

# Accounting Historians Notebook

---

Volume 22  
Number 2 October 1999

Article 16

---

October 1999

## Mid-eighteenth century account book: Conrad Weiser, 1746-1760 (Breinigsville, PA, The Pennsylvania German Society 1981) translated and edited by L.M. Neff and F.S. Weiser

Conrad Weiser

Robert Bloom

Larry M. Neff

Frederick Sheely Weiser

Follow this and additional works at: [https://egrove.olemiss.edu/aah\\_notebook](https://egrove.olemiss.edu/aah_notebook)



Part of the [Accounting Commons](#), and the [Taxation Commons](#)

---

### Recommended Citation

Weiser, Conrad; Bloom, Robert; Neff, Larry M.; and Weiser, Frederick Sheely (1999) "Mid-eighteenth century account book: Conrad Weiser, 1746-1760 (Breinigsville, PA, The Pennsylvania German Society 1981) translated and edited by L.M. Neff and F.S. Weiser," *Accounting Historians Notebook*: Vol. 22 : No. 2 , Article 16.

Available at: [https://egrove.olemiss.edu/aah\\_notebook/vol22/iss2/16](https://egrove.olemiss.edu/aah_notebook/vol22/iss2/16)

This Article is brought to you for free and open access by the Archival Digital Accounting Collection at eGrove. It has been accepted for inclusion in Accounting Historians Notebook by an authorized editor of eGrove. For more information, please contact [egrove@olemiss.edu](mailto:egrove@olemiss.edu).

**Mid-Eighteenth Century Account Book:**  
**Conrad Weiser, 1746-1760**  
**(Breinigsville, PA, The Pennsylvania German Society 1981)**  
**Translated and edited by L.M. Neff and F.S. Weiser**

by  
*Robert Bloom*  
*John Carroll University*

This book is part of a series of works on Sources and Documents of Pennsylvania Germans to shed light on their contributions to American society. These people were arguably the largest cultural minority in colonial and early federalist America. (F. Weiser, Introduction to this book)

Conrad Weiser (1696-1760) ran a tannery, selling leather, buying hides as well as meat, soap, and other products. Additionally, he helped Colonial government officials in dealing with the Indians. A well-known businessman in Pennsylvania, Weiser kept meticulous accounting records. Some of his transactions were recorded in German, though most are in English. In any case, the German entries were translated into English in the course of preparing this book. Typical of the times, each account consisted of a debit (left) and contra credit (right) on facing pages. The debits usually signify what Weiser furnished to his customers, generally described starting with the work "to." The credit entries usually reflect account settlements by the debtors, the description of which often starting with the work "by." A sample account from pp. 98-99 of the book follows:

[120]	William Reazor Debtor to Conrad Weiser	L	s	d
1754				
January 26	To 3 sides of Upper leather	1	00	4
Feb.16	To 3 sides of Leather	1	9	3
1755	To 3 Kip skins	2	5	00
Sp 1	To 4 sides of Leather	1	16	11
15th	To 3 sides of Leather	1	8	10
May 13	To 1 sides of Leather	00	10	6
28th	To 3 Kip Skins	1	16	00
	To Sides of Leather	1	10	00
July 20th	To 4 Sides of Leather	2	7	6
31	To 3 Sides of Leather 1 Skin	1	15	00
Augt 19	To 4 sides of Leather	2	9	00
Octobr 10	To 2 Sides of Leather	1	5	8
	To 3 Kip Skins	2	2	00

Augt 19	To 3 Kip Skins	2	2	00
	Accounting Historians Notebook, Vol. 22 [1999], No. 2, Art. 16			
Octo 10th	To 2 Sides of Leather	1	00	00
Nov 11	To 2 Sides of Leather & 3 Kip skins	3	10	00
26	To 3 Sides of do by his Servant	1	12	6
Decem 18	To 5 Sides of Leather 1 Kip by his Servt	3	17	00
	L	31	15	6
	To five pound in Cash	5	00	00
Sep 29	To 1 <u>side of leather</u> 1 Kip	1	7	10
	To 7 1/2 Bushels of Hair	00	7	6
	To 6 Sides of upper leather	2	15	00
	ditto at same time 6 sides Sole leather	3	00	00
	↓			
	Contra Credit		[121]	
1754		L	S	d
May 16th	To 9 hides and 21 Calf skins sent by Jacob Lesh			
Nov. 15	To 4 Hides sent by Peters Carg			
26	To 16 Hides sent by Peter Weiser	21	18	1/2
1756				
March	by Rudolf 9 hides			
May 23	12 Bushel lime	00	5	00
	To a Hide by Peter Weiser			
July	To a Skin & Kip			
Aug.18	To a Hide 31 lb.			
1756				
August term	Received of Will Reaser 6 pound Seventen Shilling and six pens in part & gave a Receipt	6	17	6
1755				
Nov.	<u>He sent through J. Weiser 5 skins</u>			