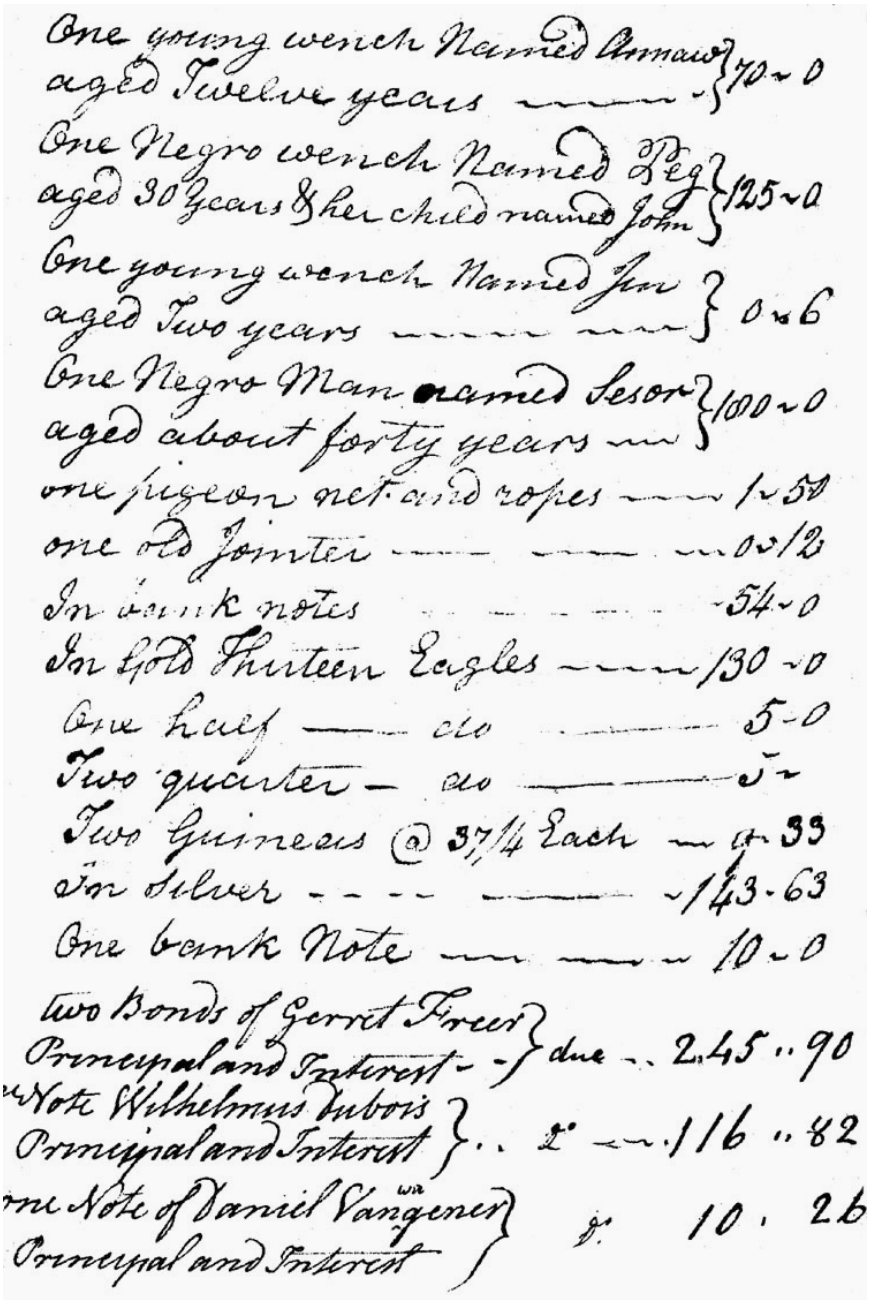

One young wench Named Amaw aged Twelve years ——— 70-0
One Negro wench Named Peg aged 30 years & her child named John 125-0
One young wench Named Jan aged Two years ——— 0-6
One Negro Man named Leson aged about forty years 100-0
one pigeon net and ropes ——— 1-5
one old Jointer ——— 0-12
In bank notes ——— 54-0
In Gold Thirteen Eagles ——— 130-0
One half do ——— 5-0
Two quarter — do ——— 5-
Two Guineas @ 37/4 Each — 7-33
In Silver ——— 143-63
One bank Note ——— 10-0
two Bonds of Gerrit Freer Principal and Interest — due 2.45 .. 90
Note Wilhelmus Dubois Principal and Interest .. 2 — 116 .. 82
one Note of Daniel Vangener Principal and Interest 10. 26

Figure 2

From Emancipation to Representation: John Hasbrouck and His Account Books

Joan Hollister & Sally M. Schultz

The records of ordinary people have largely been missing from historical accounting literature, much of which has been devoted to data maintained by large firms or to the accounting practices of a particular culture. Yet accounts kept by an individual or family for personal reasons are equally deserving of academic scrutiny. In fields such as history, economics, and philosophy, the home as a sphere of influence has received considerable attention; ignoring the home as a focus of study in accounting history is inconsistent with the central role it plays in agrarian societies.[1] Likewise, the social history of individual African-American slaves has been neglected; instead, there has been a concentration on the institution of slavery. Particularly little research has focused on the experiences of the black community as it embraced freedom after the abolition of slavery in New York. Using primary source material, this paper adds to the history of African Americans in Hudson River Valley society and helps create a more substantive and inclusive historical record.[2]

The hand-written account books of John Hasbrouck provide a singular perspective on the transformation of black identity in the Hudson River Valley during the "mighty change" that accompanied emancipation.[3] The two surviving books—one dating from 1830 to 1838, the other from 1837 to 1863—give us important insights into the life of the first African-American voter in New Paltz.[4] They help fill out the historical details provided by census records, which show that Hasbrouck maintained his own household after manumission and was a landowner. Hasbrouck was literate, numerate, and familiar with bookkeeping procedures. Born a slave, he became a free man and maintained a record of his work as a day laborer and the compensation received for it. These records provide considerable understanding of how one African-American family made the transition from slavery to freedom.

Before examining the contents of these account books, we consider the social and economic milieu into which John Hasbrouck was born and his life history.

Slavery and emancipation in New York


For Sale,

The one half of a

Saw Mill,

With a convenient place for BUILDING, lying in the town of Rochester. By the Mill is an inexhaustible quantity of PINEWOOD.—And also,

A STOUT, HEALTHY, ACTIVE,

Negro Wench.

Any person inclined to purchase, may know the particulars by applying to JOHN SCHOONMAKER, Jun. at Rochester.

November 23, 1799.

Figure 1

Following Hendrick Hudson's exploration of the river that now bears his name, the Dutch West India Company established trading posts at the current sites of New York City and Albany, as well as at an intermediate point near what is today Kingston, which was the earliest European settlement in the New Paltz region. There they conducted a profitable fur trade with the Native Americans and established policies that affected both the institutional framework of the community and the composition of the population. The perpetual need for new settlers led to a diverse population and contributed to the institutionalization of slavery. When the Dutch surrendered control of the region to the English in 1664, slavery was already well established but had not been codified into law. The English developed the first legal framework for slavery in the colony. The 1702 Act for Regulating Slaves, together with subsequent acts, gave New York one of the most complete and severe slave codes in the Northern colonies. However, it did not contain any prohibition against teaching blacks to read and write, as was common in the South. Slaves were taxed as property, and could be bequeathed and inherited, bought and sold.[5] A 1799 advertisement of a slave for sale appears in Figure 1.

