams for merchandise. There were many postings for sewing, and although the names of the payees were not listed, it should be understood that these employees were women working in the factory.

Oil-cloth, also known as enameled cloth or (in England) American cloth, was close-woven cotton duck or linen cloth with a coating of boiled linseed oil to make it waterproof. Historically, pre-Mackintosh, oil-cloth was one of very few flexible, waterproof materials that were widely available. Oil-cloth was used as an outer waterproof layer for floor covering and table covers, luggage, both wooden trunks and flexible satchels, for carriages and for weatherproof clothing.

Samuel W. Dunn (1845-1913), son of John C. and Sarah J. Bilderback Dunn, was one of the leading and prominent business men of Salem. He graduated from Pennington Seminary in 1862 and began his business career as a dry goods merchant. In 1868 he became associated with the firm of Hall, Dunn & Hunt, in the manufacture of floor oil-cloth in Salem. "From the beginning their enterprise proved successful, their trade constantly and steadily increasing until they were in command of a very large and profitable business. The product of their factory was of a superior grade, both in quality and patterns, and therefore found a ready sale on the market."

An examination of the business records suggest that the firm was highly leveraged and in January of 1878, the company failed. In an article which appeared in the *Carpet Trade Review* for November 1878 an announcement appears. "The failure of W. R. Hunt & Co., oil-cloth manufacturers, of Salem, New Jersey, and Philadelphia, which occurred





HAWLEY FAMILY ARCHIVE IN FOUR VOLUMES  
CHESTER COUNTY, PENNSYLVANIA. 1788 -1859

## De Simone Company, *Booksellers*

6. Hawley, Joseph (1760-1856). I: *Manuscript Account Books of a Quaker Shoemaker and Manufacturer of Leather Goods*. Chester County (Pennsylvania), 1793-1805. Two volumes. **WITH: II:** Joel Hawley (1804-1883). *Manuscript Account Books of a Quaker Shoemaker and Manufacturer of Leather Goods for Horses and Arithmetic Work Book*. Chester County (Pennsylvania), 1829-1846. **WITH: III:** Benjamin and Simon Hawley. *Union Society for the Detection of Horse Thieves. Constitution and Minute Book*. 1817-1859. \$3,000.00



Together 4 volumes. Folio. 315 x 200 mm., [13 x 8 inches]. Bound in contemporary boards with leather spines. Highly legible. Very good condition.

I: Joseph Hawley. *Manuscript Account Books of a Quaker Shoemaker and Manufacturer of Leather Goods*. Chester County (Pennsylvania), 1793-1805. Two volumes. Folio. 330 x 210 mm., [13 x 8 inches]. 438 pp. Account written in ink in very legible hand. Leather backed marbled paper boards, leather tips; spines and edges a bit worn, paper stock with some discoloration and minor spotting; Joseph Hawley's name and dates written on the endpapers numerous times in both volumes. With faults, very good copies.

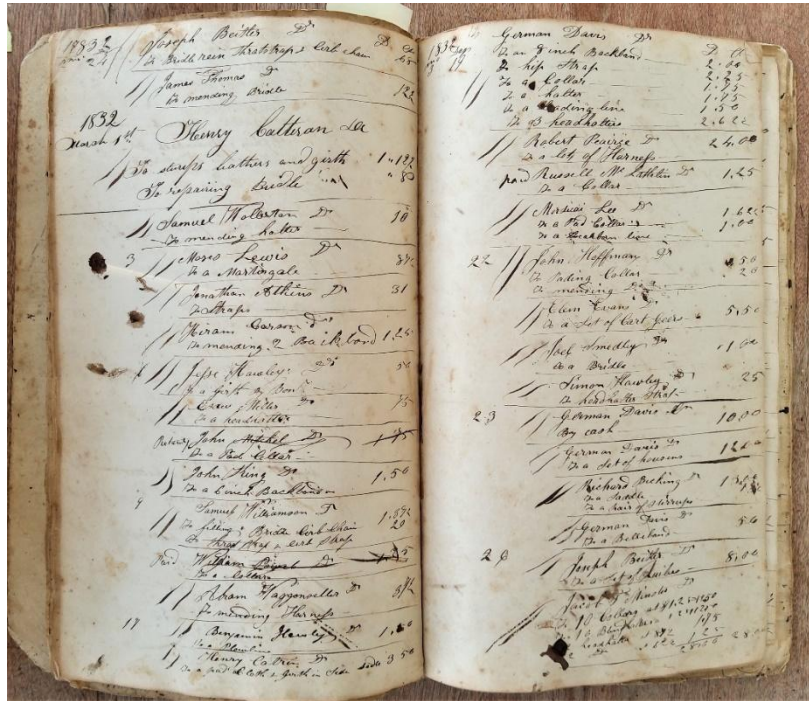
Account books recording the business activity of what appears to be a very successful and profitable shoe maker and leather good manufacture. Extremely well organized, indexed, and legible, these accounts are arranged by date and customer name and offer an insight into the leather needs of customers over a given year. For instance Moses Jefferies had eleven transactions in the year 1793 for new shoes, mended shoes, and new soles for himself, his wife and children. Under the account for William Hawley, a relative not doubt, twenty-six transactions are recorded. Opposite each page listing a customer account is a "Contra" page which lists cash received and expenditures for materials.

