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# 1794 MIDDLETOWN, <u>D</u>ELAWARE – FROM ACCOUNTING RECORDS\*

Abstract: The economic life, customs and importance of 1794 Middletown, Delaware are interpreted from the accounting ledgers of a general store and a blacksmith shop.

A customers ledger covering the period 1794 to 1801 presents a picture of economic life at the turn of the century in an eastern U.S. village. The ledger, now in the possession of Mr. H. F. Green, proprietor of St. Augustine's Oldest Store Museum, was found by his mother 75 years ago in Smyrna, Delaware. The first two-thirds of this ledger contains the customers' accounts of 1794 to 1796 for a general store operated by Reynolds and Clark, Merchants. The last third contains the 1799 to 1801 accounts of John Reynolds and Company, a blacksmith shop. John Reynolds, Esq. was an enterprising man; he was an attorney, a partner in the general store, owner of a blacksmith shop, operated a charcoal kiln and was an early banker for many of the local citizens. The ledger contains no direct information locating the two enterprises but Reynolds was on the tax list of Appoquinimink Hundred (township) which included Middletown. This and transaction references such as "to cash per Middletown day book" place the store in Middletown, Delaware. The location of the blacksmith shop could not be determined but probably was in a nearby but different village from the store because only 19 of the 95 customers of the blacksmith shop were among the 125 customers of the store.

### Middletown, Delaware

Middletown is located 22 miles south of Wilmington and approximately 50 miles from Philadelphia. (Fig.1) By 1799 a stage coach line, carrying the mail, made daily runs from Dover through Middletown and Wilmington to Philadelphia. The first U.S. census (1781)

<sup>\*</sup>Based on a paper given at the Southeastern AAA meetings at the University of Tennessee, April 30, 1977.

The Accounting Historians Journal, Spring, 1979

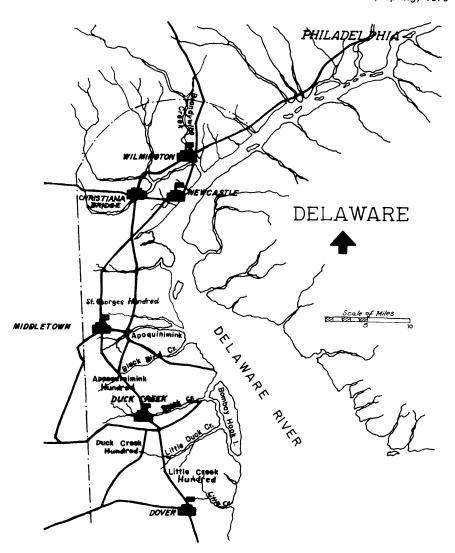


Fig. 1

Stone: 1794-Middletown, Delaware-From Accounting Records

41

gives only the population of New Castle County but the second U.S. census (1801) indicates the Appoquinimink Hundred had a population of 4,245. Between the first and second census, New Castle County had a population increase of 30% so the 4,245 figure must be reduced for this increase and because the Appoquinimink Hundred was a larger area than Middletown alone. If we estimate the population at 3,000 in 1794, Middletown was still an important village, for in 1781 the entire population of Delaware was 59,094.

The importance of 1794 Middletown in the colonial history of Delaware is borne out by the prominance of five store customers. Richard Bassett, Esq. of Bohemia Manor was a landowner, lawyer, militia officer, U.S. Senator (1789-1793), Delaware Chief Justice (1796-1799) and Governor (1799-1801).<sup>2</sup> Another customer, Dr. Joshua Clayton, was the last president of Delaware (1789-1799).<sup>3</sup> His son Dr. James Clayton was surgeon in the U.S. Service.<sup>4</sup> Levi Hollingsworth operated a line of "stage boats" between Philadelphia and Christiana and was part owner of wharves on Christiana Creek at "Christiana Bridge." Joseph Rothwell was the owner of Rothwell's Wharves on Ducks Creek.<sup>6</sup>

Barter transactions in the ledger and other ledger references disclose that Reynolds and Clark's customers included: 3 attorneys, 4 doctors, a minister, 5 millers, 1 tailor, 2 shoemakers, a store owner, a sawmill operator, a blacksmith, a tanner, a weaver, a barrell maker, and a hatter. Other customers acted as brokers of wheat, corn, tobacco, and cloth. Middletown was a town heavily involved in the commercial activity of the late 18th century colonial period.