The original appeal of the mid-Hudson River Valley for Europeans had been the fur trade, but by the second half of the seventeenth century, the region was populated mainly by farm families, which formed the basic unit of social organization. Throughout most of the eighteenth century, the New York colonists addressed a labor shortage by importing African slaves. Both in clearing the land and maintaining farm life, Africans were vital to the initial settlement of whites in the Valley. The immediate source of slaves was New York City, a port of call for slaving vessels and the site of a lucrative slave market. Prior to 1748, the bulk of the African slaves imported into New York came from Britain's Caribbean colonies and the mainland colonies of South Carolina and Virginia; after that date, an increasing number of slaves came directly from Africa.[6]

By the middle of the eighteenth century, New York had the largest slave population of any of the non-plantation English colonies. Its slave owners did not create large, southern-style plantations, but used slaves as jacks of all trades in

the house and field. In rural areas, slaves engaged primarily in farm and domestic work, serving to sustain the agricultural economy. They worked in the fields and orchards, herded farm animals, and did chores such as barrel-making, carting, shoemaking, and carpentry. In the domestic realm, women were often found cooking, cleaning, and caring for their owners' children, as well as participating in the home production of cloth and clothing. Slaves would also run errands and make purchases for their masters.[7]

The Europeans strove to acculturate the Africans by inculcating them with Western values. In many parts of New York, this job was assumed by the missionary arm of the Anglican Church, which emphasized religious instruction and administered the Holy Scriptures. However, in New Paltz, the Dutch Reformed Church was dominant. In that denomination, Christianized Africans were recognized, in theory, as Europeans' equals before God. They could be baptized, married, and buried by the Church, and receive religious instruction together with whites. Nevertheless, it was often the case that slaves were not educated to the extent necessary to exercise these privileges.[8]

Knowledge of the interpersonal relationships between slave and master in the Hudson River Valley is limited. Close relationships were likely enhanced by the fact that most slaveholders owned small family farms, on which blacks and whites worked side by side. On smaller farms, slaves would have lived in the home with the owner, typically relegated to quarters in either the basement or the attic. On larger estates, slave housing would be constructed a short distance from the manor house. Slaves held by wealthy owners appear to have been maintained rather well; it is possible that the socioeconomic status of slaves within the institution of slavery may have reflected the status of their owners.[9]

However, relationships between slave and master that appeared to be functionally close were, from the Africans' perspective, purely of convenience. As long as one race was held in bondage against its will, there would always be differences between them. A key area of difference was the legal relationship between slave parents and their progeny. Parents were powerless to prevent the sale of their children to another white owner, and few children lived with either parent after the age of six. In general, masters would bequeath slaves to their descendants, so that a master's death could break up a slave family. However, some owners provided in their wills that their slaves be freed, so that manumission for some of the enslaved occurred well before it was legislated. Some wills also provided for slaves to become the heirs to their masters' property.[10]

Slaves who were unwilling to continue in bondage sometimes ran away. Most were apprehended and returned to their masters, but some successfully escaped,

signing on as crew on outgoing ships, or fleeing with assistance from Indian tribes or the French in Canada. Other blacks found ways of bending regulations and customs to their own advantage: Masters were sometimes persuaded to agree to terms whereby a slave might buy his freedom, earning the money by hiring himself out on his "own" time and making payments in installments. Or the master might agree that the slave would be manumitted in return for a given term of faithful service. In the eighteenth century, an increased uneasiness developed among the white majority over the presence of a black minority due to fears of a slave insurrection. In 1775, about 20 slaves were arrested in the Kingston area for plotting rebellion.[11]

Antislavery first became a political issue in New York in the 1760s. As American Patriots spoke of the danger of enslavement by the British, many colonists saw an analogy between their situation and that of the enslaved blacks. Subsequently, the Revolutionary War created opportunities for slaves to gain their freedom, which was promised by both sides in exchange for military service. Masters could send slaves to fight in their stead or might accept cash or a land bounty for each slave that enlisted. Some slaves were freed when their masters left their homes and possessions in flight from the British. Others were freed after the war, when Loyalists were required to forfeit their property.[12]

Talk of the abolition of slavery stalled during and just after the American Revolution. When peacetime normalcy returned (and following years of controversy) New York enacted a gradual emancipation bill in 1799. It provided that male children born to slaves after July 4, 1799, would be freed at age 28, and female children at age 25. To pacify slave owners, the law allowed them to abandon black children a year after birth. The state agreed to pay a monthly maintenance fee to caretakers of these children—even if they were the former slave owners—making the abandonment clause a hidden form of compensated abolition. In 1817, a new emancipation act was passed that officially abolished slavery in New York effective July 4, 1827, a day observed as Emancipation Day by blacks throughout the state. The painstaking elimination of slavery over a period of three decades fueled blacks' impatience with captivity, and some slaves became vigorous lobbyists for their own, or their loved ones', early release.[13]

Legislation passed in 1821 required a free black man to own at least $250 in property and to have been a resident for at least three years in order to have the right to vote in New York. (In contrast, a white man only had to own $100 in property and meet a one-year residency requirement.) As a result of this restrictive provision, there were only 298 black voters in New York by 1828 out of a total population of nearly 30,000 African Americans. In 1846, a statewide referendum

on equal suffrage for blacks and whites was defeated by a vote of 224,336 to 85,406. It was not until the early 1870s that the black male electorate was completely enfranchised.[14]

The personal freedom that the abolition of slavery brought to blacks in New York was not necessarily accompanied by economic freedom or social acceptance. Some black families moved to the larger towns and cities, while others remained attached to their former owners. Blacks in rural areas progressed much more slowly toward economic independence than did city residents. Many free blacks continued to live in white households and work as domestics and farmhands. Freed slave laborers were sometimes given just enough compensation to cover their room and board. Poorer blacks often worked as independent farm laborers who were hired on a temporary or seasonal basis by white farmers. Some of the more prosperous blacks owned their own property, which might have been purchased or received as a gift from former owners. Some black landowners would combine labor on their own small plots of land with hiring themselves out to white farmers. The massive influx of immigrants from Europe during the nineteenth century created additional socioeconomic problems for African Americans. The recently arrived Irish and German, who began to compete for jobs traditionally held by blacks, found the avenues of social and economic mobility more open to them than they were to African Americans who had been in the country for generations.[15]

Huguenot settlers in New Paltz and their slaves

Twelve French Huguenots who had immigrated to the New World to escape religious persecution were granted a patent in 1677 for land at New Paltz that was located in a fertile lowland of the mid-Hudson River Valley.[16] It is not known whether these patentees, as they were called, had owned slaves before coming to America, but one of them, Louis DuBois, purchased two African slaves at a public auction in Kingston in 1674.[17] By 1703, the county census reported 64 white adults and 57 white children, 7 black adults and 2 black children in the town of "Pals."[18] Patentee Jean Hasbrouck bequeathed two male slaves, Gerrit and James, to his son, Jacob, and a female slave, Molly, to his daughter, Elizabeth, in his will, dated August 1712. The will further provided that if Molly bore children, Jacob would get the first daughter, but he was required to leave the girl with her mother until she was one year old. The provisions of this will illustrate the strict control masters had over the fate of their slaves and their progeny.[19] Almost a century later, John Hasbrouck was born to a slave owned by Jean Hasbrouck's grandson.[20]

The New Paltz Huguenots' ownership of slaves is consistent with that

reported for Huguenots at other locations in the New York colony. Slaves appear in several inventories of Staten Island Huguenot farming families taken in the 1690s, and the 1698 census for New Rochelle indicated that nearly 19 percent of its inhabitants were slaves. In 1703, 50 percent of the French in New York City owned slaves.[21]

When Jean Hasbrouck died, his son, Jacob, was left in possession of his father's farm and most of his other assets. In 1721, Jacob Hasbrouck began construction on a new stone house that was of a scale and extravagance beyond that of any other house in the area. The building, which still draws attention today, was a clear statement of Jacob Hasbrouck's wealth and position in the community.[22] Based upon the 1728 tax list for New Paltz, he was the fourth wealthiest of the 33 taxpayers in the community. On the 1755 Census of Slaves for New Paltz, he is listed as the owner of two male and two female slaves above the age of 14 years. That census listed 28 slaveholders who owned a total of 48 male and 32 female slaves.[23]

When Jacob Hasbrouck died in 1761, he bequeathed to his sons his land and other assets, including Negroes, horses, cows, and sheep; a cart, plough, spade, and hoe; as well as gold and silver, money, bonds, and mortgages. The stone house was inherited by Jacob J. Hasbrouck, Jr., who appears on the tax list prepared in 1765 with property valued at £65, making him the fifth wealthiest of the 112 taxpayers listed. His name also appears on a 1790 census of New Paltz slaveholders as the owner of four slaves. According to an assessment list made for the U.S. Direct Tax in 1798, Hasbrouck had an extensive and diverse real estate portfolio, which demonstrates the extent to which the legacy of Jean Hasbrouck had been preserved and built upon by his heirs. When Jacob, Jr., died in 1806, the bulk of his assets were inherited by his two sons. As the experience of the Hasbrouck family illustrates, the enslavement of Africans created a way of life from which many generations of whites benefited. Too often overlooked is the fact that much of the labor upon which the Huguenots and their descendants built their communities, prosperity, and longevity was based upon the institution of slavery.[24]

John Hasbrouck

Several months after the slave John Hasbrouck's birth in 1806, his master, Jacob J. Hasbrouck, Jr., died. The infant and his mother were listed among the assets in an inventory taken shortly thereafter. An excerpt from this inventory (Figure 2) shows that "one Negro wench named Peg aged 30 years & her child named John" were valued at $125. In contrast, a 12-year-old girl was valued at $70 and a 40-year-old man at $180.[25] This same inventory reported the value

Locust Lawn

of various farm animals, the most expensive of which was a seven-year-old bay horse, valued at $40.

