

The Whitney Library  
New Haven Colony Historical Society

Manuscript Register

**MSS #83**

**Accounting Book, Journal and Ledger Miscellany  
1725-1912**

Arranged and Described  
by  
Jennifer L. Julier  
2000

## Introduction

This collection contains 22 boxes of material and 37 oversize items, acquired by purchase and donation from a variety of individuals over the years. It is a collection of unrelated items having only their financial record-keeping nature in common. All items are from New Haven unless otherwise indicated, and items containing genealogical material are noted.

These account books and ledgers were written by farmers, attorneys, blacksmiths, ministers, a constable, shopkeepers, shipping agents, grocers, a mariner, wood carvers, lumber merchants, physicians and others in the eighteenth and nineteenth century. The earliest item is an account book of Hezekiah Bunnell, a blacksmith working in West Haven in 1725. Of particular note are the account book of Burrows and Sweet, containing a list of prices "agreed to by the Cabinet Makers of New Haven;" an record of claims against the Town of Hamden; the journal of B. & W. Noyes, recording the books New Haveners were buying in 1838-1840; records of Ephraim Preston, Jr., an eighteenth-century schoolmaster in Wallingford; records of land purchases at Quaker Farms; the day book of the Smith Bros., makers of wagon and carriage parts; descriptions of carriages to be built by an unidentified maker; a list of supplies collected by a Alfred Walker & Co. and sent out to the sick and wounded during the first part of the Civil War; daily comments on the weather and local events by Yale & Wilcox, grocers in East Guilford; a payroll book of the Winchester Repeating Arms Co.; the account book of the Alms House, whose residents worked as day laborers in New Haven; the account book of Silas Cooke Brenton, a Caribbean shipping agent; the ledger of the Company for Coining Copper, operated by Abel Buell in 1787; the account book of David L. Judson, who records ammunition taken out of the town stock in 1775; and the account book of George C. Newall, a carriage manufacturer.

## MSS #83 Accounting Book, Journal and Ledger Miscellany

<u>Box</u>	<u>Folder</u>	<u>Contents</u>
1	A-1	Alvard, Elisha. Weaver, business account book, 1745.
	A-2	Atwater, Jeremiah Jr.. Grocer, business day book, 1792-1794.
	B-1	Baldwin, William C. Butcher, possibly Derby, personal account book, 1843-1846. Baldwin & Moulthrop. Butchers, possibly Derby, account book, 1833.  Barkatsky, Israel. See: New Haven Wood Carvers Assoc.
	B-2	Barnet, Samuel. Shoemaker, possibly Guilford, business account book, 1798-1813.
2	B-3	Bassett, Truman. Grocer, Oxford, business account book, 1802-1810.  See also Items #2 and #37.
	B-4	Beardsley, G.L. Milford, personal account book, 1842-1843. Newspaper clippings pasted over most entries.
	B-5	Beecher, Eli & Thaddeus. Dry goods, day book, 1767-1775.
	B-6	Beecher, Eli & Thaddeus. Dry goods, day book, 1784-1785.
3	B-7	Beecher, Eli & Thaddeus. Dry goods merchants, day book, 1786-1790.  See also Item #3.
	B-8	Blakeslee, Solomon. Handyman, North Haven, business account book, 1836-1849.
	B-9	Blatchley, William. Personal day book, 1844-1845. Newspaper clippings pasted over about half of the entries.
4	B-10	Bradley, Jarard. Personal account book, 1788.  Bradley & Story. See: Lines, Henry.

MSS #83 Accounting Book , Journal and Ledger Miscellany

Additions

<u>Box</u>	<u>Folder</u>	<u>Contents</u>
4	B-9A	18 <sup>th</sup> century account book attributed to silversmith, Timothy Bontecou