#### Commodities and Prices

The price structure of a period can best be related to an appropriate standard by examining the wage levels of that period. Commodities and services were priced in English currency in the ledger. These have been converted at the exchange rate of 7s6d per \$1, the consistent practice of the storekeeper when \$10 and \$20 bank notes were received. Steven Bonckell, a customer was charged \$15 for one year's services of Jim (the storekeeper's son or slave?). Colling (chopping) a cord of wood brought \$.40 and a man, wagon and team of horses cost \$2.22 per day. The store clerk received \$22.67 for a year's clerking. Harrison, the tailor received \$1.80 for making a new coat. Dr. John Clayton received \$16.87 for one year's medical care of Alexander Clark's family. The annual rent of the store building occupied by Reynolds and Clark was \$13.33 and Dr.

Clayton rented a farm to owner-partner, Alexander Clark for \$66.67 per year.

Commodity prices and the nature of commodities in everyday use offer a glimpse into the life style of the common man. Stable prices prevailed over the two year period for there were few commodity price differences that could not be explained by differences in the quality of the goods. A complete list of products sold by the general store are included in Appendix A. The commodities purchased at the general store are for the most part, quite familiar to us today. Those handed by the blacksmith are, of course, those of an earlier technology and quite unfamiliar to todays city dwellers. Most prices appear to be quite in line with the wage level of the time. Coffee and tea were luxury items and their prices (\$.25 and \$2.22 per pound respectively) reflected the high transportation costs of the period.

Items of particular interest to the men of colonial Middletown were:

| Cards, per pack  | \$ .50 | Saddle           | \$7.00 to \$11.33 |
|------------------|--------|------------------|-------------------|
| Buggy whip       | 3.00   | Snuff box        | .09               |
| Gun flints, each | .02    | Steel trap       | .62               |
| Musket           | 5.00   | Tobacco, per lb. | .20               |

The people of Middletown appear to have been kept in good spirits for there was a steady demand for brandy at \$1.20 per gallon, rum at \$1.27 per gallon and whiskey at \$1.10 per gallon. There was a lesser call for port wine at \$.22 per pint and the aristocrat of drinks, gin (probably imported from England), at from \$1.00 to \$1.20 per guart.

#### Colonial Financial Institutions

Charges to customers in English currency indicated that the people were accustomed to commodity and service prices being stated in pound sterling. Cash payments, however, were very infrequently in even pounds or shillings, indicating that few English coins were in circulation. Small payments were in fractional amounts which would point to the general use of Spanish, Portuguese and other foreign coins. A surprising number of payments in U.S. \$10 and \$20 bills indicate wide-spread use of U.S. bank notes. These notes may have been those of the Bank of North America founded in Philadelphia in 1783 or of the Bank of the United States chartered in Philadelphia in 1791.

Stone: 1794-Middletown, Delaware-From Accounting Records

43

Barter was still an accepted practice and customers settled their accounts with labor services and commodities such as wheat, corn, herring, hides, muskrat skins and scrap iron. Bookkeeping barter by transfer of credit and credit guarantee was much more prevalent, however. Three attorneys and a wealthy layman used the general stores as a means of granting credit to others in the period 1794 to 1795 as follows:

| Richard Bassett, Esq. | £ 318 to 19 people |
|-----------------------|--------------------|
| John Carnan           | £ 270 to 24 people |
| Edward Oldham, Esq.   | £ 63 to 13 people  |
| John Reynolds, Esq.   | £ 148 to 13 people |

These four men made loans in the form of store credit to 69 people for over £2,100 in a period of slightly more than one year.

John Carnan was a broker for wheat and the store was a collection agent for him. This was the manner in which some of those who used his credit made repayment to him. Others who acted as bankers were repaid by services or commodities. The account of Edward Oldham, Esq. was given credit for hides turned over to the store-keeper by one of his credit debtors. Wheat collected by John Carnan and corn gathered by Joseph Israel were sold in Philadelphia and payments of fairly large sums (in one case, £415) were periodically made there by those gentlemen to Reynolds and Clark's grocery suppliers, Joseph North and Haskens. These payments completed the bookkeeping barter cycle<sup>7</sup> from the general store; granting credit to customers, charging the brokers' accounts, accumulating corn and wheat from these customers and giving credit to the brokers and finally receiving settlements in the form of credit transfers from the brokers to pay merchandise bills in Philadelphia.