The first volume begins in 1793 and ends in 1796. The second volume begins in 1799 and continues through 1805. Many of the transactions include the names of family members who the shoes are for and provides a genealogical record of many families in the Chester County area. For a transaction for Samuel Lightfoot in 1801 the entry reads, "To make a pair of shoes for Black Isaac, cost 0/5/0.

Included are the names of customers Hannah Bennet, Susanna Hawley, Hannah Hawley, Rachel McCam, Rachel Naylor, Ann Townsend, Mary Thomas, Sarah Woodward, Rebecca Hawley, Mary Baker, and

Susanna Bottom to name some of the women who had shoes made and mended at the Hawley Shop.

On folio 52 of the second volume Back Ben's purchase of shoes for his children is recorded. On folio 21 is a full page of transactions by Mary Lightfoot which included both shoe repair and the purchase of food stuffs and meat.



II: Joel Hawley (1804-1883). *Manuscript Account Books of a Quaker Shoemaker and Manufacturer of Leather Goods for Horses and Arithmetic Work Book*. Chester County (Pennsylvania), 1829-1846.

Folio. 320 x 200 mm., [12 ½ x 7 ¾ inches]. 125 pp. Accounts written in ink in legible hand. Original marbled paper wrappers; showing wear at spine and edges, paper stock brown in places; with faults a very good copy.

Joel Hawley was the oldest son of Joseph, who continued in the shoe manufacture business but as the ledger shows, expanded into saddle making and the production of bridles, straps, harnesses, halters, and leather collars for horses. Organized in a similar way to his father's account book, Joel's contains less information and lists only the customer name, a few words of description and the price. He also records his expenses for coffee, candles, spices, sugar, butter, etc. It is interesting to compare prices from the first years of Joseph Hawley's business with prices thirty years later as recorded in Joel Hawley's account book.

This account book records transactions with Lida Minster, Mary Lewis, Rachel Reed, Hannah Smedley, Anna Stiller, and Sarah Downing to name a few of the women who had shoes made and mended and saddles fixed by Joel Hawley.

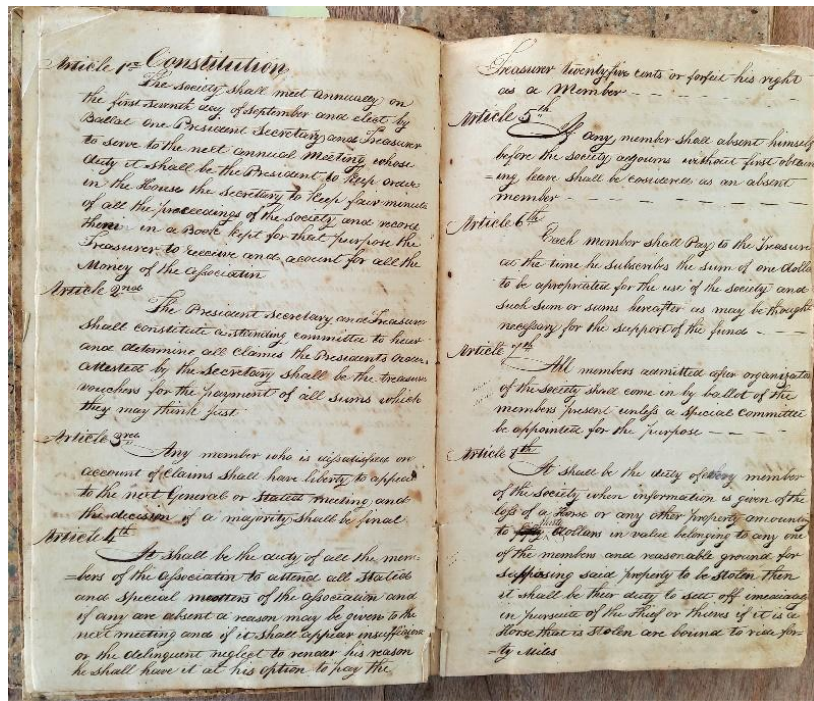
The second half the ledger, about 20 pages is arithmetic workbook which focuses on simple principles of geometry, multiplication, calculating compound interest, figuring discounts, and annuities. It also contains some doodles, scribbles, the names of his brothers, Simon and Benjamin and samples of calligraphic script.

III. Benjamin and Simon Hawley. *Union Society for the Detection of Horse Thieves. Constitution and Minute Book. 1817-1859*.

Unpublished folio manuscript. 330 x 210 mm., [13 x 8 inches]. 175 pp. Written in a variety of hands in ink, very legible. Bound in leather-backed marbled paper boards; paper and spine a bit rubbed but sound and attractive; first two leaves are sprung from sewing, some inserted notes laid in; some light foxing, otherwise very good.

Manuscript constitution and minute book of the Union Society for the Detection of Horse Thieves and Other Stolen Property which spanned 42 years. The Union Society, like scores of other similar groups in the Northeast, created a service for the protection and recovery of private property stolen from farms and warehouses. It was organized by the leading horse traders and merchants of various counties in the greater Philadelphia/Wilmington area, and its constitution and by-laws outlined





its goals and the responsibility of its membership. Members of the Union Society were from Philadelphia, Bethlehem, Harrisburg, Lancaster, Peach Bottom, Elkton, Wilmington and New Castle and it covered all the major travel routes in these areas. There are no women members.

