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AN 18TH CENTURY ACCOUNTING PROJECTION FROM PLYMOUTH, MASSACHUSETTS

Abstract: A cost study for the 1768 Plymouth Town Meeting.

The New England town meeting is undoubtedly the oldest show on the American road and, at least in the smaller towns, can still on occasion erupt with fire and brimstone after three hundred odd years. Each year a new cast of local office-seekers play the old traditional roles of Constable, Selectman, Surveyor of Highways, and Fence Viewers and other parts, some of which can be found in the records of small towns in England back into the middle ages.

Every town these days has a Planning Committee, of which there are two distinct types. The first type assumes the task of studying means for moving the town forward, attracting new industry, and broadening the tax base. The second type, indigenous to older wealthy towns, sets itself just as assiduously to means for *not* moving the town forward, *not* attracting new industry, and generally leaving things alone.

I suppose most of us would associate Planning Committees with the late nineteenth and twentieth centuries. The title has about it the flavor of modern management and business education. We would be wrong, though! Although not so designating them, New England towns from the early Colonial days formed the habit of appointing committees to look into projects of one kind or another, often associated with defenses against the Indians or putting the able-bodied poor to work; and some of their reports show commendable Yankee business acumen. The report of one such committee appears in the records of the Town Meeting of Plymouth, Massachusetts for the year 1768.

“We the Subscribers a Committee Chosen by the Town to Consider the affair whether the town will again Improve it again by Keeping Sheep thereon do Report as follows—

We would propose that the Scheme for Keeping Sheep on sd Land be renewed & that the Town as a Town Undertake the Affair

& procure a Suteable number of Sheep with a Shepherd & Erect proper buildings, being Persuaded that altho it would prove Chargeable for the Present yet in the End it would be Greatly Advantagious to the Town, haveing by An Estimate (which will be herewith Exhibited) found that in 3 or 4 years the first Cost will Probably be paid or Reimbused by the price of the wool & the Increase of the Stock, And that Afterwards it would afford a Considerable Yearly Income & be Greatly helpful to Manufacturing so Necessary at this day.

An Estimate of the Charge & Profit of Keeping Sheep on the Sheep Pasture.

Building a House with two Ground Rooms	250	0	0d
Shepherd's Wages pr year	150	0	0
Breaking up two acres of Ground for the Shepherd	13	10	0
Wintering a Cow for him	15	0	0
Price of 500 Sheep & lambs at a Dollar a pair	562	10	0
15 Loads hay for Wintering the Sheep	225	0	0
Inclosing a pasture of 160 acres with Hedge fence	100	0	0
Clearing 30 acres of land at £6 pr acre	180	0	0
Washing & shearing the sheep Includg the Shepherds work	20	0	0
	<hr/>		
	1516	0	0
The 2nd year			
Clearing 30 acres of land at 6£	180	0	0
Shepherds Wages	150	0	0
Breaking up 2 acres of land for him	13	10	0
Wintering the Cow for him	15	0	0
Washing & shearing sheep	30	0	0
18 Loads hay	270	0	0
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	658	10	0
The 3rd year			
The same as ye 2nd year	658	10	0
Addition of 4½ Loads hay at £15	67	10	0
Further Cost about Shearg &e	7	0	0
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	733	0	0

The 4th year			
The same as ye 3rd year	733	0	0
Addition of 6 Loads hay	90	0	0
Further Cost about Shearg &c	10	0	0
	<hr/>		
	833	0	0
Old Tenour	£ 3740	10	0
<i>The 1st years Income</i>			
500 Sheep at 20s. Wool pr sheep	500	0	0
Growth 250 lambs in one year	187	10	0
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	687	10	0
The second year			
The wool of 500 sheep	500	0	0
Addition of 150 Lambs at 30s.	225	0	0
The wool from the Lambs	150	0	0
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	875	0	0
The 3rd year			
The wool of 650	650	0	0
Addition of 200 Lambs	300	0	0
The Wool upon the Lambs	200	0	0
	<hr/>		
	1150	0	0
The 4th year			
Ye wool of 850 Sheep	850	0	0
Addition of 250 Lambs	375	0	0
The Wool from the Lambs	250	0	0
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	1475	0	0
Old Tenour	4187	10	0
Cost &c	3740	10	0
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Balance	447	0	0

So that in the four years Time the house & Sheep Fencing the Ground & Claring 120 acres of land will be paid for. Their will be a flock of 1100 Sheep & 447£ Clear Gain which may be Sett against Losses & Incidentall Charges not Sett Down in the Estimate, or if

all the 150 acres of fenced Land be Cleard within the 4 years Their will Remain 270£ old Tenour in favour of the Undertakers Besides the Addition of above 300 Lambs at the Close of the 4th year.

Then a Vote was Called to Know if the Town will accept the Said Report according to the Proposall of the Town Procuring Sheep &c. it Passed in the Negative.”