The descendant's elder son, Josiah, inherited the stone house in New Paltz where he had been residing, while the younger, Jacob J., inherited the new house that his father had built north of the village in 1786.[26] Among the inhabitants of Josiah's household, as reported in the 1820 population census, were a male and female slave who were the appropriate ages for John and his mother, Peg. So it appears that Josiah inherited them from his father.

Josiah Hasbrouck was a prosperous merchant who was active in town, state, and national government. He was the proprietor of a thriving general store and tavern located in the family's stone house in New Paltz. Around the turn of the century, he had begun purchasing parcels of land in the Jenkinstown area south of New Paltz, acquiring several hundred acres with two mill sites, three stone houses, and numerous frame houses and farm buildings. After his father's death, he moved his family to Jenkinstown, engaging in farming and milling operations there as early as 1806. Here he built a new house known as Locust Lawn, which was completed around 1814. Its Federal style reflected the influence of the new architecture Josiah had seen along the Potomac while serving in Congress.[27]

There was an integrated school in the Jenkinstown area, which John Hasbrouck may have attended. According to the recollections of a county historian, "it would appear from letters written by both Blacks & Whites that

the teachers of that school must have been very proficient in their occupation. Reading, writing, and grammar were instilled in the pupil's mind."[28] Instruction in mathematics would have included business applications, such as computing the total cost for a quantity of goods and translating the various state and foreign currencies in use during the era. Problems of this type appeared in the schoolbook of Sarah DuBois, who was a granddaughter of Josiah Hasbrouck born the same year as John Hasbrouck.[29] Growing up in a mercantile family may help explain the extent of business instruction that Sarah DuBois received, as well as John Hasbrouck's familiarity with the art of keeping an account book. At this time, bookkeeping itself was apt to be learned by an apprentice, rather than as part of the school curriculum.[30] The basic format of John Hasbrouck's account book is similar to that seen in books kept by the family of Josiah Hasbrouck.

Based upon the provisions of the 1799 emancipation act, John Hasbrouck would have expected manumission in 1834. However, with passage of the 1817 act, Hasbrouck would have become a free man in 1827. It is possible that he may have been freed at an earlier date, such as upon the death of his master in 1821. New Paltz census records report 213 slaves in 1810, 247 slaves and 81 free blacks in 1820, and 267 free blacks in 1830.[31]

The 1830 population census lists a black man named Jack Hasbrouck, but no John Hasbrouck. The nickname "Jack" has not appeared elsewhere, but it seems likely that this is the same man who would have been freed by the Hasbrouck family. The Jack Hasbrouck household consisted of one adult black man and one adult black female in the appropriate age categories for John and his mother, who at the time would have been 24 and 54 years old, respectively. In addition to the two adults, the household included four black children, all under the age of 10. It may be that John and his mother were caring for children that had been abandoned by their former masters. New York State had agreed to pay caretakers a maintenance fee of $3.50 per month for each child, so this may have been one way that these former slaves adapted to life after emancipation. Since most of the free blacks listed in the 1830 census were living in white households, it is noteworthy that John and his mother apparently maintained an independent household. Five years later, there is an entry in John Hasbrouck's account book stating that his accounts with Jacob J. Hasbrouck (the brother of John's former master) had been settled, and that the house rent was settled to June 1, 1835. Unless this was just a penmanship exercise (as some similar notations in the books seem to be), John must have been renting a house from a member of his former master's family.

Fifteen years later, John Hasbrouck was living with his wife and their three children—all of whom were too young to have been children in the Jack

Hasbrouck household that appeared in the 1830 census. According to the 1845 census, John Hasbrouck was occupying four improved acres, and producing about 500 bushels of crops by cultivating wheat on 14 acres, corn on 10 acres, rye on 14 acres, and oats on four acres. Hasbrouck was farming more acreage than he resided on, as were a number of the other farmers listed on the census, who would have likely been leasing the land they cultivated. In 1845, John Hasbrouck's livestock included a horse, 12 hogs, and a cow that yielded 180 pounds of butter.

As had been the case in 1830, most of the 207 blacks listed on the 1845 New Paltz population census were members of households headed by whites. There were only eight independent black families there in 1845, and assuming the census taker worked by neighborhood, two of these families lived in the same area as John Hasbrouck. Only three of the black households included individuals who were taxed, suggesting that only three families owned land. None of the African Americans living in New Paltz in 1845 were identified as legal voters. This suggests that the properties held by black landowners were all valued at less than the requisite $250 that would have qualified them to vote.

On the 1850 census, John Hasbrouck is listed as a laborer. The records indicate that his wife, Sarah, was a person over 21 years of age who could not read or write, and that his two eldest children were attending school. On the 1855 New York State population census, Hasbrouck is listed as a farmer, a landowner, and a voter. His frame house was valued at $200, and he lived there with his wife, then 47 years old (who was listed as a housekeeper), and their four children: Margaret (aged 18), Philip (16), Almira (11), and Sarah J. (8). John Hasbrouck was the only black man in New Paltz listed as a voter that year, providing evidence that he was the first African American in the town to vote.

On the 1855 agricultural census, John Hasbrouck is listed as owning six improved acres of land valued at $500, livestock valued at $35, and tools worth $5. Three of the six acres were meadow, which produced two tons of hay, and the single acre sown with rye produced 16 bushels. The census data indicate that rye and oats were the most popular crops in the area that year, reflecting the shift away from wheat production that occurred in the mid-Hudson Valley during the nineteenth century. On his farm, John Hasbrouck had four swine and one cow that produced 80 pounds of butter. In the decade since the 1845 census, Hasbrouck appears to have acquired two additional acres of land, but he considerably scaled back his agricultural efforts on his own account. Hasbrouck's account books show that beginning in 1830, he also worked as a laborer for neighboring farmers.

On the 1865 agricultural census, Hasbrouck, who was then in his late fifties, was again reported to be the owner of six improved acres of land. The land appears

to be valued at $400, although the entry, which seems to have been revised, is somewhat unclear. He owned livestock valued at $80, but no value was recorded for any tools or implements, nor was he reported to have raised any crops in either 1864 or 1865. However, he did have two cows that produced 120 pounds of butter and swine that produced 400 pounds of pork.

The Records of the Reformed Dutch Church of New Paltz show that in 1837 John Hasbrouck's eldest daughter, Margaret, was baptized, and John and Sally appeared as witnesses to the marriage of another couple. John Hasbrouck was baptized as an adult in 1857, and the following year he and Sally were married in the Church, apparently sanctifying their union when they were in their fifties.[32] A Sarah Hasbrouck, who may have been John's youngest daughter, Sarah Jane, is reported as being baptized as an adult in 1884.

The account books

Account books of this period from the New Paltz area—such as those kept by the family of Josiah Hasbrouck—typically included only accounts for individuals. The left, or debit, page of each individual's account shows the amounts due to the bookkeeper for the goods, services, or cash that had been provided to the other party. The right, or credit, page shows the commodities, services, or cash received in payment on the account. Accounts would often run for several years before being balanced and settled.[33] In colonial America, barter was practiced because communities were small and coinage was scarce; bookkeeping facilitated the asynchronous exchange of services, goods, and cash between relatives, friends, and neighbors.[34] During the nineteenth century, many farm households still traded with neighbors, swapping goods and labor with each other and delaying payment for months or years. As the century progressed and cash increasingly become the preferred medium of exchange, the economic and social significance of barter would decrease.[35]

John Hasbrouck's account books add considerable detail to the census and church records that otherwise document his life. The earlier book, dating from 1830 to 1838, measures 4 1/2 by seven inches. The later book technically begins in 1837 and includes dates through 1863; its larger size is more typical of account books of the period. In both books, Hasbrouck has taken pains to practice his penmanship, which suggests a similarity to a school copybook. Figure 3 shows the lower portion of the first page of the later book, where Hasbrouck has carefully written out the alphabet prior to inscribing the book with his name and the date.

