

Accounting Historians Journal

Volume 35

Issue 1 June 2008

Article 7

2008

Ledger of Ann DeWitt Bevier (1762-1834), early American estate manager and mother

Sally M. Schultz

Joan Hollister

Follow this and additional works at: https://egrove.olemiss.edu/aah_journal

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

Recommended Citation

Schultz, Sally M. and Hollister, Joan (2008) "Ledger of Ann DeWitt Bevier (1762-1834), early American estate manager and mother," *Accounting Historians Journal*: Vol. 35 : Iss. 1 , Article 7.

Available at: https://egrove.olemiss.edu/aah_journal/vol35/iss1/7

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

Accounting Historians Journal
Vol. 35, No. 1
June 2008
pp. 135-166

Sally M. Schultz
STATE UNIVERSITY OF NEW YORK AT NEW PALTZ
and
Joan Hollister
STATE UNIVERSITY OF NEW YORK AT NEW PALTZ

THE LEDGER OF ANN DEWITT BEVIER (1762-1834), EARLY AMERICAN ESTATE MANAGER AND MOTHER

Abstract: The ledger that Ann DeWitt Bevier kept from 1802 until 1813 represents a rich primary source that provides perspective on how a rural agriculturalist and household head interacted with the social and cultural environment in the young American nation. Her accounting records expand the gendered history of economic life by illustrating the life and work of a woman who managed a farm, family household, brick kiln, rental property, and investments in financial instruments. The costs of educating her children were also detailed in the ledger, helping to inform us about the educational opportunities for females in early America.

INTRODUCTION

Ann DeWitt Bevier was widowed on April 18, 1802, and with her husband's death, she assumed responsibility for managing the family's agricultural interests, supervising a staff of both slave and free labor, and raising their eight children. On April 19, 1802, Ann Bevier began keeping detailed accounting records, in her careful and comely script, to track her business and personal affairs. The ledger that she maintained until 1813 represents a rich primary source that provides perspective on how a rural agriculturalist and household head in New York's mid-Hudson River valley interacted with the social and cultural environment in the young American nation. Like a diary, such an accounting record tracks aspects of an individual's life, focus-

Acknowledgments: We are greatly indebted to Susan Stessin-Cohn of the Huguenot Historical Society, who suggested this topic to us and offered her enthusiastic assistance as the project progressed. We also appreciate the input offered by Richard Fleischman and several anonymous reviewers whose comments and suggestions helped strengthen the paper.

ing on the ongoing activities of daily living and their economic impact. The detail that Bevier included in her ledger helps create a unique perspective on her life as she managed a farm, family household, brick kiln, rental property, and investments in financial instruments, and so expands the gendered history of economic life. Bevier's ledger and other primary sources in the

FIGURE 1

Anne DeWitt Bevier



Source: Portrait of Mrs. Philip DuBois Bevier (Ann DeWitt) painted by Ammi Phillips (1788-1865), ca. 1820

archives of the Huguenot Historical Society in New Paltz, New York were used along with secondary sources to develop this history. Around 1820, when Bevier was about 60 years of age, the portrait that appears in Figure 1 was painted by American folk artist Ammi Phillips. His rendition confirms the impression conveyed by her ledger of a no-nonsense businesswoman.

Accounting records, such as this ledger, expand our understanding of past business and accounting practices and offer insights into economic and social life [Vollmers and Bay, 2001, pp. 43-45; Vollmers and Tyson, 2004]. Accounting for family endeavors is worthy of academic scrutiny [Walker and Llewellyn, 2000, pp. 427, 429, 433], and this study extends the literature that documents daily life and culture, based on the use of accounting records of small family businesses [see, for example, Carnegie, 1997; Walker, 1998; Vollmers and Bay, 2001; Schultz and Hollister, 2004; Vollmers and Tyson, 2004]. Financial documents also shed light on differences of power and control in the community related to gender and class [Tinker and Neimark, 1987; Fleischman and Tyson, 2000].

Traditionally, social and cultural historians have focused on a society's key institutions and the powerful individuals who shaped them. The impact of these institutions on the lives of ordinary people has rarely been subjected to comparable scrutiny. Seeking to tell a fuller version of history, micro historians focus on the everyday experiences of both ordinary and atypical individuals who help to shape society through their daily conduct and behavior. By studying the source documents authored by those who participated in history, we gain a sense of how individuals, families, and small groups interacted with their immediate environment and with the social institutions that shaped their daily lives. Micro history has become an increasingly popular approach to historical analysis in Europe and should prove useful for studying American history, particularly as a means of examining issues related to gender, race, and ethnicity [Magnússon, 2006a, b].

The dominant narratives about business history have similarly excluded the history of women in American business. Existing studies either mention businesswomen in passing or celebrate the achievements of those who enjoyed unusual visibility or success [Gamber, 1998]. These portraits of exceptional women unintentionally reinforce the notion that business was a masculine concern. Recent efforts have begun to correct his omission [see, for example, Lewis, 1992, 1995; Gamber, 1998; Kwolek-Folland, 1998; Drachman, 2002]. Documenting women's

engagement in the world of economic exchange helps convey the scope of their activities in the young American nation and gives breadth to the nature of activities normally associated with business. Making women visible not only helps identify the diverse group of actors engaged in the world of business but also confirms the predominance of men [Scott, 1998].

In colonial and early America, women's involvement in business typically occurred within the context of their family's needs rather than in the pursuit of individual satisfaction or personal autonomy, although these outcomes may have resulted. Thus, women's business roles were inconsistent with the view of entrepreneurship as a personal endeavor as espoused in the 19th century liberal model. Although the political and economic powers of women may not have equaled those of men, the female presence in the business world of the 19th century deserves recognition [Kwolek-Folland, 1998, pp. 1-46].

LEGAL AND ECONOMIC CONSIDERATIONS

Widows were among the most active businesswomen in early America. Under the common law legal tradition followed in colonies that had been under British rule, like New York, women were generally considered to be men's dependents rather than independent civic, economic, and legal actors. Married woman had the status of *feme covert* under common law, while unmarried adult women had the legal status of *feme sole*. A *feme sole* could own property and make contracts in her name alone, while a *feme covert* generally could not. Thus, widows, who had the status of *feme sole*, were inordinately represented among businesswomen in early America [Kwolek-Folland, 1998, pp. 13-29; Drachman, 2002].

Account books of the era, including the one maintained by Ann Bevier, also reflect the legal status of females since the vast majority of accounts were maintained in the name of a male head of household. The rare account in a woman's name was typically that of a widow. In contrast, the civil law system followed in Spanish and French colonies gave women greater access to property and financial resources compared to the common law tradition. However, both systems were patriarchal and hierarchical, treating women differently than men. Reform would not come to women's property rights until the mid-to-late 19th century.

Perhaps evidencing her new legal status, Bevier started her own ledger after she was widowed rather than merely

continuing her husband's book, although she did refer back to his entries when carrying balances forward. It is impossible to determine to what extent she may have been involved in the management of the family's estate prior to the death of her husband, Philip DuBois Bevier. If he had been in poor health for some time, she may have taken a leadership role before as well as after his death. Perhaps Philip Bevier had followed the advice offered by Daniel Defoe in *The Complete English Tradesman*, first published in 1762. Defoe [1839, chap. XXI, para. 9] "would have every tradesman make his wife so much acquainted with his trade, and so much mistress of the managing part of it, that she might be able to carry it on if she pleased, in case of his death."

As late as the turn of the 19th century, more than 90% of the American population made at least part of their living from agricultural production. Most enterprises were owner-managed and based on familial or social ties. Although some farming was subsistence oriented, many farmers were able to produce an excess that could be shipped to distant markets. Such market-oriented production became increasingly important throughout the colonial and early national period [Kwolek-Folland, 1998, pp. 213-215]

Many farmers in New York's mid-Hudson River valley became prosperous exporters of agricultural produce. Goods were first transported to one of the Hudson River ports, such as Kingston, and then shipped down river to New York. The local farmers utilized the services of various small mills that were erected on nearby streams. Ann Bevier lived in the Town of Rochester, which was known for its deposits of dark sandstone or bluestone, which were quarried, as were the limestone ridges that provided a source for agricultural and building lime [Kyserike Restorations, Inc., 1995].