## Colonial Language and Spelling

Colonial spelling made use of double letters to a greater extent even than our curious retention of this vestigial practice. Hatts, bonnetts, powder and shott, and chamber potts are good examples. They also made quite logical substitutions (phonetically speaking) in the words syth, neadles, shoss (shoes), steal (steel), fryan pan, oyl cloth, misrat, sidder, buttins, molasis, and nutmig.

The language, particularly in the blacksmith's records, made use of many terms that are unfamiliar to us. The Oxford English Dictionary, Green<sup>a</sup> and Tull<sup>a</sup> clarified some of the strange words and phrases but others remain a mystery. To "lay an axe" was "to weld

a new piece of steel in the body of the old axe that had been worn out." Jethro Tull made clear the meaning of "repairs to land side on shear" when he described a plow as having a land side and a furrow side. Another type of repair made to a plow had a beautiful sound, "laying shear on wing and bar."

Shoeing a horse was "to shewing grey mare, 1 s., 10 d." or "to platting your horse, 3 s., 9 d." A single new shoe cost 25¢ and a remove" (resetting old shoes?) was 14¢. "Frosting" a horse was a strange term until it was found that the blacksmith also sold frost nails. The Oxford Dictionary explained that frost nails were special nails placed in horses' hooves to prevent slipping on icy roads. "Sharpening mill pick" was sharpening a tool used to cut channels in millstones. Other terms such as "ironing well bucket" were self explanatory but the meaning of "upsetting two grubbing hoes" remains unclear. Frequent charges were made to the blacksmith's customers for clouts (patchplates of iron) and for a clevis which was a cuff at the end of the plogh-beam to which the single-tree was fastened. Frequently sold items in the blacksmith shop were points at \$.20 each and sharps at \$.10 each. The nature of these items has not been indicated in the sources quoted.

In the store ledger a sales allowance was phrased "to abatement for hatt." An assignment of credit was "to your assination for your man Jacob." "Fustian" was a course cloth made of cotton and flax, and "nankeen" a cotton cloth usually yellow in color and "cotton full'd cloth" was a best seller. An item popular with men customers was "black ball" which frequently was sold along with smoking tobacco suggesting that it may be chewing tobacco or snuff. Three charges to customers for "tickets" at \$5 each were a puzzle until it was discovered that lotteries were legal for certain "good causes." One in Delaware in 1791 was authorized by the legislature to raise £1,000 for "setting up chambers in the new court house in the town of Dover."

#### **Conclusions**

Middletown, Delaware, in 1794 appears to have been a busy, thriving village, with an economy closely tied to that of Philadelphia. Merchandise available to the people of Middletown included many of the basic commodities which are used in the United States today. Most of these were local and regional products but some, such as window glass, linens, chalk, silk, coffee, tea, gunflints and gin were imported. Except for the omission of television and automobiles and

Stone: 1794—Middletown, Delaware—From Accounting Records

45

some other readily dispensable items, the people were as well supplied with the necessities and comforts of life as we are today.

