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Archie Faircloth

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Archie Faircloth
UNIVERSITY OF LOUISVILLE

THE IMPORTANCE OF ACCOUNTING TO THE SHAKERS

Abstract: A desire to be self-sustaining and a dedication to communal property required the Shakers to place great importance on accounting. This importance was underscored by the fact that the spiritual covenants of the Shakers were revised to require accounting procedures and policies including an annual audit. The Shakers circulated manuscripts concerning bookkeeping, and recorded transactions and events in three types of journals: financial, "family," and spiritual. The Shakers also prepared financial reports. Temporal transactions were a means of maintaining the "gospel order" which elevated accounting procedures to a means of creating and protecting consecrated property.

The United Society of Believers, better known as the Shakers, established various methods of accountability regarding their temporal affairs. Accounting procedures measured the transactions with the "world," provided a measure of a "family's" and a "Society's" efforts, and provided valuable information regarding the ability of the society to acquire land, construct buildings, or engage in other projects designed to increase the "gospel order." The spiritual importance they attached to these affairs elevated accounting procedures to a means of generating and maintaining consecrated property.

The Shakers grew from a religious order founded in Manchester, England, in 1747 by James and Jane Wardley. In 1758 Ann Lee, the daughter of a blacksmith, joined the order and through her zeal and prophecies became its leader. Eventually her followers believed that she was the female counterpart of Christ. In order to avoid religious persecution, Ann and eight followers immigrated to the United States and arrived in New York in 1774 and settled near Albany. "Mother Ann" died in 1784, but her work was continued by the elders and from 1785 until 1794 nine more communes were founded throughout the northeast, primarily based on the religious fervor and revival that were occurring at that time [Green and Wells, 1848, p. 84]. Just before the close of the eighteenth century a religious revival took place in Kentucky and adjacent states which prompted the Believers to send missionaries to the "west." Eventually societies were established in Ohio, Kentucky, and Indiana.

The beliefs of the Shakers included celibacy, communal property, abolition of slavery, equal rights for women, pacifism, public confession, and the acceptance of "Mother Ann" as the female counterpart to Christ. Although these beliefs sparked controversy and, at times, violence, the attitudes of others were positively influenced by the business reputation of the Shakers for honesty and quality [Andrews, 1932, p. 38]. The society promoted temperance, chastity, plainness, simplicity, neatness, industry, and economy as virtuous principles [Green and Wells, 1848, p. 75].

METHODOLOGY

The promotion of industry and economy was the foundation of the goal of the Shaker societies to be self-sustaining. Fiscal accountability would contribute significantly to accomplishing this goal. The purpose of this article is to explore and document the methods of accountability practiced by the Shakers. If accounting did play an important role in the longevity of the Shaker experiment in communal living, then its importance should be evidenced in the anecdotal correspondence of the societies as well as their financial records.

The Shaker society at Pleasant Hill, Kentucky, was chosen because it was the largest society in the "west," it enjoyed a relatively long period of existence, extensive records have been preserved by historical societies, and the fact that it was not in the eastern centre of "Shakerism" gave an opportunity to determine if a society geographically isolated from the Centre Ministry in New Lebanon, New York, would institute the policies and procedures recommended for temporal transactions.

The *Shaker Literature, A Bibliography* [Richmond, 1977], was reviewed to determine the location of Pleasant Hill documents. The vast majority of known historical records of the Pleasant Hill society are at the Western Reserve Historical Society, Cleveland, Ohio; The Filson Club, Louisville, Kentucky; and The Harrodsburg Historical Society, Harrodsburg, Kentucky. All of the Pleasant Hill documents at these three historical societies were examined. Additional smaller collections exist at other diversely located historical societies and libraries. The curators and librarians of the smaller Pleasant Hill collections were contacted by telephone. The interviews included questions concerning their collections and their knowledge of other collections of Shaker documents. In a follow-up interview after they reviewed their Pleasant Hill collections, they stated that none of

the documents dealt with financial or temporal affairs. Since these collections were very small, their review included correspondence. It is possible that Pleasant Hill documents that have not been identified as such may exist in historical societies and library collections, and Pleasant Hill documents may also exist in private collections. The findings of this study will of course be confounded to the extent that unidentified and unknown Pleasant Hill documents exist. Unfortunately, other documents have not survived the years, and this limits the basis of this study.

The Shaker Collection of the Western Reserve Historical Society is classified into fifteen categories. This classification system proved useful and will be used further in this paper. The fifteen categories are:

1. Covenants, Laws, Legal, and Land Records
2. Financial Records
3. Membership
4. Correspondence
5. Diaries and Journals
6. Testimonies and Biographies
7. Addresses, Sermons, Essays, and Other
8. Inspired Writings
9. Music
10. Poetry
11. Recipes and Prescriptions
12. School Books and Instructional Texts
13. Scrap Books
14. Miscellaneous
15. Photographs

The two major Shaker publications which discussed Shaker principles were also reviewed. These texts are *A Holy Sacred and Divine Roll and Book from the Lord God of Heaven to the Inhabitants of Earth Revealed in the United Society at New Lebanon* [Stewart, 1843] and *A Summary Review of the Millennial Church* [Green and Wells, 1848]. Reviewing these texts was necessary because the Shaker principles emanated from the New Lebanon society and these texts, issued by that society, were to be considered law by the other societies. Therefore, the documents of Pleasant Hill would have been expected to reflect the principles of these texts.

PLEASANT HILL

On December 31, 1808, two brothers and two sisters, originally from New Lebanon, New York, left Union Village, Ohio,

and arrived at the Mercer County, Kentucky, farm of Samuel Banta on January 13, 1809. This was the beginning of Pleasant Hill. Eventually the pursuits of the Pleasant Hill society would include agriculture, horticulture, milling, textiles, and cattle. Each "family" would be accommodated with one dwelling-house, shops, and outbuildings to support the "family" and its temporal interests. Eventually, Pleasant Hill would also have a house for public worship and a trustee's office for the transaction of public business. The demands of providing the necessities of life and a devotion to consecrated property spurred their craftsmanship and ingenuity. Among the results were improved methods in packaging garden seed, the installation of running water, and spiral staircases in the trustee's office. By 1843 (the period chosen for review of the journals) the Pleasant Hill society had grown to approximately 300 people and 5,000 acres [Thomas and Young, 1975, p. 246].

