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## Clues to a community: Transactions at the anderson-Low Store, 1784–1785

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CLUES TO A COMMUNITY:  
TRANSACTIONS AT THE ANDERSON-LOW STORE  
1784-1785



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A Thesis

Presented To  
The Faculty of the Department of History  
The College of William and Mary in Virginia

In Partial Fulfillment  
Of the Requirements for the Degree of  
Master of Arts

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by  
Jeanne Ellen Whitney

1983

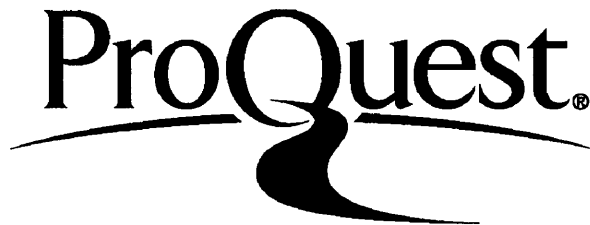
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APPROVAL SHEET

This thesis is submitted in partial fulfillment of  
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## ABSTRACT

This investigation of the accounts from Matthew Anderson and David Low's general store attempts to prove the value of store records as a source for social history.

Information about eighteenth-century mercantile activity, the economic atmosphere in 1780s Virginia and the bookkeeping methods of storekeepers provides the background necessary to fully understand the store records. Purchasing habits of tidewater residents and patterns in wealth and consumption emerge from a quantitative analysis of one year of the accounts.

Anderson and Low's customers transacted most of their business during harvest times and bought articles to maintain attractive appearances for themselves and for their homes. Wealthier customers purchased more than poorer ones and also acquired expensive textiles and other luxury goods. This information, derived from Anderson and Low's daybook, contributes to understanding the consumption habits of colonial Virginians and demonstrates the value of store accounts as a source for social history.

## INTRODUCTION

Matthew Anderson sounded optimistic in his advertisement dated June 24, 1784:

The SUBSCRIBERS to scheme for establishing a TRADING COMPANY,...being desirous that such of our fellow-citizens whom it may suit, should have an opportunity of joining in an establishment which they flatter themselves will be productive of advantage, not only to them, but also to the community in proportion to the encouragement given it ...[and] any person may be admitted as a partner in the Company with the approbation of the Manager....<sup>1</sup>

Presumably David Low answered the advertisement for he joined the Partnership of Matthew Anderson and Company. Business began in November 1784. They dissolved the partnership in December, 1786, but the store continued under David Low's management until his death in 1788. Was Matthew Anderson's decision to start a general store wise? The account books surviving from his partnership with David Low help to answer that question. More important, however, are the clues the accounts give to answer other questions about late eighteenth-century life.

Store accounts, such as those left by Matthew Anderson and David Low, which name customers, indicate how individuals paid their debts and list the dozens of articles sold on credit, reveal much about the people and economy of an area. The names of customers combined with information derived from

other sources identifies the consumers of a community. Means of obtaining credit--sale of crops or livestock, performance of a service or a cash payment--point to the livelihoods of individuals and the area's economy. The greatest source of information, however, is the record of sales. Like probate inventories, store accounts are documentary evidence of a society's material culture.<sup>2</sup> According to Cary Carson, the value of material culture lies in its potential to help expand understanding of community and family life.<sup>3</sup> The articles sold at a store may reveal a community's connections to and dependence upon the world as well as describing an individual's lifestyle.

An examination of Anderson and Low's accounts during the period of November 1784 through October 1785 demonstrates the value of store transactions as a source for social and economic history. Although the accounts cannot answer all questions about late eighteenth-century tidewater Virginia, they do provide clues to understanding life in the Williamsburg area. For example, the accounts indicate the extent to which Virginians returned to their British suppliers and resumed their dependence upon British credit after the Revolutionary War. They also add detail to the central problem of a money-scarce society: indebtedness. Daybook entries, recording the types and quantities of goods people bought <sup>on credit</sup>, suggest consumer's reliance upon storekeepers to provide them with such articles as sugar, tea and spices which they could not produce in Virginia.<sup>4</sup> Sales of items

people could produce for themselves, such as butter, candles and soap, yield clues to lifestyles because they may designate individuals who valued conservation of time and effort more than the economy of home production. Purchases of luxury consumer articles, such as expensive textiles, tea sets and books, may mark persons of high economic standing.

Exploiting the Anderson and Low daybook for its potential information requires patience and a knowledge of the mercantile activity, accounting methods and economic situation in post-revolutionary Virginia. Consumption patterns, at both community and individual levels, emerge after combining background knowledge with information derived from other sources and data contained in the accounts. Piecing together these clues illustrates the contribution transactions may add to better understanding everyday life in late eighteenth-century tidewater Virginia.

## Notes for Introduction

1

Virginia Gazette and Weekly Advertiser, 16 October 1784, p 1.

2

On the uses of probate inventories see: Gloria L. Main, "Probate Records as a Source for Early American History," William and Mary Quarterly (3rd Series) XXXII (1975) pp 89-99. And: Lois Green Carr and Lorena Walsh, "Inventories and the Analysis of Wealth and Consumption Patterns in St. Mary's County, Maryland, 2658-1777," Historical Methods Newsletter XIII (1980), see especially p 81.

3

Cary Carson, "Doing History with Material Culture," in Material Culture and the Study of American Life, edited by Ian M. G. Quimby, (New York: W. W. Norton and Co., 1978) p 51. For another opinion on the value of material culture see: James Deetz, In Small Things Forgotten, (Garden City: Anchor Press, 1977).

4

Daybook entries generally did not include items sold to cash. Cash transactions accounted for approximately thirty percent of Daniel Spaulding's business in Fitzwilliam New Hampshire during the 1820s. See: Jeanne Whitney, Cash in the General Store (Old Sturbridge Village unpublished paper, 1980).

## CHAPTER I

### MERCHANTS IN VIRGINIA

Storekeepers such as Matthew Anderson and David Low were common throughout the colonies and formed the largest portion of the merchant community in eighteenth-century America. The general storekeeper was distinctly American. J. F. D. Smyth, a British traveler to the colonies, noted the differences between British and American merchandising:

The different distinct branches of manufactures, such as hosiers, haberdashers, clothiers, linen-drappers, grocers, stationers, & c. are not known here; they are all comprehended in the single name of merchant or storekeeper.

What are called shops in England, are known here by the appellation of stores, & supply the inhabitants with every individual article necessary in life...for which in return they receive tobacco, skins, furs, cotton, butter, flour, & c. in considerable quantities at a time, being obliged to give a year's credit. 1

These American entrepreneurs stocked their shelves with the array of goods their customers needed. Foodstuffs from the West Indies and Orient, textiles from Europe, India and the Far East, luxury goods and hardware from England were all available in the general stores. By extending credit to their patrons, purchasing tobacco and providing markets for local produce, storekeepers enabled planters to buy the necessary articles for the desired lifestyle.

General stores came in several types: wholesale and retail, commission and consignment. Storekeepers such as

Jacob Allan combined methods of selling and had goods "Just imported , and to be sold whole sale or retail at my store here."<sup>2</sup> A few Williamsburg merchants developed specialties in particular sorts of goods. Joseph Scrivener sold groceries as well as "carpets and carpeting of all sizes, [and] all sorts of dry goods."<sup>3</sup> John Greenhow was the only merchant to advertise "Blacksmiths, saddlers, shoemakers, carpenters, joiners, silversmiths, and bricklayers tools"<sup>4</sup> as well as "most sorts of tools for...watchmakers, ...coopers, and most sorts of tools for tradesmen."<sup>5</sup> "A NEAT and ELEGANT ASSORTMENT of Paper Hangings of various Kinds, and of the newest fashions for Staircases, Rooms, and Ceilings; namely, embossed, Stucco, Chintz, striped, Mosaik, Damask, and Common" were Benjamin Bucktrout's specialty.<sup>6</sup>

General storekeepers were only one sort of merchant in the colonies. Smyth failed to describe two types of specialty shops present in colonial Virginia: apothecaries and millineries. Apothecaries, frequently operated by physicians wishing to increase their incomes, sold non-perishable goods, such as sweets and spices, as well as drugs and medical supplies. Millineries, usually owned by women, sold sewing supplies and accessories as well as clothing.

Still another sort of Chesapeake merchant, the English and Scottish tobacco agents and independent tobacco merchants, was vital to the tidewater economy. These merchants employed several methods for marketing tobacco. The English



tobacco firms, usually from London, used two systems for purchasing tobacco: consignment and direct purchase. Under consignment, the oldest system, the planter retained ownership of the tobacco while the firm managed the shipping and selling for a percentage of the profit. Direct purchase was the other system employed by firms. As the name indicates, the firms bought tobacco from planters and kept all profit from the sale. The Scottish tobacco firms used the direct purchase method. Glasgow became increasingly important in the tobacco trade after the 1740s. By 1770 tobacco accounted for 80% of Scottish imports from North America. Reduced shipping costs accounted for part of Glasgow's success in the tobacco trade. The shipping route between Glasgow and Virginia was shorter than that between London and Virginia. The Scottish practice of sending factors to operate stores and to buy tobacco also reduced costs. The factors bought enough tobacco to fill a ship before Scottish vessels arrived in the Chesapeake. This shortened the time ships spent waiting for their cargoes.<sup>7</sup>

Independent merchants, either native Virginians or former British factors, used a third system for tobacco marketing. Generally these merchants purchased tobacco with their own capital, or extended credit at a store, and shipped the tobacco on consignment to an English or Scottish firm. They received either European goods or bills of exchange in payment from the tobacco firm. These independent merchants sometimes operated stores hoping to earn more by

selling goods to planters.<sup>8</sup>

Other merchants present in colonial Virginia were vendue masters and peddlers. Vendue masters conducted public and private sales for a percentage of the profit, and sometimes served as insurance brokers. In coastal towns they frequently directed newly-arrived goods to their final destinations. Peddlers occupied an uncertain position and were found most often in the country. They provided specialty goods unavailable in country stores to Virginians who lacked close ties to British merchants.<sup>9</sup>

Artisans, though not precisely merchants, involved themselves in selling, too. Williamsburg coachmaker Charles Taliaferro advertised his wares. A few artisans imported goods to sell at their shops. Printers Purdie and Dixon advertised a variety of articles such as paper, quills, ink, spectacles, music and musical instruments, available at their office.

General merchants, tobacco agents, apothecaries and millineries were present in Williamsburg throughout much of the eighteenth century. As the political capitol of the colony, Williamsburg also served as an economic center of sorts. Activity boomed during the twice-yearly court meetings: the General Court in October and April, and the Oyer and Terminer Courts in December and June. A French traveler noted in 1765 that

there was a great number of people from all parts of the province and also adjoining provinces, for this is the time for carrying business and settling

matters with Correspondents. I suppose there might be 5 or 6,000 people here during the 10 Courts.

Williamsburg increased in economic importance after the "merchants and traders of this colony" decided in June 1769 "That the 25th days of October and April and the 1st days of the Oyer courts shall be fixed days of meeting in Williamsburg for all persons concerned in the exchange and commerce of this country."<sup>11</sup> Advertisements placed in the Virginia Gazettes of the 1760s and 1770s reflect the importance of "Public Times" to the Williamsburg merchants. Anticipating the population increase during "Public Times", the merchants advertised their goods more frequently than usual to attract customers from outside the city.

Williamsburg lost most of its political and economic importance when the capitol moved to Richmond in 1780. Visitors to the city described its decline. Houses no longer were as well kept as before. Alexander Macauley saw "Geese walking on top of the Capitol" which served as a grammar school.<sup>12</sup> Robert Hunter, Jr. observed: "Very little or no trade is carried since the seat of government has been moved."<sup>13</sup> The merchant community decreased in size; seventeen stores remained open. Twenty-one merchants conducted business in the city in 1785 compared to twenty-five in 1765 and thirty-one in 1770.<sup>14</sup> Some merchants, Catherine Rathell and Alexander Middleton for example, had left for England during the Revolution.<sup>15</sup> Although their advertisements do not appear in Richmond newspapers, others might have followed

William Carter's example and moved to Richmond. The storekeepers remaining in Williamsburg stopped advertising their goods.<sup>16</sup> Business prospects were dim in Virginia's former capitol.

General merchants John Greenhow and John Carter, apothecaries William Pasteur and John Minson Galt, and milliner Jane Hunter Charlton were among those merchants who chose to stay in Williamsburg. Each had been in business since before 1770. Both Carter and Greenhow advertised frequently in the Virginia Gazettes of the 1760s and 1770s. It appears from advertisements that Greenhow specialized in tools. Greenhow, originally from England, had been in Williamsburg since at least 1755. William Pasteur and John Minson Galt were both physician-apothecaries and had been partners for three years before opening separate shops in 1778. Jane Hunter Charlton was the only milliner known to have worked in Williamsburg during the late 1780s. She arrived from England sometime before 1766 when she opened her first shop. A year later her sister Margaret joined her. The two sisters opened separate shops after Jane married Edward Charlton, a barber, wigmaker and merchant, in the early 1770s. Margaret's career ended in 1780 but Jane continued in the business until her death in 1802.<sup>17</sup>

Newcomers to the Williamsburg merchant community in the 1780s, George Jackson, John Druit and James Davis to name a few, probably believed as Matthew Anderson did that business prospects were not so dim. Indeed, Matthew Anderson

was optimistic when he advertised for a partner in his newly formed trading company. The general retail establishment of Anderson and Low was apparently located in the Brick House owned by John and William Carter. Records in the Humphrey Harwood ledger and York County Judgements and Orders indicate that Low and Anderson rented William's half of the building after he moved to Richmond. This meant that one of their competitors, John Carter, was next door--actually sharing the building on Duke of Gloucester Street with them.<sup>18</sup>

Both Matthew Anderson and David were experienced storekeepers when they started their business together in 1784. Matthew Anderson, born in 1745, had previously operated a store for Hugh McMekin in King and Queen County. Anderson was a shoe- and harness-maker as well as merchant. From 1779 until 1781 he was superintendent of shoemaking in Virginia. He later operated another store on his own property in Williamsburg from 1799 until his death in 1803.<sup>19</sup> Little is known of David Low. He was born in 1742, was a member of the Williamsburg Lodge of Masons, and evidently worked with another Williamsburg merchant, William Russell, from 1782 until 1784.<sup>20</sup>

Virginia merchants faced numerous challenges in conducting their businesses. All had to survive competition. Madison observed to Jefferson in 1785 that retail stores were appearing "all over the Country."<sup>21</sup> Competition was particularly acute in places such as Williamsburg which already supported a number of stores and specialty shops and where one

could actually share a building with another merchant.