#### Appendix A

# Rogers & Clark General Store, Middletown, Delaware — 1794 to 1796 Price List of Products and Services

| Bark, per oz.  | 46 <del>%</del> ¢                          |
|--|--|
| Barrells, flower (flour), each                         | 26 <del>%</del> ¢                          |
| Bed cord   | 40¢  |
| Bed ticker (bed tick)                                  | \$4.50, \$5.33 <sup>1</sup> / <sub>3</sub> |
| Beef, per lb.  | 4.4¢, 5.3¢                                 |
| Black ball (?)   | 13⅓¢, 30¢                                  |
| Blankets   | \$4.44                                     |
| Board (quantity not specified)                         | \$2.00                                     |
| Bonnett  | \$4.00                                     |
| Book   | 50¢, 96 <b>⅔</b> ¢                         |
| muster   | 66 <del>%</del> ¢                          |
| spelling   | 16 <del>%</del> ¢                          |
| -testament   | 36 <b>⅔</b> ¢                              |
| Bootlegs   | \$1.66 <del>%</del> 3                      |
| Boots, pair  | 531⁄3¢                                     |
| Brandy, pint   | 17.8¢                                      |
| gallon   | \$1.20                                     |
| Brush  | 42¢, 50¢                                   |
| —pair  | 86 <del>%</del> ¢, \$1.11                  |
| Brush and comb   | 56 <del>%</del> ¢                          |
| Buckels  | 33⅓¢, 53⅓¢                                 |
|  | 93⅓¢, \$1.11                               |
| Buckwheat, per bu                                      | 60¢  |
| Butter, per lb.  | 11¢, 13⅓¢                                  |
|  | 14.4¢                                      |
| Buttons  | 22.2¢, to \$1.063/3                        |
| -Shirt buttons   | 26.7¢                                      |
| Callamanco (probably calomei                           | \$2.67                                     |
| Candles  | 50¢  |
| Cards  | 50¢  |
| Chalk  | 31⁄3¢                                      |
| Churn  | 931⁄3¢                                     |
| Cigars (segars)  | \$1.00                                     |
| Cloth  |  |
| —Baze, per yd.   | \$1.40                                     |
| —Binding   | 81⁄3¢                                      |
| -Cotton full'd cloth                                   | 70¢  |
| —Flannell (flannel)                                    | \$2.00                                     |
| -Fustin (fustian) a course cloth made of cotton and fl | ax   |
| —Hemp  | \$1.33 <sup>1</sup> / <sub>3</sub>         |
| —Lining  | 25¢  |
| -Linnen, per yard                                      | 53 1/3¢                                    |
| Muslin   | 62.2¢                                      |
|  |  |

#### The Accounting Historians Journal, Spring, 1979

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-Nankeen, a cotton cloth usually yellow in color
                                                                $1.00, $1.53
  --Ovl cloth
                                                                $1.20
  -Silk, per scanes (skein)
                                                                6<del>%</del>¢
Coardwood (cordwood) colling per cord
                                                                40¢
                                                                $1.531/3
Coat
   -for making
                                                                $1.80
Coffee, lb.
                                                                24.4¢, 25¢
Coffee cups
                                                                $2.00
Coffee mill
                                                                $1.60
Comb
  -Cricket comb (?)
                                                                163/3¢
  -Fine comb
                                                                1634¢
Corn, per bu.
                                                                46.7¢, 50¢, 51.1¢
Coverlid (a cover for a bed, quilt)
                                                                $2.00
Cow, red
                                                                $12.00
Cow and calf
                                                                $16.00
Dy (dye) pott (pot)
                                                                331/3¢
Earthen dish
                                                                7.8¢
  ---pott
                                                                10¢, 11¢
Fan
                                                                131/3¢, 30¢
Fishing lines
                                                                741/2¢
Flaxseed, per bu
                                                                60¢
Flints, each
                                                               2.2¢
Flower (flour) - per lb.
                                                                4.9¢
                 per bu.
                                                               $6.081/3, $6.13,
                                                               $6.40
Fur, muskrat, per skin
                                                               26%¢
Garters
                                                               6<del>%</del>$¢
Gin, per quart
                                                               $1.00, $1.20
Gloves
                                                               44.4¢, 531/3¢
Handff (handkerchief
                                                               80¢, $1.131/3
Hatt (hat)
                                                               $1.16%, $3.331%,
                                                               $3.663/3
  fur
                                                               $4.00
  ladies
                                                               $3.00
  fine
                                                               $4,00, $4,30, $5.00
Herring, each
                                                               2ċ
Hide, per lb.
                                                               4.4¢, 5¢
Hog, per lb.
                                                               5¢
Hogshead
                                                               $1.40, $1.50
Hauling -- one day
                                                               $2.22
           corn, per bu.
                                                               4.4¢
           flaxseed, per bu.
                                                               634¢
                                                               $1.66%
           load of goods
           load of goods from landing
                                                               8634¢
Indigo
                                                               131/3¢
Inc (ink) powder
                                                               131/3¢
Inc (ink) stand
                                                               50¢
Jar, stone
                                                               663¢
Jua
                                                               17.8¢
Lard, per lb.
                                                               11.1¢
Lead
                                                               60¢
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## Stone: 1794-Middletown, Delaware-From Accounting Records