METHODS OF ACCOUNTABILITY

All fifteen categories of historical data were represented collectively by the three previously mentioned historical societies. Six of the fifteen categories of data contained evidence that accounting records, procedures, and policies played an important role in the Pleasant Hill society. The Shakers established and stressed the importance of methods of accountability through the following documents:

1. Covenants

The covenants of the Shakers were adjusted to (a) create the position of trustee to keep "regular books of account" and act in a fiduciary capacity concerning the "temporalities of the Church"; (b) formalize the temporal responsibilities of the deacon and deaconess; and (c) provide for annual audits.

2. School Books and Instructional Texts

The Shakers wrote and circulated manuscripts titled "Importance of Keeping Correct Book Accounts" (undated) and "Bookkeeping" (1830).

3. Financial Records

The Shakers recorded information in Day Books, Cash Books, and Ledgers. The Shakers also recorded lists of inventories which will not be discussed in this paper since they were disclosed by Kreiser and Dare [Fall, 1986].

4. Diaries and Journals

The Shakers recorded information in journals of "Family Concerns and Accommodations."

5. Inspired Writings

The Shakers recorded information in "spiritual journals" which in some cases were related to compliance with Ministerial policy.

6. Correspondence

The Shakers prepared a financial report to the New Lebanon society.

The review of the "Sacred and Divine Roll" did not prove useful from a temporal point of view. The review of the "Millennial Laws" proved useful because it disclosed the temporal requirements of the Ministry, Elders, Elderesses, and the Trustees established by the New Lebanon society. The changes in the covenant of the Pleasant Hill society subsequent to the publication of the "Millennial Laws" were in accordance with its requirements.

Covenants

Trustee. The original Pleasant Hill covenant, dated 1806, was basically a dedication of religious faith [Covenant, 1806]. In subsequent years, due to the desire to be self-sustaining and the existence of communal property, methods of accountability were introduced into the spiritual covenants. The covenant was revised in 1814. One of the revisions established the duty of the trustee: "to take general charge and oversight of all and singular the property, estates, and interests dedicated, devoted, and given up as aforesaid to the joint interest of the church" [Covenant, 1814, p. 7]. The trustee dealt with the outside world, acting as the representative for the society in business and legal matters. The trustee had the responsibility for preserving the covenant and "other records" that would be necessary to secure the consecrated property. The revision of the covenant in 1830 further defined the role of the trustee:

It has been found necessary, in the established order of the Society, in its various branches, that superintended deacons or agents should be appointed, and authorized to act as Trustees of the temporalities of the Church. They must be recommended by their honesty and integrity, their fidelity in trust, and their capacity for the transactions of business, of which qualification the Ministry and Elders are to be the judges. It shall be the duty of the said office —

deacons [trustees] to keep, or cause to be kept, regular books of account, in which shall be entered the debit and credit accounts of all merchantile operations and business transactions between the Church and others — all receipts and expenditures, bonds, notes, and bills of account, and all other matters that concern the united interest of the church [Constitution, 1830, pp. 65 & 67].

The trustees were appointed by the Ministry and Elders with “the general approbation of the church.” The trustees had to provide the Ministry and Elders with the “general state of the temporal concerns,” and the trustee could not enter into the sale of real estate or any “important contract” without the knowledge of the Ministry and Elders. The powers of deacons and deaconesses were related to “domestic concerns,” and they were not able to buy or to sell property under their care without the permission of the trustees.

Eventually the trustees were restricted from entering into partnership with anyone outside of the Society and from “lottery or games of chance” and they couldn’t enter into debt or provide “grants or donations” for more than five dollars’ value without the approval of the Ministry and Elders. The 1882 covenant states: “They shall have ‘religion in trade,’ and not engage in any worldly speculations [to get something for nothing] to oppress such as may be compelled to part with property, theirs to buy cheap and sell dear but they shall deal in fair market values” [Covenant, 1882, p. 35].

Deacons and Deaconesses. The positions of deacon and deaconess were created to meet the need to assign the responsibility for the conduct and maintenance of “families” within the society. Although they were spiritual leaders, day-to-day temporal needs and the various “branches of industries” conducted by the “families” required that the deacons and deaconesses become more involved with temporal transactions. By the time of the 1830 Covenant these temporal responsibilities had been formalized.

It is their duty to make proper arrangements in business; to maintain good order; to watch over, counsel and direct the members in their various occupations; as occasion may require; to make application to the office deacons for whatever supplies are needed in the several departments of the family, to maintain union, harmony and good understanding with the said office-deacons, and to report to their

Elders the state of matters which fall under their cognizance and observation. But their power is restricted to the domestic concerns of their several families or departments and does not extend to any immediate or direct intercourse with those without the bounds of the church" [Covenant, 1830, p. 69].

The qualifications required for the positions were faith in the gospel, faithfulness to the Elders, and "a sufficient capacity for business" [Covenant, 1830, p. 69]. The duties of the deacon and deaconess became more formalized with the passing of the Millennial Laws which required journals of "Family Concerns and Accommodations." These journals are discussed in a subsequent section.

Audits. The 1830 covenant also introduced the concept of auditing by requiring that the records of the trustees "be annually inspected by the leading authorities of the church; and they, together with the Trustees, shall be the official auditors of the same, and the signatures of any one or more of said auditors, with the date of inspection and approval, shall be sufficient authority for the correctness of the facts and matters so recorded" [Constitution, 1830, pp. 65 & 67]. Revisions in the Pleasant Hill covenant subsequent to 1830 did not include significant changes in accounting or auditing procedures other than the role of trustee. Unfortunately, the author was unable to discover evidence of auditing procedures or any signatures attesting to an audit. However, the possibility of an audit may have had an impact on bookkeeping practices until the lack of an audit was evident. The note disclosed in Exhibit 1 was recorded by John Voris, a trustee, in the cash book. This indicates that more than one person was involved with the books in some manner. The initials NB do not correspond to anyone in the Ministry, any other trustees, or deacons of the period. The initials probably denote nota bene, which is Latin for "mark well." These same initials were found in an entry by the East Family deaconess when she made a notation concerning the arrival of new machinery. The entry by Voris was also illustrated by Kreiser and Dare [Fall, 1986] as an example of the Shakers' understanding of the concept of expenses and revenues. This notation and the adjustments of accounts receivable and accounts payable are the only exceptions to the cash method of accounting used by the Pleasant Hill Society.