A storekeeper had to provide his customers with an attractive selection of merchandise and grant one year's credit. Stocking the store and providing credit was difficult and sometimes risky. Though a merchant ordered an adequate amount of suitable goods his shipment could become damaged enroute to Virginia.<sup>22</sup> Even if the goods arrived safely the merchant could have difficulty selling them because they were of poor quality or ill-suited to his customer's tastes. Most Virginia merchants ordered their stock from a British agent and relied on his judgment in choosing appropriate items. A few storekeepers, such as Robert Miller, were able to solve this by traveling to London. In 1770 Miller advertised:

A LARGE selection of European and East India GOODS...[which he] flatters himself that his having given great attention in the choice of them, which he had opportunity of doing by being in London, he may have it much in his <sup>23</sup> power to give satisfaction....

Anderson and Low apparently followed Miller's example because Glasgow merchants Colquhoun and Ritchie were credited "By David Low's passage on board the Lydia to Virg<sup>a</sup>."<sup>24</sup> Of course few merchants could afford either the time or money to make annual shopping trips to Great Britain.

The agricultural economy and scarcity of cash forced storekeepers to grant credit. Collecting debts often proved troublesome and sometimes caused merchants to place advertisements such as this: "All persons whose accounts have been standing 12 months are desired immediately to discharge

them, to prevent trouble."<sup>25</sup> "Trouble" generally involved court. Matthew Anderson was in court as late as 1793 trying to collect debts owed to David Low since 1786.<sup>26</sup> "To do much business here requires an age to wind up" was Thomas Rutherford's observation.<sup>27</sup>

How did a merchant become successful? Robert Oliver, a Baltimore merchant, advised a young man to "abandon Polticks, think only of your business, follow it with unremitting industry and depend upon yourself instead of others."<sup>28</sup> It also took perseverance, careful judgment and a lot of luck.

## Notes for Chapter I

- <sup>1</sup>J.F.D. Smyth, A Tour in the United States of America. (New York: Arno Press Inc., 1968) pp 98-99.
- <sup>2</sup>Virginia Gazette (Rind) 11 October 1770, p 3.
- <sup>3</sup>Virginia Gazette (Purdie and Dixon) 15 October 1767, p 2.
- <sup>4</sup>Virginia Gazette (Purdie and Dixon) 11 April 1766, p 4.
- <sup>5</sup>Virginia Gazette (Purdie and Dixon) 19 September 1766, p 3.
- <sup>6</sup>Virginia Gazette (Purdie and Dixon) 14 November 1777, p 3.
- <sup>7</sup>Jacob M. Price, "The Rise of Glasgow in the Chesapeake Tobacco Trade, 1707-1775," The William and Mary Quarterly, 3rd Series, XI (1954) pp 179-190.
- <sup>8</sup>Peter Bergstrom, Markets and Merchants: Economic Diversification in Colonial Virginia, 1700-1775. (University of New Hampshire Ph.D. Dissertation, 1980) p 185.
- <sup>9</sup>Robert Polk Thompson, The Merchant in Colonial Virginia, 1700-1775. (University of Wisconsin Ph.D. Dissertation, 1955) pp 204-205. And Richard Beeman, "Trade and Travel in Post-Revolutionary Virginia: A Diary of an Itinerant Peddler, 1807-1808," Virginia Magazine of History and Biography, LXXXIV, (1976) p 174.
- <sup>10</sup>"Journal of a French Traveler in the Colonies, 1765," American Historical Review, XXVI, (1921) p 742.
- <sup>11</sup>Virginia Gazette (Rind) 1 July 1769, p 3.
- <sup>12</sup>"Journal of Alexander Macauley," William and Mary Quarterly, 1st Series, XI (1902-1903) p 186.
- <sup>13</sup>Robert Hunter, Jr., Quebec and Carolina in 1785-1786. (San Marinao, Calif.: Huntington Library, 1943) p 233.
- <sup>14</sup>Figures derived from advertisements in Virginia Gazettes and information contained in files at the Colonial Williamsburg Department of Research.



<sup>15</sup>Patricia Ann Hurdle, Millinery and Milliners in Colonial Virginia, 1750-1780. (College of William and Mary Master's thesis, 1970) p 53. And Harold B. Gill, Jr., The Apothecary in Colonial America. (Colonial Williamsburg Research Report, 1963) p 140.

<sup>16</sup>This was determined by scanning microfilm reels of the Virginia Gazette and Weekly Advertiser and Virginia Gazette or American Advertiser. During the period March 5, 1785 through December 13, 1786 (one reel) only one Williamsburg merchant placed an advertisement for goods in the Virginia Gazette or American Advertiser. Compare that to 1770 when 11 advertisements appeared in the pages of the Virginia Gazette.

<sup>17</sup>Patricia Ann Hurdle, Millinery and Milliners in Colonial Virginia, 1750-1780. (College of William and Mary Master's thesis, 1970) p 33.

<sup>18</sup>Virginia Gazette and Weekly Advertiser 16 October 1784, p 1. And Mary A. Stephenson, Brick House Tavern, Block 10, Lot 19 (Colonial Williamsburg Research Report, 1956) pp 19-20.

<sup>19</sup>Mary A. Stephenson, Holt's Storehouse, Block 18, Lot 49w (Colonial Williamsburg Research Report, 1952) p 1. And Calender of Virginia State Papers I pp 449-450.

<sup>20</sup>William and Mary Quarterly (1st Series) XII p 118. And William and Mary Quarterly (1st Series) I p 23.

<sup>21</sup>Frederika J. Teute, The Commercial Endeavors of a Virginia Merchant During the Confederation Period: The Rise and Fall of Richard Blow, 1781-1790. (College of William and Mary Master's thesis, 1976) p 3.

<sup>22</sup>Albert F. Voke, "Accounting Methods of Colonial Merchants in Virginia," Journal of Accountancy VLII (1926) p5.

<sup>23</sup>Virginia Gazette (Rind) 12 July 1770 p 3.

<sup>24</sup>Anderson and Low Daybook, Colonial Williamsburg Manuscript Collection, 17 October 1785.

<sup>25</sup>Virginia Gazette (Purdie and Dixon) 25 June 1767 p 3.

<sup>26</sup>York County Records: Order Book 1788-1795.

<sup>27</sup>Myra Rich, "Speculations on the Significance of Debt," Virginia Magazine of History and Biography LXXVI (1968) p 303.

<sup>28</sup>Stuart Bruchey, "Success and Failure Factors of American Merchants in Foreign Trade in the Eighteenth and Early Nineteenth Centuries," Business History Review XXXII (1958) p 274.

## CHAPTER II

### "DR TO CASH"

Merchants, veterans and newcomers alike, throughout the new country struggled to adjust to the economic conditions brought by war and independence. The Revolutionary War ended a "silver age"--a time of increased agricultural productivity and expanding trade.<sup>1</sup> The new nation coped with a post-war depression, altered trading patterns and debt.

Financial matters never had been easy in colonial America. Lack of specie and an agricultural economy caused reliance upon credit. Merchants requested credit from their British suppliers and extended the privilege to their customers. As a British colony America had little choice but to buy British goods. American goods had to pass through British ports before shipment to their eventual markets. Foreign goods, too, visited Britain before arrival at colonial ports. Some colonists found this system too restrictive.

Independence brought opportunity for economic change. Freed from British monopoly, colonial produce could be shipped directly to foreign ports and foreign goods were available to Americans. France, northern and southern Europe were some of the areas newly opened to American trade. Americans were especially optimistic of improved

trade with France. In 1785 Thomas Jefferson wrote:

no two countries are better calculated for the exchange of commerce. France wants rice, tobacco, potash, furs, and ship timbers. We want wines, 2 brandies, oils, and manufactures.

Unfortunately France could not equal Britain for satisfying American needs; her manufactures were ill-suited to American tastes and goods were poorly packed and shipped. Indeed, Lord Sheffield saw little competition for American markets except for goods such as brandy, gin, cambric, fruit and oil.<sup>3</sup> In addition, Lord Sheffield observed that

[the British merchant] alone is able and willing to grant that liberal credit...[the Americans need];...[French and Dutch traders] will soon discover that America has neither money or sufficient produce to send in return, and can-<sub>4</sub> not have for some time....

Sheffield's observations were accurate; other nations failed to provide the credit or articles necessary to American trade. France had proved a disappointing partner in commerce; not only did she not provide sufficient credit she also did not want Virginia tobacco. Matthew Anderson and David Low were like most Virginia merchants when they sold tobacco to a Scottish firm and purchased goods from London. Britain quickly resumed her position as Virginia's most important trade partner.

While Britain was unrivalled for supplying American needs and buying Virginia tobacco there were other markets for American produce. Northern and southern Europe absorbed some American grain and the West Indies took grain, beef and pork. Proximity and produce, such as brown sugar sup-

plied by the islands, made the West Indies especially attractive to Americans. Southern wheat flour was ideal for the West Indies because it was less perishable in the hot, moist climate than British wheat flour.<sup>5</sup> The provision trade with the West Indies became increasingly more important to Virginia as grain and beef replaced tobacco as the major source of income in the lower James district. As soil became depleted in the lower James and the richer land of the upper James opened to settlers concentration of tobacco production shifted to the upper James. The Scottish factors encouraged this trend because they were interested more in the less expensive tobacco grown in the upper James district.<sup>6</sup> The expanding grain trade and Scottish credit accounted for part of Virginia's prosperity before the war.<sup>7</sup>

Restrictions of the West Indies trade to Americans in 1783 hurt Virginia. Europe alone could not absorb all her grain, beef and pork. Although some Virginia wheat sold to merchants in New York, Pennsylvania and Maryland much of it probably was intended for shipment to the West Indies.<sup>8</sup> Virginia merchants had hoped independence would improve their status. Some believed it had not. "The American merchant should at least be on equal ground with the British..." complained "Slam Bang" in the 5 November 1785 issue of the Virginia Gazette and Weekly Advertiser.<sup>9</sup> That same year a group of merchants petitioned the Virginia Assembly to increase the power of Congress over commerce be-

cause

having considered the present situation of the United States with regard to their commerce with Foreign Nations [we] beg leave to Observe that it is carried on upon very unequal terms and 10 under many disadvantages.

Although the merchants did not specify the West Indies it certainly was intended when they cited being "prohibited from carrying into Foreign parts and taking therefrom some of the most important articles of their trade."<sup>11</sup>

Unequal trade agreements and heavy post-war debt brought depression. While colonial America was accustomed to having little specie the shortage became acute during the post-war years. "Slam Bang" accurately described Virginia's atmosphere:

The present scarcity of cash is the subject of conversation in every company--by many it is asserted that the specie in circulation is not sufficient to complete the taxes of the current year, at the same time it is suggested that the emission of paper money is the only expedient to obviate this difficulty. But the majority agrees that 12 the remedy is as bad as the disease.

Cash was clearly insufficient to meet taxes. In 1783 the sheriffs of forty counties, more than three-quarters of the state, were unable to collect enough money.<sup>13</sup> The year 1785 was no better. The petitions of sheriffs unable to meet taxes illustrate the dismal conditions throughout the commonwealth:

Accomac, sheriff, Petition for Relief. He is unable to collect the taxes on account of scarcity of money and poverty of the people.

Jas. City, Sheriff prays for relief; the people exceedingly poor.

Albemarle, sheriff prays for relief because he could not get hemp inspected; corn and money

scarce, and no bidders for distrained property,<sup>14</sup>  
and c.

Virginia citizens, disgruntled with the cash scarcity, chafed under the tax burden. Colonel Arthur Campbell, justice of the peace for Washington County, expressed the feelings of many:

As to the present situation of Taxation, I do not like it, nor can it last long. Money must be obtained by another mode; that is, tax luxuries, vices and superfluities. We pay no small sum this year to        treasury, as the duty and imports on foreign articles, you know, is always paid by consumers, and that here at<sup>15</sup> a very advanced price.