<u>Box</u>	<u>Folder</u>	<u>Contents</u>
4	B-11	Bunnell, Hezekiah. Blacksmith, West Haven, Cheshire and Farmington, business account book, 1725-1764. Contains genealogical material on the Bunnell family.
	B-12	Burrows, J. & Spencer Sweet. Cabinet makers, account book, 1841-1843. Contains a list of prices "agreed to by the Cabinet Makers of New Haven."
	C-1	Calhoun, Gold & Harrison. Creamery, West Cornwall, ledger, 1896-1906. This firm sold butter to mainly New Haven clients.
	C-2	Clark, Thomas. Waterbury, personal account book, 1731-1797. Contains genealogical material on the Clark and Upson families.
5	C-3	Colburn, Daniel. Grocer, business account book, 1819-1823.
	C-4	Croswell & Jewett. Dry goods, books, music, stationery, receipt book for purchases, 1841-1842.
	D-1	DeForest & Hotchkiss Co. Lumber, building supplies and hardware, ledger, 1861-1869.  See also Item #11.
6	E-1	Edwards, Horace H. Co. Tavern and general store, ledger, 1798-1802.
	E-2	Edwards, Horace H. Co. Tavern and general store, ledger, 1816-1821.  See also Item #17.
7	F-1	Fellows, James. Account book of his estate, 1867-1921. Fellows' estate contained a large amount of real estate.
	F-2	Fellows, James. Account book of his estate, 1867-1921.
8	F-3	Foster, Eleazer. Attorney, legislator, account book of estates settled, 1808-1819.
	G-1	Gage, W.T. Grocer, business account book with customer George Thomas, 1891.
9	G-2	Galpin, H.N. Grocer, Berlin, ledger, 1883-1890.

<u>Box</u>	<u>Folder</u>	<u>Contents</u>
9	G-3	Gilbert, Levi C. Co. Coal merchants, minutes of directors' meetings, 1891-1911. The company's name changed in this time period to New Haven Coal Co.
10	G-4	<i>G-3A</i> Gilbert, Lucius Wholesale Grocer 182 State St 1850-1867 Inventory, Accounts, Personal assets Goulding, John. Physician, Stratford, business account book, 1734-1759. Contains genealogical material.
	H-1	Hamden, Town of. Record of claims against the town, 1788.  Heidel, Andreas and Andrew. See: New Haven Wood Carvers Assoc.
	H-2	Hoppen, James. Yale Professor, account book of construction costs of a stable built for him, 1890-1891.
10	H-3	Hubbard, Leverett. Physician, day book, 1786-1787. Lists patients, treatments and charges.
	H-4	Huggins, Heaton and Samuel. Grocers, four business account books and inventories, 1793-1794.
	H-5	Huggins, Stephen and Henry. Dry goods, account book, 1803-1809.
	I-1	Improved Housing Association of New Haven, Inc. Stock ledger, 1915-1931. <i>I-1A</i> CERTIFICATE INCORPORATION, 1911 STATEMENT OF DISSOLUTION, 1947 MINUTES, ANNUAL REPORTS 1911-1947
	I-2	Index to unidentified account book, undated. A number of sloops and schooners are listed.
	I-3	Index to unidentified account book, undated. A number of stock holdings are listed.
11	I-4	Ives, Eli. Physician, Yale College Professor, personal account book, 1846-1848.
	J-1	Johnson, Justus. Grocer, South Britton (Southbury), business day book, 1792-1794.  See also Items #24 & 25.
	K-1	Killingworth Paper Manufacturing Co., stockholders' record book, 1846-1848.

<u>Box</u>	<u>Folder</u>	<u>Contents</u>
11	L-1	Larmer, James. Farmer, North Haven, business account book, 1868. Newspaper clippings pasted over many pages. Larmer sold potatoes and apples and supplied many customers with fruit trees.
	L-2	Lines, Augustus and Frederick. Grocers, account book, 1824-1828.
12	L-3	Lines, Henry. Personal account book with Bradley & Story, grocers, 1868-1870.
	M-1	Monson, Elihu. Personal ledger, ca. 1800.  New Haven Coal Co. See: Gilbert, Levi C. Co.
	N-1	New Haven Merchant's Exchange. List of paid subscribers, 1865. Contains letters and minutes concerning the formation of the organization.
	N-2	New Haven Packet Co. Account book, 1841-1842.
	N-3	New Haven Wood Carvers Assoc. Record book, 1897-1901. Contains records kept by Israel Barkatsky, Andreas Heidel and Andrew Heidel.
13	N-4	Noyes, B. & W. Books, bindings, stationery, ledger, 1838-1839.
14	N-5	Noyes, B. & W. Books, bindings, stationery, journal, 1838-1840. A day-by-day record of what New Haven was reading, with names of purchasers and the titles they bought.  See also Item #31.
	N-6	Noyes, Benjamin. Bookseller, personal account book, 1843-1844.
15	O-1	Osborn, Lucius S. Sawyer, Humphreyville, business account book, 1832-1882.
	O-2	Osborne, Thomas B. Attorney, Fairfield, three daybooks: 1845-1847, 1847-1849, 1858-1864.
	O-3	Osborne, Thomas B. Attorney, Fairfield, daybook, 1860-1869 and inventory of property, 1845-1854.