EXHIBIT 1
Notation of Pleasant Hill Trustee
Cash Book
August 2, 1847

Amount of profits of tanyard for three years as follows

1847	the profits in tanyard was	1306.83	Less of time	10 mo. 9 $\frac{1}{2}$ days
1846	" "	900.28	" "	6 6 $\frac{3}{4}$
1845	" "	1089.27	" "	5 1
		3196.38		
the average amount		\$ 1065.46		

N^o 13 The reason the profits this season are so much greater than the last - is the out expenses were less accordingly, that the benefits of last year did in some measure result in this. Aug 2^d. John Davis.

School Books and Instructional Texts

The importance of accounting was also stressed in manuscripts. Elder Seth Y. Wells of the New Lebanon, New York, society wrote two manuscripts dealing with bookkeeping practices: a manuscript entitled "Importance of Keeping Correct Book Accounts," which is not dated, and a manuscript titled "Bookkeeping," which is dated May 19, 1830. Although these manuscripts were written by an Elder of the New Lebanon Society, they are included in this study because such manuscripts were circulated among the societies (copies exist in three separate collections) and because the financial records of the Pleasant Hill Society were kept in accordance with these manuscripts. The manuscripts discussed the need for supporting evidence in order to avoid inappropriate decisions concerning temporal projects, as well as lawsuits. The Elder also stressed the need to record information that would allow the society to measure the performance of "families" and "branches of business." The Elder also specifically discussed three financial books of accounts — the Cash Book, the Day Book, and the Ledger. In the undated manuscript, the Elder equated bookkeeping to "keeping the order of the gospel and supporting the united interest of the family" [Wells, undated, p. 7]. The Elder cited the importance of being upright in all dealings whether spiritual or temporal and cited the fiduciary responsibility of all brethren and sisters. "As we are required to be free and open to our Elders

in those things that concern our spiritual travel; so we ought to be free and open to our Deacons in those things that concern our temporal interest" [Wells, undated, p. 7].

Elder Wells stated that good accounting should be practiced in each "family." He stated that proper bookkeeping practices were less time consuming than an individual's "awkward manner" and such procedures avoided disputes and difficulties and might avoid "ill-temper and an expensive lawsuit into the bargain" [Wells, undated, p. 4]. He also cited the advantages of knowing the circumstances of the temporal interest of the society. Those who "trusted" in a profitable business might launch into "excessive expenses" without being sensible of the situation.

Can Believers be careless in their manner and not be accountable for it? Can such neglect be viewed in any other light than a want of faithfulness in the unrighteous mammon? I know of no greater sign of disorder, or of anything more calculated to bring loss and injury upon our temporal concerns than a neglect in keeping fair and regular accounts of our business transactions. . . . If carelessness and negligence in keeping correct accounts is so disreputable in a man of the world, what should it be considered among Believers who profess to be a people of order and regularity, and who are certainly required to be an example to the world in all things, and particularly in those things that pertain to good order? [Wells, undated, p. 5-6]

In the dated handwritten manuscript, the Elder recommended that "incomes and expenditures" be determined by branch of business, and any losses that might be sustained also be recorded:

To keep our accounts in regular order . . . both of our own family concerns and between ourselves and others, whether or debit or credit, be fairly committed to paper in some systematic form. This is highly important, not only to prevent frauds and avoid mistakes; but to guard against the unhappy consequences that might arise in case of sudden mortality of any believers who were entrusted with consecrated property [Wells, 1830, p. 2].

The Elder was also concerned that the books be good supporting evidence of the transaction.

We must enter all our commercial transactions on book in a clean and conspicuous manner; so that no fraud can be practiced nor any mistake happen but what can easily be discovered and rectified by the Books themselves, without any verbal explanation, or any necessity of witnesses to prove the facts concerning the transaction [Wells, 1830, p. 2].

The Elder discussed three books — the Day Book, Cash Book, and Ledger. The elder did not mention whether pen or pencil should be used to record transactions.

The Day Book. The Day Book contained all articles bought or sold on credit. Examples of the Day Book and other financial records of the Shakers were illustrated and discussed by Kreiser and Dare [Fall 1986]. The Day Book contained the date of the transaction, the party with whom the transaction occurred as well as the article, quantity, price, and total amount of the transaction. Any subsequent receipts or payments in either cash or articles were also recorded. The Day Book was used as the basis for posting to Ledger. Illustrations from three pages of the Elder's manuscript (Exhibit 2) differ from the records disclosed by Dare in one regard. The Elder used the word "to" for both debits and credits as well as disclosing a credit example prefaced by the word "by." Kreiser and Dare noted that in the Pleasant Hill records:

Exhibit 2
The Elder's Illustrations of a Day Book

		Contra	Cr	\$	cts
1826		Amount brought forward		13770	00
Oct: 20	To	cash advanced by True W. Heath -----		56	45
" "	To	d ^t advanced by Proctor Sampson -----		600	
" "	To	d ^t paid by True W. Heath being 2 per cent int.		841	
				1389486	
1826		Nicholas Farm Port Bay D ^t		\$.	cts.
March 1	To	Ann Nicholas 1300 Acres acres of land		12500	
April 21	To	interest on 1000. from March 1 st to this date		9	75
1827 May 2	To	interest on 9.75 c. from March 1 st 1827 to this date		79	
1826		Contra	Cr	\$	cts
April 21	By	cash advanced by Proctor Sampson		1000	
" "	By	cash advanced by William Reed ---		600	
July 6	By	cash advanced by Joseph Pelham ---		500	

All debit entries in the day book are prefaced by the word "to" which indicates why the account was charged. All credit entries are prefaced by the word "by" which indicates how the account was settled [Kreiser and Dare, 1986, p. 21].