Local economies in colonial and early America were largely based on asynchronous barter transactions in which farmers engaged with their neighbors and area shopkeepers. Barter accounting was used to keep track of balances due from or to the individuals with whom one traded. Such balances resulted because payments made in the form of agricultural commodities could not be delivered until after the harvest. When goods or services were exchanged, exact settlement was difficult, and a balance was often left over. A monetary unit of account was needed to record these transactions, and the English settlers adopted the familiar units of pounds, shillings, and pence (£.s.d.). These same units were to denominate the paper notes issued by the American colonies. With the birth of the new

American nation and passage of the 1792 “Mint Act,” the dollar became the principal unit of currency. Nevertheless, pounds, shillings, and pence continued to be used as units of account for many small businesses in the mid-Hudson valley into the mid-19th century. With the availability of a stable currency, cash would increasingly become the preferred medium of exchange as the 19th century progressed, which in turn helped fuel economic development [Baxter, 1946, 2004; Jordan, 1998; Schultz and Hollister, 2004].

ANN DEWITT, PHILIP BEVIER, AND THEIR ACCOUNTING RECORDS

Ann DeWitt was born on October 26, 1762, the youngest of the three children of Petrus DeWitt and Rachel Radcliff. Like her parents and grandparents, she was raised in New York’s mid-Hudson region but was descended from 17th century immigrants to the New World from Holland and England. At age 20, Ann married Philip Bevier, who had served as a captain in New York’s Continental Army during the American Revolution [Hasbrouck, 1970, p. 142]. Born December 28, 1751, Philip Bevier was the younger son of Louis Bevier III and Esther DuBois, who were descended from French Huguenots who had emigrated to New York’s mid-Hudson River valley. As the union of Ann and Philip suggests, marriages between French settlers and those of Dutch or English ancestry became more common as the generations passed. Bevier was a wealthy man; he had inherited the major part of his maternal grandfather’s estate in Rochester, along with other lands obtained by inheritance and through bounty rights granted for his service to the revolutionary cause. He became involved in state and local politics, serving in the New York State Assembly, as an Ulster County court judge, and in a variety of roles in the Town of Rochester, including clerk, supervisor, school commissioner, overseer of highways, and town justice [Hasbrouck, 1970, p. 141-150; Roth, 1998].

A ledger that Philip Bevier originally inscribed at Fort Montgomery in 1777 has survived in the archives of the Huguenot Historical Society. It includes lists of the arms and clothing distributed to the men in his company during the war.¹ The majority of the book dates from 1783 to 1785 and reveals that during

¹The account books of Philip and Ann Bevier are in the archives of the Huguenot Historical Society in New Paltz, NY. They are part of the Philip DuBois Bevier Family Papers (1685-1910) collection, Series 3: Account Books, Personal Estate of Philip DuBois Bevier (1742-1867).

the early years of the couple's marriage, Bevier was conducting a general store business retailing liquor, tobacco, textiles, food-stuffs, and building supplies to his neighbors. The extant ledger is in the form of a daybook, but the accompanying account book has apparently not survived. Its existence is confirmed, however, by the posting references in the daybook and by the alphabetical index to the names in the account book that appears in the ledger.

Figure 2 shows an excerpt from page three of Philip Bevier's daybook, dated in Rochester on October 4, 1783. Although the page was apparently started on this date, it includes several transactions of earlier or later dates. Use of the accounting terminology common during the period is apparent, with "to" introducing amounts charged or debited to the customer's account and "by" prefacing customer credits. In the first entry, we see that Moses Depuy was charged for two and one-half gallons of rum picked up by Hebron and another two gallons picked up

FIGURE 2

Daybook of Philip DuBois Bevier - October 1783

3	Rochester 4 th October 1783				
1783					
ab. 11	Moses Depuy Dr.				
		to 2 1/2 Gall ^{ns} Rum fr ^m Hebron at 6/6	"	16	3
Nov: 7		to 2 Gall ^{ns} Rum fr ^m Hebron at 6/6	"	12	-
		by Cash - - - - - 10 9 0		1	9 3
Sept: 30	George Johnston to 3 Quarts Rum -		"	5	3
Oct: 3	to 1/2 Ga of 1 Quart Rum 1/3 - - -				
ab. 4	to 2 Gall ^{ns} Rum fr ^m Hebron at 10 12 0			7	9
ab. 5	Widow Dubois Dr. 10 4		"	5	6
		to 1/2 Gall ^{ns} Rum fr ^m Hebron at 4 7			
ab. 5	25	to 1/2 Gall ^{ns} Brandy fr ^m Negro Dub. So 2 0			
	31	to 1/2 Gall ^{ns} Brandy fr ^m Hebron at 0 3 6			
		to 1 Gall ^{on} Brandy fr ^m Hebron at 0 4 6			
Nov: 10		to 1/2 Gall ^{ns} Brandy fr ^m Hebron at 0 5 6			
	13	to 1/2 Gall ^{ns} Brandy fr ^m Hebron at 0 2 0	"	17	6

Source: The Account Book of Philip DuBois Bevier (1783-1785), Huguenot Historical Society, Philip DuBois Bevier Family Papers collection (1685-1910).

by Amos. With rum selling for 6s.6d. per gallon, the total cost was £1.9s.3d., of which 9s. was paid in cash on November 7. The next entry recorded George Johnston's purchase of tea at 6s. per pound and rum at 1s.9d. per quart. Thus, the gallon price for rum (6s.6d.) was discounted somewhat from the quart price since four quarts at 1s.9d. per quart would have totaled 7s. The total charges of 13s. to Johnston's account were offset by a 12s. credit based on the delivery of two "skipples" [sic] of wheat (the Dutch *schepel* was equivalent to .764 bushels) [Versteeg, p. 765]. In addition, Bevier charged the widow Dubois for the purchase of snuff and Jonas Hasbrouck for the purchase of brandy, snuff, and a felt hat, all of which were picked up by his Negro, his wife, or Peet. Again we see a quantity discount for the brandy, which cost 2s. per quart but 3s.6d. for a half gallon. Recorded in the left-hand columns of the daybook were the date and a posting reference that identify the customer's page in account book AB.

A majority of the transactions recorded in Philip Bevier's ledger involve liquor, tobacco, yard goods, and sewing supplies (such as needles, thread, and the dye indigo). However, a broader variety of items was available, including provisions (primarily sugar and pepper), household goods (blankets, brooms, cups, plates, and teapots), and tools (knives, files, and awl blades). Customers paid for purchases with cash or by delivering local products (such as veal, wheat, corn, butter, beer, candles, and wax) or services (such as tailoring).

The Beviers raised seven daughters and one son; an eighth daughter died in infancy. Philip, who had never been in robust health after his army service, signed a will in April 1801, which specified that Ann was to be the sole manager and overseer of his estate as long as his children were minors.² She and Philip's brother David were designated executors of the estate. She was to receive a yearly stipend of \$100 provided she did not remarry or \$40 if she did. In his will, Philip singled out his only son Louis to receive a specific parcel of land. Philip further stipulated that the executors should provide Louis with a liberal education in a profession of his choosing. He made no mention of education for his daughters, but he did provide for an equal division of his assets among all eight children after specific bequests were made.

²Based on the British common law tradition, children ceased to be minors at age 21. Although 19th century laws in some states provided for females or married individuals to achieve majority at an earlier age, those in New York apparently did not ["Legal Rights of Minors...", 1897].

One year after drafting his will, Philip Bevier died at age 50, leaving his wife with eight children ranging in age from five to 17. Immediately after Philip's death, as she assumed sole responsibility for managing the family's farm and other assets, Ann began recording her business and personal transactions in a ledger. She developed an information system that apparently met her needs although it differed somewhat from the typical single-entry accounting approach used during the era.

Generally, daybooks, such as the one seen in Figure 2, were used to maintain a chronological record of transactions. Any balances that were not immediately settled were posted to the individual's page in the accompanying account book.³ Ann Bevier did not maintain a daybook but instead divided her ledger into sections devoted to tracking cash receipts, cash payments, and the accounts she maintained with individuals. Transactions with individuals for whom she maintained an account were recorded directly in the account, even when immediately settled with cash. Cash transactions with other people were recorded in the cash receipts or disbursements pages. There were no postings between the cash journals and the accounts. Thus, absent the use of a daybook, Bevier's approach did not provide a complete record of transactions in one place. Also, since many cash transactions were recorded directly in the accounts, a tally of the total amount of cash received or paid out during a specific period could not be easily determined.

Nor did the ledger contain any evidence of the measurement of profit or financial position or an annual closing process, which is consistent with the contents of other account books of this period examined by the authors. From our present-day perspective, the absence of profit centers and measures of annual earnings and financial position seems to leave an inadequate accounting information system. However, in the context of an era with no taxes on earnings and no requirements for a small firm to report to external parties, it sufficed.