The earlier book shows that John Hasbrouck worked for Daniel DuBois from 1830 to 1832, after which he worked for Jacob J. Hasbrouck (the younger brother of

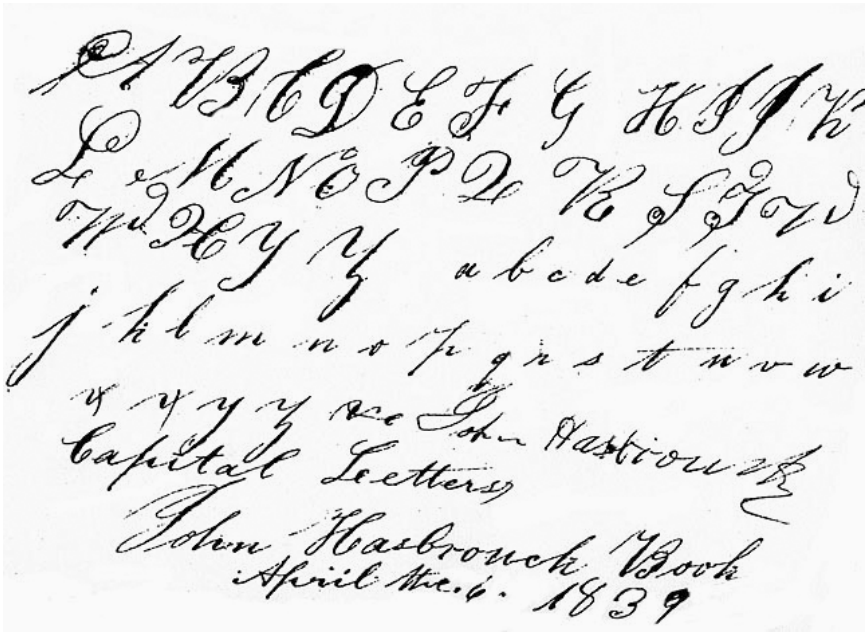


Figure 3

his former master) from 1832 until 1836. Then he again worked for Daniel DuBois from 1836 until 1839. The later book, which commences around the same time that the earlier book ends, shows that John Hasbrouck continued to work exclusively for Daniel DuBois until 1846. After that time, he also worked for two other farmers that lived in the same Ohioville neighborhood, Simon Rose and John W. DuBois. By the time of the 1855 census, the household of Daniel DuBois included a grown child and a nephew that were listed as farmers, as well as a servant from Germany, so he may no longer have needed the labor that Hasbrouck had supplied a decade earlier.

On the 1845 agricultural census, Daniel Dubois was reported to be farming 27 1/2 acres of land and producing 156 bushels of crops that included oats, potatoes, wheat, corn, and buckwheat. He had two horses, three hogs, and a cow that produced 150 pounds of butter and cheese. In contrast, Jacob J. Hasbrouck ran a much larger operation: he had 180 acres of land and raised 530 bushels of crops. His livestock included 20 cattle, 18 hogs, four sheep, and four horses, with the milk cows producing 720 pounds of butter and cheese.

Simon Rose farmed 50 improved acres and tripled his output from 105 to 353 bushels as his operations became more diversified during the decade between

the 1845 and 1855 census reports. In 1855, Rose's farm had a cash value of $2,000 according to the agricultural census, but he was not listed as a landowner on the population census, and so was apparently farming leased land, as Daniel Dubois also seems to have been doing. From the data on the 1855 census, John W. DuBois appears to have been one of Hasbrouck's wealthier employers. He was a landowner with a house valued at $1,000 and a 150-acre farm worth $7,000, on which nearly 800 bushels of output were produced.

At the beginning of the first account book, John Hasbrouck recorded the period that he had agreed to work for Daniel DuBois, and then noted any days that he had lost. In May 1830, he noted that he had been hired for six months at a rate of $9 per month. For the subsequent five months, the rate was only $6 per month, but during the following summer, his wage increased to $10 per month. As might be expected (and as we find elsewhere in the account book), Hasbrouck was more highly compensated during the farming season than in the winter months. In the first account book, Hasbrouck eventually changed from recording his work agreement together with the days lost to recording the number of days that he actually worked, as would be more typical for an accounting record based upon transaction analysis.

In the early years of the first account book, Hasbrouck reversed the correct arrangement of the debit and credit pages, and omitted the transaction dates that would typically accompany entries. After he started working for Jacob J. Hasbrouck in 1832, he changed to the correct format and began to include dates. This suggests that he may have shown the book to Jacob J., or someone else, who called his attention to the error. As a result, John Hasbrouck crossed out some of the pages previously done incorrectly and rewrote them in the proper format. After this point, he consistently labeled the left- and right-hand pages with the abbreviations for debit and credit, headed pages with the year, and noted the first name of the employer on the debit page and the last name on the credit page. In account books of the period, the word "to" commonly prefaced debit entries, while the "by" preceded credit entries. Hasbrouck had apparently learned that these words were appropriate in account books, but was unclear on their conventional usage. Sometimes he used one word exclusively to preface both debits and credits; at other times he used the two words interchangeably.

The primary units of account in Hasbrouck's books are the New York currency units of pounds, shillings, and pence. Similarly, the account books kept by the family of Josiah Hasbrouck used New York currency as the units of measure into the 1840s.[36] Currency denominated in pounds and shillings was emitted by New York as late as 1792, when passage of the Mint Act made the dollar the prin-