Benjamin Hawley, a founder of the society, and his brother Simon, both owners of horse-trading company, were instrumental in the establishment and management of the Society. Simon was recording secretary for many years and it is the reason that the journal of the Society was part of the Hawley Family Archive.

Some of the articles of the constitution included the responsibilities of membership, the payment of dues, mandatory attendance at meeting or the levy of a fine, what do to if a member witnesses or is informed of a theft of a horse or property over the value of \$ 30.00 and a list of rewards for the finding stolen property and the levy of 6 percent of the value of returned property from the owner. All members needed to brand their horses with the letter “U” on the neck of the animal to help in its identification if stolen.

The minute book records the details of each meeting, which mostly deal with attendance, list of absent members, fines for absenteeism, appeals, new members, treasure reports and the election of officers. One of the more interesting narratives that is contained in the minutes of annual meetings was the discussion of the various routes that were to be covered if an alert made from one of its members about a stolen horse or property. The Union Society established 11 routes from Philadelphia and surrounding counties and to Wilmington local members were assigned to cover the route if a theft was discovered. For instance in West Chester Joseph Gordon was responsible for routes in and out of the town. In Wilmington Jonathan P. Evans was the route rider and in New Castle it was Daniel Davis. If a member were to cover a route looking for property and he was to be paid \$ 1.00 a day for his time, reimbursed for expenses, and entitled for a reward.

The minutes record the theft of a horse in August of 1835 from Ezekiel Evans of Lancaster, one of the founding members of the Society. It was determined that the thief took the southern route out of Lancaster and 15 members were notified and took to road to Baltimore. A reward was posted for \$ 50.00 by the Society and \$ 25.00 by Evans. John Collins of Columbia traced the thief to a hotel in Meadstowne where he found the horse and secured capture of the thief. He was identified as John Gallagher, “a notorious felon and horse thief.”

On September 5<sup>th</sup>, 1859, the minutes record a motion to dissolve the Society. It was seconded and passed by a vote of 23 to 11. The assets of the Union Society were distributed, and each member received \$ 1.45.

A small collection of papers from Hawley family are in the Chester County Historical Society. They pertain mostly to Joel Hawley, who in addition to running his mercantile business in Lionville, Uwchlan Township, was elected Associate Judge of the Chester County Courts and was Director of the Bank of Chester County. His sons Joseph Williamson Hawley and Samuel Hawley were both fought in the Civil War and the archive at the Historical Society focuses mostly on the years 1861-1864. <http://www.chestercohistorical.org/hawley-family-papers>

START-UP AFTER THE CIVIL WAR  
WITH FOCUS ON COST OF SUPPLIES AND WAGES

## De Simone Company, Booksellers

7. Kinnear, E. C. *Accounts of E. C. Kinnear, Shoe Manufacturer.*  
Dover, New Hampshire. 1865-1866. \$ 450.00

Tall folio. 340 x 215 mm. [13 ¾ x 8 ½ inches]. 106 pp. Lined, numbered pages. Text in very legible hand. Leather spine over marbled board covers. Spine rubbed, some wear to the marbled paper covering; otherwise very good condition. Legible ink.

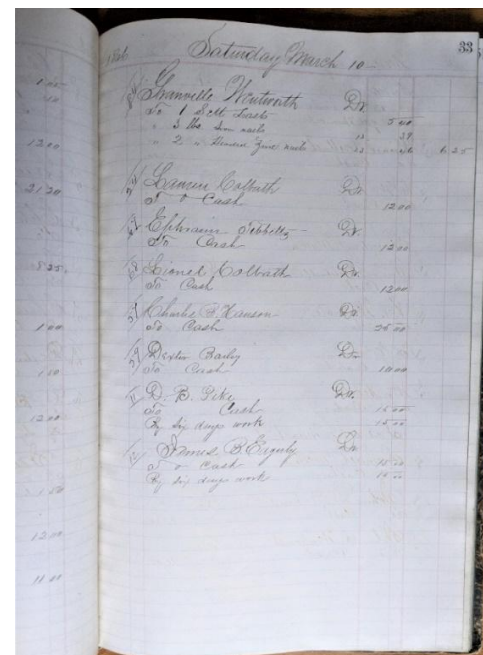
Fine ledger of the nineteenth century shoe industry in New Hampshire, particularly Farmington and Dover. The first leaves of the ledger record expense for machines purchased, tools, and supplies such as uppers, lasts, blacking, nails, brushes, paste, and stiffening, suggesting the opening or reopening of a business six months after the end of the Civil War.

Dozens of employees are named and a typical worker, like Sarah S. Dana or Mrs. Silas Tibbetts were paid \$ 3.00. Numerous women employees are mentioned include, Mrs. Seth Rummals, Laura Jones, Mrs. Nath. I Wallace, Mrs. Baalis Tibbetts, and Mrs. Timothy Hurd to name a few. Many men were also employed but the numbers of women working in this factory is a surprise.

Prior to the mid-19th century and the advent of shoemaking machinery, shoes and boots were handmade by local cordwainers. Subdivision of labor inherent in a factory system was introduced in these small shops, with one man occupied in cutting, another stitching, and another attaching the sole. It was also common for larger shops to prepare the leather stock that was then sent out to local cordwainers or smaller shops to be assembled into the finished shoe. This may be the way many of the town women of Dover found employment. It is believed that the first shoe "factory" of this type in New Hampshire was established in Weare in 1823, followed by those in Farmington (1835), Rochester (1843), then Dover (1847). By 1859 there were six boot/shoe manufacturers listed in the Dover city directory.