Campbell threatened that "before he would submit to the laws for enforcing Taxes, he would rather take up his musket and fight Till he lost the last drop of his blood...."<sup>16</sup>

The Virginia government sought a means to solve the cash and tax difficulties. It issued paper currency but rapid depreciation and high inflation caused the government to withdraw the notes.<sup>17</sup> Finding personal taxation insufficient to meet the commonwealth's debt, Virginia considered deriving revenue from trade instead. Madison, however, "feared that the duties will be augmented with so daring a hand that we shall drive away our trade instead of making it tributary to our treasury."<sup>18</sup>

How could merchants even hope to conduct business in such times? Storekeepers such as Matthew Anderson and David Low carried on business as if the war changed nothing. British firms granted credit and bought Virginia tobacco as before. Although scarcity of specie was particularly severe during

a post-war depression it was familiar in an agricultural economy. Traders found ways to earn a living besides selling only for cash. In Virginia, tobacco was nearly as good as cash. The economy relied so heavily upon it that tobacco notes, the receipts planters received when they brought in their crops, were legal tender both before and after the Revolutionary War. Besides tobacco John Lewis accepted "wheat, corn, oats, or any of the country produce" for his stock.<sup>19</sup> Samuel Beale advertised "Goods will be exchanged at a moderate price, for a few hundred pounds of new feathers."<sup>20</sup> "Commodity money," marketable produce, served as payment in lieu of specie.<sup>21</sup>

Granting large amounts of credit and accepting country produce as payment might have been a merchant's nightmare except for bookkeeping. Barter yielded too little profit and had too many difficulties to adequately answer traders' needs, but bookkeeping corrected barter's deficiencies by allowing debts to be stretched over time and eliminating the need for exact exchanges. The system was flexible, worked well where specie was scarce and allowed merchants to conduct business in a society short of money,<sup>22</sup>

The account books from Anderson and Low's business survive and are typical of those kept by other merchants in the eighteenth and early nineteenth centuries. Most used a crude form of bookkeeping, single-entry, for recording credits and debits. Although the Italians had devised a more sophisticated double-entry form much earlier, few used



it even though it enabled one to calculate profit and loss.<sup>23</sup>

Anderson and Low used a daybook and ledger to keep their accounts. Someone, either one of the merchants or possibly a clerk, recorded each transaction in the daybook as it occurred. At the end of a period of time (at the storekeeper's whim--perhaps a day or two) transactions from the daybook were transferred to the ledger which organized accounts by patron. Daybook entries were fairly standard, whether in an eighteenth-century Virginia store or a nineteenth-century New England store. A typical entry appears:

November 10

5 Samuel Beale Esq. Dr  
To 1 p<sup>r</sup> handirons 27# a 6<sup>d</sup> 18/6 £\_\_ .18.6

The date, in the left hand margin, starts each day's entries. Samuel Beale's ledger page number, 5, precedes his name. "Dr," the abbreviation for debtor ("Cr" stands for creditor) follows.<sup>24</sup> "To"--always indicating a debit ("By" designates a credit)--introduces Beale's purchase of one pair "handirons" (sic), weighing twenty-seven pounds, priced at 6 pence per pound, totalling eighteen shillings six pence. Occasionally the person keeping store noted who actually made the purchase. In this instance, if Beale entered the store himself the person wrote "p/self" (per self). Other times an item was intended for another. For example, the keeper might write "for Miss Booth" if Beale bought the handirons for her.

Storekeepers could choose to keep a wastebook and

journal instead of a daybook. The wastebook contained records of daily business, but not with as great detail as a daybook. The journal indicated which transactions were debits, which credits, and served as a middle book between the wastebook and ledger.<sup>25</sup>

Besides daybook and ledger, some merchants kept: a letter book, an invoice book, a cash book, and in tobacco country, a warehouse or tobacco book.<sup>26</sup> If Anderson and Low kept any of these they do not survive. The letter book, true to its name, contained copies of a merchant's correspondence. The invoice book organized the invoices, or bills, incurred by the merchant. Storekeepers whose business warranted a separate record of cash also kept a book for that. In the tobacco book the merchant recorded such information as the date, customer, warehouse, and weight of the tobacco received. Low and Anderson did not keep a tobacco book but did keep an account for tobacco (including pages in the ledger) for the information.

Their accounting system enabled Anderson and Low, like other storekeepers, to provide their customers with a special service--credit transfers. One account was debited and another credited to "pay" for work or goods from another as in these entries:

Mrs. Anne Nicholas Cr	
By Edmd Randolph for 28# Lo: Sugar & 1 oz	
Mace	£ 1.17.11

Mr Edmd Randolp Dr	
To Mrs Anne Nicholas as Above	£ 1.17.11

or

Mr James Honey cr  
By his Accog agt Dr Wm Carter £ 14.5.8½

Dr Wm Carter Dr  
To James Honey's Accog for fiting up the store  
£ 14.5.8½

Credit transfers such as these facilitated trade by allowing people to settle debts with others without exchanging money or bartering.<sup>27</sup>

Storekeepers sometimes acted in a manner similar to bankers by lending cash or by debiting an account to pay cash to another. James Anderson, for example, was "Dr to Cash paid Lafong fo cutting Leroy's hair 2/3." Twenty-eight percent of their customers borrowed cash from Anderson and Low. Approximately one-fourth of their business--more than £ 1,790--was lending cash.

A number of storekeepers in the eighteenth and nineteenth centuries performed another service for their customers by connecting them to markets for their produce.<sup>28</sup> Anderson and Low connected some patrons to the Glasgow tobacco market. Forty-two persons earned credit by bringing tobacco to the store. Although most brought only two hogsheads, this probably represented the entire crop for many.<sup>29</sup>

In addition to enabling storekeepers to conduct business their bookkeeping also reveals the problems of trade. Seventy percent of their customers still owed Anderson and Low at the end of their first year of business. The debts, averaging £ 14 per person, totaled £ 2,980, one-half of

their sales.<sup>30</sup> No, the 1780s was not the best time for business in Virginia.

## Notes for Chapter II

<sup>1</sup>John J. McCusker and Russell R. Menard, The Economy of British America, 1607-1790: Needs and Opportunities for Study, A draft for discussion at a Conference on the Economy of British America held at Williamsburg, VA, 9-10 October 1980, p 35. And James Sheperd and Gary Walton, The Economic Rise of Early America (New York: Cambridge University Press, 1979) p 189.

<sup>2</sup>John F. Stover, "French-American Trade During the Confederation, 1781-1789," North Carolina Historical Review LXIII (1958) p 399.

<sup>3</sup>Ibid. pp 404-405.

<sup>4</sup>John Baker Holroyd Sheffield, Observations on the Commerce of the American States with Europe and the West Indies (New York: Research Reprints, Inc. 1970) p 4.

<sup>5</sup>G. Terry Sharrer, "The Merchant-Millers: Baltimore's Flour Milling Industry, 1783-1860," Agricultural History LVI (1982) p 138.

<sup>6</sup>Peter Bergstrom, Markets and Merchants: Economic Diversification in Colonial Virginia, 1700-1775 (University of New Hampshire Ph.D dissertation, 1980) p 142.

<sup>7</sup>Allan Kulikoff, "The Economic Growth of the Eighteenth-Century Chesapeake Colonies," Journal of Economic History XXXIX (1979) p 275.

<sup>8</sup>David Klingaman, "The Significance of Grain in the Development of the Tobacco Colonies," Journal of Economic History XXIX (1969) p 94.

<sup>9</sup>Virginia Gazette and Weekly Advertiser 5 November 1785, p 1.

<sup>10</sup>William and Mary Quarterly (2nd Series) I, p 61.

<sup>11</sup>Ibid. p 61.

<sup>12</sup>Virginia Gazette and Weekly Advertiser 5 November 1785, p 1.

<sup>13</sup>Calender of Virginia State Papers IV p 9.

<sup>14</sup>Ibid. p 77.

<sup>15</sup>Ibid. p 93.

<sup>16</sup>Ibid. p 103.

<sup>17</sup>Emory Evans, "Private Indebtedness and the Revolution in Virginia, 1776-1796," William and Quarterly (3rd Series) XXVIII (1971) p 26.

<sup>18</sup>Frederika J. Teute, The Commercial Endeavors of a Virginia Merchant During the Confederation Period: The Rise and Fall of Richard Blow, 1781-1790 (College of William and Mary Master's thesis, 1976) p 3.

<sup>19</sup>Virginia Gazette (Purdie and Dixon) 15 February 1770 p 4.

<sup>20</sup>Virginia Gazette (Dixon) 2 April 1779 p 2.

<sup>21</sup>W.T. Baxter, "Credit, Bills, and Bookkeeping in a Simple Economy," The Accounting Review XXI (1946) p 158.

<sup>22</sup>W.T. Baxter, "Accounting in Colonial America," Littleton and Yamey, ed., Studies in the History of Accounting (Homewood: Richard D. Irwin, Inc. 1956) pp 273, 274, 283, 286.

<sup>23</sup>G. A. Lee, "The Concept of Profit in British Accounting, 1760-1900," Business History Review XLIX (1975) p 7.

<sup>24</sup>Both abbreviations had been in use since at least 1638. Grant I. Butterbaugh, "Dr Stands for Debit," The Accounting Review XX (1945) p 34.

<sup>25</sup>Albert F. Voke, "Accounting Methods of Colonial Merchants in Virginia," Journal of Accountancy XLII (1926) pp 6-7.

<sup>26</sup>Ibid. p6.

<sup>27</sup>W. T. Baxter, "Accounting in Colonial America," Littleton and Yamey, ed., Studies in the History of Accounting (Homewood: Richard D. Irwin, Inc., 1956) p 283.

<sup>28</sup> Lewis E. Atherton, The Southern Country Store 1800-1860 (New York: Greenwood Press Publishers, 1968) p 46.

<sup>29</sup> Crop totals were estimated with this equation:

$$\text{Crop} = (.33 \text{ slaves}) (1.2).$$

According to Paul Clemens in "The Operation of an Eighteenth-Century Tobacco Plantation," Agricultural History XLIX (1975) p 517, one laborer produced 1,200 -1,400 pounds of tobacco, or approximately 1.2 hogsheads. Peter Bergstrom stated on page 50 in Markets and Merchants: Economic Diversification in Colonial Virginia, 1700-1776 (University of New Hampshire Ph.D dissertation, 1980) that approximately one-third of a planter's labor force worked producing tobacco. Half of the customers who brought tobacco to the store and whose slave ownership is known owned six or fewer slaves capable of producing 2.4 hogsheads of tobacco per year.

<sup>30</sup> In Aubrey C. Land's study, "Economic Behavior in a Planting Society: The Eighteenth-Century Chesapeake" in the Journal of Southern History XXXIII (1967), he found that patrons owed between £3 and £5 each totalling between £400 and £500 during the 1740s. See pages 477-478.

Anderson and Low's accounts do not indicate any interest charged for debts. Judgements of the York County Court, however, awarded the merchants the amount of the debt as well as 5% interest.

### CHAPTER III

#### "AND SEVERAL HUNDRED OTHER USEFUL ARTICLES"

John Greenhow frequently closed his advertisements with this phrase or one similar: "and several hundred other useful articles."<sup>1</sup> Like other merchants he listed dozens of goods available at his store. His advertisements, however, do not say what his customers viewed as useful or desirable nor do they indicate when patrons demanded particular articles. Information derived from Matthew Anderson's and David Low's daybook suggests what eighteenth-century consumers desired and when they wanted the items. Examining customers' purchases<sup>made on credit</sup> also indicates the extent to which Virginians depended upon the world and tells something of the way in which they lived. Did eighteenth-century Virginians buy only practical items--hardware, tools and cooking utensils--which they could not produce easily for themselves? Or, did they prefer to spend their money on such imported articles as carpeting, tableware and apparel designed to adorn the home and person? Analyzing the daybook entries--that is, tallying the amount of debt accumulated per good, the number of sales and individuals purchasing each good--answers these questions for Anderson and Low's customers.<sup>2</sup> (See Appendix I.) In addition, plotting sales for each month reveals the pattern of eighteenth-cen-



tury life.

Seasons controlled the lives of eighteenth-century Americans: weather, amount of daylight and the agricultural year with its plantings and harvestings dictated the pattern life took. Indeed, Kenneth Lockridge found that lives in Dedham, Massachusetts began and ended like much of nature; conceptions frequently took place in the springtime and deaths often occurred during winter.<sup>3</sup> As nature changed so did farmers alter their activities. Spring signalled the start of a new year when planters began plowing, sowing grasses, and planting corn and tobacco. Two hayings and harvests of corn, oats and wheat made summer a busy time. Autumn brought the tobacco harvest, more corn and sowing of grains. The winter months, the only slow period, were when planters processed their crops and repaired their property.<sup>4</sup> Seasons affected the lives of others, too. Shorter days in winter limited the number of hours a person worked and caused people to buy more candles to compensate for the lack of light. The cold weather also brought changes in clothing as people dressed more warmly. Diet altered according to the fresh produce available and the supply of salted and dried provisions. Poor lighting and heating methods, lack of refrigeration and the importance of agriculture profoundly affected eighteenth-century lives.<sup>5</sup>

Williamsburg merchants recognized seasonal patterns and some, such as John Carter, advertised "A LARGE assortment of GOODS for the season."<sup>6</sup> Lewis Atherton and W. T. Baxter