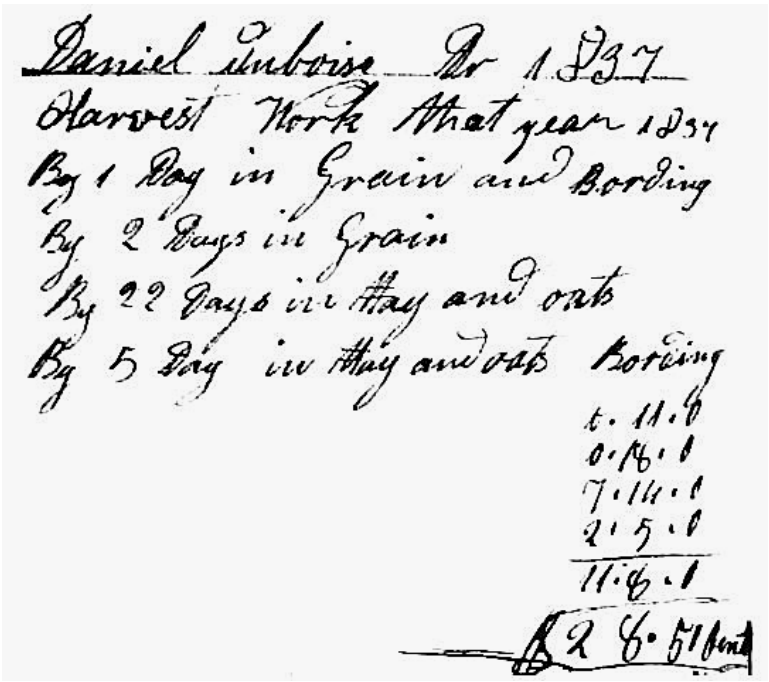


Figure 4

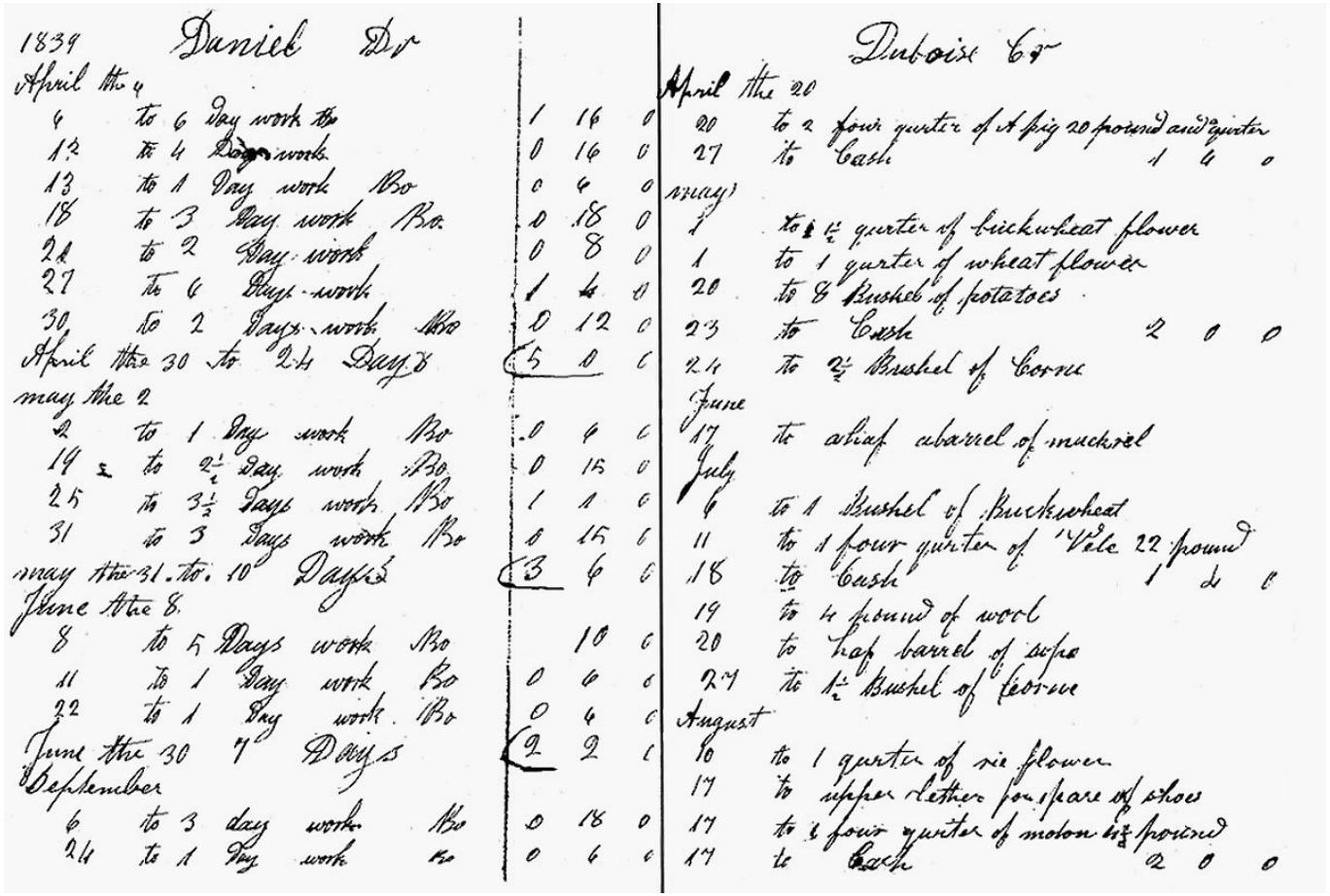
cipal unit of currency in the new American nation, yet these New Paltz bookkeepers continued to cling to the more traditional units of measure. The New York currency units may have continued to circulate, although Hasbrouck included a number of conversions from pounds to dollars, which suggests that the dollar was then the predominant currency. During the earliest years of the account book, Hasbrouck labeled the monetary columns for pounds, shillings, and pence, abbreviating pounds as "lb." rather than using the pound sign (£). In subsequent years, he omitted the use of column headings. Federal dollars and cents also appear in the ledger, both in the descriptions of entries and in several places where values have been converted from one currency to the other.

In the earlier account book, John Hasbrouck prepared schedules summarizing the harvest work done for Daniel DuBois annually from 1836 through 1839. The schedule for 1837 (Figure 4) shows that Hasbrouck recorded a total of 30 days work for which he earned 11 pounds and eight shillings. This has been converted to the equivalent of $28.50 in Federal dollars, using the traditional conversion ratio of $2.50 per pound. In these schedules, Hasbrouck recorded his work for 1836 and 1837 at a rate of nine shillings per day for work in grain, and seven shillings per day for work in hay and oats. The schedules for 1838 and 1839 use rates of eight shil-

lings per day for work in grain and six shillings per day for work in hay and oats. In Figure 4, as well as throughout both of the account books, Hasbrouck valued his work at an additional two shillings per day whenever there is the additional notation "bording." The nature of the premium related to boarding isn't obvious. Was Hasbrouck receiving board (in the form of meals or accommodations) from employers on the days when the notation appears, and not on other days? If so, we would expect to see the board recorded on the credit pages of the ledger as one element of the compensation Hasbrouck received—but we don't. Could Hasbrouck have been imputing a greater value to his labor on the days he received board, even though he did not show the board as an offsetting credit? Might he have been working longer hours, providing his own board, or undertaking additional responsibilities on these days? This aspect of his bookkeeping remains unclear.

Figure 5 shows a page from the later account book concerning Hasbrouck's account with Daniel DuBois in 1839. On the left, or debit, side of the account, Hasbrouck listed the number of days worked each week, but with no indication of the type of work done. On this page, the differential between earnings recorded at a rate of four shillings ($.50) per day and at six shillings ($.75) per day, when the notation indicated "work Bo," is clearly illustrated. During the week of May 31, a different wage rate appears, when "3 Days work Bo" only comes to 15 shillings, or five shillings per day. The daily wage rates used on this page are lower than the rates used in the earlier account book, where Hasbrouck listed the days he worked during the harvest.

Figure 5 also illustrates the calculation of monthly totals for the value of the labor Hasbrouck supplied to DuBois. Throughout the account books, totals were usually computed accurately. However, errors appear on this page in totaling the April and May entries, which should be £6 instead of £5, and £2/17 rather than £3/6, respectively. The asynchronous nature of the exchange of labor for cash and commodities is also apparent in Figure 5. Hasbrouck's work was concentrated in the spring, when fields were planted, while much of his payment was received during July and August, even though no work was recorded in the account book during those months. In addition to the cash received, Hasbrouck was compensated with goods such as wheat, buckwheat, rye flour, potatoes, corn, mutton, pork, mackerel, wool, and soap. Many of these items were likely produced on DuBois's farm. Hasbrouck rarely recorded monetary value for the commodities he received during the earlier years of his account books. However, toward the end of 1839 he began to assign monetary values to several products, and by 1844, all the credits for goods received were assigned a monetary value (with the exception of "a horse to go to hyde park" and "veal of the four qurter"). Elsewhere in the account



1839 Daniel Dr

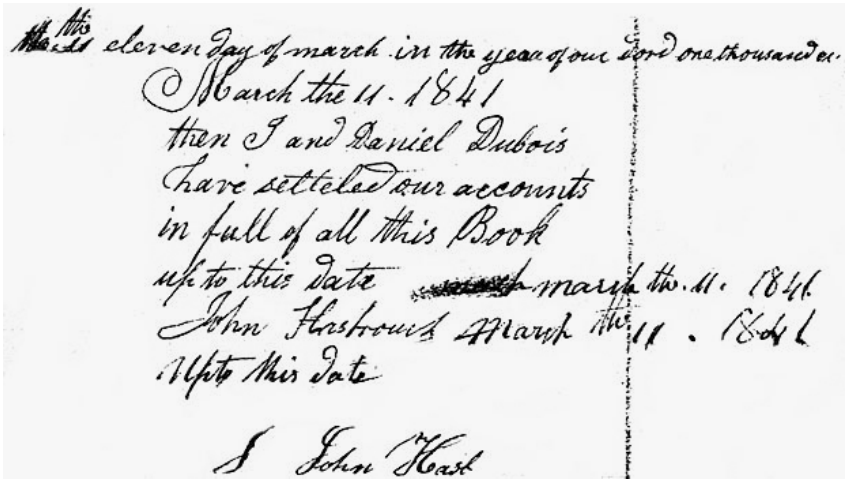
April the 4
4 to 6 Day work Bo
12 to 4 Days work
13 to 1 Day work Bo
18 to 3 Days work Bo.
24 to 2 Days work
27 to 6 Days work
30 to 2 Days work Bo
April the 30 to 24 Days 8
may the 2
2 to 1 Day work Bo
14 to 2½ Days work Bo
25 to 3½ Days work Bo
31 to 3 Days work Bo
may the 31 to 10 Days 6
June the 8.
8 to 5 Days work Bo
11 to 1 Day work Bo
22 to 1 Day work Bo
June the 30 7 Days 5
September
6 to 3 days work Bo
24 to 1 Day work Bo