During the Civil War many companies had to stop production but advances in shoemaking machinery post war allowed for major

expansion of the shoemaking industry in Dover and elsewhere. The number of boot and shoe manufacturers in Dover remained fairly steady in the 1860s and 1870s, with about a half dozen active factories at any one time. It was not uncommon for two competing shoe manufacturers



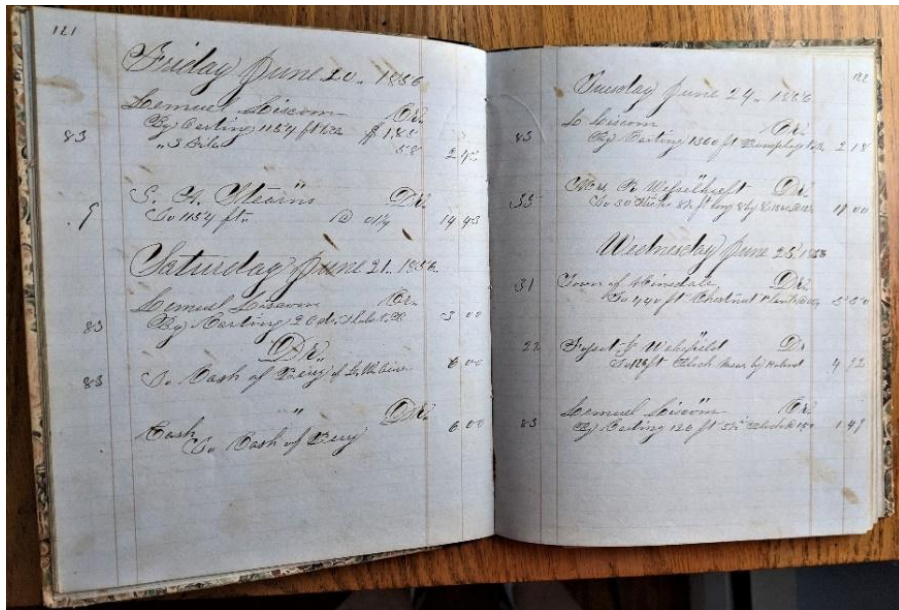
to share the same building. By 1874 there were eight boot/shoe manufacturers operating in Dover.

Elvin C. Kinnear was born in New Castle, Rockingham, New Hampshire, in 1827 of William and Mary (Martin) Kinnear. He married Catherine M. Curtis and they had at least four children. Kinnear was one of the largest manufacturers in Farmington, New Hampshire, for a number of years. He continued for some ten or twelve years, when he moved to Dover, and continued the manufacture until 1880, when he moved to Rockland, Massachusetts. Moving again sometime after 1880, Kinnear died in Fargo, North Dakota, in 1904. He was listed as a "merchant" at that time. (854)



## Production Costs and Sales Revenue of New Hampshire Lumber Business Before the Civil War

8. Liscom, Lemuel, Jr. *Journal "B": Liscom & Smith, Lumber Business*. Hinsdale, New Hampshire, April 14, 1856 - August 24, 1857. \$ 425.00



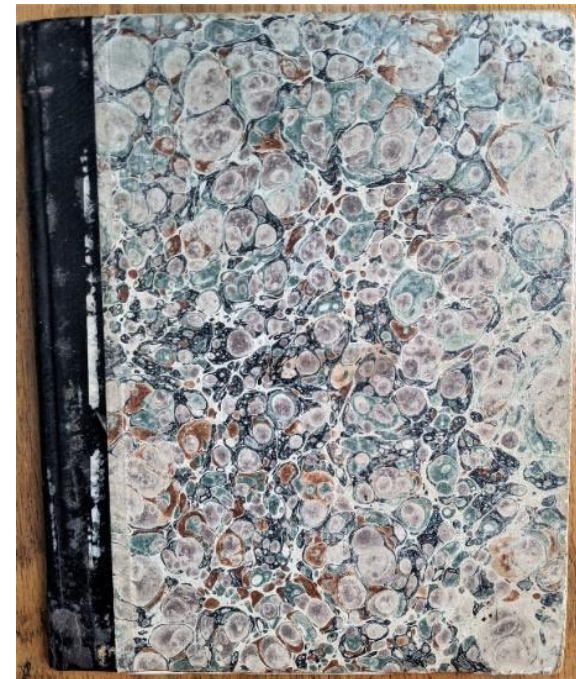
8vo. 205 x 170 mm., [8 ¼ x 6 ¾ inches]. Manuscript in ink. 96 pp. (pp. 100-196). Contemporary leather spine over boards.

Samuel Liscom Jr. was the proprietor of a saw mill and dealer and manufacturer of lumber in Hinsdale, New Hampshire. His sister Sarah married Pardon D. Smith, so it is possible that the partnership Liscom & Smith represents these two men. This attractive account book, written in a rather decorative hand, documents both income and expenses for a sixteen-month period in 1856-57. For example, a sale to the Town of Hinsdale on June 24, 1866 of "440 ft. Chestnut Plank for 3.30 dollars. In addition to chestnut, Liscom & Smith harvested and sold pine in various grades, oak, and hemlock.