331/3¢, 62.2¢ Lock \$1.74 Moccins (moccasins) 651/30, 731/30 Molasses, per gal. 663/3¢ Mugs \$4.96, \$5.00 Musket 25¢ Neadles, packet 55½¢, 60¢ Padlock 24.4¢ Paper, 1 quire 7.8¢ Pastboard, per piece 131/3¢ Pink root 163/4, 20¢ Pins, per packet 50¢ Pitcher 113/3¢ Pipe and tobacco \$1.66% Plow 6ċ Pork, per lb. 271/3¢, 40¢ Powder 4.4¢ Raisons, (raisins), per lb. \$66.66% Rent of Store, 1 year 16%¢, 20¢ Ribben (ribbon) 4.4¢ ) Rosin, per lb. - purchased 50% mark up 6%¢ } sold 20¢, 31.1¢ Rum, per qt. \$1.27 per gal. 60¢, 80¢ Ry (rye), per bu. \$7.00, \$11.331/3 Saddle 931/3¢ Salt, per bu. 26%¢, \$1.50 Salt peter 33½¢ Shaving box 931/3¢, \$1.00, Shawl \$1.163, \$1.333 331/3c. 46%/3c Shirts \$1.11, \$1.13, \$1.42 Shoos (shoes) 6<del>%</del>¢¢ heals (heels), pair 12.2¢, 39¢ Shott (shot) 3634¢ Sifter 131/3¢, 14.4¢, 16/3¢ Sissors (scissors), per pair \$4.67 Sow and pigs 36%¢, 40¢, 431/3¢ Skillet 9¢ Snuf box 26%¢ Slate 13%¢ Soap 531/3¢, \$1.07 **Spectacles** \$1.11 Spirits (whiskey?), per gal. \$1.10 Spoons 22.2¢ teaspoon 22.2¢ Spices - chocolate 10¢, 11¢ cinnamon 19¢ ginger 131/3¢ mustard 131/3¢ nutmea 27.8¢ pepper 10¢

47

starter, per dose

#### The Accounting Historians Journal, Spring, 1979

| Stockings                       | 62.2¢, \$1.00, \$2.00        |
|---------------------------------|------------------------------|
| hemp                            | \$1.27                       |
| Sugar, per lb.                  | 15 <del>%</del> ¢            |
| per loaf                        | \$2.02                       |
| Tallow (quantity not specified) | 42.02                        |
| Tea                             | 26 <del>%</del> ¢            |
| hyson, ¼ lb.                    | 55½¢                         |
| Teapot                          | 31¢                          |
| Thimbol (thimble)               | 6 <del>%</del> 4¢            |
| Thread                          | 4.4¢, 6 <del>%</del> \$¢     |
| Tickets (lottery) each          | \$5.00                       |
| Tobacco — purchased, per lb.    | 12.2¢ }                      |
| sold, per lb.                   | 20¢ 64% mark-up              |
| Tobacco box                     | 16 <b>%</b> ¢                |
| Traps                           | 62.2¢                        |
| Trunk                           | \$3.66 <del>%</del> , \$5.00 |
| Tukin (?)                       | \$6.00                       |
| Tumbler                         | 9¢                           |
| Twine, skein                    | 27.7¢                        |
| Twist                           | 6%¢                          |
| Walebone (whalebone)            | 9¢                           |
| Wheat, per bu.                  | •                            |
|                                 | \$1.31, \$1.33               |
| Window glass, per piece         | \$8.231/3                    |
| Wine, per bottle                | 37.8¢                        |
| port, per pint                  | 22.2¢                        |
| Whip, buggy                     | \$3.00                       |

#### Appendix B

John Reynolds, Esq. Blacksmith Business 1799 - 1800 David Smyth, Blacksmith Price List of Products and Services\*

\*converted to US dollars @ rate 9 penny = 10 cents 7'6 p = \$1

| Ax, laying (to lay an axe is to weld a new piece of steel into the body of the old axe that has been worn out) | 66 <b>%</b> ¢, 75¢ |
|--|--------------------|
| broadax  | \$2.00             |
| iron & steel ax  | 83 <b>⅔</b> ¢      |
| upsetting  | 26 <del>%</del> ¢  |
| Axil (axle) each   | \$1.063/3          |
| Axiltree for wheel   | 26 <del>%</del> ¢  |
| Band on waggon wheel   | 331/3¢             |
| Bolt   | 13⅓¢               |
| for floodgate, per pound   | 12⅔¢               |
| for window, each   | 25¢                |
| Buckel (buckle), harness   | 13⅓¢               |
| carriage, large  | 16 <del>%</del> ¢  |