<u>Box</u>	<u>Folder</u>	<u>Contents</u>
15	P-1	Pierpont, Elias. Grocer, four account books, 1839-1890. Includes an account book with John G. North & Co. and North & Bradley, dry goods, 1847; undated inventories of debts, bolts, and personal assets; records of bank transactions, 1877-1890; and an inventory of assets, 1860-1882.
16	P-2	Preston, Ephraim Jr., Titus and Reuben. Farmers, Wallingford, personal account book, 1762-1786. Ephraim Preston, Jr. served as a schoolmaster and this book contains a number of entries regarding his pay, the upkeep of the school, the hiring of other teachers, and attendance. Titus and Reuben Preston continued the book after their father. There are several pages of genealogical material.
	P-3	Preston, Reuben. Farmer, Wallingford, personal account book, 1786-1791.
	Q-1	Quaker Farms Purchase. Derby, records of purchases of land, 1727-1856.
	R-1	Ritchie, William Co. Builders and contractors, loose pages from a ledger, 1929.
	R-2	Rogers, Meded. Minister, New Fairfield, loose pages from account book and receipts, 1793-1816.
	R-3	R. Rowe & Johnson. Dry goods, account book, 1845-1846.
17	S-1	Sanford, Lockwood. Wood engraver, ledger, 1867-1877.
	S-2	Sheldon, Asher. Joiner, business account book, 1839-1883.
	S-3	Sherwood, R.W. Business ledger and inventory of fabrics, 1887. Written in a Yale Business College Retail Merchandise ledger, this may have been the work of a student.
	S-4	Smith, Edmund. Painter, carpenter, business account book, 18081-1831.
	S-5	Smith, Richard. Constable, Southbury, account book, 1805-1810. Contains records of Smith's activities as constable and genealogical material.
	S-6	Smith, S.B. Sawyer, North Haven, business account book, 1850-1851. Smith Bros. Wagon and carriage parts, North Haven, day book, 1856.



<u>Box</u>	<u>Folder</u>	<u>Contents</u>
17	T-1	Thompson, John. Attorney, Stratford, account book, 1734-1759.
18	T-2	Thomas, Mamie E. West Haven, Personal account book, 1876.
	T-3	Tryshall, ----. Farmer, probably Cheshire, personal account book, 1862-1884.
	U-1	Unidentified carriage maker. Order book, 1874-1875. These descriptions of carriages to be built take up the second half of an unidentified account book, 1853-1860. Newspaper clippings are pasted over many pages.
19	U-2	Unidentified grocer. Day book, 1802-1803.
	U-3	Unidentified grocer. Account book, 1815-1818.
	U-4	Unidentified lumber and hardware company. Account book, 1835-1846.
	U-5	Unidentified owner. Branford, loose pages from an account book, 1770-1796. Most of the accounts are with Elnathan Tyler.
20	U-6	Unidentified owner. Account book, 1801-1806.
	U-7	Unidentified stable owner. Account book, 1799-1804.
	U-8	United Advertising Corp. Day book, 1901-1902. This company made posters and displays for theatres and hotels.
21	U-9	United Advertising Corp. Ledger, 1901-1909.
	W-1	Walker, Alfred & Co. Furniture and pianofortes, ledger, 1854-1860. A significant portion of this ledger is devoted to lists of supplies collected from churches, ladies' groups and individuals, and then shipped out to the sick and wounded, 1861-1863. A note at the beginning written by Alfred Walker says, "List of supplies for the sick and wounded rec'd & forwarded by Alfred Walker & Co to the Sanitary Comm. after the call of Oct. 10th 1861. The informal manner in which the book was kept is explained by the fact that so full and hearty response was not anticipated."

