

Account Books Collection

Finding aid

Windsor Historical Society
96 Palisado Avenue, Windsor, CT 06095

Creators: Various individuals, businesses, organizations, and community officials in Windsor, Connecticut

Dates: 1733-1954, bulk dates 1760-1900

Extent: Approximately 150 account books

Accession#: 1970.1, 1976.20, 1984.60, 1993.60, 1996.34, 1997.8, 2006.4, and others

Location: Special Collection Storage

Account Books in 18th and 19th Century New England

Account books provide distinctive evidence of the intricate economic and social network which supported the pre-industrial New England economy from the early 18th century until the mid-19th century. Because of a scarcity of hard currency during this period, both personal and commercial transactions were largely dependent upon a credit and barter-based economic system. Early colonists assigned a book value to common commodities, such as hay or sugar, or to several days' worth of labor and recorded this value in terms of English pounds, shillings, and pence until about 1820. However, by the mid-1840s a cash basis of accounting became prevalent and lessened the necessity for carefully recording the reciprocal exchanges of goods and services.

Methods of accounting practices developed in Europe in the 16th and 17th centuries were disseminated by means of bookkeeping texts and were commonly understood and used in America. However, complete double entry accounting records were usually kept only by the larger businesses or merchants. The average tradesman, shopkeeper, or farmer maintained more simple records that reflected his own needs, the extent and complexity of his commercial activities, and the community in which he operated.

Day books generally display a chronological list of transactions which were recorded as they occurred. A variety of names may be listed on the same page with notes about the kind of work being done or the goods being exchanged. When the account was paid or settled to mutual satisfaction, the entry was crossed out or a notation to that effect entered in the book and signed by both parties. Such account books existed for the convenience of the owner for keeping track of obligations between individuals and were rarely used to calculate profit and loss or to determine the status of inventory. Ledger books contain individual credit and debit accounts for each customer. An account book may include both formats mixed within one volume as well as other personal or family

records, correspondence, probate inventories, or even evidence of later secondary use as a scrapbook.

Account books provide an objective glimpse into the social and economic life of a household, small business, or large manufacturing concern. They may reveal the extent of a craftsman's output, sources of raw materials or supplies, contact with distant or urban markets, or the seasonal nature of certain professions. A book might record the diversity of methods of economic exchange used by one individual – buying and selling, trading, lending, renting, boarding, and extending credit. Account books offer evidence of personal and family circumstances as well as the breadth or narrowness of the interrelationships between an individual and his community, a true mosaic of goods, services, and relationships.

Scope and Contents

The Account Book Collection is an artificial collection resulting from efforts to compile and record basic information about the numerous volumes of financial records held at the Windsor Historical Society. The bulk of the collection consists of day books, ledgers, and personal accounts of individuals and businesses in Windsor, Connecticut and the surrounding area. The account books had not been previously cataloged and were scattered throughout the Society's repository. More than 150 account books and similar registers have been identified and inventoried. An Excel database provides information about the collection with descriptive fields including creator, date, type of business, and a brief narrative summary.

The account books represent a wide variety of merchants, artisans, agricultural enterprises, early manufacturing, and community organizations. Individual businesses include general stores and grocers, brick makers, distilleries, tanners, doctors, and farmers. Local manufacturing concerns represented in the collection were producing guns, silk and other textiles, men's hats, canned food, and butter. In addition, a few volumes record the management of probate or estate accounts, the finances of local civic organizations, minor town and church accounts, and the early 20th century Windsor Fire District tax lists.

The record books vary considerably in size, extent, legibility, and condition. The volumes frequently contain extensive listings of local Windsor names. In most cases an owner or creator has been identified; some volumes contain records kept by more than one person. It is not uncommon to find entries or notations unrelated to the original purpose of the account book such as family records, recipes, penmanship practice, or newspaper clippings.

Arrangement

The Account Book Collection is arranged in accession number order.

Related Materials

Jerijah Barber Collection (1970.1)
Hayden Collection (1976.20 and 1984.60)
Carrie Marshall Kendrick Collection (1993.60.87)
William Shelton Collection (1996.34)
Christopher Miner Spencer Collection (1986.34)
Records of the Second Society, Poquonock, CT (1986.8, 1986.16, and 1996.30)

Subject files: Businesses

- Doctors
- Fire Companies – Windsor Fire Company
- Organizations and Clubs
- Windsor Water Company

Subject Terms

Account books – Connecticut – Windsor
Business records – Connecticut – Windsor – 19th century
Blacksmiths – Connecticut – Windsor
Brickmakers – Connecticut -- Windsor
Distilleries – Connecticut – Windsor
Farmers – Connecticut – Windsor
General stores – Connecticut -- Windsor
Lumber – Connecticut -- Windsor
Tanners – Connecticut – Windsor
Undertakers and undertaking – Connecticut – Windsor
Connecticut Silk Manufacturing Company (Hartford, Conn.)
Windsor Creamery (Windsor, Conn.)
Windsor Canning Company (Windsor, Conn.)
Health Underwear Company (Windsor, Conn.)
Spencer Arms Company (Windsor, Conn.)
Grace Episcopal Church (Windsor, Conn.)

Custodial History

Intern Jill Demers prepared an inventory and descriptive list of about 100 of the Society's account books in 2001. Volunteer Susan Smoktunowicz built on this work in 2008 and compiled information for an additional fifty volumes. Account books that are part of a larger collection as well as those that stand alone were included.

Every account book was assigned an accession number; the "Found in Collection" accession number 2006.4 was used if the volume could not be attributed to an identifiable donor. An Excel spreadsheet was created to provide public access to the collection. The spreadsheet includes the accession number; title; names of owners, businesses, or organizations associated with the account book; its date range; the type

of business; a brief description; and the storage location. Most of the account books were rehoused in custom-made archival CONSERpHASE boxes.

Librarian Barbara Goodwin prepared the finding aid in February 2009.

3/3/2009