## De Simone Company, *Booksellers*

Liscom had a number of female customers, including Mrs. R. Wesselhaeft who purchased thirty 8' x 8" planks in June of 1856 and paid in cash for the transaction in August. Mrs. B. Van Dorn purchased 486 feet of lumber and Mrs. A. Horton bought chestnut shingles for her home.

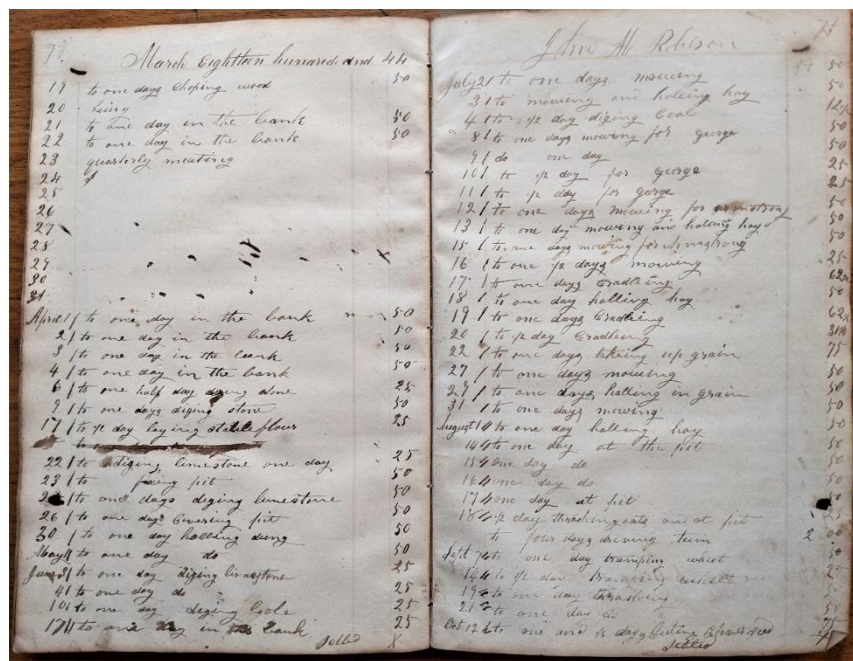
These Liscoms came from Rehoboth, Massachusetts, along with many other settlers of the town of Hinsdale. He had ten children and predictably they worked in the lumber plant and some of their names appear on occasion. Hinsdale was chartered in 1753 and has remained a small town with a current population of about 1500. Located beside the Connecticut River and connected to Brattleboro, Vermont by bridge, Hinsdale is known for its manufacture of paper. (879)



HOW BUSINESS WAS CONDUCTED  
DURING THE BOOM YEARS PROPELLED BY THE MOVEMENT WEST IN  
CENTRAL PENNSYLVANIA

De Simone Company, *Booksellers*

9. Robison, John M. *Pennsylvania Shoemaker's Ledger, 1835-51.*  
Bellefonte, PA. \$ 325.00



Large 4to. 305 x 200 mm., [12 ¼ x 8 inches.] 170 pp. Well used manuscript written in ink. Contemporary calf backed boards; rubbed and a bit worn, spine chipped.

This is a ledger account book belonging to John Robison, a Pennsylvania shoemaker. Like many artisans in 19<sup>th</sup> century America, Robison found income not only in his trade, but also through other sources. Robison farmed the land he lived on, selling products such as grain, wheat, and potatoes. Robison also ran a general store, providing neighbors with commodities such as butter, flour, wool, salt, and vinegar. Shoemaking,

however, proved to be Robison's most lucrative form of income, and there are accounts for heeling, mending, "half soaling" and "soaling."

The exact location of Robison's business is difficult to determine, although two Pennsylvania towns, Bellefonte and Elk Township, are both mentioned in the book. Most of the entries are ledger lines naming a customer, the service provided, or item sold to them, and the amount received. In some cases, the ledger details wages Robison paid to laborers hired to work his fields who provided services such as plowing and mowing hay. It also seems that Robison occasionally let a spare room in his house to boarders, charging two dollars per week.

There is only one account recorded for a local woman. Susanna Hagney purchased seven years of calico and a set of hooks and eyes. The price of the cloth was 31 ¼ cents per yard.

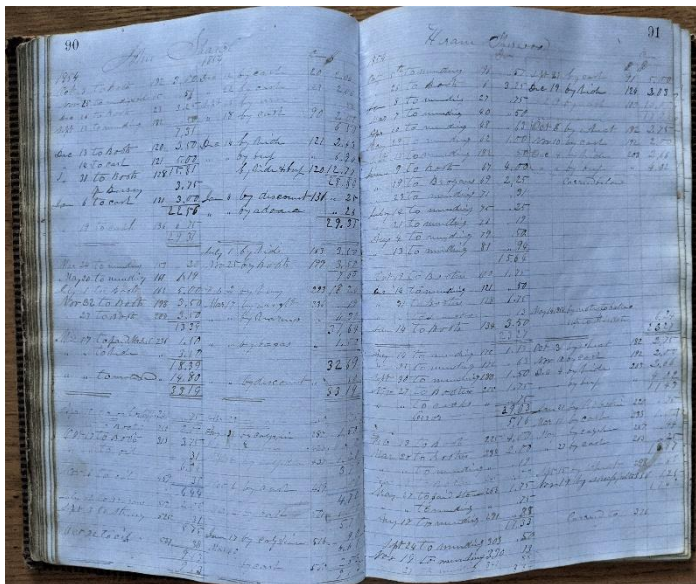
The most interesting entries do not deal with Robison's business transactions. On one page a "spiritual song" is transcribed. On the facing page is a "cure for the splint," a malady effecting horses. The following page recounts an adventure of Robison in Elk Township in which he assisted a "subscriber" in catching a five year old mare that had escaped his property.