<u>Box</u>	<u>Folder</u>	<u>Contents</u>
22	W-2	Ward, Thomas. Shipping merchant, West Haven, account book, 1793-1815. Contains accounts for the schooner <i>Ives</i> , the schooner <i>Ames</i> and other vessels.
	W-3	Wheeler, Joseph A. Attorney, Southbury, account book, 1839-1856. Contains accounts of business performed on behalf of the town.
	W-4	Whipple, John. Shoemaker, Clarksburgh, Mass., typed transcription of account book, 1818-1840. Also contains accounts of Stephen and Freeborn Potter, dyers and cloth finishers, 1775-1779.
	W-5	Wilcox, Curtis. Grocer, East Guilford, business account book, 1819-1828. Yale & Wilcox. Grocers, East Guilford, day book, 1836-1837. Yale & Wilcox's account book also provides lively daily comments on the weather, travels of one of the partners, local events, and business in general (June 16, 1836: "Hurrah for profits." June 17, 1836: "Terrible -- Hot.")
	W-6	Willson, Abraham Jr. Mariner, New York, receipt book, 1782-1810, 1827-1832. The earlier portion of this book contains receipts for monies paid, recipes for ailments (whooping cough, the bite of a mad dog) and genealogical material on the Willson family. The later portion contains more receipts and a list of work aboard various coastal vessels.
	W-7	Wilson, D.W. Grocer, Westville, nine day books, 1870.
23	W-8	Winchester Repeating Arms Co. Payroll book, 1888-1895.
	W-9	Wooding, Courtland. Papers concerning his day book.
	W-10	Wooding, Courtland. Livery stable, day book, 1885-1893.

Additions

Box/Folder

Contents

New England Brass Company

24/A Sales, 1923-1936

24/B Orders, 1927-1930

24/C Accounts, 1925-1933

24/D Catalog, 1927

Timothy Perkins Woolen Mill, Orange

24/E Ledger and Photograph, 1851-1862

Oversize Items

<u>Item #</u>	<u>Contents</u>
1	Alms House. Day book, 1876-1877. Contains records of the sale of vegetables raised by residents and "Road Accounts" -- records of work performed by men (whose names are listed) and teams on city roads, for private individuals, or for the New York, New Haven & Hartford Railroad. Also contains expenditures for burials, listing the names of many of the deceased.
2	Bassett, Truman. Grocer, Oxford, business account book, 1812-1830.  See also Box 2, Folder B-3 and Item #.
3	Beecher, Eli & Thaddeus. Dry goods, day book, 1784.  See also Box 2, Folders B-5 and B-6, and Box 3, Folder B-7.
4	Beers, Timothy P. Physician, day book, 1815-1819. Lists patients and charges and identifies some types of treatment.
5	Bradley, Daniel. Lumber, building supplies, general merchandise, ledger, 1749-1771.
6	Brenton, Silas Cooke. Shipping agent, unidentified Caribbean island (possibly Martinique), ledger, 1783. Many of Brenton's customers were French; a Hospital St. Pierre is mentioned; the ship <i>Grand Turk</i> appears in several accounts, including one concerning the capture of slaves.
7	Champion, Epaphroditis. Shipping merchant, memorandum book, 1786-1801.
8	Company for Coining Copper. Ledger, 1787-1791. In 1785, the Connecticut Assembly authorized a company for the specific purpose of coining pennies. This "Company for Coining Coppers" employed Abel Buell to manage the operation in New Haven. Buell and others were stockholders in the company. This ledger contains accounts concerning the stamping and sale of coppers in 1787 and 1788; entries after that concern the sale of rum, brandy, and other merchandise, since the copper company had failed. The ledger is in several hands which have not

<u>Item #</u>	<u>Contents</u>
	<p>been identified. See also the account book of Mark Leavenworth (Item #20).</p> <p>27</p> <p>According to the ledger, blacks were employed as grinders and stampers. One of these was Jack Arabas, a slave who had served during the American Revolution on behalf of his master, Thomas Ivers of Stratford. When Ivers reclaimed Arabas at the end of the war, Arabas brought suit in New Haven against his master, and won his freedom.</p>
9	<p>Company for Coining Copper. Ledger, 1788.</p> <p>A more "official" ledger than Item #6, kept by Jeremiah Platt and recording shipments to the Federal Mint, wages at the Copper Works in Hamden, and other expenses.</p>
10	Darrow, Julius & Co. Shipping merchants, cash book, 1823-1827.
11	<p>DeForest &amp; Hotchkiss Co. Lumber, building supplies and hardware, ledger, 1886-1890.</p> <p>Consists of invoices pasted onto the pages.</p>
38	<p>DICKERMAN, C.A., CONSTRUCTION, 1861-1873</p> <p>See also Box 5, Folder D-1.</p>
12	<p>Dodge, D.S. Physician, Fairfield, day book, 1826-1830.</p> <p>Contains personal accounts and lists of patients and charges, with type of treatment or medication indicated.</p>
13	Douglas, William. Rum, molasses, general merchandise, account book, 1764-1774.
14	Douglas, William. Rum, molasses, general merchandise, account book, 1774-1806.
15	Douglas, William. Rum, molasses, general merchandise, day book, 1766-1774.
16	Durand, William & William Coggeshall. Shipping merchants, grocers, Milford, ledger, 1795-1798.
17	<p>Edwards, Horace H. Co. Tavern and general store, ledger, 1817-1819.</p> <p>See also Box 6, Folders E-1 &amp; E-2.</p>