| Stone: 1794—Middletown, Delaware—From Accounting         | Records                   | 49 |
|--|---------------------------|----|
| matala (batala) bis                                      | 16 <del>%</del> ¢         |    |
| Briddle, (bridle) bit<br>Chane (chain) per foot          | 25¢                       |    |
| Chimny (chimney) irons, per lb.                          | 11¢                       |    |
| Clevis, Laying (a cuff at the end of the plough-beam     | 66⅔¢                      |    |
| to which the singletree is fastened)                     | 00/3 <b>Y</b>             |    |
| three knotched   | \$1.00                    |    |
| Clouts (patchplate of iron) each                         | 25¢                       |    |
| clout for cart   | 13½¢                      |    |
| Coather (?) or Coathis, laying                           | \$1.00                    |    |
| sharpening   | 20¢                       |    |
| Cotter (?), laying                                       | \$1.00, \$1.10            |    |
| dressing   | 33¢                       |    |
| pointing   | 50¢                       |    |
| Cupples (?) pair   | 25¢                       |    |
| Dog for sawmill  | 25¢                       |    |
| Dog fork, (iron bar with bent prong for grappling logs)  | 25¢                       |    |
| Dung fork  | 331⁄3¢                    |    |
| Dung shovle (shovel)                                     | 1.33⅓¢                    |    |
| Esshook (probably an S hook)                             | 10¢, 13⅓¢                 |    |
| Flat iron  | 50¢                       |    |
| Flesh fork   | 24.4¢                     |    |
| Friszen (?)  | 20¢                       |    |
| Frosting horse (placing frost nails in hooves to prevent |                           |    |
| slippage)  | 16 <del>%</del> \$¢       |    |
| Fryan pan  | 80¢, 93⅓¢                 |    |
| Fusing for gun lock                                      | 25¢                       |    |
| Gate hinges, pair  | \$1.50                    |    |
| Gridiron   | \$1.20, 1.66 <del>%</del> |    |
| Gudgon (a metal pivot on end of beam, axle, etc.         |                           |    |
| on which wheel turns)                                    | 404                       |    |
| for wheelbarrow, set                                     | 40¢                       |    |
| gudgon with ring   | 25¢                       |    |
| Gullet plate (lower end of horse collar)                 | 50¢<br>50¢                |    |
| Gun scraper and brick pin                                | 60¢                       |    |
| Handirons (pair) per pound                               | 131/3¢                    |    |
| Handle for coffee mill                                   | 20¢                       |    |
| Handle for tea kettle                                    | 25¢                       |    |
| Harp (Bullingers?)                                       | \$50                      |    |
| Harrow teeth, sharping each                              | 2.2¢                      |    |
| Hoe, new   | \$1.00                    |    |
| laying   | 50¢                       |    |
| grubbing   | 66¾¢, \$1.66¾             |    |
| sharpt (sharpened)                                       | 6 <del>%</del> 3¢         |    |
| upsetting grubbing hoe                                   | 33 ½¢                     |    |
| Hole fast for bench                                      | \$1.25                    |    |
| Hooks for hinges, each                                   | 16 <del>%</del> ¢         |    |
| Horss shoss (horseshoes), new each                       | 25¢                       |    |
| removes each (reforging old shoes?)                      | 13.5¢, 14.4¢              |    |
| new, with steel toes each                                | 30¢                       |    |
| Iron (purchased) old, per lb.                            | 2.2¢                      |    |
| new, per lb.   | 6 <del>%</del> ¢          |    |
|  |                           |    |