This ledger is a very interesting record of the daily activities of a craftsman in a rural nineteenth century town. It provides a unique look into the means by which such people made their living as well as the workings of rural Pennsylvania markets. (859)



## PRE-CIVIL WAR THE SHOEMAKER OF JASPER, NEW YORK

10. Van Orsdale, Augustus. *Shoemaker. 1853-1861. Steuben Country, New York.* \$ 300.00



Folio. 320 x 210 mm. [8 ½ x 13 inches]. Very legible manuscript records in ink on blue paper, with alphabetical index. 479 pp. Contemporary reverse leather, labels on spine. Cover wear, hinges of both boards repaired with black cloth tape. Preliminary leaves show some browning of the paper, ink slightly faded.

Very legible and nicely written ledger which contains accounts for the mending and making of boots and shoes. The right side of the page shows expenses for calfskins, horsehides, and other materials. Jasper, at this time was a small hamlet, of less than 2,000 in 1850, so many of the residents in the area appear as customers. The ledger offers an insight into the various businesses established and working in Jasper and individuals that made up this small yet thriving community midway between Elmira and Jamestown in the so-called Southern Tier of New York State.

## De Simone Company, *Booksellers*

Although the overwhelming proportion of customers were men, Van Orsdale also sold to and purchased from several women living in Jasper. Included are the names of Mrs. O. Green, Mrs. George, Mrs. Laurette Johnson, Mrs. Little, Mrs. Munro, Roseanna Spencer, and Mrs. S. G. Taylor.

Augustus Van Orsdale (1813-1896) was born in Newburgh, Orange County, New York. He was the son of Cornelius and Margaret (Robinson) Van Orsdale, and the husband of Eunice Graham. In early life Van Orsdale was apprenticed to learn the tanning and shoemaker's trade with John Burghardt, of Upper Lisle, New York, where he remained until thirty years old.

About 1853, he moved to Jasper in Steuben County, where this ledger was begun, and he bought the Knapp Tannery.

Van Orsdale and his wife Eunice had two sons, who after learning the leather trade built a large sawmill on a tract of almost 300 acres at Cable Hollow in Pine Grove, New York. (864)



## BOOT MAKER AND MERCHANT ACCOUNTS

11. Waltham, Massachusetts. *General Merchandise Account Book, Possibly Shoe Manufacturer.* Waltham, Massachusetts, 1834-1836. \$ 450.00

Date	Description	Amount	Balance
1834 March 12	March 12	233	
April 18	"	236	1 10
" 24	"	238	42
" "	"		16
		<b>\$ 2.52</b>	
1834 June 24	"	264	1-25
July 19	"	272	73
Aug 1	"	277	4 17
Sept 12	"	288	93
" 27	"	293	6.60
Oct 1	"	295	92
" 23	"	305	1 17
Nov 28	"	317	13 50
Dec 24	"	326	4 94
" 25	"	327	8
Aug 14 1835	"	334	2 47

Folio. 400x 220 mm., 13 x 8 ½ inches]. 160 pp., numerous blanks. Full contemp. calf, decorated, on spine: "Felt's Manufacture, Boston." Front joint cracked, edges rubbed but sound.

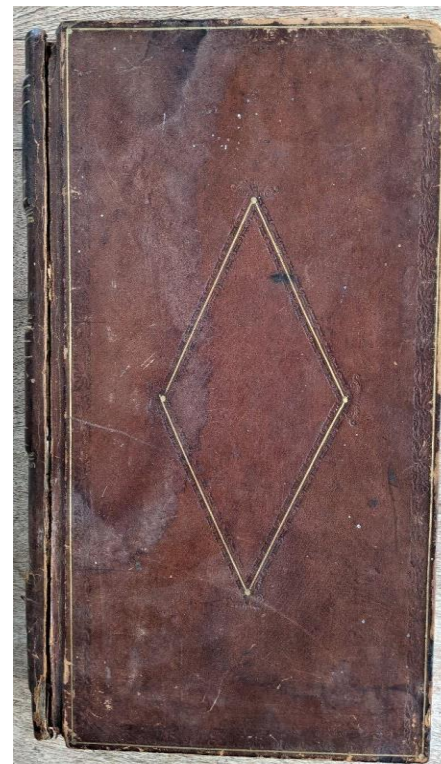
Account book from the Middlesex County, Massachusetts, region. Although the author is unknown, he may be a boot and shoe maker or manufacturer since the credit side sometimes mentions these. This is probably ledger no. 2, as reference is made to Ledger 1 on many accounts. Under Isaac Hobbs of Weston, on page 36 the account reads, "1834 Aug. 29, by boots 18., by 53 pairs of shoes 47.40, from Ledger 1, 107.88." Entries include the date, name of customer, amount spent usually to "merch. or goods," and income by type, cash, check, etc. Very

## De Simone Company, *Booksellers*

finely written entries, very readable, and informative of the trade in general merchandise, leather good, and shoes.

