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Gilbert Smith and Gilbert Smith, Jr. Accounts

1798-1846

2 volumes

Call no.: MS 205



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Gilbert Smith was a shoemaker and doctor from New Marlborough, Massachusetts, and his son Gilbert Jr. was a prosperous farmer from Sheffield, Massachusetts. Includes merchandise sales, labor accounts, lists of boarders, and documentation of the sale of homemade butter and cheese to local merchants, as well as trade with the substantial rural black community of the region.

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Scope of collection

The two account books document two generations of Smiths in New Marlborough and Sheffield, Massachusetts. Gilbert was a doctor and a partner of Richard Smith in a local store in the southwest corner of New Marlborough. The earlier account book reveals his trade with the residents of New Marlborough and the neighboring towns of Sheffield, Massachusetts and Canaan, Connecticut. The accounts reflect typical merchant and labor activities. It is not known what he sold in his store because entries are made to the general term "sundries" with number notations that obviously correspond to stock numbers. One interesting sidelight is Smith's trade with the substantial black community of Sheffield and New Marlborough which, in 1800, numbered about 120.

Gilbert Jr. was born in 1801, just three years before his father's death. He disappears from the manuscript census schedules in 1810 and 1820, although he may have lived with relatives in either Sheffield or New Marlborough. Throughout the earlier account book, there are notations made by the younger Gilbert which suggest he obtained a farm in 1823, either by inheritance or as a tenant. In either case, the reusing of his father's account book and the type of entries made hint at a rather marginal existence. Many of the entries reflect Gilbert Jr.'s need to earn additional income by laboring on the farms of other local residents or by taking in boarders. Among his early labor accounts are particularly numerous days of work for Lovett Taft (pp. 29-30, 45, 54) between 1823 and 1825, and for David Rood (pp. 45, 46) between 1825 and 1827. Among his boarders between 1823 and 1827 (the years for which he has notations in the early volume) were Hubbel Smith, Phebe Abbot, Luke Hadsell, and Theron Morgan. While working for others, however, Gilbert had to purchase labor for his own farm; an interesting account of his payments for labor in 1824 is on page 48.

The second volume is a ledger which covers the years 1827 to 1846. His continued moderate success is reflected by his continuing to work for other Sheffield residents such as William Daily and Daniel Whitman. In addition, he continued to take in boarders and to board his own farm labor. In 1830, for instance, the Smith household had ten residents, including five children under fifteen years of age (only three of whom were Gilbert's), Smith, his wife Ann, an older woman (perhaps Phebe Abbot), a white man in his twenties, and a black farm laborer.

By the mid 1830s, Smith had become more prosperous, principally by selling large quantities of butter and cheese to local merchants. In 1833, for instance, he realized over \$500 from the merchants A.C. Russell and J.W. Howe; in 1834, he made \$475. Although income dropped by half in the late 1830s (perhaps due to hard economic times but also due to Ann occupying her time with child rearing), earnings again climbed over \$500 annually in the early 1840s. During this time, Smith's hiring of farm labor became more regular; in 1831 and 1832, he employed labor for only four months; by 1837 he was hiring a man for six months at more than three times the total labor cost (\$93). By 1850, the Smith household had been reduced to five: Gilbert, Ann, their two minor sons, and an eleven year-old housegirl. Smith's farm was by then worth over \$10,000, making him one of the more substantial farmers in Sheffield.

The ledger is revealing for several reasons. First, it gives some insight into the wages for agricultural labor from 1830 when Samuel Ebow made \$7 a month to 1841 when Levi Gorham made \$15 a month. Secondly, it demonstrates the importance of family labor in the general maintenance of nineteenth century farm life; the butter and cheese probably made by Ann Smith and her children supplied much of the cash necessary to make the farm prosper. By the mid 1830s, Gilbert Smith rarely did odd jobs for extra cash; by 1860 the Smiths owned \$2,000 worth of personal property.

Three documents were included in the ledger. One was part of a New Year's sermon drafted by G. Smith (1828); one is a recipe to make boot "parnish" (polish); the third is a promise to pay the interest and principle on a note, dated March 20, 1841.

Administrative information

Access

The collection is open for research.

Provenance

Acquired from Charles Apfelbaum, 1987.

Processing Information

Processed by Ken Fones-Wolf, 1989.

Language:

English

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Copyright and Use (More information)

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Search terms

Subjects

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New Marlborough (Mass. : Town)--Economic conditions--19th century--Sources.

Sheffield (Mass.)--Economic conditions--19th century--Sources.

Smith, Gilbert, b. 1801.

Smith, Gilbert, d. 1804.

Contributors

Smith, Gilbert and Gilbert Jr. [**main entry**]

Smith, Gilbert, b. 1801.

Genres and formats

Account books.

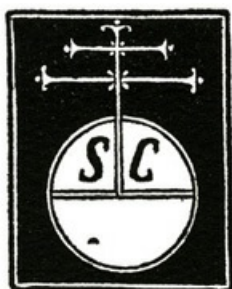
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