Elder Wells did not discuss the inconsistent use of the word "to" in his illustrations. The Elder then continued with his discussion of the Ledger as:

the principal Book of accounts among merchants, and to this Book all accounts found in the Day Book should be transferred: this is called *posting* and applies to all accounts transferred to the Ledger, whether from the Day Book, Cash Book or any other Book of Accounts [Wells, 1830, p. 8].

If several articles were included in one transaction, they were listed as “sundries” in the Ledger with the Day Book providing the detailed information regarding the articles. Finally, the folio reference and the dollar amount were listed. The Elder suggested that the time of posting was an excellent time to “cast up the amount” of articles to check the accuracy of the calculation before it was posted to the Ledger. When the amount was posted, either a P or a / was placed in the margin of the Day Book. In the margin of the page describing the above procedure an undated, handwritten insertion reads:

A more modern practice which we have lately adopted, is to place the figure denoting the page of the ledger to which the account is transferred in the margin of the Day Book Account. This serves not only to show that the account is posted, but refers to the page of the ledger in which it may be found [Wells, 1830, p. 10].

The Cash Book. The Cash Book was a journal of “Expenses and Incomes” and was used to record the money on hand, all debts due the family, and the debts owed by the family.

This book should be ruled with double money columns, the first for money paid out and marked Cr. This is according to the customary practice of wholesale dealers, who consider every article received, as Dr. to the article given, and every article given, as Cr. by the article received; consequently money received is Dr. to the articles given for it; and money paid out is Cr. by the articles received, or the privileges and benefits purchased by it . . . a regular account may be kept of the income and expenses of a family from year to year; so that it may be easily seen at any time how you succeeded in your temporal concerns, whether you are increasing or decreasing in your business, whether any mistakes have been made or losses sustained in trade, and if so, to what amount; and with proper care, this may be ascertained to a single cent [Wells, 1830, pp. 13 & 14].

The Ledger. The Ledger was described as the “principal Book of accounts among merchants, and the Book all accounts found in the Day Book should be transferred: this is called posting and applies to all accounts transferred to the ledger, whether from the Day Book, Cash Book, or any other Book of Accounts. The two pages of the ledger which present themselves as the Book lies open are pages with the same folio numbers, and

both contain the same person's account, and must be marked on the left hand page Dr. and on the right hand Cr." [Wells, pp. 8-9]. Each page was ruled with double columns for the date of the transaction. Columns to the right side of each page were provided for the folio reference from any other book, as well as columns for dollars and cents. The date and debit transactions were then listed. If several articles were included in one transaction they were listed as sundries in the Ledger with the Day Book providing the detailed information. Finally, the folio reference and the dollar amount would be listed. "At the top of the right hand folio page, against the person's name must be written Contra — CR. in the same large fair hand; then the date of the credit account, (whenever you come to any in favor of the same person)" [Wells, 1830, pp. 8-9]. The posting procedure was then described for the credit transactions.

When a folio page of a ledger was filled, the debits and credits were compared and carried over to a new page. This balance was accompanied by the page number in the ledger from which it was transferred. The page to which it was transferred was also noted on the page from which it was transferred. The Elder closes his section pertaining to the ledger by stating:

By keeping accounts in this regular and systematic form they may be settled at any time, either by heirs, assigns, courts of justice, or by any person authorized to settle them, without any further information than what is contained in the books themselves. And whenever a final settlement is made and the balance paid enter it thus; to balance paid, if in favor of your Cr. or by balance received, if in your favor. This will show everything in a clear light without the necessity of seeking further evidence or crossing your accounts [Wells, 1830, pp. 11-12].

Financial Records

The Cash Book contains the cash transactions for the Pleasant Hill Society from April 4, 1839, through December 27, 1871. A March 30 year end was continued until March 30, 1848; after this date, either a calendar year end was used or no particular recognition of a year end was evidenced. The quality and completeness of the recordkeeping varied greatly during the life of the society. The period reviewed (the year ending March 30, 1844) appears to have been kept by someone accomplished at bookkeeping practices and the Cash Book appears to be in accordance with the manuscripts of Elder Wells. The year

ending March 30, 1844, was selected for review of the Cash Book because this coincides with the advent of the journals of "Family Concerns and Accommodations" which is discussed in the following section.

As noted by Kreiser and Dare [Fall, 1986], the Shakers did account for changes in accounts receivable and accounts payable to provide a better measure of the change in financial condition. The method disclosed by Kreiser and Dare [Fall, 1986] was used March 31, 1839, through the year ending March 31, 1842 and is disclosed in Exhibit 3. This method distinguished between goods sold and bought in settled and unsettled accounts:

EXHIBIT 3
Adjustment for Accounts Receivable
And Accounts Payable
March 31, 1841

<i>Sold in Settled accts. in Ledger</i>	<i>351.88$\frac{1}{2}$</i>	
<i> " in Unsettled Do in Ledger</i>	<i>1976.52$\frac{1}{2}$ 2327 41</i>	
<i>Bought in Settled Accts in Ledger</i>	<i>1790.61$\frac{1}{2}$</i>	
<i>1844 " in Unsettled Do in Ledger</i>	<i>1202.00</i>	<i>2992 70$\frac{1}{2}$</i>
<i>April 4 amts. of Bought & Sold during the past year</i>	<i>17966 76$\frac{1}{2}$ 14968 32</i>	

The annual summary of selected transactions in the Cash Book by the deacon (Exhibit 4) differs from the method disclosed by Kreiser and Dare [Fall 1986]. For the years ending March 30, 1843, through March 30, 1846, the bookkeeper did not make a distinction between settled and unsettled accounts (Exhibit 4). Unfortunately, after 1846 changes in accounts receivable and accounts payable were not disclosed. Although these adjustments illustrate the Shakers understood the importance of changes in assets, the author did not find any evidence of balance sheets being prepared by the Pleasant Hill Society. The Day Book and Ledger of the Pleasant Hill Society are not illustrated in this article because the methods employed do not differ from the methods disclosed by Kreiser and Dare [Fall 1986].