Figure I  
 SEASONAL VARIATIONS AT THE STORE  
 DEBIT AND CREDIT

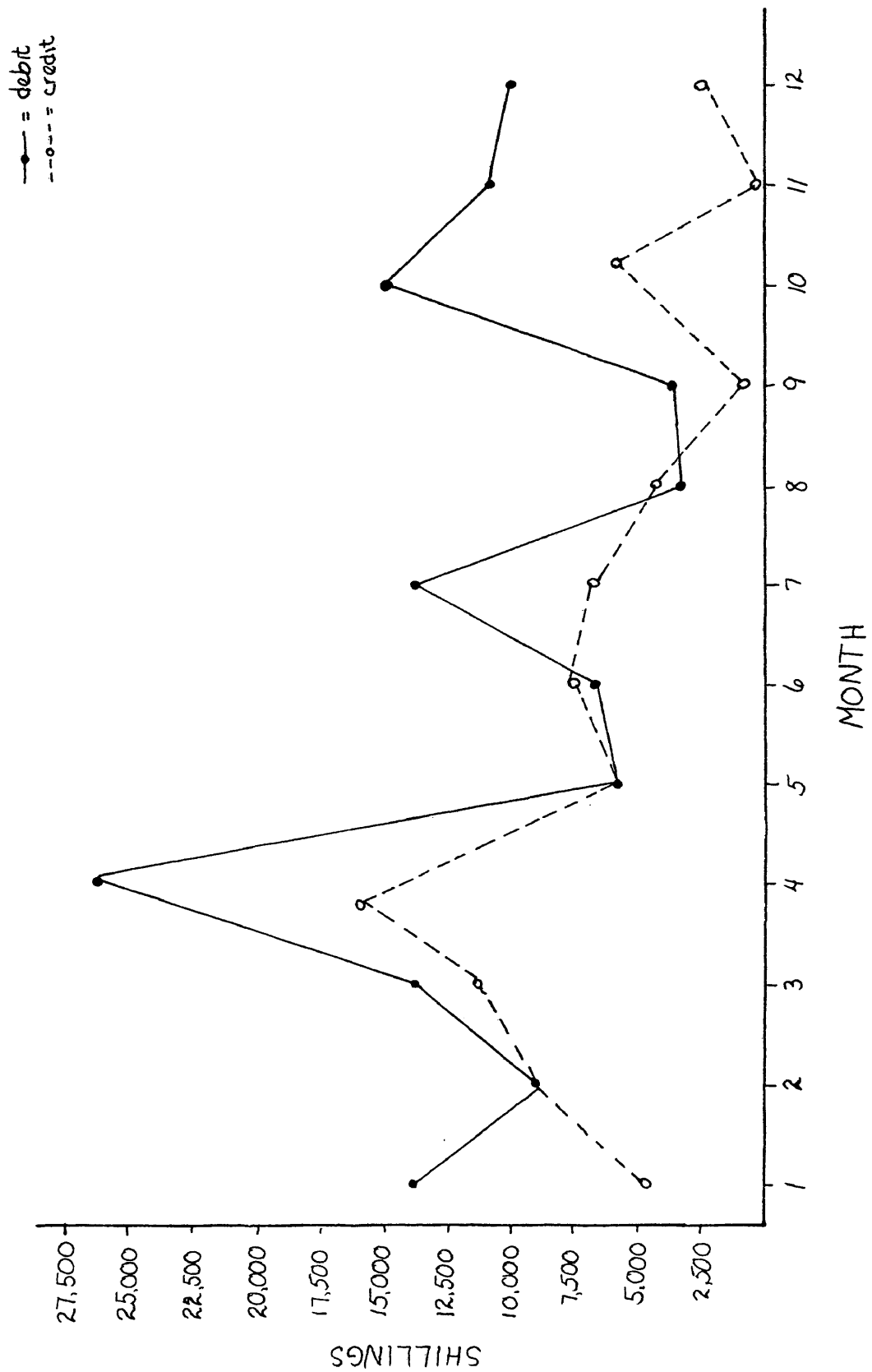
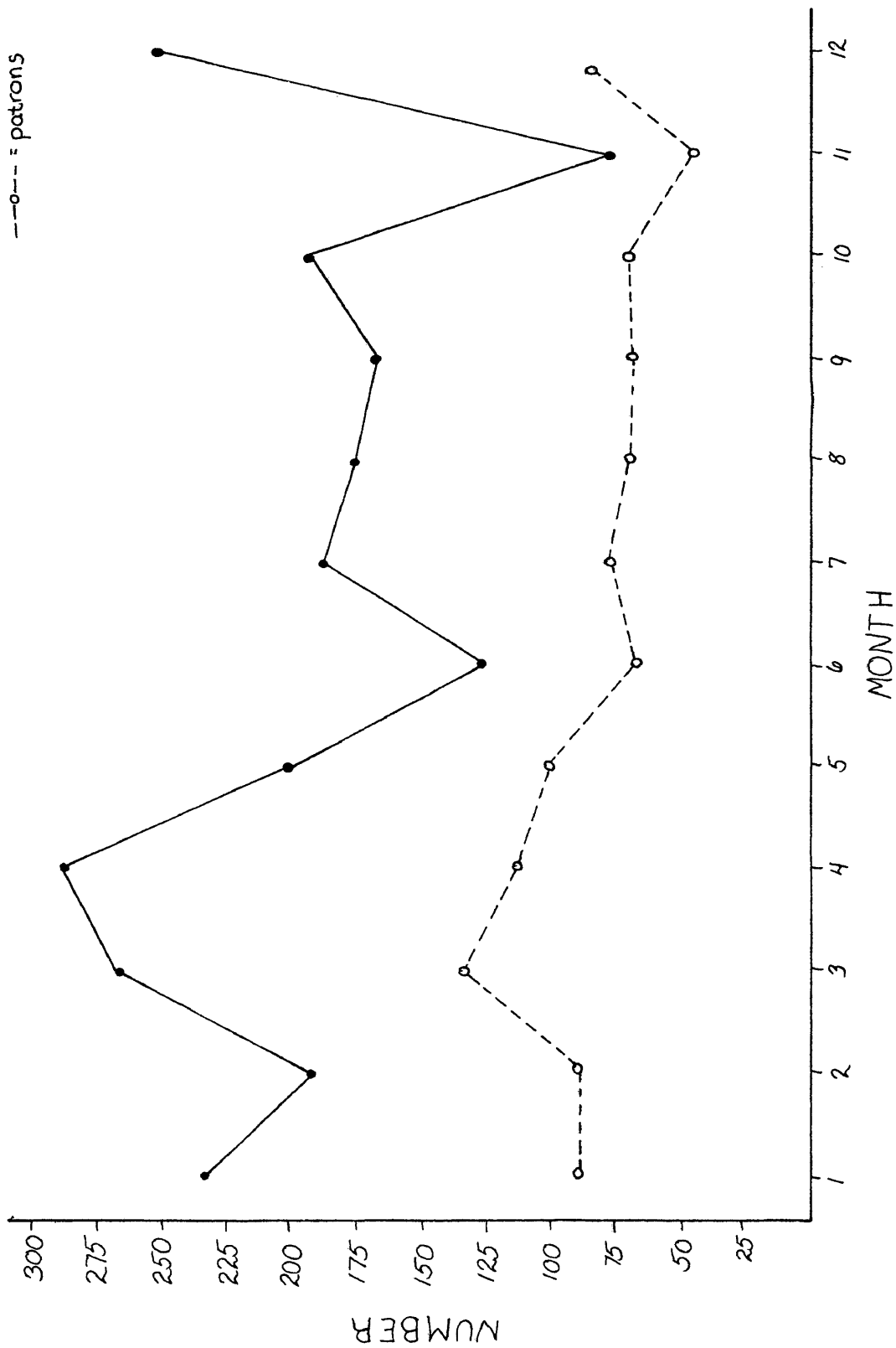


Figure II  
SEASONAL VARIATIONS AT THE STORE  
VISITS AND PATRONS

—●— = visits  
- -○- - = patrons



found seasonal variations at the stores they studied. Atherton, who studied southern country stores, observed peaks in sales occurring in fall or winter and in the spring.<sup>7</sup> Baxter also noticed spring and fall busy seasons at the New England store he examined.<sup>8</sup> Seasonal fluctuations closely resembling Atherton's observations are clear in Anderson and Low's business. (See figures 1 and 2.) During the spring months of March and April, business was brisk; the book-debts accumulated during those months equaled one third of the year's total. October was another busy time for shopping. In Prince George's County, Maryland, Allan Kulikoff noticed that customers bought more during June, July and August.<sup>9</sup> Although this appears to differ from the pattern seen in Anderson and Low's business, it is actually similar. The summer boom in sales in Prince George's County occurred when planters brought their tobacco crops to the store for credit. Atherton also found that peaks in sales coincided with the harvests of staple crops.<sup>10</sup> Harvests explain the booms in sales at Anderson and Low's store, too. Most of the tobacco brought in for credit came into the store during the spring. Planters harvested wheat and corn during July, harvested corn again in the fall and began processing tobacco during autumn. Sales increased at each of these times. Allan Kulikoff attributed these buying sprees to a planter's ability at those times to estimate the value of his crops.<sup>11</sup>

Shopping was just one springtime activity for Anderson

and Low's customers; they also borrowed cash and settled their accounts with either cash or tobacco. Planters processed their tobacco crops during the slow winter months and finished by spring. The money they received from the crop often went to pay debts from the past year. At the same time, the tempo of plantation work accelerated. Slaves prepared fields for new crops. Planters anxiously waited for the "seasons" (spring rains) that enabled them to transplant tobacco seedlings. They faced a long summer of watching their crops and wondering how profitable the harvest would be. They could not expect any more money until July when they harvested wheat. Some borrowed cash to obtain goods or services unavailable on credit or to meet current obligations which the past year's crop failed to satisfy. How else did the seasons influence consumption patterns among tidewater residents? A close examination of Anderson and Low's accounts reveals this yearly schedule.

Colonial Virginians desired textiles more than any other store-bought good. This category alone accounted for one-fifth of the value of all sales in the Anderson and Low books. Presumably imported textiles were cheaper to buy than homespun and woven cloth were to produce. Linen, for example, required extensive labor to prepare the flax for spinning. The absence of cards (for straightening fibers) and dyestuffs from sales support this conclusion.<sup>12</sup> Although eighteenth-century consumers used fabric for many household items such as window and bed curtains and slip-

covers, Anderson and Low's customers wanted new clothing. Most sales of yard goods were for quantities of three to seven yards--enough for a shirt, shift or gown. Virginians bought material for themselves and for their slaves, too. Osnaburg, a coarse loosely woven linen originally made in Germany but later produced in Scotland, was one of the cheapest fabrics available, usually selling for a shilling per yard, and also one of the most frequently sold fabrics. Slaveowners purchased large quantities of this material to make clothing for their negroes. Non-slaveowners also bought Osnaburg to make inexpensive shirts for themselves.<sup>13</sup>

Of all the fabrics Anderson and Low sold, linens were the most popular, selling in both spring and fall because of their versatility. People used linen for both men's and women's clothing. The fabric ranged in price from the cheap Osnaburg to Cambric, which cost nine times more per yard. Virginians also liked cottons, though not so much as linens. Lord Sheffield noted that American "women universally prefer[red] a chintz or callicoe to a common silk."<sup>14</sup> Most individuals bought just enough printed cotton to make new spring or summer gowns. Other cottons, such as corduroy, fustian and jeans, were heavier and better suited to sturdy working clothes. Tidewater's warm weather discouraged people from buying woolen cloth, although some did purchase flannel and shalloon in October, November and December. Lord Sheffield accurately noted American tastes; only a few persons acquired alamode or lustring for new gowns or silk waist-

coats. Of course, textiles alone were insufficient to make a new wardrobe. Anderson and Low provided their customers with the needles, pins, buttons, thread and sewing silk necessary for making new clothes as well as the trim to decorate apparel.

The well-dressed Virginian needed a number of articles to complete a fashionable wardrobe. Women liked calamanco shoes made of wool and available in a variety of colors, including: "White, Green, Purple and Black."<sup>15</sup> Men chose sturdy leather "stitched & bound" shoes. Slaves usually acquired new footwear only in the winter when owners purchased less expensive "negro shoes." Stockings were another essential item for proper attire. People bought stockings at the same times they prepared new wardrobes in the spring and fall. Silk stockings were more popular than cotton. While J. P. Brissot de Warville faulted the Virginians for their "tawdry luxury" he complimented the "fine quality ... [of] their silk stockings."<sup>16</sup>

Other clothing articles, less necessary than shoes or stockings, sold infrequently. Only fifty sales of gloves appeared during the year. A few persons took special pride in their appearance and spent as much as £2 for a new hat (compare this to calico which cost 4s per yard). Some women liked wearing filmy aprons over their gowns. Although Anderson and Low sold only fifteen aprons, the sales of muslin and lawn suggest that many women made this article themselves. Of course, these well-dressed customers groomed

themselves carefully, too, and purchased toothbrushes, hair-powder, and brushes for clothes, shoes and buckles. They also selected combs made of horn, ivory, tortoiseshell or box.

Both men and women acquired new handkerchiefs. Many of these, particularly the expensive gauze, were not simple pocket handkerchiefs for snuff users. J. P. Brissot de Warville explained that

instead of carrying white handkerchiefs...[Virginians] blow their noses either with their fingers or with a silk handkerchief which also serves as a cravat, a napkin, etc. 17

Women used handkerchiefs as short shawls or wore one around the neck for additional warmth. When ladies went riding, Philip Fithian noted,

they tye a white handkerchief over their Head and face, so that when I first came into Virginia, I was distress'd whenever I saw a Lady, for I thought She had the Tooth-Ache! 18

Anderson and Low did not stock their shelves solely with frivolous fancy goods and textiles. They also displayed practical, down-to-earth items such as agricultural implements and seeds. Sales of spades and hoes, occurring most often in the spring, signalled the start of a new agricultural year. Seeds also marked this beginning. The few patrons who bought cabbage, rhadish (sic), celery or onion seed came to the store in March and April. Approximately twenty customers bought spades and close to that same number purchased hoes. Anderson and Low offered their customers both hilling, or narrow, hoes and broad, or weeding,



hoes. The hilling hoe, used to build hills for tobacco plants, was "generally from six to eight inches wide, and ten or twelve in the length of the blade, according to the strength of the person to use it..." and the thin blade could be set at an angle to the handle.<sup>19</sup> The broad hoe, for cultivating the crop, was "wide upon the edge, say from ten inches to a foot, or more; of thinner substance than the hilling hoe, and not so deep in the blade..." and able to sit at a greater angle to the handle.<sup>20</sup>

Husbandry tools were essential to the livelihoods of many Virginians. Planters could not easily cultivate tobacco without hoes nor could they harvest grain without sickles, scythes or cradles. Approximately sixty percent of Anderson and Low's customers lived in farming areas and a number of Williamsburg residents owned land in the counties surrounding the town. That few individuals bought agricultural implements, then, is surprising. Indeed, no one purchased reaping hooks (sickles), scyhtes or grain cradles; yet, these were the only means for a farmer of the 1780s to reap his grain.<sup>21</sup> Only six individuals bought milk pans, shallow pans used to skim cream to make butter. The few sales of husbandry tools did not signify the decline of agriculture in tidewater Virginia. Planters had other sources for tools. They could choose to visit a different merchant, either John Greenhow or John Carter, for example. John Greenhow apparently specialized in hardware and possibly offered tools at a lower price. Blacksmiths could repair worn or broken

implements and slaves, or a planter, could make handles to replace broken ones. These activities created work during the dull winter months when agricultural activity was minimal and enabled a planter to economize.