Ann Bevier recorded transactions in her ledger using pounds, shillings, and pence as the units of account. A number of entries also included dollar units in the descriptions of cash flows or prices. As is typical of a single-entry accounting system, the ledger contained only personal accounts, which might represent either receivables or payables, depending on the balance. Bevier maintained accounts for 85 different heads of household

³See Schultz and Hollister [2004] for an expanded discussion of the use of single-entry accounting in early America.

in her ledger. Many of the accounts were with individuals who worked for her as agricultural workers or in crafts such as construction, masonry, blacksmithing, shoemaking, spinning, and weaving. Other accounts were with the neighbors with whom she exchanged agricultural commodities, livestock, and the bricks produced on her estate. On the 1800 U.S. census, within a page of the entry for Ann Bevier, the names of holders of about 14% of the accounts in her ledger appeared, suggesting that a number of her transactions were with proximate neighbors.

ACCOUNTING FOR THE FARM AND HOUSEHOLD

As might be expected, the earliest entries in the “cash paid out” section of Ann Bevier’s book were related to the purchase of sundry articles for mourning. Some were bought locally in Kingston, which was about 20 miles distant and had a population of 4,500 in 1800. Others had been purchased in New York, then the largest city in the nation with a population of 60,000, which lay about 100 miles to the south. She paid the surrogate about £2 for proving her husband’s will. Jacob Coddington probably handled this transaction on her behalf as he received 6s. for travel to Kingston related to the will. In July 1802, Coddington and another man spent two days taking an inventory of the deceased’s assets for which they were compensated at the rate of 8s. per day. Although Bevier began her ledger the day after her husband’s death in mid-April, the cash receipts section was not started until after the inventory was taken in July; amounts received prior to this date were included on the deceased’s inventory. Similarly, the interest and principal due on notes as of the date of her husband’s death were entered in his ledger, which she refers to as “book A,” but which apparently has not survived.

Jacob Coddington was an immediate neighbor of the Bevier family, judging by the 1800 census listing. He was licensed as a tavern and hotel keeper and conducted considerable legal business, although he was not a professional lawyer [Sylvester, 1880, p. 214]. Ann relied on him to draw up agreements and leases, negotiate the settlement of old accounts, and file deeds and mortgages, requiring him to travel to Kingston or the state capital at Albany at her expense.

A serious businesswoman, Bevier took steps to collect on her receivables. In October 1803, she recorded the payments that had been received in full from several notes put in the hands of attorney Derrick Westbrook for collection. Similarly, she was quick to put the balance due on her account with Wil-

lam Maurius Groen into the hands of an attorney for collection when he failed to pay for the fat sheep and lambs he had purchased. Bevier eventually collected payment from the attorney.

On the Bevier farm, crops and livestock were raised for consumption, for local sale and barter, and for export to the New York market. The main market crop was wheat. Ann recorded several memoranda inside the front cover of the ledger related to the wheat produced and marketed in 1804. These notes indicated that 200 bushels of wheat were delivered to Moses Depuy's gristmill in April, along with 41 barrels to contain the flour. During May and June, half the barrels were delivered to Captain Thomas van Gaasbeek and half to Abraham Hasbrouck, all for shipment to New York. No monetary values were recorded in these memoranda, nor did similar notes appear in subsequent years. However, the accounts she kept with van Gaasbeek and Hasbrouck include information about the prices and quantities of the wheat and other goods produced on the Bevier farm that were transported to market by these men.

Accounts Maintained: Bevier maintained an account with Captain van Gaasbeek during 1803 and 1804. She debited the account for the value of the oats, corn, flour, beef, and nuts that were delivered to him. Account credits were recorded for the cost of shipping and inspecting the flour and for various items that he had obtained for her in New York, including shears, hinges, plaster, steel, a scythe, a wagon tire, and salt.

Bevier's account with Abraham Hasbrouck covered six non-sequential pages in her ledger, spanning the period from 1803 to 1812. Hasbrouck was a leading Kingston merchant who freighted goods to New York by water. He also had a variety of other business interests and served as a representative in state government and the U.S. Congress [LeFevre, 1909, p. 384; *Biographical Directory*, 2005]. As an intermediary between local agriculturalists and the New York market, Hasbrouck would take delivery of crops from mid-Hudson valley farmers, sell some locally, and transport the rest to New York where they would be exchanged for the imported products that his Kingston customers desired. The advertisement for Hasbrouck's store that appears in Figure 3 indicates that a general assortment of dry goods and groceries was available for sale in exchange for cash or country produce.⁴

⁴Although Hasbrouck's ad indicates that it was placed on September 14, 1798, this appears to be a typographical error. More likely, the ad was placed in 1799, as was another announcement placed by Hasbrouck in the same paper.

Hasbrouck also notes his willingness to purchase wheat and flaxseed for cash. Flaxseed was primarily used to make linseed oil for painting and burning; it provided a source of animal fodder and had medicinal purposes as well. The flax fiber would have been used locally to make linen. Prior to and immediately after the Revolution, flax was prepared, spun, and woven in nearly every household [Bolles, 1881].

FIGURE 3

Advertisement for Abraham Hasbrouck

ABRAHAM I. HASBROUCK,
RETURNS his cordial thanks to his
 Friends and the Public in general,
 for their past favors, and respectfully in-
 forms them that he continues in the
MERCANTILE & BOATING BUS-
INESS, and has on hand

A General Assortment of

D r y G o o d s

A N D

GROCERIES,

Which he will dispose of upon the most
 reasonable terms for **CASH OR COUN-**
TRY PRODUCE.

Kingston Landing, Sept 14, 1798.
 N. B. Wanted to purchase a quanti-
 ty of **WHEAT** and **FLAXSEED**, for
 which **CASH** will be given.

Source: Ulster County Gazette of January 4, 1800. Early American Newspaper Collection (1783-1835), Huguenot Historical Society, New Paltz, NY.

The farm products that Bevier delivered to Hasbrouck between 1803 and 1811 and debited to his account are summarized in Table 1. Additional debits, not included in this summary, were recorded for cash payments and for one-time deliveries of wool and broadcloth. In 1803, only 20 bushels of corn were delivered to Hasbrouck, but the following year, 21 barrels of flour, graded variously as fine, superfine, and middlings were delivered, along with 23 bushels of flaxseed. In addition to the £15.10s.6d. due for the flaxseed, Bevier charged Hasbrouck an additional 8s.

for the container in which it was packed. During the spring and summer of 1805, both wheat and flour were delivered to Hasbrouck with wheat priced from 16-17s. per bushel and flour from 60-66s.6d. per barrel, depending on grade, with superfine flour carrying the highest value. The cost of the freight and inspection of the flour, paid by Hasbrouck, was credited to his account.

TABLE 1
Debits Recorded for Products Delivered to
Abraham Hasbrouck

Year	Products Delivered				
	Wheat and Flour	Flaxseed	Pork and Veal	Corn	Nuts
1803				£5	
1804	£47	£16			
1805	75	13			£11
1806	130				3
1807	39		£4		
1808	46		17		7
1809	53	8		6	
1810	25	7		14	
1811	59	7	22		
totals	£474	£51	£43	£25	£21

Flaxseed and nuts were delivered to Hasbrouck in the autumn of 1805 for sale in New York. The flaxseed was recorded at 12s. per bushel, but Bevier noted that the price would be adjusted if the market price varied from the recorded amount. In 1806, nearly 198 bushels of wheat were sold to Hasbrouck, most of it priced at 13s. per bushel. The terms “on price” or “NY price” indicated that the market price from New York was used as the basis for recording a transaction. Agricultural commodities, then as now, were valued at their realizable values. In 1807, both the quantity of wheat delivered and the unit price fell, with only 87 bushels recorded at the New York price of 11s. That year, Bevier also delivered about 50 pounds of veal and 95 pounds of pork to Hasbrouck, recording compensation of 5-6s. per pound for the meat.

During 1808, 110 bushels of wheat, now valued at only 8s.6d. per bushel, were sold to Hasbrouck along with 18 pounds of veal, 130 pounds of pork, six hogs, and 23 bushels of walnuts. By 1809, the price of wheat had risen to 11s.8d. per bushel in June and to 13s. by September. Nearly 90 bushels were sold,

along with 20 bushels of Indian corn, 14 bushels of flaxseed, 20 pounds of wool, and a couple of yards of broadcloth. In 1810, Bevier delivered only 37 bushels of wheat, along with 40 bushels of Indian corn and 16 bushels of flaxseed. Finally, in 1811, 80 pounds of wheat were sold, together with flaxseed and four barrels of prime pork. The totals in Table 1 make clear that wheat was Bevier's primary market-directed crop, with a total of £474 generated from wheat sales to Hasbrouck between 1803 and 1811. During this period, over 77% of the total debits to Hasbrouck's account were from the sales of wheat and flour; 8% were attributed to flaxseed, a slightly lower percentage to pork and veal, and corn and nuts each contributing less than 5% of the total revenues recorded from shipments to Hasbrouck.