Exhibit 4
Pleasant Hill
The Deacon's Summary of Cash Receipts
and Disbursements
Year Ending March 30, 1844

	<i>Received/Paid</i>	
	9179	7583 98 54 1/2
Brought in Ledger Accounts		1508 44
Sells in <i>Dr.</i> <i>Cr.</i>	1680	10
Receipts for garden seeds	326 68	
	<u>1419 53</u>	<u>9901 94 1/2</u>
Paid for hides the past year	608 00	
" for <i>Cr.</i>	215 26	
" for tanning to quises	215 00	
" for Oil	1600	
Received for leather		1054 26
		<u>528 91</u>
		760 85
Received from the falling mill	865 60	
Received from the <i>Kansas</i>	196 53	
Paid for garden seeds in <i>Dr.</i>	57 70	
" for <i>Dr.</i> down <i>Cr.</i> 1812 69		
Paid <i>Cr.</i> on <i>Dr.</i> down <i>Cr.</i> 1812 39	105 20	
Paid for <i>Cr.</i> on <i>Cr.</i> <i>Cr.</i>	300 00	
	<u>1420 25</u>	
Paid for shingles		117 70
Received on <i>Cr.</i> for <i>Cr.</i> <i>Cr.</i> 1466 50		
Paid Expenses on <i>Dr.</i>	781 50	
Received on <i>Cr.</i> for <i>Cr.</i>	1853 45	
Paid Expenses on <i>Dr.</i>	192 00	
Paid for 3 bulls & 1 heifer	75 00	
	<u>2677 48</u>	
Paid for 19 liters 1 cow & 1 bull	129 58	
	<u>1985 93</u>	
Paid on <i>Cr.</i>		75 00
Received for hogs	34 00	
Paid for <i>Cr.</i>		61 00
Received for <i>Cr.</i> <i>Cr.</i> in <i>Cr.</i> 1685		
Paid for 1st day wagon hire 27 70		
" Expenses of wagon 2229 65 1/2	92 51	
Received for <i>Dr.</i> in <i>Cr.</i> 1735	42 35	
Paid for gathering bluegrass seed	13 5 1/2	
	<u>42 96</u>	
	<u>92 50</u>	
Paid for hired hands	359 93	
" for cutting wood	74 00	
" for hauling	54 77	
		389 00

To some extent the deacon's summary (Exhibit 4) is classified by lines of operations. The receipts and disbursements related to leather showed that disbursements exceeded receipts by \$160.35. The garden seed operations were also summarized. The cash receipts exceeded the disbursements by \$1,420.25. The other major source of cash was cattle transactions which provided net cash of \$1,948.98. Disbursements for hired labor, hides, tanning bark, oil, shingles, and corn underline the fact that Pleasant Hill was not totally self-sufficient, which was also true of the other Shaker societies.

Diaries and Journals

Journals of "Family Concerns and Accommodations" (Exhibit 5) were required by an order from the New Lebanon, New York, Society. The family journals were kept by the deacon and deaconess of each family and were recorded using a calendar year. The East Family was selected because they were the younger family of the Church order and carried out the principal temporal affairs of that order. Book A was recorded by the deaconess and Book B was recorded by the deacon. In addition to the information disclosed in the following exhibits, the deaconess also recorded labor projects such as sodding, fencing, painting and trips to the outside world for temporal transactions. The passages below are illustrations of the entries by the deaconess:

Today the fence was run between the Center & East Families, to divide the lots north of the buildings and yard; it having been agreed upon for each family in the church to raise their own small fruit hereafter (4/24/43) . . . Much out work to do yet, nearly all the corn to pull, the new wash house not plastered yet (See Aug. 19th, last) but little wood gotten for winter . . . (10/27/43) the Smith shop northwest of the Centre barn was built this year . . . (12/29/43) [East Family Journal, 1843-1871, pp 9, 12, 13, 14].

Exhibit 5
Temporal Journal (Family Concerns and Accommodations)
Deacon, East Family
Pleasant Hill
1843

A
Temporal Journal

Kept by order of the Deacons
of the
East House

*In conformity with the provision in Section 18. Verse 1. & 2.
of the Book of Holy Orders.*

Book B.

*Containing an account of Family work, concerns and accommo-
dations; Produce for sale; Boughten Articles; and Brethren's
shares.*

Pleasant Hill, Kentucky,

January 1.

1843.

The entries associated with labor projects shows a concern for recording information to determine if certain goals that had been established had been achieved. The entry concerning the lack of plastering on the wash house (10/27/43) with its reference to the entry when the wash house was "raised" (8/19/43) illustrates a concern for a labor project in progress. The deaconess may be implying that the society isn't achieving the expected results concerning the building project for the "Centre Family" wash house. The entry on December 29, 1843, indicates the desire to record a project that had been completed but not previously recorded. This illustrates a concern for recording achievements on an annual basis.

Exhibits 6-9 indicate the demands placed on the family to provide for its own accommodations. These demands coupled with the need to provide cash to pay off mortgages on their land made ten- and twelve-hour workdays commonplace. Agriculture was seen not only as an obvious necessity but as a labor that helped hold the people together as a community. Harvests were recorded in chronological order. An examination of the Journal of the East Family (Exhibit 6) reveals that the deaconess and deacon disagreed on the harvest of the potatoes (850 bushels vs 700-800 bushels) and the East Family's portion of flax (482 pounds vs 371 pounds). If a comparison of these books was conducted with an attempt to reconcile the difference, it was not found by the author.

Exhibits 7 and 8 disclose the Domestic Concerns of the sisters. These tasks were in addition to washing, ironing, cooking, cleaning, mending, and seasonal duties such as helping with the harvest. These exhibits underscore the breadth of the tasks associated with providing for the needs of the family and the necessity for organization and ingenuity to save labor. Much of the labor disclosed in these exhibits took place during the winter when harvesting and preserving had been accomplished. The knitting preparation for weaving disclosed in Exhibit 7 and the "other" category in Exhibit 8 were recorded by the deaconess in chronological order.