Perhaps few planters wanted new tools. The eighteenth century saw little improvement to either the implements or methods used in America. Increased use of the plow for preparing and cultivating fields was one of the few advancements made during the century. J. F. D. Smyth, living in Maryland about the time of the Revolutionary War, observed that some planters employed plows in their tobacco fields to break up the soil and for cultivation.<sup>22</sup> If any of Anderson and Low's planter-customers used plows in their tobacco fields then they required fewer hoes and the ones they owned lasted longer. The grain cradle, which increased the amount of grain a laborer could cut, was possibly the only innovation to become popular before the end of the century.<sup>23</sup> Although Leo Rogin found the cradle used extensively in the Chesapeake region by the 1790s, J. F. D. Smyth complained of planters "wedded to their old methods" and stated that he was "under the necessity of having nine of my hands taught to use the scythe or cradle...."<sup>14</sup> Apparently only the adventurous or progressive used scythes or cradles at that time. With the plow easing the strain in tobacco fields and saving hoes from excessive wear and few innovative tools to select, planters probably had little reason to buy new implements.

Anderson and Low's customers demanded few tools and little hardware of any kind. Fewer than five individuals each purchased tools such as hammers, various saws, files, trowels and cordwainers tools available at the store. Although nails were necessary for building or repairing property, most sizes were sold to only six or seven individuals. Unless Anderson and Low's customers patronized other stores they did little to improve their property. Robert Hunter implied this in his comment that Williamsburg "houses are in general built of wood and, when they were kept well-painted before the war, would look very neat."<sup>25</sup> Not everyone ignored appearances, however, because five persons purchased paint and oil in the spring.

Locks were in great demand; fifty persons purchased them in November to protect their property. People selected either padlocks or stock-locks, the two types available during the century. Padlocks came in several shapes; a sliced heart shape was common during the eighteenth century.<sup>26</sup> Stock-locks sold three times as often as padlocks. These locks had wooden casings and were most often dead bolts. The wooden casings made the locks cheaper and more practical in damp or wet areas because the case did not rust. Stock-locks came in two varieties: plate and Bambury. The plate stock-lock was generally more expensive because the mechanism was mounted onto an iron plate. Bambury locks had each piece mounted individually on a wooden block.

Anderson and Low's patrons preferred aesthetic items to functional housewares. While some did buy practical iron pots and pans, most purchased tablewares. The presence of the tea ceremony is striking; people bought cups and saucers, teacups and saucers, teapots with stands, japanned teapots, tea kettles--nearly everything necessary for a proper tea ceremony. Tea was an important social event when friends and family gathered together. In 1782 Prince de Broglie wrote that he

only knew a few words of English, but knew better how to drink excellent tea with even better cream, how to tell a lady she was pretty, and a gentleman he was sensible, by reason whereof I<sup>27</sup> possessed all the elements of social success.

To host such a social occasion one needed a tea kettle to heat the water, a teapot with a stand to protect the table surface, teacups and saucers (preferably of porcelain), spoons, containers for milk or cream and sugar, a slop bowl for emptying cups, and sometimes sugar tongs and boats for holding spoons.<sup>28</sup> Customers bought most of this equipment in addition to coffee cups and saucers. Coffee and tea cups differed in shape as well as function. Coffee cups were usually narrower and deeper and with handles unlike the "bowls" for tea.<sup>29</sup>

Most of the ceramics purchased from the store, plates and various sizes of bowls and mugs, were of queen's ware, a plain, nearly colorless ware perfected by Wedgwood in the mid-1760s.<sup>30</sup> Customers generally selected "the useful & neat rather than the Ornamental...."<sup>31</sup> This was typical of

American tastes. As Jonathan Jackson advised a merchant in 1784,

the most Saleable is the Queens Ware--Tea Cups & Saucers Tea Pots & Cream Jugs & Table Plates Mug and Bowls are most in Demand--have few Dishes Tureens or any fancy Articles for they<sup>32</sup> are heavy & order chiefly the lowest price.

Manufacturers often decorated creamware (the modern name for cream colored wares such as queen's ware) with enamelling, glazing, gilt, or transfer printing. In his Williamsburg excavations, however, Ivor Noel Hume has found few highly decorated earthenwares. Williamsburg residents preferred unadorned wares or those with a colored band circling a shell edge.<sup>33</sup> In order to enjoy dinner on their new queen's ware plates consumers also needed glassware and flatware. They bought tumblers, wine glasses and decanters as well as knives and forks by the dozen.

Truly fashionable late eighteenth-century homes had carpeting on their floors. Thirteen of Anderson and Low's customers decorated their homes with this luxury item. Although the daybook does not indicate which styles were available it is unlikely that the merchants stocked expensive and rare turkey carpets. English manufacturerers produced carpeting more suitable for sale in a general store. Advertisements suggest that double-woven, pileless carpets, usually called "Scotch" carpets, were in demand in America. Another sort of carpeting, Wilton, which was woven with a pile of small loops which were later cut, was also popular. Both types of carpeting came in strips of twenty-seven or

thirty-six inches which could cover a stairway or be laid together to fill a space--even covering a floor from wall-to-wall.<sup>34</sup>

Some customers treated themselves to a subtler luxury than carpeting. Women or slaves could produce the candles or soap necessary in a household, but some people preferred to buy these items instead. As each cost approximately a shilling per pound, perhaps these customers found it more economical to spend money to buy candles and soap rather than spend time making them. Both items sold most frequently during the cold months when the need was greatest. This was also the traditional time for making candles and soap; perhaps a few individuals, then, merely replenished dwindling supplies before they produced their own.

Virginians depended upon storekeepers to provide food-stuffs not produced in the region. One-fifth of Anderson and Low's patrons bought nearly 5,000 pounds of white and brown sugar from the West Indies. Most often, they purchased loaf sugar, a white sugar named for the shape it acquired during the refining process. J. P. Brissot de Warville estimated that Americans consumed five pounds of sugar per person.<sup>35</sup> Anderson and Low's customers used much more than five pounds each. The median figure of sixteen pounds per person nicely agrees with Billy Smith's estimate of 16.8 pounds of sugar annually consumed by laboring Philadelphians.<sup>36</sup> Unlike Philadelphians, however, Virginians did not turn to molasses for additional sweetening; Anderson

and Low sold only sixteen gallons.

Tea was the second most popular grocery item. J. P. Brissot de Warville noted that "The favorite drink, especially after dinner, is tea."<sup>37</sup> In 1773 Samuel Wharton observed "That at least two Millions of the Americans drink Tea Daily, and they yearly consume, not less, than five Million pounds of that Article...."<sup>38</sup> Wharton's figures yield a mean annual figure of 2.5 pounds per person which is less than the mean figure for Anderson and Low's customers, but near the median figure of two pounds. Sixty-one individuals bought more than 300 pounds of tea. They selected either black teas, such as Bohea or Congo, or green teas, such as Hyson or Gunpowder. Hyson was the most popular with Congo following in popularity. Fewer persons liked coffee, but those who did purchased a large quantity --150 pounds--nearly half the amount of tea.

Although salt meat constituted seven-eighths of all meat consumed in Virginia,<sup>39</sup> only seven persons bought the salt necessary for preserving pork or beef and only twelve bought salt petre also used in preserving. This suggests that Anderson and Low's store was not the only place their customers shopped. That only two individuals purchased flour is not surprising because Virginia was one of the leading producers of wheat and many local sources for flour existed. Customers did purchase rice, which was not grown in Virginia. In addition to groceries, tidewater residents also bought flavorings, spices such as mustard, pepper, pimento (all-

spice), nutmeg, cloves and mace. Some patrons wanted fruit, chocolate and nuts as well.

Tidewater residents supported a number of taverns yet some wished to drink spirits at home. Rum was the favorite beverage, but a few individuals purchased ale, beer and porter ( a kind of weak beer). According to James T. Lemon, Pennsylvanians considered rum essential at harvest.<sup>40</sup>

New Englanders, too, grew thirsty while in the fields and drank rum at haying times.<sup>41</sup> Presumably Virginians shared this desire because rum sold most often in June and August, the two months for haying. Card-playing was the only other vice to appear frequently in the accounts; customers bought little snuff and few pipes. Williamsburg's student, professional and governmental population may explain the demand for stationery. Patrons bought paper, ink, quills and pencils. Few persons bought books, but those who did purchased blank books, school books and prayer books.

Anderson and Low sold a variety of bits, bridles, saddles and other horse furniture. Those sales illustrate well J. F. D. Smyth's observations:

The Virginians, of all ranks and denominations, are excessively fond of horses....[E]ven the most indigent person has his saddle-horse, which he rides to every place, on every occasion; for in this country nobody walks on foot the smallest distance, except when hunting....In short, their<sup>42</sup> horses are their pleasure, and their pride.

Indeed they were. Horse owners took care of their pride and joy by grooming them with curry combs, horse brushes and sets of the two. They bought both curb and snaffle bridles



and polished varieties of them both. Equestrians demonstrated their skill while riding on welted saddles or hunting saddles and wearing plated spurs.

At every harvest Anderson and Low's customers came to the store. They transacted most of their business in the spring--repaying debts and borrowing cash--but visited the store in every season. Light-wieght textiles, stockings, agricultural tools and seeds were in demand in the spring. Hot weather and hard field work made rum a popular summer beverage. Cold weather caused people to buy heavier textiles, shoes, and candles to compensate for the cold and poor light.

Anderson and Low's patrons were fashionably dressed in linen and cotton with shoes, stockings, handkerchiefs and sometimes hats or gloves. Englishmen recognized the Virginian passion for fine attire. Peter Collinson advised a friend traveling to Virginia to procure a new suit because "these Virginians are a very gentle, well-dressed people --and look, perhaps, more at a man's outside than his inside."<sup>43</sup> Devereux Jarratt put this to his advantage when, as a young man starting out, he bought an old wig so that he "might appear something more than common, in a strange place, and to be counted somebody...."<sup>44</sup> This wish to appear "something more than common" contributed to start a consumer revolution and caused consumers to display their taste and wealth through their clothing and furnishings.<sup>45</sup>

Anderson and Low's customers certainly participated in the consumer revolution. Perhaps John Greenhow's customers

bought "every other useful article that can be thought of"<sup>46</sup> but Anderson and Low's bought few useful items. An analysis of their accounts shows their customers to be concerned with fashion and appearances. They purchased little hardware--practical items necessary for work but not useful for entertaining or display. Instead, Anderson and Low's customers preferred to spend their money where it showed most--on themselves and on their tables.

## Notes to Chapter III

<sup>1</sup>Virginia Gazette (Purdie and Dixon) 19 September 1766, p 3.

<sup>2</sup>Coding scheme and analysis are patterned after: Caroline Sloat, Categories for Store Inventories (Old Sturbridge Village memorandum, 1971) and Caroline Sloat, Spaulding Analysis (Old Sturbridge Village unpublished paper, 1973 ).

<sup>3</sup>Kenneth Lockridge, A New England Town: The First Hundred Years (New York: W. W. Norton and Co., 1970) pp 68-69.

<sup>4</sup>For more information concerning the activities of southern farmers see: James M. Vaughan, Seedtime and Harvest: The Plantation Year in Colonial Virginia, 1675-1775 (University of New Hampshire unpublished paper) and Allan Kulikoff, Tobacco and Slaves: Population, Economy, and Society in Eighteenth-Century Prince George's County, Maryland (Brandeis University Ph.D. dissertation, 1976).

<sup>5</sup>For more information on the influence of seasons on eighteenth-century life see: James Henretta, The Evolution of American Society 1700-1815: An Interdisciplinary Analysis (Lexington, MA: D. C. Heath and Co., 1973) pp 31-39.

<sup>6</sup>Virginia Gazette (Rind) 29 November 1770, p 3.

<sup>7</sup>Lewis Atherton, The Southern Country Store 1800-1860 (New York: Greenwood Press Publishers, 1968) p 149.

<sup>8</sup>W. T. Baxter, "Everyday Business Life in Colonial Boston," Views of American Economic Growth: The Agricultural Era, edited by Thomas C. Cochran and Thomas B. Brewer (New York: McGraw Hill, 1966) p 26.

<sup>9</sup>Allan Kulikoff, Tobacco and Slaves: Population, Economy, and Society in Eighteenth-Century Prince George's County, Maryland (Brandeis University Ph.D. dissertation, 1976) pp 259 and 261.

<sup>10</sup>Lewis Atherton, The Southern Country Store, 1800-1860 (New York: Greenwood Press Publishers, 1968) p 145.