In exchange for these agricultural products, Bevier obtained a wide range of goods from Hasbrouck, including food (mess pork, oysters, Carolina potatoes, tea, coffee, molasses, codfish, and spices); household and building supplies (plaster of Paris, bellows, shovels, indigo, copper, alum, Rhode Island lime, window glass, oil, painting supplies, iron, a hearth stone, a kettle, and blistered steel); and sewing supplies and personal items (silk velvet for a shawl, broadcloth, gingham, coat buttons, silk thread, cotton yarn, bonnets, parasols, writing paper, books, tobacco, and snuff). During the spring of 1807, an orchard was started or expanded when she acquired about 20 fruit trees from Hasbrouck, including cherries, plums, apricots, nectarines, and pears.

To process the wheat she grew, Bevier dealt with several local mills. One was run by Fredrick and Jonathan Westbrook, whose account in the ledger dates from 1803 to 1808. The Westbrooks' account was credited for the cost of grinding, bolting, and packing flour, as well as for charges for sawing logs, grinding plaster, and supplying wood for various purposes. The debits reflect the payment of cash, the provision of services in sowing and cutting flaxseed, and the delivery of goods, including a barrel of codfish, blistered steel, panes of window glass, hay, and lime. Thus, the same types of goods that Bevier acquired from Hasbrouck were used to settle her account with the Westbrooks' mill.

To staff the farm, Bevier employed a number of agricultural workers and craftspeople. The account of William Kelder provides a typical example. According to the 1800 census, Kelder, a neighbor of the Beviers, was over 45 years of age, as was his wife, and the couple had a young son and an older daughter at home. Kelder preformed a variety of services on the Bevier

estate, depending on the season and the work that needed to be done. Figure 4 shows the debit side of Kelder’s account, which appeared on page 23 in Bevier’s ledger. Bevier has labeled this page of the account “debtor,” and after carrying a balance forward from page 22, she recorded that Kelder was paid with Indian corn, rye, tobacco, woolen fabric, and some cash denominated in both shillings and dollars. The total of the balance carried forward and the debits recorded during the winter of 1803-1804 were £4.2s.10d., which reconciled with the total shown on the credit side of the account (not illustrated here). Other pages of Kelder’s account indicate that he was compensated with commodities including veal, pigs, pickled pork, tanned and untanned leather, sheepskin, fat, wheat, pepper, tallow, and straw, as well as by the right to pasture his colt. With the exception of the tobacco and pepper, the commodities that Bevier exchanged for Kelder’s labor were likely produced on her estate.

FIGURE 4

William Kelder — Debtor

23.	Rochester, in Ulster County		
	William Kelder		Debtor
	Brought over from p. 22. the Deb's side -		0..15.10
1803 Dec. 20	To 1 Shippie In. Corn		0.. 3..0
1804 Jan. 13	To 1 lb Tobacco		0.. 1..0
	To Cash, two Shillings		0.. 2..0
	To 1 bu. In. Corn		0.. 4..0
Feb. 14	To 3 Ell woolen Checks — @ 4s		0.. 12..0
	To Cash, one dollar		0.. 0..0
	To 1 bu. In. Corn		0.. 4..0
	To 1 bu. Rye		0.. 4..0
	Cash, two Dollars		0.. 16..0
	1 lb Tobacco, had some days ago		0.. 1..0
March 5	To 1 bu. In. Corn		0.. 4..0
	To Cash, One Dollar		0.. 8..0
			4.. 2..10

Source: The Account Book of Ann Bevier (1802-1812), Huguenot Historical Society, Philip DuBois Bevier Family Papers collection (1685-1910).

The credit side of Kelder's account, which Bevier labeled "creditor," shows that he worked for her transporting stone, scoring timber, cutting wood, hoeing corn, and making and mending shoes and harnesses. Kelder was generally compensated at the rate of 3s. per day unless he was doing mending work for only 2s. Although interest charges rarely appear in personal accounts, Bevier charged interest on Kelder's balance during periods when the account was inactive. The account ran from 1803 to 1807, but most of the activity occurred during the earlier years. Kelder's account was eventually settled when Jacob Coddington paid the balance due.

While some workers, like Kelder, performed a variety of chores, other account holders primarily provided specialized labor, including blacksmiths, tanners and curriers, and shoemakers. Johannis Carson, for example, was a cobbler and leather worker who mended bridles and harnesses and made and mended shoes. When necessary, he would also mend plows and shovels, make brooms, chop firewood, cut logs and posts, and butcher meat. He was a tenant of Bevier's who received rent and products including corn, rye, shad, middlings, potatoes, buckwheat, beef, and seed corn in exchange for his labor.

Several accounts reflect the considerable work required to process the flax and wool raised on the farm. Bryan Spike, another tenant of Bevier's, was charged £5 rent in 1806 for the small frame house near the rocks. In exchange for his rent, he provided labor fulling, pressing, and coloring wool, cloth, and clothing, and received additional compensation in the form of tools, nails, lime, straw, potatoes, and cash. Another neighbor, Benjamin Bevier, worked coloring and scouring cloth, fulling cloth for Negroes' wear, dressing cotton cloth, and carding wool on his machine. In exchange, he received brick, lime, tallow, lamb, and cash. Although his account showed that a balance was due him, there was no indication that it was ever settled.

Noah Cross and Peter Ennist were two weavers who had accounts in the ledger. Cross received corn, beef, rye, and a turkey cock from Bevier under an agreement that he would perform all their weaving the following spring at the old price. She subsequently credited his account for weaving 50 ells of linsey-woolsey, noting that he was to be paid in grain "the old way" at 6 pence per ell.⁵ Ennist produced various types of cloth including striped linen, bed tick, woolen check, and linsey-woolsey. He

⁵Linsey-woolsey was a strong, durable fabric popular in early America, which consisted of linen or sometimes cotton warp and wool weft.

wove materials on different machines, denoted as the 800 and the 500 (likely referring to the density of the weave), and was paid at the rate of 5-6d. per ell produced. When the need arose, he was also prepared to work hoeing corn, making hay, picking apples, harvesting crops, and transporting goods.

Artisans in rural as well as urban areas tended to develop multiple competencies during an era characterized by migration and the omnipresent need for construction. The adaptability of these artisans and their focus on what was practical or useful led to the improvements on old processes that would ignite America's industrial revolution at the end of the 18th century, and accelerate it during the early decades of the 19th [Cochran, 1981, pp. 9-21; Hindle and Lubar, 1986, pp. 9-20].

Cash Receipts: Many of the cash receipts recorded by Ann Bevier related to sales of the products produced on the estate or to the collection of interest or principal on notes she held. A portion of the cash receipts journal covering 1806 and January 1807 appears in Figure 5. The first entry records the amount received from Ebenezer Lattimer for the brick and lime sold from the

FIGURE 5
Cash Receipts 1806-1807

1806	Jan 24	Received of Ebenezer Lattimer for 400 Brick - 93 ¹ / ₂ 0 2 bat ^l Lime 4 ¹ / ₂ -	1 ⁰⁰ 0 ⁰⁰ 0
	June 13	Received of Cornelius Hoornbuck, £ 7 ⁰⁰ - in full for one year interest on his Bond	7 ⁰⁰ 0 ⁰⁰ 0
	July 10	Prec ^a for potatoes wt different Turnus -	1 ⁰⁰ 0 ⁰⁰ 0
	10	Prec ^a for Interest of Benj: Bevier Esq ^r -	3 ⁰⁰ 12 ⁰⁰ 4
	19	Prec ^a of Trachus for 50 bunches Thadthous -	10 ⁰⁰ 0 ⁰⁰ 0
	19	Prec ^a of Henry Elting for 7 Sheep -	4 ⁰⁰ 19 ⁰⁰ 0
		for Mutton of A. K ^e -	0 ⁰⁰ 5 ⁰⁰ 6
		for Wool of A. K ^e (40 lbs) -	0 ⁰⁰ 12 ⁰⁰ 0
	2	Prec ^a for 2 bu ^s potatoes & 7 lb ^s wool of A. K ^e -	1 ⁰⁰ 9 ⁰⁰ 0
	10	Prec ^a for 11 lbs Wool of Beothus -	3 ⁰⁰ 1 ⁰⁰ 13 ⁰⁰ 0
	30	- for 4 lb ^s wool of John Green -	0 ⁰⁰ 12 ⁰⁰ 0
1807	Jan 15	Prec ^a of Cornelius Hoornbuck for Interest -	7 ⁰⁰ 0 ⁰⁰ 0
		Prec ^a of James S. Bumpas Jun ^r for Interest -	0 ⁰⁰ 0 ⁰⁰ 0

Source: The Account Book of Ann Bevier (1802-1812), Huguenot Historical Society, Philip DuBois Bevier Family Papers collection (1685-1910).

kiln that he apparently operated on her behalf. Other receipts were recorded when potatoes, sheep, and mutton were sold. Cash was collected for straw that had been thrashed and for wool that Bevier seems to have obtained from other farmers and was now reselling. During this period, the largest cash inflows were for the receipt of interest, totaling over £25. The cash receipts journal also recorded sales of vinegar, butter, corn, veal, turkey, oats, flax, cows, and wheat.