Exhibit 6
Family Concerns and Accommodations
1843

	Book A Deaconess	Book B Deacon
Produce		
Corn		885 barrels
Wheat		845 bushels
Rye		595 bushels
Potatoes	850	700-800 bushels
Apples		
Oil cakes		7089
Textiles		
Wool*	446	446 pounds
Flax*	482	371 pounds
Livestock		
Hogs	20	20

*Common project with the production shared by the families.

Exhibit 7
Domestic Concerns
Book A
Knitting, Preparation for Weaving, and Weaving
1843

Twisting		worsted	234 run
footing yarn	106 cuts	wool	?
		(Aug 28 we	
		finished spin-	
stocking yarn	167 cuts	ning wool)	
		tew silk	18 run
Hatcheling flax	3 m/l lb		
		Reeling	
Combing worsted	50 lb	silk	
		Sizing	
Spinning		woolen	10 pieces
flax for trowsers	216 run	Knitting	
flax for shoe thread	15 run	footing for	
sewing thread	8 run	little boys	21 pair
cheese cloth	25 run		
carpet	2 run		

<i>Weaving done in 1843.</i>	
<i>42 yards Carpet.</i>	<i>68 yards Duggit for gowns</i>
<i>12 1/2 .. Oil bags</i>	<i>23 .. Do. for jackets</i>
<i>17 1/2 .. Linen for boys frockets</i>	<i>121 .. Linen for brethren frocks and ^{topwear}</i>
<i>54 .. Towel linen</i>	<i>103 .. Dark striped for gowns</i>
<i>14 1/2 .. For cheese cloths</i>	<i>32 1/2 .. Cotton and worsted.</i>
<i>124 .. Lincory</i>	<i>72 .. Handkerchiefs for Seals wear.</i>
<i>36 .. Striped cotton for giberates</i>	<i>121 .. Cloth for brethren frocked trousers</i>
<i>68 .. Fine light striped for gowns</i>	<i>82 .. Flannels.</i>
<i>37 .. Fine cloth.</i>	<i>36 .. Bordering for gowns</i>
<i>121 .. cloth for boys frocked trousers</i>	<i>33 .. cloth for quilt cloths</i>
<i>208 1/2 .. various kinds.</i>	<i>67 1/2 ..</i>
<i>832 1/2</i>	<i>324 First column.</i>
	<i>1523 1/2 Total. And 26 yds bordering.</i>

Exhibit 8
Domestic Concerns
Book A
Clothing, and Other
1843

Clothing made in 1843.

*79 pair linen trousers, 26 pair cloth trousers, 29 frocks, 27 gowns,
 11 cloth coats, 16 worsted coats, 4 worsted coats of old stuff, 78 shirts,
 23 hats, 68 summer gowns, 19 winter gowns and 21 bonnets.*

Other

Cheese	57	Bound shoes	1 pr
Tallow	85 lb	Pillow slips	26 pr
Soap	6 barrels	Towels	22
Starch	88½ lbs	Sheets	3
Candles	5178	Shorts for	
Candle wicks	105 cuts	little boys	28
Oil bags	5	Gowns	2
Flax seed bags	4	Drying Apples	33 barrels
Bags	15	Winter apples	671 bushels

Exhibit 9 deals with the society's need for brooms, furniture, oil, tools, and production related to supporting the other methods of production (agriculture, horticulture, etc.). This information was recorded by the deacon in chronological order. Although furniture was produced for sale at other societies, the Pleasant Hill Society only produced furniture for its needs. Exhibit 9 also reveals that inter-family transactions did occur. These inter-family transactions illustrated efficiency and self-sufficiency.

Exhibit 9
Household, Furniture, Other
Book
B
Deacon

Household		Furniture	
Brooms		Chairframes	6 ^b
Large	105 ^a	Table legs	8 ^c
Small	18	Bedstead legs	12
Clothe pins	34	Chairs	1
Leading Troughs	4	Bedsteads	1
Broom handles	172	Tables	1
		Cupboards	1
Other		Candlestand (stem	
Oil	2363 gal	and collar)	2 ^d
Wheelbarrow	1	Trundle bedstead	1
Hoe handles	3	Chest, Small	1
Picket gate	1	Wood box	1
Owl handles for		Bookcase	1
shoemakers	12		
Standing shoe bench			
for shoe shop	1		
Feed basket for			
the herdsman	1		
Axe handles	13		
Baskets	20		

^aForty-one brooms were for the Centre Family and twenty-four were for the West Family.

^bFour chair frames were for the Centre Family, in return for two "Iron buckets."

^cFour table legs were for the Centre Family.

^dOne candlestand was for the Centre Family.

Exhibit 10 discloses the produce for sale recorded by the deaconess and deacon for 1843. Shoes were given a monetary value instead of being accounted for in quantity. Herbs, apple jelly, garden seed, brooms, buckets, and oil were the major items produced for sale during 1843. The production of these items is reinforced by their presence in the Cash Book, with the exception of brooms and buckets. These items were consigned to local merchants as well as to merchants throughout the south.

The collections for these items would have been included in the sundry category of the Day Book.

Exhibit 10
Produce For Sale
Book A
1843

376

Produce for sale, 1843

[1843]

19 1/2 lb preserves. 17 Bagg pickled cucumbers. 20 lb Apple butter.
3 1/2 lb Apple jelly. 4 lb soap. 2 1/2 lb butter. 6 3/4 yds Crisped.
20 split hats. 41 Colthresses. 6 Needle books. 18 pin cushions.
3 pads for thread. 6 Needle cases. 1 cut stocking yarn. 5 pair
sockings. 2 pair stockings. 1 yard cotton & worsted. 3 7/8 lb herbs.
hooked. two dresses.

Book B

121

Sale Work, 1843.

1843

Jan. 7

60 Buckets, 3 large tubs & 8 small ones & 3 churns

Total amount of coopers work made for sale this year including the above

36 lb Buckets, 51 Tubs, 10 churns & 5 extra pieces with brass hoops.

Other sale work done in the Family this year

1823 large Brooms and 51 small ones. Besides 79 large & 14 small ones
for home use

897 garden seed Boxes. 1191 papers of garden seeds in January & 2365 in Dec.