<sup>11</sup>Allan Kulikoff, Tobacco and Slaves: Population, Economy and Society in Eighteenth-Century Prince George's

County, Maryland (Brandeis University Ph.D. dissertation, 1976) p 261.

<sup>12</sup>Cary Carson and Lorena Walsh found that York County probably had the lowest level of textile production in the tidewater Chesapeake. See: Carson and Walsh, The Material Life of the Early American Housewife, A paper presented at a Conference on Women in Early America, November 5-7, 1981, Williamsburg, Virginia, endnote 99.

<sup>13</sup>Gerald W. Mullins, Flight and Rebellion (New York: Oxford University Press, 1975) p 51, and Calvin Brewster Coulter, Jr., The Virginia Merchant (Princeton University Ph.D. dissertation, 1944) pp 76-77, and Devereux Jarratt, The Life of the Reverend Devereux Jarratt, Rector of Bath Parish..., edited by Elizabeth Weatherford Matthews (College of William and Mary Master's thesis, 1957) p 19.

<sup>14</sup>John Baker Holroyd Sheffield, Observations on the Commerce of the American States with Europe and the West Indies (New York: Research Reprints, Inc., 1970) p 14.

<sup>15</sup>Virginia Gazette (Rind) 29 October 1772, p 2.

<sup>16</sup>J. P. Brissot de Warville, New Travels in the United States of America, 1788 (Cambridge: Belknap Press, 1964) p 347. (Hereafter cited as Brissot de Warville, New Travels.)

<sup>17</sup>Brissot de Warville, New Travels, p 327.

<sup>18</sup>Philip Vickers Fithian, Journal and Letters of Philip Vickers Fithian, 1773-1774, Vol. I, edited by H. H. Farish (Williamsburg: Colonial Williamsburg, 1957) p 389.

<sup>19</sup>William Tatham, "On the Culture of Tobacco, 1800," in Agriculture in the United States: A Documentary History, Vol. I, Wayne D. Rasmussen, ed., (New York: Random House, 1975) p 362.

<sup>20</sup>Ibid. p 363.

<sup>21</sup>Leo Rogin, The Introduction of Farm Machinery (Berkeley: University of California Press, 1931) see especially pp 69-72.

<sup>22</sup>J. F. D. Smyth, A Tour in the United States of

America (New York: Arno Press, Inc. 1968) p 130.

<sup>23</sup> Leo Rogin, The Introduction of Farm Machinery (Berkeley: University of California Press, 1931) see pages 69-72.

<sup>24</sup> J. F. D. Smyth, A Tour in the United States of America (New York: Arno Press, Inc., 1968) pp 112-113.

<sup>25</sup> Robert Hunter, Jr. Quebec and Carolina in 1785-1786 (San Marino, CA: Huntington Library, 1943) p 233.

<sup>26</sup> Ivor Noel Hume, A Guide to the Artifacts of Colonial America (New York: Alfred A. Knopf, 1976) p 251.

<sup>27</sup> Prince de Broglie, "Journal du Voyage, " Melanges de la Societe des Bibliophiles Fransais, Paris, 1903, quoted in Rodris Roth, "Tea Drinking in 18th-Century America: Its Etiquette and Equipage," United States National Museum Bulletin 225, Paper # 14, (Washington, D. C.: Smithsonian Institute, 1961) p 70.

<sup>28</sup> Rodris Roth, "Tea Drinking in 18th-Century America: Its Etiquette and Equipage," United States National Museum Bulletin 225, Paper # 14 (Washington, D.C.: Smithsonian Institute, 1961) p 74.

<sup>29</sup> Ibid. p 81.

<sup>30</sup> Ivor Noel Hume, "The Who, What and When of English Creamware Plate Design," Antiques CI (1972) pp 350 an 353.

<sup>31</sup> Ann Hulton to Mrs. Adam Lightnody, Boston, August 1772, quoted in "A lady orders from Liverpool, 1772," "Clues and Footnotes," Eleanor H. Gustafson, ed., Antiques C (1971) p 134.

<sup>32</sup> Jonathan Jackson, letter from London, 1784, quoted in Ivor Noel Hume, "Creamware to Pearlware: A Williamsburg Perspective," Ceramics in America, Ian M. G. Quimby, ed., (Charlottesville: University of Virginia Press, 1973) p 224.

<sup>33</sup> Ivor Noel Hume, "Creamware to Pearlware: A Williamsburg Perspective," Ceramics in America, Ian M. G. Quimby, ed., (Charlottesville: University of Virginia Press, 1973) p 240.

<sup>34</sup>Rodris Roth, "Floor Coverings in 18th-Century America," United States National Museum Bulletin 250, Paper # 59 (Washington, D. C.: Smithsonian Institute, 1967) pp 29, 30, 31, 37, 34, and 38.

<sup>35</sup>Brissot de Warville, New Travels, p 391.

<sup>36</sup>Billy G. Smith, "The Material Lives of Laboring Philadelphians, 1750-1800," William and Mary Quarterly (3rd Series) XXXVIII (1981) p 170.

<sup>37</sup>Brissot de Warville, New Travels, p 91.

<sup>38</sup>Samuel Wharton, "Observations upon the Consumption of Teas in North America, 1773," Pennsylvania Magazine of History and Biography xxv ((1901)) p 140.

<sup>39</sup>Brissot de Warville, New Travels, p 348.

<sup>40</sup>James T. Lemon, "Household Consumption in Eighteenth-Century America and its Relationship to Production and Trade: The Situation Among Farmers in Southeastern Pennsylvania," Agricultural History XLI (1967) p 66.

<sup>41</sup>James Henretta, The Evolution of American Society: An Interdisciplinary Analysis (Lexington, MA: D. C. Heath and Co., 1973) p 32.

<sup>42</sup>J. F. D. Smyth, A Tour in the United States of America (New York: Arno Press, Inc., 1968) p 23.

<sup>43</sup>Peter Collinson to John Bartram, London, 1737 in "Letters of John Clayton, John Bartram, Peter Collinson, William Byrd, Isham Randolph," William and Mary Quarterly (2nd Series) VI (1925-1926) p 304.

<sup>44</sup>Devereux Jarratt, The Life of the Reverend Devereux Jarratt, Rector of Bath Parish..., edited by Elizabeth Weatherford Matthews (College of William and Mary Master's thesis, 1957) p 19.

<sup>45</sup>Cary Carson and Lorena Walsh, The Material Life of the Early American Housewife, A paper presented at a Conference on Women in Early America, November 5-7, 1981, Williamsburg, Virginia, pp 40-41. The relationship between wealth and purchases will be explored in Chapter IV.

<sup>46</sup>Virginia Gazette (Purdie and Dixon) 3 December  
1767, p 3.

## CHAPTER IV

### "TO SUNDRY GOODS"

Storekeepers meticulously recorded transactions in their daybooks but often simply noted "to sundry goods" on customer's ledger pages. Fortunately the daybook provides the necessary data for studying the purchasing habits of individuals. Who visited the store? Who were the consumers? Did wealthy individuals buy more or different items than their poor neighbors? Daybook entries combined with information derived from other sources answer these questions for Anderson and Low's customers. The store accounts also add depth to understanding an individual's lifestyle and sometimes contain the only clues to a person's identity or way of life. Just as tallies of articles sold describe the mix of goods a society of consumers considered necessary for a decent standard of living, so do the quantities of textiles, ceramics, sugar and tea a person bought shed light on habits, occupation and wealth.

Women were conspicuously absent from the store records. Only twenty-six women, seven percent of all customers, had accounts with Anderson and Low. Anne Craig alone had a husband; the others were widowed or still unmarried. Presumably married women did not conduct business at the store either for themselves or for their husbands because the notation



"per wife" did not appear next to any man's account. Even unmarried women sometimes sent a slave, overseer or child to purchase items rather than visit the store herself. Of the six times that Mrs. Hallam had business with Anderson and Low, her son made the transactions four times. Although Miss Booth, Miss Burwell and Miss Page had accounts with Anderson and Low, they appeared only once each and usually relied upon Samuel Beale, a Williamsburg resident and merchant, to purchase items on his account for them.<sup>1</sup> Women also sent the merchants notes requesting desired articles. Clearly shopping was in the man's sphere.<sup>2</sup>

The articles a person bought sometimes give clues to his occupation. A Richmond tavern keeper, Serafina Formicola, purchased twenty-four packs of playing cards, six bottles of mustard, a cask of ale and sixteen dozen bottles of porter. Presumably Samuel Trower, another Richmond resident, also kept a tavern because he bought six dozen packs of playing cards, two casks of porter, ale and twelve pounds of mustard. The more than twenty-six dozen pairs of shoes Alexander McRoberts purchased suggest that he worked as a storekeeper. Indeed, a careful survey of Richmond newspapers discloses a referral to Alexander McRobert's "Store at Rockets" in the December 31, 1785 issue of the Virginia Gazette and Weekly Advertiser.

Credit entries sometimes offer more explicit information about a person's occupation. John Rawley, for example, suddenly emerges as a tailor with the 25 July 1785 entry

crediting him with £ 2.16.00

By Making a Suit of Clothes for Mat: Anderson  
a Suit for Mr. Low  
2 Jackets & 2 pr Breeches Do.

The only person who bought razors, George Lafong, received cash in February 1785 "for cutting Leroy's hair." Lafong used his razors and comb to earn his living as a barber. Adam Byrd's credit of fourteen shillings "By his accounting of 3 Dinners" makes him a tavern or ordinary keeper. Combining this with his purchases provides more information about his livelihood. Byrd purchased articles necessary for entertaining: 225 limes, 124 pounds and two loaves sugar, 36 gallons rum and more than two casks of porter. Jane Vobe, a licensed ordinary keeper in Williamsburg, bought similar quantities of limes, a great many lemons, approximately 1,000 pounds of sugar, ale, beer, porter and juice.

Anderson and Low's accounts reveal a complex trade network. In addition to supplying Alexander McRoberts with shoes they sold twenty-one dozen pairs to Robert Gilbert, a hogshead of saddlery to Samuel Dyer and extended a cash advance to both Richmond traders. Anderson and Low also worked closely with the Richmond firm of Alexander Montgomery and Company. Three times the firm received more than £100 credit "By Sundry Goods as per Accounting." Another time it gained credit "By Duty on Goods Imported in the Sue." Possibly the two mercantile firms shared the same British suppliers or received goods on the same shipments. Montgomery and Company also paid sheriff's fees and tobacco

fees for the Williamsburg merchants. The two Williamsburg storekeepers recorded a cash payment "for drawing 16 hhd [tobacco] from Petersburg Warehouse to Landing." As none of Anderson and Low's customers, with the exceptions of the Richmond merchants and tavern keepers, came from as far west as Petersburg, these entries are puzzling. Perhaps if the two firms shared the same supplies they also shipped tobacco to the same Glasgow firm and followed the Scots' example of collecting tobacco together early before ships were due.

Anderson and Low worked with someone at home, too. David Morton of Williamsburg purchased enough goods to start his own business: hundreds of yards of linen--particularly osnaburg, thirty-nine dozen pairs of stockings, eight dozen hats, dozens of spades, eighty-eight thousand nails, casks of glasses and queen's ware, and much, much more. Most items he acquired at less than half the unit price for other customers. Possibly Morton peddled goods in other parts of Virginia.

While merchants, tavern keepers and a few others bought goods required by their livelihoods, most customers purchased articles to maintain a desired standard of living. Cary Carson and Lorena Walsh suggest that a need for a portable system of status identification prompted a consumer revolution during the eighteenth century.<sup>3</sup> People displayed their wealth with their clothes, furnishings and household

equipment and revealed their status through their skills and behavior at ceremonies and rituals which utilized specific articles. As the media of this social communication consumer goods point to a person's wealth and status. These goods also describe how a person lived.

The items Anderson and Low's customers bought provide material for speculating what their lives were like. What sorts of domestic scenes do purchases conjure?

Walker Murray sipped his tea contentedly. He liked Congo tea's flavor; it was worth the five shillings per pound he paid for it. He glanced at his wife pouring tea. She set the pot on its matching stand and offered the cup and saucer to their guest. He smiled to himself; she looked so well in her new lawn gown and gauze apron, he really should buy her a fine new hat for when she went out. Both Murrays enjoyed this time of day when they opened their home to socialize with friends--light shone from the fire set behind the new handirons (sic) in the fireplace, cups clinked against saucers, guests savored the sweetened tea as they conversed with each other.

William Urie and his wife also sipped tea. This was a rather special occasion for them, however, because they seldom drank tea as they needed to carefully ration their two pounds to make it last. Urie's wife wore her new calico gown and ribbons; unfortunately it was the only new clothing she made for herself that year from purchases at Anderson and Low's store.

As far as Matthew Anderson knew, William Richardson did not drink tea; he drank rum. After laboring hard in his fields all day long Richardson probably wanted something stronger than tea to revive his spirits and refresh his body.