1 16 0
0 16 0
0 4 0
0 18 0
0 8 0
1 4 0
0 12 0
5 0 0
0 6 0
0 15 0
1 1 0
0 15 0
3 6 0
10 0
0 6 0
0 4 0
2 2 0
0 18 0
0 6 0

Dubois Dr

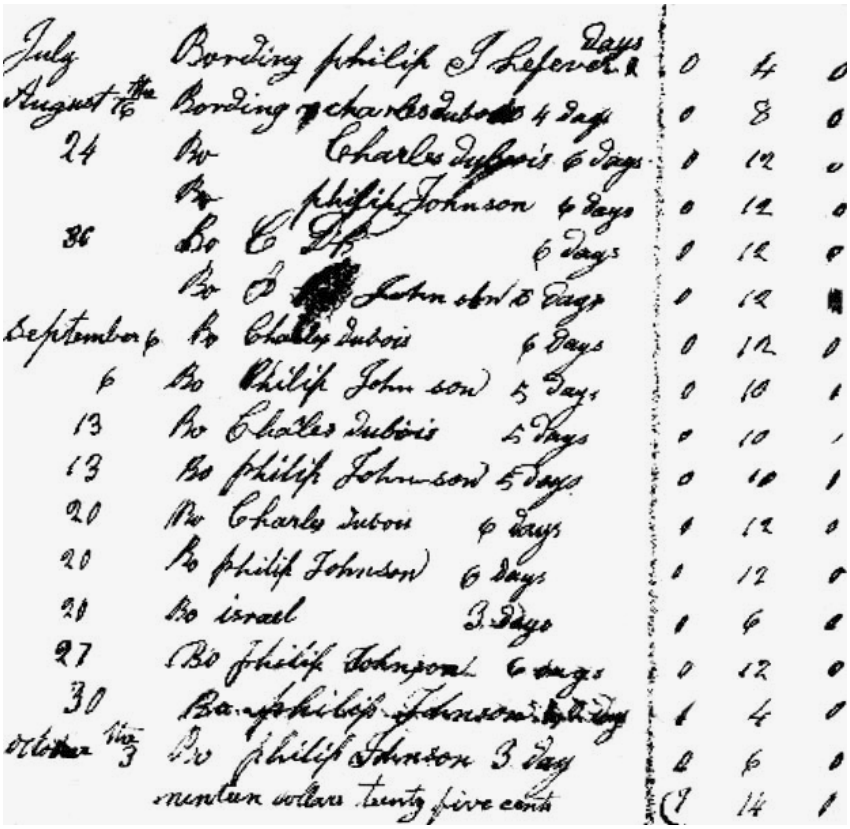
April the 20
20 to 2 four quarter of A pig 20 pound and 2 quarter
27 to Cash 1 6 0
may
1 to ½ quarter of buckwheat flower
1 to 1 quarter of wheat flower
20 to 8 Bushels of potatoes
23 to Cash 2 0 0
24 to 2½ Bushel of Corne
June
17 to a half a barrel of mucknel
July
6 to 1 Bushel of Buckwheat
11 to 1 four quarter of Vale 22 pound
18 to Cash 1 2 0
19 to 4 pound of wool
20 to half barrel of wine
27 to 1½ Bushel of Corne
August
10 to 1 quarter of rie flower
17 to upper Leather for a pare of shoes
17 to ½ four quarter of molon 6½ pound
17 to Cash 2 0 0

Figure 5



this eleven day of march in the year of our Lord one thousand ei.
March the 11. 1841
then I and Daniel Dubois
have settelled our accounts
in full of all this Book
up to this date marsh the. 11. 1841.
John Hasbrouck March the 11. 1841
Upto this Date
I John Hast

Figure 6



July		Bording philip I Lefever	Days 2	0	4	0
August the 16		Bording charles Dubois	4 Days	0	8	0
24	Bo	Charles Dubois	6 Days	0	12	0
	Bo	philip Johnson	4 Days	0	12	0
26	Bo	C Du	6 Days	0	12	0
	Bo	[illegible] John son	6 Days	0	12	[illegible]
September 6	Bo	Charles Dubois	6 Days	0	12	0
6	Bo	Philip John son	5 Days	0	10	1
13	Bo	Charles Dubois	5 Days	0	10	1
13	Bo	philip Johnson	5 Days	0	10	1
20	Bo	Charles Dubois	6 Days	0	12	0
20	Bo	philip Johnson	6 Days	0	12	0
28	Bo	israel	3 Days	0	6	0
27	Bo	philip Johnson	6 Days	0	12	0
30	Bo	philip Johnson	[illegible] Days	0	4	0
October the 3	Bo	philip Johnson	3 Days	0	6	0
		nineteen dollars twenty five cents		19	14	1

Figure 7

books, Hasbrouck's compensation included additional types of goods and services, including butter, loads of wood, bed slats, leather, and having his shoes mended.

Payment based on production rather than days worked appears on a page recording work done in March 1840, when the amount due for chopping wood was recorded at "3 and 6 cents a cord" (although actually calculated at £0/3/6 a cord). In the same month an entry has been recorded for "Charles wurts work 9½ Days 5 Chilling per Day," with the total of £2/7/6 added in with the earnings for the days John Hasbrouck worked in March. Apparently, he was to be compensated for 9½ days that Charles Wurtz had worked for Daniel DuBois. Wurtz may have been indebted to Hasbrouck, who was to be compensated by DuBois for the proceeds of Wurtz's labor. In colonial and early America, bookkeeping barter frequently facilitated such three-way exchanges. In another form of exchange, there are several notations in Hasbrouck's earlier account book for "cow by the bull," but with no monetary value assigned to this service.

Although monthly earnings totals appear regularly on the debit pages of the account book, no attempt has been made to reconcile these earnings with the value of the compensation received. A numerical reconciliation would not have been possible unless all the goods received were assigned a monetary value. However, on three dates Hasbrouck did include a carefully worded statement indicating that the account with Daniel Dubois had been settled in full. The first such statement is dated March 11, 1841 (Figure 6). Since no work was recorded for January and February of 1841, the reconciliation must reflect the work done and compensation received for the years 1839 and 1840. Subsequent statements that the account was settled in full appear on December 26, 1845, and March 24, 1851. For both of the periods ending on these dates, the value that Hasbrouck recorded for his labor exceeded the value recorded for the compensation received, with the differences likely attributable to the worth of the commodities recorded without a monetary value.

In 1845, Hasbrouck charged the account of Daniel DuBois for the cost of boarding various people from July through October (Figure 7). The names of the boarders can be found in the *Black History of New Paltz*.[37] Hasbrouck was likely boarding them while they worked for Daniel DuBois during the harvest season. Some people, like Philip J. LeFevre, boarded for only a couple of days; others, like Charles DuBois and Philip Johnson, boarded for much of August and September. This is the only period when a sizable amount (£7/14/0 or $19.25) is recorded for providing board, although a few other entries for board appear elsewhere in the book. Board is recorded at two shillings per day, which corresponds to the premium for board that Hasbrouck recorded for his own work.