2363 Galms & 2 1/2 pints of oil for the foreman (This is retained also under the
head of Family concerns.) 21 are handled— 156 Dollars & 75cts worth
of shoes.

And from the stock there have been sold 4 head of cattle & 15 of hogs.

Inspired Writings

Spiritualism was considered the rock foundation of "Shakerism." The spiritual journal kept by Brother Dunlavay, the leading Elder, recorded the visions experienced by members of the society. From January 6, 1844, through the end of the fiscal year of the Cash Book considered in this paper, March 30, 1844, the "visitors" included the Holy Savior, Mother Lucy, George Washington, Christopher Columbus, and several groups of angels, prophets, and Indians. Some of the visions reported by the Elders concerned the effectiveness and efficiency of the society and its need to comply with the policies of the Ministry. Passages referred to "vain conversation," "pride," "self will," "unreconciliation," "unbelief," "flesh affection," and "covetousness," as examples of the "evil spirits" that existed with the society [Dunlavay, 1844-1845]. The Ministry reminded the members that they had to "bear the cross" to establish "gospel order." One passage cited an often repeated Shaker tenet: "One of our guardian angels spoke a few words on the subject of our precious time, and the manner in which it was sometimes spent . . . and exhorted us to think of our first teaching which was to put our hands to work, and our hearts to God . . ." [Dunlavay, 1844-1845, p. 15]. In some cases the Elders received special gifts from spiritual visions such as "robes of righteousness" which would help them enforce the tenets of the church.

On March 17, 1844, Elder Issacher, who had a fondness for visions of Indians, and who engaged and encouraged others to engage in their dancing was more direct in restating the tenets of dedicating one's hands to labor. The Elder stated he "loved a cheerful cross bearer . . . [and that they] would be filled with life strength and power thinking, and they would manifest it both in words and works and in their appearance and they would be reconciled and satisfied with the gospel, and willingly comply with all its requirements in things both spiritual and temporal" [Dunlavay, 1844-1845, pp. 27-28]. The notion of "the gospel" having temporal requirements has significant implications. The three messengers who first came to Kentucky in 1806 bore an epistle from the Shaker Societies that the "end of the reign of the Antichrist (the end of the world) was at hand" [Meachan, et al, 1804, p. 1]. The Shakers had separated from the world to prepare for the resurrection. They had done this by a dedication to communal property and through temporal transactions and eventually through debt. The need to be self-sustaining (apart from the world) promoted the concept of temporal requirements of "the gospel" and helped reinforce the

drive necessary to accommodate for the society and to meet the payments required by loans on the land. On another occasion Mother Ann spoke through Elder Issacher stating that salvation would be gained "by walking in strict obedience to your leader on earth . . ." [Inspired Messages, 1840-1843, p. 21]. This was consistent with the Shaker belief that the Ministry was ordained by divine choice and was a part of the lineage of leadership beginning with Christ and continuing with the prophets. Ministerial policy was the way to salvation and if the Ministry was the "Visible Head" of Christ and the members the "Visible Body," then temporal transactions were the lifeblood.

Correspondence

In addition to cash receipts, the Pleasant Hill Society also accepted barter. This was especially true in the early years of the society and during periods of crisis. During the depressed economy of 1820 barter played a significant role in saving the Pleasant Hill Society from financial ruin. The depressed economy and other events discussed later in this section probably prompted the Pleasant Hill Ministry to prepare a financial report (Exhibit 11) for the New Lebanon Society. "Trade received" was assigned a value of \$4,536.43 for the six years ended November 16, 1820. The method of valuation was not disclosed. Although barter transactions are mentioned in letters of other years, no other examples of recorded barter by the Pleasant Hill Society are known to the author, except for the receipt of grain or corn in exchange for milling which is also evidenced in this report. Although the concept of "trade" entered into the calculation of their performance, accounts receivable and accounts payable were not discussed. Except for "trade" the report is prepared on a cash basis. Interestingly, the cash and trade "brought home" does not foot. The total is \$15,080.21 instead of \$15,091.10.

The letter accompanying the report also revealed that the trustees had lost money by speculating in flour although the amount of the loss was not disclosed. This event probably contributed to a subsequent change in the covenant forbidding trustees to enter into speculation. The Pleasant Hill Ministry also stated they had ordered the trustees to collect the accounts that were owed to the society which was accomplished through the support of a local sheriff. At the time the Pleasant Hill Ministry "was not well pleased with the consecrated property being mingled with the wicked world" [Pleasant Hill Ministry, 1821, p. 4]. The Ministry also stated it did not want to be in

debt to the world. It is not known exactly when accounts receivable and accounts payable became acceptable to the Pleasant Hill Ministry. The first adjustments in the Cash Book concerning these accounts occurred on March 30, 1839.

Exhibit 11
Financial Report
of the Pleasant Hill Ministry
to the New Lebanon Ministry
Nov, 1814 - Nov, 1820

1000 for the better understanding of your good Friends, we have collected a little Statement from the Journals accounts, which are inserted here:

The Amount of all the Trading trips to market, from the 16th of November 1819, to the 26th of November 1820

<i>The amount of Money brought home</i>	<i>4000. 87 cents</i>
<i>The amount of trade brought home</i>	<i>4536. 43</i>
<i>Total amount</i>	<i>8 5387. 30</i>

<i>The amount made by the Mill, including Money and Wheat</i> }	<i>1242. 91</i>
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The amount collected from one that was owing us .. 1636. 00

<i>Money received for sundry articles, which were sold at home, and small debts that was collected</i> }	<i>3 714. 00</i>
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Total of the years trading .. *15091. 10*

The amount of the Old debt which has actually been paid since the 16th of Nov. as above stated .. } *6063. 69 cts*

<i>This balance of \$ 9027. 11 cts. has been paid out for Corn Meal, vails, gloves, paint, Iron, Steel, Sugar, Tea, Coffee, Salt, spun cotton, Leather, and every article which we needed the last year</i> }	<i>9027. 11</i>
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Total of the years trading *\$ 15091. 10 cts*

