

Cook Borden and Company Account Books

1863-1914

3 volumes (520 pp., 1000 pp., 603 pp.) (1.25 linear ft.)

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Cook Borden (a great uncle of Lizzie Borden) and his sons were prosperous lumber dealers from Fall River, Massachusetts who supplied large mills and transportation companies in the region. Three volumes include lists of customers and building contractors, company and personal profits and losses, accounts for expenses, horses, harnesses, lumber, and the planing mill, as well as accounts indicating the cost of rent, labor (with the "teamers"), insurance, interest, and other items.

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Scope of collection

Cook Borden (b. 1810) was a lumber merchant in Fall River, Massachusetts. From the prominent family of textile manufacturers (he was a great uncle of Lizzie Borden), Cook Borden supplied most of the large textile and manufacturing firms in Fall River with boards, molding, shingles, and, in the 1860s and 1870s, with crates for textile products. By the 1860s, the time of the first ledger in this collection, Cook Borden had brought two of his sons, Philip H. and Theodore W., into the firm. Theodore was paid \$1000 per year, Philip \$800; sums above the average annual wage in Fall River. By the 1890s (the time of the second ledger), the youngest of Cook's surviving three sons, Jerome, was running the company, Philip having started his own lumber business.

The three volumes also provide some insight into the changes taking place in the company over a considerable time span. At the time of the first volume (520 pp.), the company was involved in making calico cases for the local textile firms. Indeed, the principal customers were the American Print Works, the Fall River Print Works, the Bay State Print Works, and Wamsutta Woolen Mills, all of Fall River, the Troy Manufacturing Company of Troy, NY, and the Metacomet Mill of Providence, RI. At the same time, the company dealt with many smaller firms, including building and transportation companies to whom they supplied lumber.

The second volume reflects the Cook Borden & Co.'s more concentrated involvement in "wood planing and all types of millwork" as it advertised in the 1895 Fall River directory. Volume 2, marked "Ledger D" on the spine, is a ledger of 1000 pages. A larger portion of the entries is taken up by building contractors. For instance, the construction firm of Callahan, Daley & Co. (the largest in Fall River) takes up sixty pages alone. At the same time, the supply of lumber to the textile mills continued, although the firm no longer made or sold crates.

Volume 3 (603 pages), marked "Day Book B," on the spine, is a daily accounting of purchases, principally by contractors, but often specifying the companies or projects for whom the contractors worked. For example, M.I. Mellor, a builder, had a number of entries in 1913-14 for work he was doing on "Homestead Park"; J.C. Terry purchased lumber for the "steamboat wharf"; and William Dacey had his purchases charged to St. Mary's Rectory.

Cook Borden and Co. did a substantial business. From April 1863 to April 1867, it sold \$445,000 worth of lumber. In 1894, its sales totaled between \$10,000 and \$18,000 per month. In 1896, Jerome Borden's share of the profits totaled \$17,700. Volumes 1 and 2 also provide some information about labor in the company. At the end of the Civil War, Allen Dwelley earned from \$39 to \$45 a month; labor accounts with the "teamers" ran from \$65 per month in 1863, to \$78 per month in 1864. Also, the firm's accounting for expenses, horses, harnesses, lumber, the planing mill, etc., is covered. The front pages in Volume 2 on expenses and profit and losses document the costs of rent, labor (\$400 to \$800/per week), insurance, interest, and other items, although both volumes provide more aggregate than individual information.

One of the intriguing aspects of the volumes is the light they shed on the tremendous use of lumber by the large mills. Among the customers in Volume 2 are Tecumseh Mills, Granite Mills, Massasoit Manufacturing Co., the Swansea Dye Works, and the Algonquin Printing Co. In all 3 volumes, transportation companies are major customers. Notable ones are the Old Colony and Newport Railroad, the Cape Cod Railroad, the Globe Street Railway, the New England Steamboat Co., and the Fall River and Providence Steamboat Co. Other customers of note include the Edison Electric Illuminating Co., the City of Fall River, Fall River Iron Works, and the Fall River Electric Light Co.

Administrative information

Access

The collection is open for research.

Provenance

Acquired from: Charles Apfelbaum, 1987.

Processing Information

Processed by Ken Fones-Wolf, 1989.

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English

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Copyright and Use (More information)

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Search terms

Subjects

Borden, Cook, b. 1810.

Borden, Jerome.
Borden, Philip H.
Borden, Theodore W.
Callahan, Daley & Co.
Construction industry--Massachusetts--History--Sources.
Contractors--Massachusetts--History--Sources.
Cook Borden & Co.
Crates.
Lumber trade--Massachusetts--Fall River--Accounting--History--Sources.
Lumber.
Textile factories--Massachusetts--History--Sources.
Textile industry--Massachusetts--History--Sources.
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Wages--Manufacturing industries--Massachusetts--History--Sources.

Contributors

Borden Family [main entry]

Genres and formats

Account books.

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