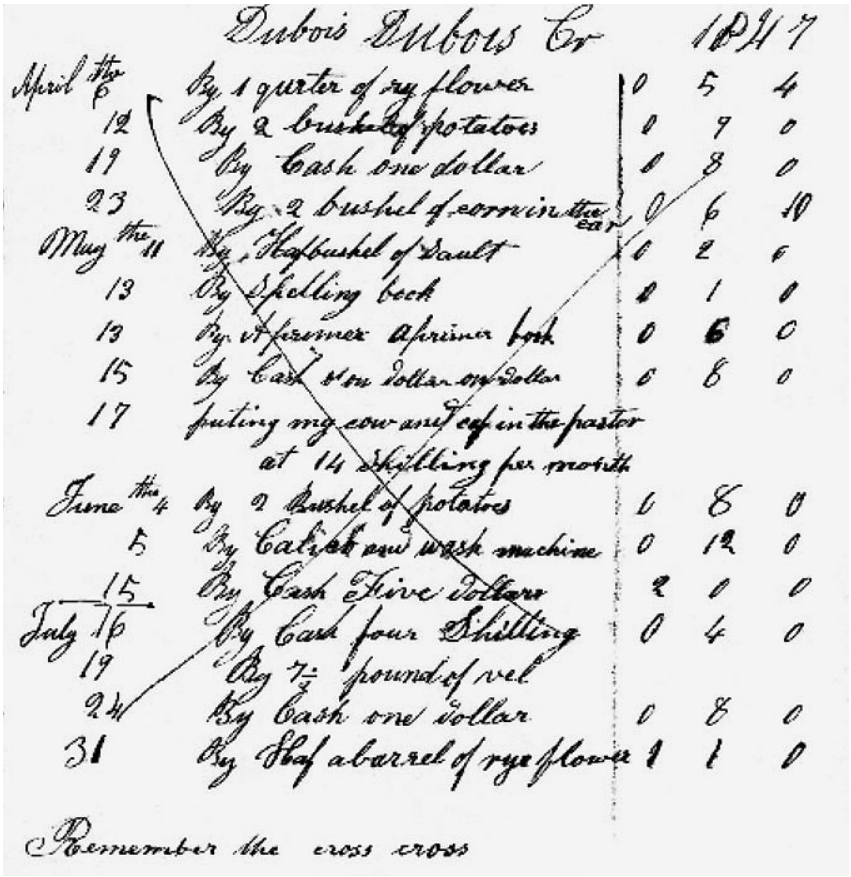
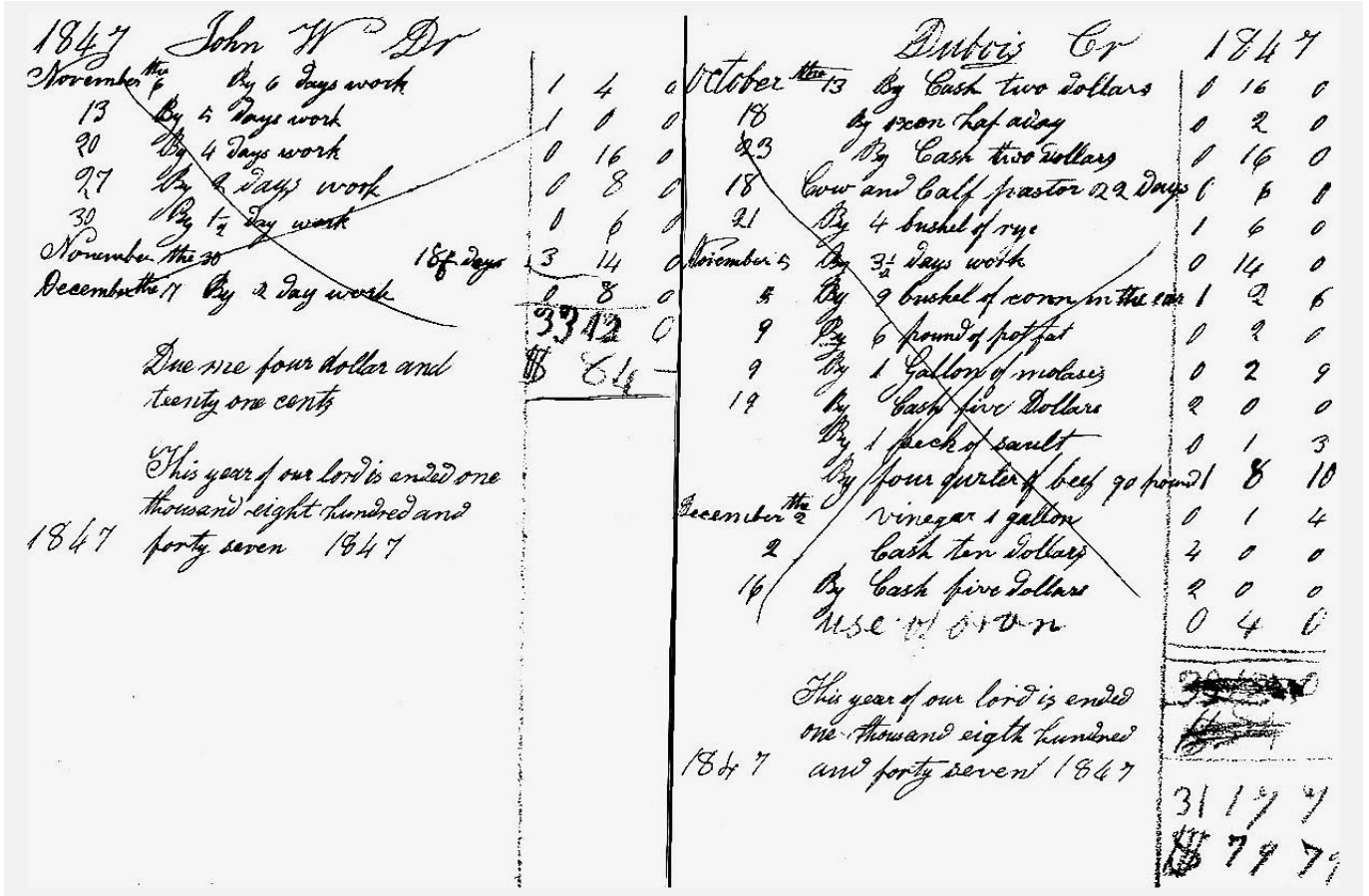


Figure 8

Several interesting features appear in the credit page from 1847 (Figure 8). On May 13, Hasbrouck received a spelling book and a primer, which may have been for his daughter, Margaret, or son Phillip, who were then about ten and eight years of age, respectively. On May 17, an entry was recorded for "puting my cow and caf in the pastor at 14 shilling per month," but with no monetary value or time span recorded. The entries dated June 15 and July 16 indicate that Hasbrouck received cash denominated in both Federal dollars and New York shillings. In the note at the bottom of the page, he reminds himself to "Remember the cross cross." This probably refers to the procedure of crossing out pages when an account was settled in full, a practice that appears to have been common.[38] Hasbrouck began using this procedure in 1846 but did not apply it consistently.

In 1847, John Hasbrouck started working for John DuBois, who was a more prosperous farmer than most of his other employers. For this account (Figure 9),



1847 John W Dr

November the 6 By 6 days work 1 4 0
13 By 5 days work 1 0 0
20 By 4 days work 0 16 0
27 By 2 days work 0 8 0
30 By ½ day work 0 6 0
November the 30 18½ days 3 14 0
December the 17 By 2 day work 0 8 0
3 12 0
$ 64

Due me four dollar and
twenty one cents

This year of our lord is ended one
thousand eight hundred and
1847 forty seven 1847

Dubois Cr 1847

October the 13 By Cash two dollars 0 16 0
18 By oxen Laf a day 0 2 0
23 By Cash two dollars 0 16 0
18 Cow and Calf feaster 22 Days 6 6 0
21 By 4 bushel of rye 1 6 0
November 5 By 3½ days work 0 14 0
5 By 9 bushel of corn in the ear 1 2 6
9 By 6 pound of pot fat 0 2 0
9 By 1 Gallon of molasses 0 2 9
19 By Cash five Dollars 2 0 0
By 1 peck of sault 0 1 3
By four quarter of beef 90 pound 1 8 10
December the 2 vinegar 1 gallon 0 1 4
2 Cash ten Dollars 4 0 0
16 By Cash five Dollars 2 0 0
Use of oxen 0 4 0
[redacted]
[redacted]
This year of our lord is ended
one thousand eight hundred
1847 and forty seven 1847
31 17 7
$ 79 7½

Figure 9

it is clear that he made sure to figure out what he was owed at the end of the year. Hasbrouck kept the account with John DuBois in pounds, shillings, and pence, but at year end, the total debits were converted to $84 and the credits to $79.79. The difference Hasbrouck noted as "Due me four dollar and twenty one cents."