SUBSEQUENT YEARS AT PLEASANT HILL

In the 1850s bad weather, cattle disease, and a distressed economy had detrimental impacts on the society [Thomas and Young, 1975, p. 248]. In the next decade the Civil War severely tested the resources of the society as they cared for troops on both sides of the conflict and were cut off from the major

trading routes to the south. The post-war economy of the south and competition through the railroads continued to hamper economic growth [Thomas and Young, 1975, p. 253]. Legal fees were incurred throughout the years to fight suits questioning the society's right to the property donated by individuals withdrawing from the society. Suits were also filed to collect receivables and to affirm the pacifist stance of the society. Urban growth, autocratic leadership, debts due to land acquisition, and investments into unprofitable lines of business took their toll [Thomas and Young, 1975, p. 249]. The society participated in a bishopric with the South Union, Kentucky, society from 1768 until 1872; by the late 1870s the society had evolved into independent families, and by the early 1890s the society was close to ruin. Eventually mortgage payments could not be met. In 1910 the remaining believers deeded the remaining "consecrated" property to a local banker in return for perpetual care [Thomas and Young, 1975, p. 253]. The last believer, Sister Mary Settles, died at Pleasant Hill on March 29, 1923 [Thomas and Young, 1975, p. 254].

FUTURE RESEARCH

The Shakers produced a great wealth of financial records and anecdotal data that has been preserved by historical societies; their experiment in communal living deserves additional research. The preservation of Shaker records offers us the opportunity to view a thriving nineteenth century not-for-profit organization. The distinctive features of financial reports prepared by the various Shaker societies should be investigated to determine the impact of the reporting needs of this organization on the development of the reports; and how these reports differed from the reports of other contemporary organizations. In addition, the financial reports could be investigated to determine the progression of policies and procedures that were adopted to ascertain to what extent the progression was affected by reactions to events (speculation by trustees) and the moral attitudes of the Shakers.

The acceptance of accounts receivable and accounts payable would have also had an impact on the growth of the societies. This is also an example of how the moral attitudes of the Shakers affected the development of accounting procedures. This impact could be measured by comparing changes in sales to the eventual collection of cash due to extending credit and the types of expenditures that were incurred related to accounts payable. The extent to which the transactions were

properly recorded and managed would have had a significant impact on the cash flow of the societies. For example, the debts some societies, including Pleasant Hill, incurred related to land acquisition proved to be overwhelming. The Shaker societies could also be compared to determine the extent to which they complied with the recommendations of the New Lebanon Ministry.

Future research should also focus on whether or not accounting practices affected the efficiency and effectiveness and therefore the longevity of the societies. For instance, the development of profitability by industry (milling, garden seeds, etc.) which was suggested by Elder Wells would have allowed the societies to make informed, timely decisions concerning which industries to adopt, change, or eliminate. Comparisons could be made between the types of industry, the length of time the society engaged in the industry, and the financial impact of the industry to the type of accounting information developed by the society. The length of time it took to develop such information and whether or not these procedures were developed independently or learned from other societies or third parties could also be investigated.

Another topic is whether or not the Shakers developed more sophisticated measures of effectiveness. Although the entries of the deaconess of the East Family Journal evidenced a concern for effectiveness, sophisticated comparisons of goals and achievements were not evident. More sophisticated evaluations of effectiveness may have been prepared by other societies. For example, a report concerning the impact of a new water system may have been prepared. Related to this issue, and a possibility for investigation, is whether the Shakers used budgets and variance reporting. This would have been more likely in societies that developed extensive industries, such as furniture making, and where individuals such as Elder Wells resided.

SUMMARY

Temporal transactions played an important role in the lives of the Shakers. These transactions were also necessary to build the financial stability that would be needed to establish "Zion on earth." The Shakers promoted this stability through an emphasis on efficiency and effectiveness. The historical evidence indicates that the Pleasant Hill Ministry believed that accounting would promote the efficiency and effectiveness of the society. This evidence is consistent with the fact that the

Shakers considered industry and economy to be virtuous principles. The bookkeeping manuscripts circulated among the Shaker societies equated a neglect of proper recordkeeping to a "want of faithfulness." Even their spiritual covenants were revised to include the position of trustee to oversee the bookkeeping system, as well as accounting and auditing procedures. The Shakers recorded information in three types of journals: financial, "family," and spiritual. The financial records evidenced a concern for the control of cash, the adjustment of receivables and payables, and an annual summary of cash transactions by major lines of industry. This summary of each line of industry was an attempt to compare the revenues and expenditures by "branches of business" as recommended by Elder Wells. The Shakers did not adjust the individual line of industry for changes in receivables or payables. The Cash Book was kept in accordance with the procedures illustrated by Elder Wells. However, evidence of an audit which was required by covenant was not discovered.

The journals of the "Family Concerns and Accommodations" were kept in accordance with the "Millennial Laws" of the Church. These journals illustrate an early concern for effectiveness as well as efficiency by recording information concerning major projects such as the construction of walls, streets, and buildings. This concern for effectiveness and efficiency was also evident in some passages of the spiritual journals relating to compliance with Ministerial policy regarding temporal transactions. The concern for meeting the project goals established by the society is evidence that the Shakers understood the concept of effectiveness as a useful means in measuring their performance for the year. This is consistent with their well-documented concern for efficiency that is evidenced through the many labor-saving devices attributed to them [Andrews, 1932, p. 40].

The Shakers established various methods of accountability regarding their temporal affairs. Although these methods played an important role in Shaker development, their lack of emphasis over the years — evidenced by poorer bookkeeping practices mentioned earlier and the apparent lack of audits — may have contributed to the adoption or unwarranted continuation of unprofitable "branches of business" or to the untimely acquisition of land. However, the principle of communal property and a "separation from the world" promoted temporal transactions as a "gospel requirement." The quality and honesty associated with these transactions mollified the skepticism

encountered by the society and elevated accounting procedures to a means of creating and protecting consecrated property. This concern for temporal transactions coupled with ardent spiritualism created a unique blend of accounting and American history.

Pleasant Hill still exists. Today, 2,700 of the original acres and 30 original buildings are the basis of "Shakertown at Pleasant Hill," a National Historical Landmark dedicated to the preservation of the Shaker legacy.

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