Cash Payments: Disbursements were made for a variety of purposes. Household items were purchased on shopping trips to Kingston, Albany, or New York, including rum, sugar, pepper, tea, coffee, and yard goods. Other items were purchased locally from peddlers, including muslin, calico, handkerchiefs, thread, and fish. Cash payments to the laborers and craftspeople for whom she did not maintain an account were recorded in this section of the ledger; for example, the payments to Richard Barrett, a weaver who did a substantial amount of work in the period after 1807. The tasks that Bevier paid for with cash were similar to those recorded on account, including harvesting, hoeing, making flour, sawing wood, blacksmithing, shoeing horses, coopering, tanning and currying, spinning, canning, and making shoes.

In spring 1807, Bevier recorded several cash payments that suggest she was financing a dairying enterprise to be run by Mr. Hurd. Their relationship started around the middle of May, when she covered half of his expenses in traveling to Kingston. Several days later, she paid Jacob Coddington for drawing up an agreement with Hurd. At the end of June, she bought five cows for his use in addition to one for herself.

Relatively few payments were made for tailoring, and several entries specify that clothing was being purchased for her son Louis. This suggests that the women's clothing was being made in the home from yard goods that were manufactured or purchased. Since no cash payments or account entries relate specifically to the seamstress work required to make dresses for Ann and her seven daughters, that labor was likely supplied by the women themselves or by their female slaves. In any case, the slaves would have been responsible for making garments for their own families.

Evidence about the number of people being maintained in the Bevier household as family members, slaves, or servants might be deduced from the number of pairs of shoes that were frequently purchased or mended. In February 1805, for example,

Bevier recorded the cost of making 20 pairs of shoes at 3s. per pair, a pair of boots for Louis at a cost of 8s., and mending 13 pairs of shoes at 1s. per pair.

Figure 6 shows a portion of the cash payments journal dating from the winter of 1803-1804. The tax for that year amounted to £3.9s., and 8s. was contributed toward the building of a bridge. The cost of making two pairs of leather britches for the Negroes was 14s.; Jacob Coddington was paid 15s. for drawing leases; and the cost of fulling at the mill was £1.18s. On January 3, 1804, Ann recorded a payment of £71.19s. to repurchase her Negro woman, Bet, who had been sold to Joachim J. Schoonmaker the previous September for £75.

FIGURE 6

Cash Payments — Winter 1803-1804

19	-- to Hendrick Osterhoudt Collector of Taxes, for this years tax	3..9..0
	-- gave S ^r . Osterhoudt towards a bridge They are Building at Lagawag	0..3..0
23	to Michal Underley jr. Son of Van De Marken for making 2 pair Leather britches for the negroes	0..14..0
30	to Jacob Coddington for draw- ing Leases	0..15..0
1804 Jan ^y 3	to Joachim Schoonmaker, for our Negro Woman Bet, who I sold to him, in September last now bought of him again	71..19..0
20	to Benjamin Bwier for fulling done at his Mill	1..18..0

Source: The Account Book of Ann Bevier (1802-1812), Huguenot Historical Society, Philip DuBois Bevier Family Papers collection (1685-1910).

Wages and Prices: Selected wage and price information taken

from the cash payments section of the ledger during the period 1807-1811 appears in Table 2. During this period, the daily wage paid to workers ranged from 7-8s., a much smaller degree of variation than earlier when wages had fluctuated between 3-10s., with many workers paid 3s., 5s., or 8s. Since the rates paid for similar work varied, the worker's identity and the supply and demand for labor appear to have been important variables in negotiating a wage rate. Slaves sent to work for their masters and free blacks were often compensated at a rate of 3s. per day. However, many of the white workers also earned 3s. per day, and slaves were sometimes paid higher rates.

TABLE 2
Sample Wage and Price Data 1807-1811

<u>year</u>	<u>£</u>	<u>s</u>	<u>d</u>	<u>year</u>	<u>£</u>	<u>s</u>	<u>d</u>
	<i>Daily wages – men</i>				<i>Drygoods and clothing</i>		
1807	work in harvest	0	8	0	1807	yard of black cloth	1 16 0
1807	making bureaus	0	8	0	1808	bonnet for Sally	1 12 0
1808	work at a cider press	0	8	0	1808	pair boots for Louis	2 8 0
1808	doing blacksmith work	0	8	0	1808	pair shoes for Louis	0 4 0
1810	making cabinets	0	7	0	1809	pair shoes for myself	0 11 0
1811	making board fence	0	7	7	1809	ounce black sewing silk	0 4 0
	<i>Daily wages – women</i>			1810	pound feathers	0	5 0
1811	spinning	0	1	0	1811	pound indigo	0 1 0
1811	mantua making	0	2	0	1811	pound cotton	0 4 0
	<i>Payment per job (farm and household chores)</i>			1811	pound cotton yarn	0	6 0
1807	putting shoes under a horse	0	2	6		<i>Comestibles</i>	
1808	getting a deed acknowledged	0	4	0	1808	gallon rum	0 8 0
1809	making pair eye gears	0	9	0	1808	pound pepper	0 4 0
1809	cleaning the clock	0	12	0	1808	pound cheese	0 0 10
1810	shoeing one horse	0	9	0	1808	pound raisins	0 2 0
1811	mending a wagon	0	2	0	1808	ounce cinnamon	0 0 6
1811	mending a wheel	0	3	6	1809	100 clams	0 2 0
	<i>Payment per unit produced (drygoods & clothing)</i>			1809	100 oysters	0	7 0
1808	weaving	0	0	8 per ell	1810	pound hyson tea	0 7 0
1808	weaving wool	0	0	6 per ell	1811	pound sugar	0 1 2
1808	weaving carpeting filled with rags	0	0	9 per ell	1811	bushel salt	0 8 0
1809	weaving stockings	0	4	6 per ell	1811	87 shad	1 3 6
1810	fulling	0	0	8 per yard	1811	pound allspice	0 3 0
1810	carding wool	0	0	6 per pound	1811	gallon madeira	1 6 6
1810	making shoes	0	5	0 per pair		<i>Miscellaneous items</i>	
1811	making slippers	0	3	0 per pair	1808	pound snuff	0 3 6
1811	weaving a bedspread	0	10	6 each	1808	iron-axle tree wagon	36 11 10
					1808	scythe	0 11 0
					1809	sleigh whip	0 8 0
					1809	quart clover seed	0 2 0
					1810	riding chair	80 0 0
					1811	barrel	0 8 0

Table 2 shows that the wage rate for females ranged from one to two shillings per day, a fraction of the amount paid to men. A woman paid for making mantuas (shawls) received 2s. per day, but several females who did spinning were compensated just 1s. If these payments were made to adult women, then we find a predictable gender discrepancy in wages. However, it is possible that they reflect an apprenticeship wage paid to young girls. One entry does record an amount paid to a mother for her daughter's spinning, although a daily rate could not be determined since the compensated time period was not specified.

Other types of work were recompensed based on a job rate. Shoeing a horse was one job for which the compensation varied significantly. Wage differentials (2s.6d. and 9s.) paid for this task might have related to the identity of the individual doing the work and/or the number of horseshoes being replaced at one time. Skilled tasks, such as cleaning the clock and making eye gears, were compensated at rates of 9s. or more, compared with less than 4s. paid for various types of mending work. Getting a deed acknowledged cost 4s. The tasks required for the manufacture of cloth were compensated based on quantities produced, measured in ells, yards, pounds, or units. The type of weaving being done was also tied to differences in compensation level as Table 2 shows.