<u>Item #</u>	<u>Contents</u>
18	Ford, Amos. House builder, carpenter, painter, New Haven and Milford, day book, 1830-1858.
19	Gilbert, Ezekiel & Bennet Wooster. Derby, machinists, account book, 1835-1837.
20	Harmony Lodge No. 5, International Order of Odd Fellows. Minutes of weekly meetings, 1903-1911. Also contains memorials to members who have died and descriptions of public entertainments held at the lodge after meetings.
21	Hawkins, Joseph. Farmer, carter, account book, 1774-1818.
22	Heaton, Abram. Shipping merchant, day book, 1783-1784.
23	Hinman Burrirt & Co. Lumber, Southerbiry, ledger, 1818-1822, 1840-1848. George Hinman and Moseley Burrirt formed Hinman Burrirt & Co. In 1818 and sold lumber. In 1819 the firm became Hawley Burrirt & Co.; and sometime before 1840 changed again to Hinman Osborn & Co. This last firm was run by Cyrus Hinman and Edwin Osborn of Southbury and sold general merchandise.
24	Johnson, Justus. South Britton (Southbury), business ledger, 1803-1804.
25	Johnson, Justus. South Britton (Southbury), business day book, 1804-1805.  See also Box 11, Folder J-1.
26	Judson, David L. Grocer, Washington, account book, 1760-1804. Contains accounts kept by Judson's sons, David and Solomon, and "An account of the ammunition taken out of the town stock by the soldiers in Lieutenant Farrand's Company" dated 3 Jan 1775 and 6 Apr 1775.
27	Leavenworth, Mark. Attorney and businessman, account book, 1778-1828. Contains an inventory of the estate of Capt. Robert Woodhouse and two pages of accounts concerning the Company for Coining Coppers (see Item #6 and #27).

<u>Item #</u>	<u>Contents</u>
28	Munger, Simeon & Walter P. Munger. Guilford, lumber, carpentry, account book, 1761-1854. Contains genealogical material on the Munger family and others.
29	New Haven & Renfrew Mining Co. Journal, 1866. Contains records of stock transfers. Officers of the company included James M. Townsend, President, and Edward S. Wright, J.A. Smith, James Olmstead, T. Beers Townsend, and M.S. Leonard.
30	Newall, George C. Carriage manufacturer, accounts payable and receivable, 1861-1873. Clippings are pasted over the first few pages. Newhall began carriage making in 1851 and is known for introducing steam power to the industry. This account book dates mostly from the period just after the factory closed in 1871.
31	Noyes, B. & W. Books, binding, stationery, ledger, 1843-1845.  See also Box 13, Folder N-4 and Box 14, Folder N-5.
32	Rogers, Rev. Meded. Minister, farmer, New Fairfield, personal account book, 1793-1806.
33	Sheldon, Samuel. Grocer, Litchfield, ledger, 1786-1805.
34	Todd, Simeon. Blacksmith, Hamden, ledger, 1789-1802.
35	Unidentified grocer. Guilford, day book, 1816. Newspaper clippings are pasted over the first few pages.
36	Wallace, Abijah. Blacksmith, account book, 1772.
37	Wooster, Nathan R. Grocer, Seymour, day book, 1836-1901. Contains genealogical material on the Bassett and Wooster families and others, as well as memoranda on Wooster's personal activities, work on his house, travels, visitors, etc.
38	(2006 Addition) Record book of Beef Company, New Haven, 1895-1912
39	C.W. Blakeslee & Son Co., Depreciation Ledger.
40	Ledger, Joseph Chipman, oyster dealer, 1875