A number of women are customers of this manufacturer; including Sophia Welch, Eliza Bent, Sarah Field, Louisa Bemis, Mary Draper, Lucy Farewell, among others. The accounts for this group of women are quite detailed and suggest that they acted as both customers and employees. See in particular Susan Garfield's account on page 47.

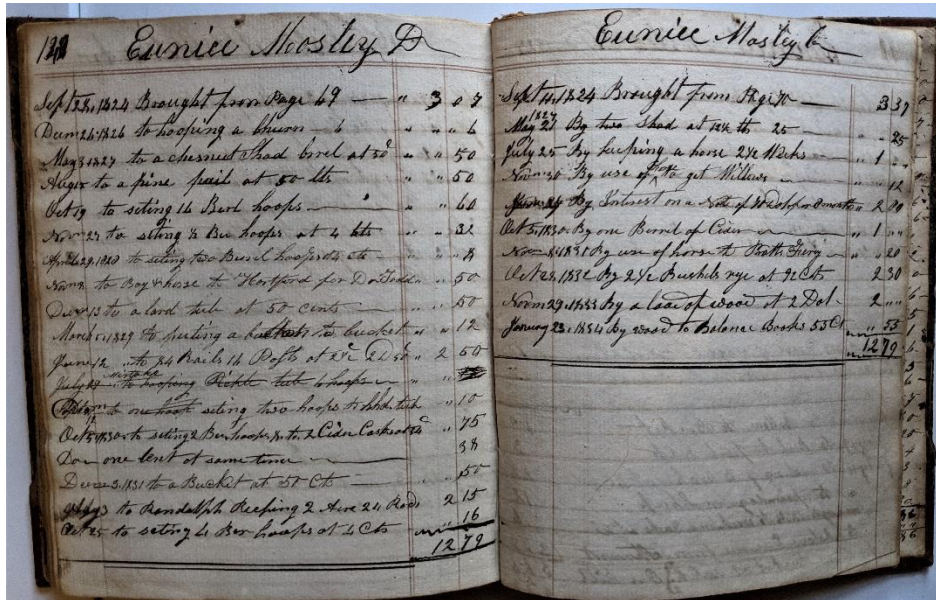
An interesting entry appears for John Abbott who is noted as "being killed in the Florida War by the Indians." (863)





EXCELLENT EXAMPLE OF THE OPERATION OF THE BARTER ECONOMY  
IN EARLY 19<sup>TH</sup> CENTURY CONNECTICUT

12. Watrous, Dudley. *Cooper and Shoemaker's Account Book*.  
"Dudley Watrous Book, Castharhorst (?) D. 1817". 1816-1833.  
\$ 500.00



Square 8vo. 195 x 160 mm., [7 ¾ x 6 ¼ inches]. 300 manuscript pages in ink written in a legible hand, including an index on the front free endpaper. Bound in contemporary leather-backed marbled paper boards and tips; binding showing some wear of the marbled paper, edges of lined paper is brown with age but in good condition. Very good and attractive account book.

Unusually interesting book of accounts, that graphically reflect the barter economy of early 19<sup>th</sup> century in New England. Skilled labor, Yankee ingenuity, and willingness to take on all kinds of work, is traded for food and household goods and finally reconciled for the exchange of small cash payments.

## De Simone Company, Booksellers

Included are the accounts of local Glastonbury women, including Eunice Mosley, Isabella Post, Dorance Wells, and Adna Talcott. In each case the accounts, covering two pages, includes goods purchased and prices charged, values which are offset by work produced and good delivered to Watrous's shop. In the case of Eunice Mosley, she is charged interest on a loan, suggesting her credit worthiness and participation in the larger Glastonbury economy.

These accounts show a brisk business in the making of powder kegs, hoops, and all types of barrels (soap, cider, oyster, etc.). There are accounts recording payment to Watrous's son, Elijah who worked for him for six months in 1817 and was paid \$96.00. The ledger shows the price of "Taping" or mending shoes, costing anywhere from twenty to fifty cents, and the crafting of a new pair about two dollars. It also shows the costs of purchasing wood and other supplies to make his barrels and the differing cost for white oak, red oak, willow, chestnut and pine are recorded.

Most citizens of the town are named in his accounts including Moses Ensign, Levi Smith, Isabella Post, Capt. Daniel W. Griswold, Samuel Pitkin, Leverett and Lucius Talcott, John Moseley, Jonathan Welles, and Stephen Bell. Also mentioned as a client is the Eagle Factory.