Murray visited the store more often and clearly lived more comfortably than either Urie or Richardson. As a gentleman owning fourteen slaves Murray could afford fine things for his home and his family's comfort. Walker Murray enjoyed an easier life than many of Anderson and Low's customers; his fourteen slaves placed him in the top twentieth percentile of their patrons. (See Table I.) The economic profile of Anderson and Low's customers closely resembles ones drawn by Jackson Turner Main, Cary Carson and Lorena Walsh of eighteenth-century Chesapeake society; fifty percent of the customers owned four or more slaves and only twenty-five percent owned more than eight.<sup>4</sup> Only thirty percent of the customers were like Walker Murray, who made more than eighteen purchases. These steady customers were slightly wealthier than the rest with fifty percent owning six or more slaves. Like many others in their class of non-slaveowners, Urie and Richardson were infrequent customers. Fifty percent of the customers who came less often than Murray owned three or fewer slaves. Most customers, whether they visited the store often or not, were local residents as Murray, Urie and Richardson were and came from Williamsburg, York and James City counties. Only one fourth of the patrons came from New Kent, Surry or Gloucester

TABLE I  
SLAVE OWNERSHIP

Number	Count	Percent	Cum Percent
.	127	.	.
0	34	16.667	16.667
1	22	10.784	27.451
2	23	11.275	38.725
3	13	6.373	45.089
4	19	9.314	54.412
5	9	4.412	58.824
6	10	4.902	63.725
7	9	4.412	68.137
8	14	6.863	75.000
9	2	0.980	75.980
10	4	1.961	77.941
11	8	3.922	81.863
12-20	17	8.333	90.196
21+	20	8.802	100.000

counties or traveled from Richmond, Hampton, Norfolk or the eastern shore. (See Table II.)

Murray's purchases mark him as a man of wealth. He could afford to decorate his home with handirons (sic) and to set his table with an assortment of ceramics. Members of his household, including his slaves, were well-clothed. Just as Murray's purchases mirror his comfortable lifestyle so do Urie's few purchases reflect his harsher life. Other differences in lifestyles emerge after tallying the number of shillings each economic group spent for particular goods.<sup>5</sup> (See Appendix II Table A.) Patterns in wealth and consumption become even sharper after deleting supplies to merchants and tavern keepers. (See Appendix II Table B.)

Non-slaveowners, though forming roughly sixteen percent of all customers, bought little. They wanted primarily textiles, especially inexpensive osnaburg and coarse mixed fabrics, which were cheaper to buy than to make. They also bought sewing supplies, inexpensive hats and stockings. These items were exactly what Devereux Jarratt remembered wearing:

My whole dress and apparel consisted in a pair of coarse breeches, one or two osnaburgs shirts, a pair of shoes and stockings, [and] an old 6 felt hat....

Laboring Philadelphians wore nearly identical clothing. Only the most essential and least expensive clothing articles and materials, according to Billy Smith, formed such wardrobes.<sup>7</sup> In addition to making cheap clothing, the poorest

TABLE II  
RESIDENCES

	count	percentage
Williamsburg	105	42.857
James City	43	17.551
York	34	13.877
Richmond	16	6.530
New Kent	9	3.673
Gloucester	9	3.673
Surry	7	2.857
Hampton	4	1.632
Nansemond	4	1.632
Eastern Shore	2	0.816
Norfolk	2	0.816
Accomac	1	0.408
Caroline	1	0.408
Charles City	1	0.408
Fairfax	1	0.408
Isle of Wight	1	0.408
King & Queen	1	0.408
Kingsmill	1	0.408
Landing	1	0.408
Prince William	1	0.408



of Anderson and Low's customers also made their own candles and soap--jobs requiring intensive labor a few days every winter. They bought almost no hardware and few household items. Billy Smith estimated that laboring Philadelphians consumed approximately sixteen pounds of sugar each yet only one non-slaveowner purchased sugar and only a few bought tea.<sup>8</sup> Although the eating habits of non-slaveowning Virginians differed from Philadelphians', they were similar to Jarratt's recollections of his youth:

Our food was altogether the produce of the farm or plantation, except for a little sugar, which we rarely used....We made no use of tea or coffee for breakfast, or at any other time; nor did I know a single family that made any use of them. Meat, bread and milk was the<sup>9</sup> ordinary food of all my acquaintance.

Poor customers spent their money only on the most necessary items they could not do without or produce for themselves. Like laboring Philadelphians, their lives were difficult and bare of any frills or comforts.

Persons owning from one to three slaves spent more than the non-slaveowners. They purchased more of every item than their poorer neighbors and even bought some hardware and household items. Like non-slaveowners, however, they purchased only a small amount of silk and probably made their own candles and soap. Cash borrowing best separates this group from the others. Those owning few slaves borrowed fifty percent more cash than any other group for a mean figure of £20 per person. Sarah Shaver Hughes found that small farmers in Elizabeth City County who owned a few

slaves, like these customers, were able to borrow money to operate their farms.<sup>10</sup> Possibly small farmers sought to improve their position by investing money in their farms hoping to increase marketable yields. Although these customers bought no luxuries, their lives were easier than the poorest customers because they could afford better clothing and a few comforts such as sugar and tea.

Distinct differences occur at the level of those owning four or more slaves. Not only do these people spend far more on almost every sort of good as those owning fewer slaves, but they also bought luxury goods for a finer way of life. Fireplace equipment, paints, carpeting and bedding appear in the purchases for the first time. The money spent on nails, architectural hardware and paints point to a concern for maintaining the appearance of the home. The interiors of some of these houses had carpeting on parlor floors and stairways. Linen table cloths covered dining tables and tea tables. Queen's ware plates, soup bowls, sets of cruets and castors and butter boats graced dining tables. Hosts served liquid refreshments in wine glasses and punch glasses. Mattroses (sic), sheets and blankets, chamber pots and wash basins filled bed chambers. Residents appeared as attractive as their homes. Men wore fine linen shirts with broadcloth suits and silk waistcoats. Silk or cotton stockings covered their legs and fine hats crowned their heads. Some men even owned watches or used walking sticks. Women wore silk gowns, gauze aprons and calamanco

or satin shoes. A few added decorative touches with pins or fans. These well-dressed men and women owning four or more slaves were the consumers. They possessed all the accoutrements for the tea ceremony and formal dining as well as a few luxuries, such as carpeting, for their homes. Their lives were more comfortable than the poorer customers's.

The wealthy customers, those owning eight or more slaves, shared similar buying habits with those in the class below. They borrowed more cash and spent more for goods such as linen, silk, shoes, stockings, hats and nails. Merchant Robert Gilbert purchased the only novel, Robinson Crusoe. Although they bought a little more than the customers in next bracket, their lives were essentially similar. Both groups participated in the same ceremonies, decorated their homes in similar fashion and dressed somewhat alike.

The number of slaves a person owned raised him from one level of wealth to another. Slaves provided the labor to earn money and freed family members from drudgery. Non-slaveowners lacked the additional labor to produce large amounts on their farms and were forced to work in their fields themselves. A person with slaves, however, could plant large amounts because he possessed the laborers to care for and harvest crops. Slave labor did more than produce crops; it also produced leisure time for owners. While non-slaveowners were busy cultivating their crops, slaveowners, released from fieldwork, could enjoy themselves at formal

dinners or tea ceremonies. Indeed, Robert Gilbert, who owned eight slaves, had the leisure time to read Robinson Crusoe. A wife, not forced to help her husband in the fields, could devote her time to maintaining a pleasant home. Store-bought goods decorated the home but also created additional work for women: sewing and cleaning more clothes, preparing meals suitable for formal dining, washing dishes and special kitchen equipment, caring for carpeting and other fabric furnishings.<sup>11</sup> Purchases indicate wealth, leisure activities and women's work.

The consumption patterns that emerge from Anderson and Low's accounts resemble ones found in studies of probate inventories. Anderson and Low's poor customers could afford only a few amenities, such as tableware, and generally purchased necessities. Wealthy customers bought expensive clothing and filled their homes with consumer goods. Lois Green Carr and Lorena Walsh noted similar differences in the material lives of St. Mary's County residents although they also discovered that consumption increased at all economic levels during the eighteenth century.<sup>12</sup> In her study of Philadelphia between 1700 and 1775, Susan Prendergast Schoelwar found that fabric furnishings--bed coverings, window curtains, upholstery and carpeting--became more common at higher economic levels. Floor coverings in particular showed this trend; they appeared in ten percent of inventories at only the highest estate values.<sup>13</sup> Middle and upper income Providence, Rhode Island residents possessed

much more porcelain and queen's ware than their poorer neighbors.<sup>14</sup> Clearly wealth influenced the selection of store-bought goods and controlled the amount a person could buy.

This information, derived from an examination of consumption according to economic class, sheds a little light on the lives of customers of whom little is known. Purchases of tools, clothing or sugar usually indicate slaveownership. Other store-bought articles, carpeting for example, mark ownership of at least four slaves. Clues such as these suggest the lowest possible economic standing for an individual. The store accounts do not always reveal a clear picture of a person's consumption or wealth because people could buy items by cash (not usually recorded) or patronize another store.<sup>15</sup> The textiles and clothing articles a slaveowner bought for his negroes resembled the wardrobes of non-slaveowners. If only these items appear on an individual's account, it is impossible to accurately determine his wealth. Likewise, it is difficult to distinguish between individuals owning eight slaves and those with four because both purchased similar types of articles. Even with these limitations, however, purchases do offer some illumination. Applying the information to the remaining customers yields fifty slaveowners with at least fourteen owning four or more slaves. The following demonstrate this application:

Mr. Bakers came into the store once and bought a hat for two shillings three pence. Was this hat for himself or

for a slave? Did the person keeping store that day forget to note his first name--was this Lawrence of Isle of Wight, Richard from Nansemond, William of York or someone else? This one transaction is insufficient to tell much about Mr. Bakers.

The tailor John Rawley bought Irish linen (usually more expensive than other varieties), a japanned mug, sugar and tea. He owned at least one slave because non-slaveowners generally did not buy both sugar and tea.

John Graves made more than seventy purchases. Someone prepared his meals using a frying pan, large pot and dutch oven and heated water in a tea kettle. A linen table cloth covered the table set with knives and forks and queen's ware plates. Graves drank tea and flavored his food with salt and pepper, sugar and molasses. His cow provided milk for drinking and cream for churning into butter. Someone in his family dressed in silk, cotton stockings and morocco slippers. He kept his buildings repaired with nails and protected them with stock-locks. Graves's purchases of silk, clothing, nails, milk pan and dining equipment indicate that he owned at least four slaves and a cow. Graves's sundry purchases change him from an unknown patron to a slaveowning consumer interested in improving the quality of his surroundings.

A customer's sundry purchases cannot always answer questions about his or her life. Mr. Bakers, for example, who purchased just one inexpensive hat, remains a stranger.

In some cases, however, the accounts help identify a customer. John Graves, like forty-nine others, ceases to be anonymous and becomes a slaveowner. Samuel Trower appears as a tavern keeper after comparing his purchases to another tavern keeper's. When missing from other sources, the accounts can provide valuable clues to wealth and occupation --information important to understanding a community and learning about economic activity and consumption patterns.

Anderson and Low's customers, almost exclusively male, came from Williamsburg and the surrounding counties. They formed a typical sample of Chesapeake society; half owned four or more slaves. Frequent customers tended to be wealthier than the others. Indeed, wealth influenced buying habits themselves. Individuals with few or no slaves bought little while those with four or more slaves purchased an assortment of consumer goods. Purchases reveal both the money and time a person could afford to spend and illustrate differences in living habits.

## Notes for Chapter IV

<sup>1</sup>First names are unavailable for the three women. Samuel Beale appears on Williamsburg Personal Property tax lists and advertisements in Virginia Gazettes reveal his occupation.

<sup>2</sup>Rhys Isaac, The Transformation of Virginia, 1740-1790, (Chapel Hill: University of North Carolina Press, 1982) pp 57 and 369 and Allan Kulikoff, "The Colonial Chesapeake: Seedbed of Antebellum Southern Culture?" Journal of Southern History XLV (1979) p 535.

<sup>3</sup>Cary Carson and Lorena Walsh, The Material Life of the Early American Housewife, A paper presented at a Conference on Women in Early America, November 5-7, 1981, Williamsburg, Virginia, p 41.

<sup>4</sup>Information about customers gathered from Personal Property tax lists for Williamsburg, York County, James City County, New Kent County, Charles City County and United States Bureau of the Census, Heads of Families at the First Census of the United States Taken in the Year 1790, Records of the State Enumerations: 1782-1785 Virginia (Washington, D. C.: Government Printing Office, 1908).

<sup>5</sup>The number of slaves owned determined classes. Those owning no slaves formed the lowest class. The median, four slaves, started the third group and those owning eight or more, the seventy-fifth percentile, formed the wealthiest group.

<sup>6</sup>Devereux Jarratt, The Life of the Reverend Devereux Jarratt, Rector of Bath Parish..., edited by Elizabeth Weatherford Matthews (College of William and Mary Master's thesis, 1957) p 19.

<sup>7</sup>Billy G. Smith, "The Material Lives of Laboring Philadelphians, 1750-1800," William and Mary Quarterly (3rd Series) XXXVIII (1981) p 179.

<sup>8</sup>Ibid. p 170.

<sup>9</sup>Devereux Jarratt, The Life of the Reverend Devereux Jarratt, Rector of Bath Parish..., edited by Elizabeth Weatherford Matthews (College of William and Mary Master's thesis, 1957) p 8-9.



<sup>10</sup> Sarah Shaver Hughes, Elizabeth City County, Virginia, 1782-1810: The Economic and Social Structure of a Tidewater County in the Early National Years (College of William and Mary Ph.D. dissertation, 1975) p 163.

<sup>11</sup> Cary Carson and Lorena Walsh, The Material Life of the Early American Housewife, A paper presented at a Conference on Women in Early America, November 5-7, 1981 Williamsburg, Virginia, pp 50-52.

<sup>12</sup> Lois Green Carr and Lorena Walsh, "Inventories and the Analysis of Wealth and Consumption Patterns in St. Mary's County, Maryland, 1658-1777," Historical Methods Newsletter XIII (1980) see especially pp 87 and 91.

<sup>13</sup> Susan Prendergast Schoelwer, "Form, Function, and Meaning in the Use of Fabric Furnishings: A Philadelphia Case Study, 1700-1775," Winterthur Portfolio XVI (1979) p 31.