Epilogue and conclusions

The second account book ends in 1863, when John Hasbrouck was 57. If he kept other ledgers, they have not been discovered. However, several documents preserved with the later account book reveal isolated facts about his life after that date. In 1873, he paid a premium of $3.90 to the Westchester Fire Insurance Company for coverage of $650. Property tax receipts for the period from 1868 through 1878 show tax payments that ranged between $7.23 and $11.50. John Hasbrouck died in 1879, and the 1880 census lists the remaining family members under the surname of Murphy rather than Hasbrouck.[39] In 1881, the fire insurance premium had increased to $4.50 and the coverage had been reduced to $600. The estate of John Hasbrouck appears in an 1884 listing of taxable inhabitants of New Paltz with six acres and $150 worth of real property.

Hasbrouck's children eventually moved off the farm, which was apparently sold.[40] Margaret Hasbrouck Clou, the eldest daughter, appears in the 1870 census as a live-in cook in the household of a wealthy family outside of the New Paltz area; she may also have served as cook for future Supreme Court Justice Charles Evans Hughes during his term as governor of New York.[41] She eventually returned to New Paltz, and at the age of 55 purchased land on Huguenot Street, where she built a house that is still standing today. The 1900 census showed her living there with her brother Philip and sister Sarah J. The Dutch Reformed Church on Huguenot Street was one of the places where she worked as a cook; according to anecdotal evidence, she also provided housekeeping and child-care services. Her father's later account book ultimately survived among the belongings of one of the white families for which Margaret worked. Her brother Philip (also know as Flip Murphy) was one of the characters who appeared in the reminiscences of local historian Peter Harp in 1972. He recollected Murphy's sparkling wit and humor, and his talent as a light-footed performer who played several musical instruments. Murphy also worked as a farm laborer and, according to Harp, had a fondness for cock-fights and drinking. Upon her death, Margaret had some money in the bank, but Flip eventually died in the poorhouse.

Harp recollected the phrase, seemingly from the lyrics of one of Murphy's songs: "We buy land and got stones, Meat and got bones." This rhyme may reflect the frustrations of the newly freed black community as it tried to make its way

in a difficult economic and social environment. It also alludes to the fact that marginal farmland was often targeted for blacks and poor whites in some rural areas.[42] It is not clear whether John Hasbrouck was given his land by his former master or purchased it with money earned by working for—or on behalf of—his former master. Whatever the quality of the land that Hasbrouck obtained, he had only six acres, and he needed to supplement the output of his own farm with the proceeds of his work as a day laborer, harvesting crops, butchering animals, and chopping wood for his neighbors.

John Hasbrouck's account books only document part of his economic activity, since he recorded only the work he did for other farmers, not work done on his own farm. This is consistent with the purpose of accounting as practiced by individuals and small businesses in colonial and early America, where accounts were kept primarily to measure indebtedness between parties. The asynchronous exchange of goods and services was prevalent during this period, and accounting records helped the parties to a transaction maintain a mutual sense of trust and obligation. Hasbrouck's periodic notations that certain accounts had been settled in full indicates that he was satisfied that the value of the goods and cash he had received represented fair compensation for his labor as a free man.

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Endnotes

1 G. Vollmers and D. Bay, "Small-Time Accounting: A 19th Century Meat Merchant in Maine," *Accounting Historians Journal,* 2001, 43-44; S. P. Walker and S. Llewellyn, "Accounting at Home: Some Interdisciplinary Perspectives," *Accounting Historians Journal*, 2000, 427, 429, 433.

2 A.J. Williams-Myers, *Long Hammering: Essays on the Forging of an African American Presence*

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3 Vollmers and Bay, "Small Time Accounting," 44; M.B.Y. Armstead, "Introduction: Conceptualizing Black Identity in the Hudson Valley," *Mighty Change, Tall Within: Black Identity in the Hudson Valley,* M.B.Y. Armstead ed. (Albany, NY: State University of New York Press, 2003), 9.

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8 Williams-Myers, *Long Hammering*, 65-67; F.H. Fabend, *Zion on the Hudson: Dutch New York and New Jersey in the Age of Revivals* (New Brunswick, NJ: Rutgers University Press, 2000), 179-180.

9 Williams-Myers, *Long Hammering,* 48-53.

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12 Kobrin, *The Black Minority in Early New York*, 38-42; Williams-Myers, *Long Hammering*, 100.

13 Kobrin, *The Black Minority in Early New York*, 38-42; Hodges, *Root and Branch,* 168-170; Williams-Myers, *Long Hammering,* 116; W. Heidgerd, *Black History of New Paltz, NY: Haviland-Heidgerd Historical Collection, Elting Memorial Library,* 1986; "Slavery and Freedom in New York State: A Brief Chronology," *The New York State Freedom Trail Commission Report,* 1999 (accessed August 15, 2002): http://www.oce.nysed.gov/freedom%20trail/ftchrono2.htm; Armstead, "Introduction: Conceptualizing Black Identity in the Hudson Valley," 7.

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15 Williams-Myers, *Long Hammering,* 116-117, 139-142; Hodges, *Root and Branch,* 174-187, 220-221; Roth, "The Society of Negroes Unsettled," 46.

16 M. Schoonmaker, *The History of Kingston, New York: From its Earliest Settlement to the Year 1820,* 1888 (Reprinted by Higgison Book Company, Salem MA.), 69.

17 Roth, "The Society of Negroes Unsettled," 27-28.

18 O'Callaghan, *The Documentary History of the State of New York,* 966.

19 G. Anjou, (trans.) *Ulster County, NY., Probate Records,* vol. II (New York: Gustave Anjou, 1906), 90; Roth, " The Society of Newgroes Unsettled," 40.

20 It was traditional for slaves to take the family name of their owners.

21 J. Butler, *The Huguenots in America: A Refugee People in New World Society* (Cambridge, MA:

The President and Fellows of Harvard College, 1983), 150; Goodfriend, *Before the Melting Pot,* 76.

22 The house, traditionally known as the Jean Hasbrouck house, had been assumed to have been built by the patentee until recent dendrochonological evidence indicated that it was built after his death. See Crawford & Stearns and Neil Larson & Associates, *Historic Structure Report for The Jean Hasbrouck House* (New Paltz, NY: Huguenot Historical Society, 2002), 1.1-1.9, 1.19-1.21.

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24 K. Hasbrouck, *The Hasbrouck Family in America with European Background,* vol. 1, 3rd ed. (New Paltz, NY: Huguenot Historical Society — Hasbrouck Family Association, 1986), 42-43; R. LeFevre, *History of New Paltz, New York and its Old Families,* 2nd ed., including appendix (Albany, NY: Fort Orange Press, 1909), 94-96; Crawford, et al., *Historic Structure Report,* 1.10; Williams-Myers, *On the Morning Tide,* 35; Roth, "The Society of Negroes Unsettled," 27.

25 See Roth, "The Society of Negroes Unsettled," 41-43 for additional information on the assessment of slaves for tax purposes and on the variation of prices at which they traded.

26 Crawford, et al., *Historic Structure Report,* 1.10.

27 Crawford, et al., *Historic Structure Report,* 1.29; Roth, "The Society of Negroes Unsettled."

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35 Wermuth, *Rip Van Winkle's Neighbors,* 132.

36 Schultz and Hollister, "Single-entry Accounting in Early America."

37 Heidgerd, *Black History of New Paltz.*

38 Vollmers and Bay, "Small-Time Accounting," 45.

39 Heidgerd, *Black History of New Paltz.*

40 For helping us fill in much of the background on John Hasbrouck's children, we are indebted to Carol Johnson and Marion Ryan of Haviland-Heidgerd Historical Collection at the Elting Memorial Library in New Paltz, and to Ellen James, author the unpublished manuscript, "Extraordinary Ordinary Lives: Two African American families in New Paltz, New York in the Generation After Slavery."

41 Peter Harp (1972) seems to have confused Margaret Hasbrouck and her sister Elmira, who had been hospitalized for mental illness.

42 E. James, "Extraordinary Ordinary Lives: Two African American Families in New Paltz, New York in the Generation After Slavery," Unpublished manuscript; Roth, "The Society of Negroes Unsettled,"; Williams-Myers, *Long Hammering,* 118.