Table 2 also provides information about the purchasing power of labor. With one day's wages, a man could buy a gallon of rum, 100 oysters, or a bushel of salt. It also gives us perspective on the types of goods that Bevier was purchasing for her household, along with some relative price information. The prices reported in the table are simply single examples as many goods varied in price over this period.

Most of the family's yard goods were produced in the home from flax and wool. Cotton was not grown locally and so was purchased, as were indigo, feathers, bonnets, and fancy shoes and boots. To supplement and enhance the grains, fruits, vegetables, and livestock raised on the farm, the family also purchased spices, spirits, tea, and fish. Likely, the shad were caught in the Hudson River, while the clams and oysters were shipped up river from Long Island. The most expensive prices in Table 2 relate to two transportation items – a wagon and a riding chair.

BUILDING A NEW HOUSE

The property that Philip Bevier had inherited from his maternal grandfather was located along the Rondout creek. The

land and an old house lay on the main road through the Town of Rochester (known today as route 209), just north of the parsonage of the Dutch Reformed Church [Sylvester, 1880, p. 212]. It is not clear whether the idea of building a new residence was conceived before or after Philip's death. In any case, Ann Bevier started building a two-story, stone house on the property within a couple of years after his death. Stone houses were popular during this period, and Bevier's house with its gambrel roof is considered a unique example of this form. The house, as it appears today, is shown in Figure 7. Its vast size suggests that it was a statement of wealth and community standing. A note inscribed inside the back cover of the ledger, dated November 13, 1805, indicates that the family had moved into the new house, dubbed "the seat of content" by John W. Beardsley, the head carpenter. Finishing touches continued to be made to the structure throughout the following year as ledger entries indicate.

FIGURE 7

The Stone House



Source: Photograph by Thomas Stratton

In addition to the stone house, it seems that a frame house was either erected or improved during 1804. The account of carpenter Jacob Rosa shows that he earned 6s. daily for nine days of work on it during the spring of 1804, but only 5s. per day for an additional day and a half of work "the old way." In the spring

and summer of 1805, Rosa earned a daily wage of 8s., working over 50 days, probably on the new stone house. Rosa's account shows that he agreed to provide work prospectively in exchange for the oats and cash that he had received.

Entries in the account of carpenter John W. Beardsley dating from November of 1805 through April of 1807, record the hundreds of days of carpenter's work provided by Beardsley and several journeymen and apprentices. Beardsley and some of the others earned 8s. per day, but a few were paid at lower daily rates of 7s. or 7s.6d. During the harvest, even the carpenters were pressed into service to help with the farm work.

In spring 1806, as the interior furnishings were apparently being completed, Bevier reimbursed Beardsley for some items he had purchased in Newburgh, including a stone mantle, clock case, hinges for the table, screws for the windows, and brass nails for hanging pictures. In August 1806, she recorded in Beardsley's account the cost of painting the house and shingling the barn roof. The debits to his account show that compensation was made primarily in the form of cash.

Several sawmills provided the lumber used for construction, including the one run by Arthur Morris, which was the source of pine lathe, 1¾-inch-thick boards, gutter pieces, and columns for the front stoop. In the fall and winter of 1805-1806, Hasbrouck was a source for items used in finishing the house, including paints, glass, iron, screws, sash cord, and stones for the fireplace and hearth.

Bevier kept accounts for two of the masons who worked on the house, Ebenezer Lattimer and John Brown. Lattimer was a neighbor who was compensated 8s. per day for masonry work. His account was also credited for the work done by assistants who earned from 4-6s. per day. Attesting to our impression of Bevier as a hard-headed businesswoman, she withheld the final payment to Lattimer until he had obtained the lime needed to complete the plastering the following spring. In addition to the masonry work, Lattimer provided other services over time, such as cutting loads of wood and riding his own sleigh and horses. He was also apparently charged with the operation of the brick kiln on the Bevier estate (as noted in connection with Figure 5). A memorandum dated September 9, 1804 indicates that he had taken 43,600 loads of brick out of the kiln.

Lattimer's account shows that he received 8s. daily to cover compensation for John Brown, a mason from Newburgh, who was assisting him. However, Bevier seems to have reached a separate agreement with Brown to pay him an additional 2s. per

day. On other days, Brown worked directly for Bevier at a rate of 10s. and his journeyman earned 8s. Brown was the most highly compensated craftsman that Bevier employed.

Entries in the cash payments journal relate to the construction of the houses as well. In 1804, Bevier paid for boards and 50 loads of stone. Rafters and timber were purchased in February 1805, and the cellar was dug the following spring. Additional boards were purchased, while in July a payment was made to a worker who helped raise the rafters. During September, material for the gutters was purchased, as were hinges and screws, and work on the masonry continued. The purchase of sandpaper for use in engraving the letters "AB" on the cast knocker provides another indication that Ann Bevier may have perceived the new house as a symbol of her status.

EDUCATING HER CHILDREN

Early American public education immortalized the one-room schoolhouse. By the late 1790s, six were scattered throughout the Town of Rochester [Kyserike Restorations, Inc., 1995, p. 25]. Ann's children would have started their education in one of these schoolhouses but were later sent to Kingston for instruction and thence to schools in Connecticut.

In 1795, the three eldest girls, Esther (10), Rachel (9), and Elizabeth (5) were studying with Isaac French at the local school. French's success as a teacher may be judged by the substantial salary increase granted him by the school trustees the following year [Sylvester, 1880, p. 219]. Ann established an account for French in May 1804 when she had apparently received a bill from him. In the account, she recorded a current payment of about £5, as well as £6 in disbursements she had made to him during 1802 and 1803. During 1804 and 1805, three additional payments, totaling £5, were recorded in the account. Although French was paid in dollars, Bevier recorded the amounts in her ledger in pounds, shillings, and pence.

The children's schooling with Mr. French seems to have been interrupted around 1803. Ann's sister, Hillitje DeWitt, writing to her seven-year-old niece Hylah on March 24, 1803, explained that she was sorry to learn that Mr. French was lame. She encouraged Hylah to learn all she could at home ... and to knit and sew as well, but cautioned her niece against too much running around outdoors lest she develop a tan.⁶

⁶The letters written by Hellitje DeWitt are part of the Huguenot Historical Society's Levi Hasbrouck Family Papers collection.

The two eldest Bevier girls, Esther and Rachel, were 17 and 16 years of age respectively when their father died. The ledger contains no entries related to their schooling, so their formal education was probably complete at that point. The third and fourth eldest children, Elizabeth (Eliza) and Maria, would have been 12 and 11 years old in 1802. They were then attending school in Kingston, where they boarded with David Delamater. His account was credited £30 in July 1803 for housing the girls for nine months, with an additional credit of 6s. covering the cost of a load of wood for the school. Delamater was paid with 20 pounds of wool, 12 pounds of tobacco, and over £26 in cash. While they were in Kingston, Eliza and Maria apparently received instruction from Miss Kip, who received a cash disbursement of £3.18s. in August 1803 for teaching the girls for three-quarters of the year.

Bevier purchased textbooks from Hasbrouck for her son Louis between 1804 and 1805. As a boy of 10 or 11, Louis' texts included a Greek testament and Greek lexicon, a grammar book, and *Cicero* by Duncan. The three youngest children, Sarah, Hylah, and Louis seem to have been taught by Joseph Perry during 1806. He was paid in May of that year for teaching three children for one quarter (£1.5s.1d.) and again in August for instructing the girls for six months and Louis for five (£2.8s.7d.).

All seven of the Bevier daughters would, in turn, attend the Litchfield Female Academy [Fields and Kightlinger, 1993, p. 115]. Started by Sarah Pierce, Litchfield was one of a small group of early schools that shaped later educational, social, and economic opportunities for American women. Pierce adopted the educational philosophy known as "Republican Motherhood," which argued that women, who had the greatest and earliest influence on children, needed to be educated so that their sons would receive the training necessary to become informed voters in the new republic. Under this philosophy, the intellectual equality of the sexes was recognized, but each gender was assumed to have separate spheres of interests and activities [Brickley, 1993, p. 23].

Students came to the Litchfield Female Academy from a variety of social and economic backgrounds, but most were from upper-class families. During this period of limited advanced educational opportunities for young women, the ability to pay for a costly education was a symbol of wealth. These families sought training for their daughters in the traditional ornamental arts (painting, needlework, music), skills that the girls were expected to pursue throughout their lives. The daughters of less

well-to-do, but educated, families were sent to Sarah Pierce's academy to train as teachers. The students at Litchfield covered a wide range of ages, but most were between 14 and 16. The school's excellent reputation can be judged by the expense, time, and hardships faced by students who traveled long distances to attend [Brickley, 1993, pp. 28-30; Sizer and Sizer, 1993, pp. 8-11].