<sup>14</sup> Barbara Corley Teller, "Ceramics in Providence, 1750-1800," Antiques XCIV (1968) p 572.

<sup>15</sup> Daniel Spaulding, a storekeeper in Fitzwilliam, New Hampshire who worked during the 1820s, sold thirty percent of his stock to cash. See: Jeanne Whitney, Cash in the General Store (Old Sturbridge Village unpublished paper, 1980).

## CONCLUSION

Storekeepers Matthew Anderson and David Low left a day-book and ledger from their two-year partnership. The books, typical of those kept by general storekeepers, contain the names of customers, list their purchases and record how each person paid his debt. Studying one year of these accounts supplies valuable information for answering questions about life in late eighteenth-century Virginia.

Virginians faced post-war depression and debt during the 1780s. Although cash scarcity had been a persistent problem in the agricultural economy, the shortage became particularly severe after the Revolutionary War. Anderson and Low's accounts revealed how people conducted business despite the economic hardships. The accounting system storekeepers employed enabled them to stretch debts over time and to accept varying amounts of produce, services and cash in return. Customers relied upon storekeepers to grant credit so that they could acquire the imported articles they desired. Some customers depended upon merchants to connect them to markets for their produce. Storekeepers performed other services for their customers; they lent cash and transferred credit. By lending cash merchants allowed their patrons to obtain goods and services not available on credit. Customers also could obtain goods and services without ex-

changing money by transferring credit from their account to another's. The accounts illustrated the problems of doing business in a money-scarce society. Most of Anderson and Low's customers owed them money at the end of their first year in business. Like many other merchants, Matthew Anderson spent years trying to recover the money.

Anderson and Low's accounts contributed information about their business. The merchants shipped tobacco to the Glasgow firm Colquhoun and Ritchie and received goods from London. Anderson and Low worked with Virginia merchants, too. The Richmond firm Alexander Montgomery and Company earned more than £300 credit. Other Richmond merchants bought leather goods from the Williamsburg storekeepers. Anderson and Low also provided stock at half price to David Morton, a Williamsburg resident. In addition, they supplied tavern and ordinary keepers with foodstuffs, spirits and other items necessary for entertaining.

Accounts are useful for studying topics besides economic and business history. Storekeepers such as Matthew Anderson and David Low stocked their shelves with an array of imported articles. Daybook entries document the assortment of goods consumers wanted. Tallying the number of sales, customers and number of shillings spent per good revealed the material needs and desires of tidewater residents. Anderson and Low's customers bought textiles more than any other article. They also purchased sewing supplies, clothing accessories, tableware and ceramics. Anxious to maintain a fashionable

appearance and display their wealth, customers acquired new consumer goods. By contrast, only a few customers bought hardware or cooking utensils. Practical items, such as hardware, neither varied according to fashion nor revealed an individual's taste and so could be repaired and used for years without sacrificing the owner's show of status. From Anderson and Low's accounts it appeared that tidewater residents turned to general stores for articles to decorate themselves and their tables.

Plotting sales over the year showed how seasons controlled shopping. Virginians visited the store throughout the year but bought most at harvest times. March and April, when tobacco came into the store, were the busiest months. People bought agricultural tools and seeds, printed cottons and light-weight linens for spring and summer wardrobes as well as many other articles. Spring was also a time for borrowing money and repaying debts with either cash or tobacco. Farmers bought rum at haying time and sales increased slightly during the wheat harvest in July. Autumn harvests sent sales climbing upwards again as people bought heavy-weight textiles to prepare winter wardrobes and other necessary items. The powerful force seasons exerted upon eighteenth-century lives is apparent in daybook entries.

Patterns in wealth and consumption emerged by tallying sales according to economic class. Spending increased with each higher level of wealth. Although each group benefited from the cheapness and availability of consumer goods in the

late eighteenth century,<sup>1</sup> the poorest customers participated only marginally in the consumer revolution. These individuals, who did not own slaves, satisfied their needs with cheap textiles and sewing supplies and sometimes with a mug or knives and forks. Because they supplied their own labor they possessed little leisure time; fortunately their few purchases required little care. At the third level of wealth, those owning between four and seven slaves, consumption greatly increased. People bought more of every sort of article, from silk and carpeting to nails and paints. The wealthier customers could afford to allow a wife or slave to expend energy maintaining a pleasant and attractive home. The differences in consumption showed varying lifestyles.

Examining Anderson and Low's daybook proved the value of store accounts as a source for social and economic history. The accounts answered questions about Anderson and Low's business as well as added detail to the economic situation in 1780s Virginia. In addition, daybook entries provided data for studying the material needs and desires of tidewater residents and revealed their shopping calendar. Purchases indicated a customer's wealth, occupation and lifestyle. Store accounts certainly hold clues to a community.

## Notes for Conclusion

<sup>1</sup>Lois Green Carr and Lorena Walsh, "Inventories and the Analysis of Wealth and Consumption Patterns in St. Mary's County, Maryland, 1658-1777," Historical Methods Newsletter XIII (1980) pp 91 and 93.

APPENDIX I  
GOODS SOLD AT THE STORE

	shillings	# sales	# patrons
COTTON	4017.6	196	96
WOOL	2026.9	157	83
LINEN	8469.9	472	140
SILK	1182.0	65	38
MISC. TEXTILES	8599.9	312	119
SHOES	699.6	223	99
STOCKINGS	2060.3	132	58
GLOVES	160.5	44	29
HATS	1170.5	60	42
CLOTHING <sup>a</sup>	1513.7	33	25
SEWING SUPPLIES	3113.0	1113	150
CLOTHING ACCESSORIES <sup>b</sup>	1746.0	363	110
AGRICULTURAL TOOLS	1185.3	86	42
TOOLS	517.8	58	27
NAILS	1537.7	93	34
ARCHITECTURAL HARDWARE	339.2	64	31
FURNITURE HARDWARE	53.0	7	5

FIREPLACE EQUIPMENT	155.3	17	13
IRON & STEEL	122.0	4	4
PAINTS	290.8	7	5
CHEMICALS	292.7	78	40
CONTAINERS	127.8	31	26
MISC. HARDWARE <sup>c</sup>	120.7	30	19
COOKING EQUIPMENT <sup>d</sup>	564.4	61	41
TABLEWARE <sup>e</sup>	811.7	78	35
CERAMICS	520.7	78	38
LIGHTING	717.1	55	33
LUXURY HOUSEHOLD <sup>f</sup>	1017.7	18	13
SOAP & HOUSEHOLD <sup>g</sup>	716.2	76	31
BEDDING	758.0	11	9
FURNISHINGS	171.4	14	13
SUGAR	3783.7	303	76
TEA	1509.4	141	56
GROCERIES <sup>h</sup>	519.1	56	23
SPICES	276.4	71	37
GRAINS	968.5	26	18
DAIRY	221.8	22	17
CONFECTIONARY	53.2	18	16
FRUITS & VEGETABLES	377.2	102	50
LIQUOR	3184.0	163	56



SMOKING NEEDS	247.8	36	22
MEDICAL SUPPLIES	269.5	10	9
BOOKS	193.2	25	13
STATIONERY	622.8	140	45
SEEDS	263.6	53	33
AMUSEMENTS	240.5	9	8
SADDLERY & TACK	2341.4	93	47
MUSICAL SUPPLIES	5.0	2	2
CASH	62860.5	264	97

<sup>a</sup>Includes shawls, coats and breeches.

<sup>b</sup>Includes combs, handkerchiefs, aprons, ribbons and jewelry.

<sup>c</sup>Includes rope, flints and compasses.

<sup>d</sup>Includes tea and coffee pots as well as iron pots.

<sup>e</sup>Includes knives and forks and glassware.

<sup>f</sup>Includes looking glasses and carpeting.

<sup>g</sup>Includes chamber pots and wash basins.

<sup>h</sup>Includes coffee, salt and molasses.

## APPENDIX II

TABLE A

Shillings Spent per Good by Economic Class

	I	II	III	IV
COTTON	27	744	1108	1146
WOOL	66	348	477	789
LINEN	196	1945	1563	3146
SILK	36	64	289	471
MISC. TEXTILES	433	1201	2060	2727
SHOES	1533	2127	615	2296
STOCKINGS	92	361	228	610
GLOVES	7	22	36	53
HATS	70	263	98	415
CLOTHING <sup>a</sup>	5	80	115	1270
SEWING SUPPLIES	98	814	750	788
CLOTHING ACCESSORIES <sup>b</sup>	59	272	372	450
AGRICULTURAL TOOLS	66	229	350	241
TOOLS	0	87	281	71
NAILS	127	401	29	805
ARCHITECTURAL HARDWARE	0	54	108	106
FURNITURE HARDWARE	0	5	45	0

FIREPLACE EQUIPMENT	0	15	95	35
IRON & STEEL	0	69	0	25
PAINTS	0	0	211	60
CHEMICALS	12	22	153	71
CONTAINERS	8	37	34	42
MISC. HARDWARE <sup>c</sup>	0	14	71	21
COOKING EQUIPMENT <sup>d</sup>	2	123	100	228
TABLEWARE <sup>e</sup>	16	327	114	292
CERAMICS	15	175	104	157
LIGHTING	132	177	157	221
LUXURY HOUSEHOLD <sup>f</sup>	0	4	487	220
SOAP & HOUSEHOLD <sup>g</sup>	0	234	52	395
BEDDING	144	0	135	336
FURNISHINGS	17	10	33	17
SUGAR	1	634	1011	1830
TEA	21	134	421	828
GROCERIES <sup>h</sup>	0	101	55	320
SPICES	50	56	40	116
GRAINS	0	616	278	74
DAIRY	13	48	104	43
CONFECTIONARY	0	8	24	19
FRUITS & VEGETABLES	17	48	179	98
LIQUOR	599	250	798	1372

SMOKING NEEDS	2	189	29	14
MEDICAL SUPPLIES	9	59	90	95
BOOKS	1	60	1	119
STATIONERY	2	436	47	92
SEEDS	27	41	104	35
AMUSEMENTS	84	2	5	146
SADDLERY & TACK	659	378	313	499
MUSICAL SUPPLIES	0	0	0	1
CASH	1638	23890	3051	13103

<sup>a</sup>Includes shawls, coats and breeches.

<sup>b</sup>Includes combs, handkerchiefs, aprons, ribbons and jewelry.

<sup>c</sup>Includes rope, flint and compasses.

<sup>d</sup>Includes tea and coffee pots as well as iron pots.

<sup>e</sup>Includes knives and forks and glassware.

<sup>f</sup>Includes looking glasses and carpeting.

<sup>g</sup>Includes chamber pots and wash basins.

<sup>h</sup>Includes coffee, salt and molasses.

APPENDIX II

TABLE B

Shillings Spent per Good by Economic Class  
(excludes merchants and tavern keepers)

	I	II	III	IV
COTTON	27	634	1108	1146
WOOL	66	141	477	789
LINEN	196	1207	1563	3146
SILK	36	64	189	471
MISC. TEXTILES	433	939	2060	2727
SHOES	39	2001	615	1215
STOCKINGS	92	77	228	610
GLOVES	7	12	36	53
HATS	70	103	98	415
CLOTHING <sup>a</sup>	5	80	115	1270
SEWING SUPPLIES	98	455	750	788
CLOTHING ACCESSORIES <sup>b</sup>	59	237	372	450
AGRICULTURAL TOOLS	66	162	350	241
TOOLS	0	23	281	71
NAILS	20	29	121	801
ARCHITECTURAL HARDWARE	0	34	108	106

FURNITURE				
HARDWARE	0	5	45	0
FIREPLACE				
EQUIPMENT	0	0	95	35
IRON &				
STEEL	0	13	0	25
PAINTS	0	0	211	60
CHEMICALS	12	22	153	71
CONTAINERS	8	15	34	42
MISC.				
HARDWARE <sup>c</sup>	0	14	71	21
COOKING				
EQUIPMENT <sup>d</sup>	2	91	100	228
TABLEWARE <sup>e</sup>	16	85	114	292
CERAMICS	15	43	104	157
LIGHTING	10	10	157	90
LUXURY				
HOUSEHOLD <sup>f</sup>	0	0	487	220
SOAP &				
HOUSEHOLD <sup>g</sup>	0	53	52	165
BEDDING	0	0	135	336
FURNISHINGS	17	10	33	17
SUGAR	1	438	549	1288
TEA	21	134	421	828
GROCERIES <sup>h</sup>	0	101	55	320
SPICES	2	56	40	92
GRAINS	0	616	278	74
DAIRY	13	48	104	43
CONFECTIONARY	0	8	24	19
FRUITS &				
VEGETABLES	17	46	81	85

LIQUOR	86	250	254	471
SMOKING NEEDS	2	12	29	14
MEDICAL SUPPLIES	9	59	90	95
BOOKS	1	0	1	119
STATIONERY	2	412	47	92
AMUSEMENTS	6	2	5	122
SADDLERY & TACK	83	378	313	499
MUSICAL SUPPLIES	0	0	0	1
CASH	1638	23890	3051	13103

<sup>a</sup>Includes shawls, coats and breeches.

<sup>b</sup>Includes combs, handkerchiefs, aprons, ribbons and jewelry.

<sup>c</sup>Includes rope, flints and compasses.

<sup>d</sup>Includes tea and coffee pots as well as iron pots.

<sup>e</sup> Includes knives and forks and glassware.

<sup>f</sup>Includes looking glasses and carpeting.

<sup>g</sup>Includes chamber pots and wash basins.

<sup>h</sup>Includes coffee, salt and molasses.

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## VITA

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