# The Accounting Historians Journal, Spring, 1979

| new bar, per lb.   | 5½¢                         |
|--|-----------------------------|
| Kitch (catch) for door, each                             | 10¢                         |
| Knife  | 14.4¢, 30¢, 36¾¢            |
| cheese knife   | 50¢                         |
| drawing knife  | \$1.00                      |
| flesh knife (used in fleshing skins)                     | 24.4¢                       |
| knife and fork   | \$1.20                      |
| pen knife  | 24.4¢, 25¢                  |
| Lamp iron (candlestick?)                                 | 50¢                         |
| Linch pin (a pin put in the spindle of the axle of       |                             |
| vehicle to keep the wheel on)                            | 20¢                         |
| Meat spit, mending                                       | 20¢                         |
| Mill jack  | \$2.50                      |
| Mill pick (tool for giving millstone corrugated surface) | 501/4                       |
| laying   | 53½¢                        |
| dressing   | 12.2¢<br>12.2¢              |
| sharping (sharpening)<br>stuting                         | 12.2¢<br>80¢                |
| Moves (revolving part?)                                  | 7.2¢                        |
| Nails, per gross   | 7.2¢<br>13.3¢               |
| per pound  | 33½¢                        |
| brad nails, each   | .56¢                        |
| cart nails, each   | 3¢                          |
| clant nails, each  | 1.12¢                       |
| frost nails, each (for horses hooves to                  | +                           |
| prevent slippage)  | .68¢                        |
| hobb (hob) nails, gross                                  | 26 <del>%</del> ¢           |
| horse shoe nails, each                                   | 1.12¢                       |
| sprig, each  | .44¢                        |
| spikes, per lb.  | 16 <del>%</del> ¢           |
| tin nails, each  | 4.44¢                       |
| Nibb iron for cradle                                     | 25¢                         |
| Nut for screw  | 6 <del>%</del> ¢            |
| Ox yoak (yoke), mending                                  | 16%¢                        |
| Pick plains (?)  | 981/3¢                      |
| Pitchfork  | 50¢                         |
| Plating horse  | 85¢                         |
| Plow plate   | 25¢                         |
| Pot rack   | \$1.00, \$1.531/3           |
| Points (?) Rivit (rivet) and bur, set                    | 20¢<br>4.4¢                 |
| Screw, per lb.   | 16 <b>%</b> ¢               |
| cutting  | 6 <del>%</del> 3¢           |
| Sharps (?) each  | 100                         |
| Shear, new 23½ lb., per lb.                              | 17.7¢                       |
| laying   | 92%¢, \$1.00, \$1.331/3     |
| Shewing (shoeing) horse, per hoof                        | 25¢                         |
| Shewing horse, 4 removes                                 | 50¢                         |
| Shovel   | \$1.20, \$1.26              |
| fine shovel  | 86 <del>%</del> ¢           |
| Spaid, (spade) each                                      | \$1.20, \$1.26 <del>%</del> |
| Spurs, set   | 331/3                       |
|  |                             |

#### 51 Stone: 1794-Middletown, Delaware-From Accounting Records 16%¢ Steal (steel) old per lb. 6<del>%</del>¢ Stapels, (staples) \$1.73 Sythe, new 25¢ hanging for 24.4¢, 25¢ plating 6634¢ Terry cap for timber wheel, mending \$1.00 Thumb screws, 3 Tools, each chisell (chisel) 551/2¢, 66%4¢ 22¢ clamp cutting box, steel for 6634¢ 131/3¢ file 6.7¢ gimblet (gimlet) 50¢ hammer, laying dressina 20¢ 86%¢, \$1.00 hatchet 75¢ small 60¢ mattack (mattock) 20¢ plane bit 62.2¢ rasp 50¢ saw handle 10¢ screw driver 33¢ thumbscrew Tung cap for slay (sleigh) 50¢, 66%¢ 40¢ welding tung cap 25¢ Washer for cart wheal (wheel) 50¢ Well bucket, ironed Wheel barrow, hooking 25¢ 31/3¢ Widge, (wedge), each new pair \$1.11 55½¢ for carrage, laying 10¢ for carrage, dressing 40¢ Wood, colling, per cord

#### **FOOTNOTES**

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<sup>1</sup>Munroe, p. 139.

<sup>2</sup>Munroe, p. 54, p. 198, p. 268.

<sup>3</sup>Scharf, Vol. I, p 269, p. 291, p. 279.

<sup>4</sup>Munroe, p. 249.

<sup>5</sup>Scharf, Vol. II, p. 941.

<sup>6</sup>Conrad, Vol. II, p. 615.

<sup>7</sup>Baxter used the term "book-keeping barter" to define "an exchange with a time-lag" [p. 274] to differentiate it from pure barter, "truck, i.e. the simultaneous exchange of goods."

<sup>8</sup>Green, various pages.

<sup>9</sup>Tull, various pages.

<sup>10</sup>Webster, plate (verb), to shoe (a horse) with racing plates.

<sup>11</sup>Webster, remove (verb), the act of sesetting a horse's shoe.

<sup>12</sup>Webster, full (verb), to cleanse cloth from its oil or grease.

<sup>13</sup>Scharf, Vol. II, p. 1033.
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