Pierce, despite the demand for training in the ornamental arts, continuously improved and expanded her academic curriculum, offering subjects rarely available to women such as logic, chemistry, botany, and mathematics. She also encouraged her students to combine their artistic endeavors with the lessons they had learned in history and geography [Sizer and Sizer, 1993, pp. 8-11]. As a result, Litchfield students produced charming needlework pieces and paintings that depicted favorite poems, stories, songs, historical subjects, nature scenes, and current events. Many of these pieces have survived, including several done by Ann Bevier's daughters, which are in the collection of the Huguenot Historical Society. One piece by Hylah is a scene from Sir Walter Scott's poem, "Lady on the Lake." Another is a print-work memorial by Esther, dedicated to her late father, depicting a young woman grieving at a graveside [Krueger, 1993, pp. 90-91].

When Eliza and Anne Maria (Maria) were enrolled in the Litchfield Female Academy, Ann recorded the terms in a memorandum on the back page of the ledger. Dated May 16, 1806, her notation appears at the top of Figure 8. It indicates that for each student, admission was \$1, the cost of board and schooling was \$24 per quarter, music instruction and the use of the piano was \$5, and an additional \$.25 was charged for ink and the expenses of cleaning the schoolroom. At a later date, Bevier added the comment that the girls had not, in fact, learned music. The total admission fee of 16s. was recorded in the cash payments journal on May 31. During this era, the admission fee was due at the beginning of the instructional period while tuition and board were paid at the end. Other disbursements recorded when the girls began attending Litchfield included the cost of transportation to and from Connecticut (over £6) and the cost of various items purchased along the way, including gloves, thimbles, pins, fabric, button molds, and 96 shad. The tolls paid at the different turnpike gates came to 8s.

Louis was also sent to school in Litchfield in 1806, where he attended the Academy at South Farms, a school founded by James Morris at the end of the 18th century. Like Louis, most

of the boys were from out-of-town and boarded with the Ensign family into which Mr. Morris' daughter had married [Trumbell, 1904, p. 229; Calhoun, 1906]. The bottom portion of Figure 8 shows Bevier's note, dated July 2, 1806, in which she recorded the weekly tuition for Louis of \$.25 for English, \$.36 for Latin, and \$.34 for the quarter's academy rent. Ann also noted her agreement with Mrs. Ensign to provide Louis' board and washing for \$1.50 per week. At a later date, she added a note stating that Louis had left school on September 5 for vacation and then departed again on October 21, arriving at school three days later. The school vacations seem to have coincided approximately with the harvest season.

FIGURE 8
Tuition at Litchfield

1806 May 16 Eliza & Anne Maria, went into Miss Pearce's School at Litchfield, in the State of Connecticut —
 The Terms are as follows, viz: Admision (paid) — \$1 each
 Board & Schooling, p^r quarter — 24 — each
 NB, these } (Music Instruction, use of the piano) — 5 each
 are the terms } (they did not learn music)
 for one }
 scholar } Expenses of cleaning the School Room, ink &c — 25 each

1806 July 2nd Louis, went into the Academy, at South Farms in the County of Litchfield, & State of Connecticut, where of Mr. Morris, is the Principal, I agreed with M^{rs} Ensign in a place, for his Board & washing, for One Dollar & Fifty Cents p^r week, Terms of Tuition in the Academy as follows
 for English, p^r week — 25 cts
 for Latin — ditto — 36 cts
 Academy Rent p^r 2nd — 34 cts
 The 5th of Sept^r he left the School & returned home, during vacation —
 The 21st of Oct^r he left home again, & entered the School abt^{ly} the 24th —

Source: The Account Book of Ann Bevier (1802-1812), Huguenot Historical Society, Philip DuBois Bevier Family Papers collection (1685-1910).

Bevier often did not record amounts in the ledger on a timely basis. The £5 cost of bringing Louis to school in July and the

\$9 (£3.12s.) that she had given him for spending money were not recorded until August 1806. In September, Nicolas van Kott was sent to Litchfield with two horses to bring Louis home. He was reimbursed £2.8s., with an additional 1s.10d. paid for the cost of a public room and contingencies. While he was in Litchfield, van Kott paid Louis' board and schooling for the preceding nine weeks. Mr. Morris received tuition of 15s., while the Ensigns received board of about £6. Cash in the amount of £4 was also delivered to Eliza and Maria at Miss Pierce's school.

When Louis left to return to school on Oct 21, 1806, his mother gave him £1.12s. for expenses. He was again accompanied by van Kott, who would make a \$50 payment to Miss Pierce on October 23. This represented partial payment of the £43 due for boarding and teaching Eliza and Maria for 27 weeks at 16s. each per week. At the end of November, Bevier recorded this total due, along with travel expenses and the cost of several purchases. But, it was not until the following January that she remembered to record the money given to van Kott for accompanying Louis in October or the spending money given to Eliza and Maria the previous May.

In 1807, the youngest sisters, Hylah (12) and Sarah (10) were studying with Joseph Young, who received \$3.40 in March for teaching them for one quarter. Bevier also paid part of the expense of installing window glass in their schoolhouse. That May, Louis came home from school and his board and tuition were paid (£26.16s.9d.). Towards the end of June, Louis, who had just turned 13, returned to Litchfield accompanied by his sister Henrietta Cornelia. She was his senior by about a year-and-a-half, and it was now her turn to go to Miss Pierce's academy. The children were taken to Connecticut by their father's sister and her husband, who received £4.12s. for travel expenses. Each child received spending money, and the purchases made in preparing them for school included a geography text, a parasol, and some fabric.

Louis returned home during September 1807, and Ann recorded his board and tuition for the preceding 11 weeks (£8.1s.4d.). When he returned to school in early November, his mother recorded his travel expenses and spending money, as well as Henrietta's tuition (£2.17s.6d.) and board (£12.18s.) for 18 weeks. Similar entries appeared in subsequent years. In May 1808, the cost of transporting Henrietta Cornelia to Litchfield and returning with Louis was recorded, along with Louis' board and tuition and Cornelia's spending money. When Louis returned to school a month later, he had new

clothes that had been tailored for him in Kingston. In late October 1808, Bevier recorded the board and tuition paid to Morris for Louis (£13.11s.10d.) and to Miss Pierce for Cornelia (£21.8s.8d.). Along with their travel expenses, Bevier recorded the cost of some quinces that had been purchased on route. These must have proved popular with the family as quinces were purchased again the following autumn during the trip to Connecticut.

Louis next attended school in New Haven where he was enrolled at Yale College during 1809 and 1810.⁷ His mother's cash disbursements entries show that in January 1809, he took \$40 (£16) with him to cover his board, tuition, and expenses. Subsequent entries for Louis' expenses at New Haven (his mother never mentioned Yale by name) were made in June 1809 (£28.16s.), October 1809 (£40), February 1810 (£22.16s.), and June 1810 (£20). Before Louis left for school in October 1809, over £25 was spent outfitting him with suitable clothes. Subsequently, Louis attended Princeton University and entries related to his expenses there were recorded in November 1810 (£60.16s.), January 1811 (£20), September 1811 (£20), May 1811 (£72), and November 1811 (£66.8s.).

In 1811, it was the turn of Bevier's two youngest daughters, Hylah (16) and Sarah (14), to attend the Litchfield Female Academy. In mid-June, their mother recorded their transportation expenses and the spending money she had given them. When the girls returned home in early November, Miss Pierce was paid £42.2s.7d. for their tuition and board. The Bevier daughters each attended the Litchfield Female Academy for a year or more, and so would have been considered well-educated for women of their era. However, in comparison, Louis received a much more extensive education, including a number of years of college study.

CONCLUSIONS

The cash receipts and cash disbursement entries in Ann Bevier's ledger run through January 1812, and the account book includes a few entries made in 1813. Whether she continued recording her financial transactions in a new ledger book or

⁷Correspondence from the Manuscripts and Archives Department at the Yale University Library, dated January 8, 2008, confirmed that Louis D. Bevier was listed as a sophomore in the *Catalogue of the Officers and Students of Yale College* (November 1809) and also listed in the *Catalogue* for November 1810, where it was noted that he had left college.

simply stopped keeping records is uncertain. Between 1809 and 1821, all but one of her daughters married. Her son would continue to live with his mother in the stone house in Rochester, not marrying until after her death. Louis Bevier became a doctor, practiced medicine in Rochester, and, like his father, was active in town affairs, serving variously as school commissioner, town clerk, supervisor, and postmaster [Sylvester, 1880, p. 214; Hasbrouck, 1970, p. 187]. Ann died on October 29, 1834, at the age of 72, having lived out her days in the stone house she had built.