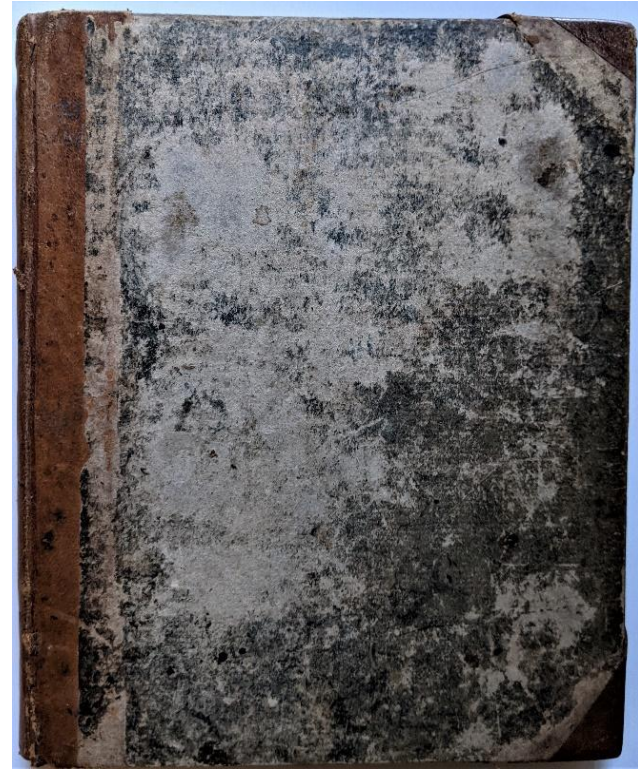
Watrous settled his accounts periodically, and often these notations contain the signatures of the debtor if the accounts were found owing. His own purchases are included and range from food staples to shoe leather, a sealskin cap, an almanack. and an English reader, a sley (sic) to W. Hartford, and various goods for "Mrs. Watrous".

Dudley Watrous or Waterhouse was born in 1790 in Hebron, Connecticut, of Jonathan and Abiah (Webster) Watrous. Dudley's father served in the Revolutionary War, at times under his grandfather, Lieutenant Nathaniel Waterhouse. His mother was a descendant of Gov. John Webster of Connecticut. Dudley worked as a cooper and also as a shoemaker and shoe repairer. He married Prudence S. Nichols and lived

most of his life in Glastonbury, outside Hartford. He died at the age of 77 in Hebron. (768)

Elijah A. Watrous Dr 1819		Elijah A. Watrous Cr					
March	to one order upon Hensley & Kellogg	02	75	April	by making twelve P kegs		
April	to one paid Calfskin shoes at 25c	02	50	April	by making thirty P kegs		
May	to Cash three Dollars	03	00	May	by making thirty three P kegs		
	to twenty eight lbs of Wheat Flour	01	25	May	by making thirty three P kegs		
June	to goods at B. H. and Sons	03	87	June	by making twenty nine P kegs		
	to 18 lbs of powder	07	00	June	by making twenty seven P kegs		
	to one cask of Powder at 75c	07	50	June	by making thirty two P kegs		
	to Cash one Dollar	01	00	June	by making thirty four P kegs		
		28	87	June	by making thirty nine P kegs		
Samuel Risley Dr				June	by making thirty P kegs		
July	Account brought from May 29 to 31	11	34	June	by making thirty two P kegs		
Do	to wagon to D. Pitters		18	June	by making thirty six P kegs		
Do	to wagon one day in the meadow		12		by making 36 P Powder kegs		
Do	to one days work making hoops		10				
Aug	to setting one flat hoop		10				
Sept	to setting 1/2 hoops on barrel		16				
Oct	to setting one flat hoop on air pump		12				
Nov	to hoops paid within hoops		16				
April	to buying each one for 12 hoops		40				
May	to making Puchet at 50/100		50				
June	to putting above to use		28				
		73	98				

Subscribed Shun second with Sam  
 Risley and found Due to him three  
 7/60 to Balance all both accounts  
 Timothy Risley  
 Duffey Watrous





## SLIPPERS, CALFSKIN SHOES, NEW BOOTS, & WOMEN'S SHOES

13. Whitehouse, David H. *Account Book of David H. Whitehouse, Cobbler.* Wolfeboro, N. H., 1836-1839. \$ 250.00

Tall Folio. 385 x 155 mm., [15 ¼ x 6 inches]. 68 pp. Contemp. marbled boards, leather spine; some minor deterioration to parts of the calf spine, a few signatures sprung, otherwise a good, sound ledger.

Cobbler David H. Whitehouse (1807-1839) lived primarily in Wolfeboro, Carroll County, New Hampshire. This volume of records appears to have kept up to his death at age 33. His wife was Mary M. Giles Whitehouse (1806 - 1899) and they had two children; Joseph and Abigail. Whitehouse's customers came mostly from Carroll County, including the towns of Brookfield, Conway, Moultonborough, and Wakefield. Whitehouse's signature appears on the front fly leaf and on the folio numbered 27.

Entries include the date, cost, and job, including various types of shoes; slippers, calfskin shoes, repairing boots, new boots, and women's shoes. Whitehouse also purchases material for his trade including a shoemaker's seat and tools. The book also includes some household expenses and foodstuffs, etc. Customer names include Dudley Pike, Ephraim Parsons, James C. Perkins, John Chadwick, Charles Colman, Thomas W, Mordough, Joseph Malcham, John Rollins, and Nathaniel Barker, to name a few of the local names prominent in the ledger. The only woman whose name appears in the ledger is Ann Dearborn, who purchased a pair of kid slippers and worked off the debt by working for two days.

The first two pages of the book has a written transcript of the first 11 stanzas of Tennyson's poem "The May Queen"; two stanzas of the "Pirate Song or, Serenade"; and a seven-stanza poem "To my Sister" dedicated at the bottom "To my sister Abby." All the text appears to be in the same hand. (765)

## De Simone Company, Booksellers