The ledger that Ann DeWitt Bevier kept from 1802 until 1813 represents a rich primary source that provides evidence about how a rural agriculturalist and household head interacted with the social, cultural, and economic environment in the young American nation. It helps us recreate the life of a woman who managed a farm, family household, brick kiln, rental property, and investments in financial instruments, and so extends the literature that documents daily life and culture based on the accounting records of individuals and small family businesses. By focusing on the everyday experiences of individuals and families, we seek to tell a fuller version of history. The personal sources of those who actually participated in history provide perspective on how the economic and social environment shaped their daily lives. Documenting women's engagement in the world of economic exchange conveys the scope of women's activities in the young American nation. It also adds breadth to the nature of activities normally associated with business. By making women visible, we are better able to identify the diverse group of actors engaged in American business during the early years of the 19th century. Finally, we are reminded that accounting is truly an element of culture, shaped to meet differing needs over time and space.

REFERENCES

- Baxter, W.T. (1946), "Credit, Bills and Bookkeeping in a Simple Economy," *Accounting Review*, Vol. 21, No. 2: 154-166.
- Baxter, W.T. (2004), "Observations on Money, Barter and Bookkeeping," *Accounting Historians Journal*, Vol. 31, No. 1: 129-139.
- Biographical Directory of the United States Congress, 1774-2005* (2005), (Washington: Government Printing Office). Retrieved from Ancestry.com.
- Bolles, A.S. (1881), *Industrial History of the United States*, 3rd edn. (New York: Augustus M. Kelley), 1966 reprint.
- Brickley, L.T. (1993), "The Litchfield Female Academy," in Fields, C.K. and Kightlinger, L.C. (eds.), *To Ornament Their Minds: Sarah Pierce's Litchfield Female Academy 1792-1833* (Litchfield, CT: Litchfield Historical Society): 20-81.
- Calhoun, N.M. (1906), *Litchfield County Sketches*. Accessed June 26, 2007 from <http://history.rays-place.com/books/lcs/pt-13.htm>.

- Carnegie, G.D. (1997), *Pastoral Accounting in Colonial Australia: A Case Study of Unregulated Accounting* (New York: Garland Publishing Co).
- Cochran, T.C. (1981), *Frontiers of Change: Early Industrialism in America* (New York and Oxford: Oxford University Press).
- Defoe, D. (1839), *The Complete English Tradesman*. Accessed December 28, 2007 from <http://www.gutenberg.org/etext/14444>.
- Drachman, V.G. (2002), *Enterprising Women: 250 Years of American Business* (Chapel Hill, University of North Carolina Press).
- Fields, C.K. and Kightlinger, L.C. (eds.) (1993), *To Ornament Their Minds: Sarah Pierce's Litchfield Female Academy 1792-1833* (Litchfield, CT: Litchfield Historical Society).
- Fleischman, R.K. and Tyson, T.N. (2000), "The Interface of Race and Accounting: the Case of Hawaiian Sugar Plantations, 1835-1920," *Accounting History*, NS Vol. 5, No. 1: 7-32.
- Gamber, W. (1998), "A Gendered Enterprise: Placing Nineteenth-Century Businesswomen in History," *Business History Review*, Vol. 72, No. 2: 188-217.
- Hasbrouck, K.E. (compiler) (1970), *The Bevier Family: The Descendants of Louis Bevier* (New Paltz, NY: The Huguenot Historical Society).
- Hindle, B. and Lubar, S. (1986), *Engines of Change: The American Industrial Revolution 1790-1860* (Washington and London: Smithsonian Institution Press).
- Jordan, L. (1998), "Colonial Currency." Accessed September 15, 2007 from <http://www.coins.nd.edu/ColCurrency/index.html>.
- Krueger, G. (1993), "Paper and Silk: The Ornamental Arts of the Litchfield Female Academy," in Fields, C.K. and Kightlinger, L.C. (eds.), *To Ornament Their Minds: Sarah Pierce's Litchfield Female Academy 1792-1833* (Litchfield, CT: Litchfield Historical Society): 82-100.
- Kwolek-Folland, A. (1998), *Incorporating Women: A History of Women and Business in the United States* (New York: Twayne Publishers).
- Kyserike Restorations, Inc. (1995), "Town of Rochester, Ulster County, New York: Historic Resources Reconnaissance Survey." Accessed March 29, 2007 from <http://www.accord-kerhonkson.com/HistoricReconnaissance-1995.pdf>.
- LeFevre, R. (1909), *History of New Paltz New York and its Old Families*, 2nd edn. (Albany: Fort Orange Press).
- "Legal Rights of Minors: Provisions of the Laws of Various States Relating to Parents and Children" (1897), *New York Times*. Accessed December 31, 2007 from: <http://query.nytimes.com/mem/archive-free/pdf?res=9A00E6DA1E39E433A25755C2A96F9C94669ED7CF>.
- Lewis, S.I. (1992), "Female Entrepreneurs in Albany, 1840-1885," *Business and Economic History*, Vol. 21, No. 1: 65-73.
- Lewis, S.I. (1995), "Beyond Horatia Alger: Breaking Through Gendered Assumptions about Business 'Success' in Mid-Nineteenth Century America," *Business and Economic History*, Vol. 24, No. 1: 97-105.
- Litchfield Historical Society, "A History of the Litchfield Female Academy." Accessed January 28, 2007 from <http://www.litchfieldhistoricalsociety.org/history/histfemacademy.html>.
- Magnússon, S.G. (2006a), "Social History – Cultural History – *Alltagsgeschichte* – Microhistory: In-Between Methodologies and Conceptual Frameworks," Accessed July 22, 2007 from <http://www.microhistory.org/pivot/entry.php?id=20>.
- Magnússon, S.G. (2006b), What is Microhistory? Accessed July 22, 2007 from <http://hnn.us/articles/23720.html>.

- Roth, E. (1998) "Finding Aid: 'Philip Dubois Bevier Family Papers (1685-1910)'," updated 2004. Accessed July 22, 2007 from http://www.hhs-newpaltz.org/library_archives/collections/finding_aids/bevier_philip_dubois_.html.
- Scott, J.W. (1998), "Comment: Conceptualizing Gender in American Business History," *Business History Review*, Vol. 72, No. 2: 242-249.
- Schultz, S.M. and Hollister, J. (2004), "Single-Entry Accounting in Early America: The Accounts of the Hasbrouck Family," *Accounting Historians Journal*, Vol. 31, No. 1: 141-174.
- Sizer, T. and Sizer, N. (1993), "Introduction," in Fields, C.K. and Kightlinger, L.C. (eds.), *To Ornament Their Minds: Sarah Pierce's Litchfield Female Academy 1792-1833* (Litchfield, CT: Litchfield Historical Society): 8-11.
- Sylvester, N.B. (1880), "Rochester," in Sylvester, N.B. (ed.), *History of Ulster County, New York* (Woodstock, NY: Overlook Press): 207-229, 1977 reprint.
- Tinker, T. and Neimark, M. (1987), "The Role of Annual Reports in Gender and Class Contradictions at General Motors: 1917-1976," *Accounting, Organizations, and Society*, Vol. 12, No. 1: 71-88.
- Trumbell, H.C. (1904), "Litchfield County: Its Contributions to the Nation's Power and Fame." Accessed August 28, 2006 from <http://books.google.com/>.
- Versteeg, D. (ed.), Christoph, P.R., Scott, K., and Stryker-Rodda, K. (trans.) (1976), *New York Historical Manuscripts: Dutch, Kingston Papers, Vol. II* (Baltimore: Genealogical Publishing Co., Inc.).
- Vollmers, G. and Bay, D. (2001), "Small-Time Accounting: A 19th Century Meat Merchant in Maine," *Accounting Historians Journal*, Vol. 28, No. 1: 43-65.
- Vollmers, G. and Tyson, T. (2004), "A Personal Account Book of Joseph E. Bell: A Record of Survival in Nineteenth Century Rural America," *Accounting History*, NS Vol. 9, No. 3: 89-109.
- Walker, S.P. (1998), "How to Secure Your Husband's Esteem: Accounting and Private Patriarchy in the British Middle Class Household during the Nineteenth Century," *Accounting, Organizations and Society*, Vol. 23, No. 5/6: 485-514.
- Walker, S.P. and Llewellyn, S. (2000), "Accounting at Home: Some Interdisciplinary Perspectives," *Accounting, Auditing & Accountability Journal*, Vol. 13, No. 4: 425-449.