A BLACKSMITH'S LEDGERS, 1861-1883

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In Cameron County, Pennsylvania, from 1861 until 1883, a blacksmith by the name of Josiah Fink kept an accounting of his economic activities, specifically a record of that which was due him and that for which he owed. To say the least, these ledgers were kept in a prosaic manner; little of the man himself shows through. For that reason, a simple survey of the types of activity involved and of the amounts of goods and money described was considered to be the proper first step.

In the two volumes which constitute the record,¹ entries for the five-year period 1879-1883 are few in number, amounting to $257.45 out of a grand income total for the whole time of $32,751.09. His liabilities for the five years amounted to $272.48 out of a total of $29,441.45 in the entire period. As can be noted, Fink cleared—at least on his books—-the sum of $3309.64 in slightly over two decades. Therefore, his average yearly net income was approximately $143.89. This figure, however, should be viewed with some reservation, for Fink was apparently quite inactive during the years 1868-1869, or at the least, he neglected to enter pertinent items during that two-year period. The greater part of the ledgers covers about sixteen years. There is internal evidence to show that an earlier ledger was in existence, but at the present time it cannot be located.

The blacksmith’s income was derived from some thirteen sources: cash, including commercial paper; sale of land; services which he rendered; labor which he performed; food and the following items which he sold; clothing and personal effects; livestock and farm products; medicine; tools and implements; household items; raw or semi-worked materials; miscellaneous items; and unknown items. This last-named category had its origin in a penmanship that was difficult at times, to put it mildly. Forty-one per cent of his total

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¹ These ledgers are now in the possession of the author.
income came in the form of cash, while he listed various forms of labor as being responsible for twenty-nine per cent. Tools provided fifteen per cent. All the other categories made up fifteen per cent.

Fink's liabilities fell into fewer divisions: cash; services rendered for him; labor performed for him; food which he bought; also purchased were livestock and farm products; materials; tools and implements; miscellaneous items; and unknown items. Of the total, sixty-five per cent was paid out in the form of cash, fourteen per cent in materials, and nine per cent in labor charges. Twelve per cent came from all the other categories.

This blacksmith was involved apparently in a money economy; at least, money was used as a scale by which various economic activities were measured. In both the areas of credits and debits, such terms as "bills" and "orders" were used. These may or may not indicate that cash actually changed hands; it may as easily indicate that notes were kept to an agreed-upon scale and that payments were made in other ways. In reality, Fink paid out $4171.80 identified as cash, while he accepted $10,404.08. This would tend to show that a skilled worker in an agricultural community was in a quite favorable position considering the proposition that much of the United States in an economic sense was operating on a cash basis. Fink was in a business which would require others to come to him, and it would be surprising if he did not take advantage of it. A word of caution might be uttered here. There is some reason to believe that Fink was not consistent in the way he entered his transactions. For instance, he may have mentioned that horseshoes changed hands and then put down a money amount opposite the entry. This sort of thing may or may not have been a cash sale; there is no good way of determining just what did happen in many cases.

Income Particulars

As has been seen, Fink's labor directly accounted for twenty-nine per cent of his income. A most interesting aspect of his work activity, however, was its range, falling into at least these categories: smith work; hauling work; agricultural work; transportation work, i.e., on equipment associated with it; shoe and boot repair; and miscellaneous labor. Of these, the first, labor done as a smith, loomed largest.

Identifiable operations specified in the accounts make the point
that a nineteenth century blacksmith had many demands placed upon him. He was far more than a farrier, being involved in the repair, creation, or modification of the items used in the agricultural and lumbering industries of the area. These activities are listed in Appendix A. From the point of view of the total labor income, it is apparent that making tools, etc., was only a small part of the whole. Of a labor income of $9632.36, just $210.12 was listed as being gained from making things. (See Appendix B.) However, it is possible that many of the tools, implements, and other articles which were listed only as being sold by Fink were also made by him. (See Appendix C for a list of these tools.) Many of the articles, for example, wagon tires, corn cutters, and crowbars, could have been made easily by any competent smith, while that is not the case with others in the list. Cotton lap robes probably would be outside the province of this man. Similarly, it is doubtful that Fink did much harness-making. Probably it would be accurate to say that Fink's establishment served as a regional center, a place where a great many items could be obtained. For instance, Fink sold meat and other food products, as well as clothing, household goods, and medicines. (See Appendices D, E and F.) From the terms in which the accounts were written, it is impossible to determine whether Fink made most of the items, or whether he served as a middleman, picking up and then selling those articles which he thought might find some acceptance in the community market. He may well have utilized the services of those in his family or in his employ. As an example, he charged for making a shirt, pants, and possibly a suit. All in all, it is difficult to say exactly how much labor expenditure is covered in those income categories not directly definable as involving personal, creative work.

Some clue to the above might be found in a consideration of Fink's debts, for they often closely parallel his credits. For instance, he received food, clothing, agricultural products, tools, household goods, clothing, and miscellaneous items. There is no appreciable difference between his credits and debits, at least in the major categories. About the most that can be said about Fink's income was that he took in more than he paid out or was obligated for. He, for instance, both bought and sold food, but his debits in this respect

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2 In an effort to keep the body of the paper from becoming cluttered, I have put various lists which tend to show the variety of Fink's operations into appendices.
were only $563.59, while his credits amounted to $1751.82.

Throughout the two volumes which make up the account, Fink entered several items which are of interest in themselves. In 1866, he charged five dollars for "Drawing one Load of men to the poals." Political life has remained consistent in some respects at least. In another case or two, Fink indicated terms of labor which might well raise a question. In 1862, the following statement was written:

Jacob H Carr
Commence Work one
the 24 Day of
September 1862
Fore the term of
three years at five
Dollars per month per
two years and the third
year Eight Dollars per month

This occurred at a time when the blacksmith was charging five or six dollars for shoeing a team. Nothing shows the labor which Carr was to perform, but on the face of it, it is not surprising to find that he quit in August, 1863. Was this a general condition of labor in north-central Pennsylvania at the time?

In summation, perhaps these few statements may be made about Fink's account. The material is presented prosaically, e.g., no hint is ever given that the Civil War was in progress; comparative work should prove to be fruitful; there is a suggestion here of a transitional case wherein a skilled worker turned entrepreneur. A study of this phenomenon in Pennsylvania should prove instructive and rewarding.

APPENDIX A
SMITH WORK PERFORMED BY FINK

Making  Laying and steeling  Straightening
Repairing  Drilling  Turning
Welding  Dressing  Shoeling
Riveting  Heading  Setting shoes
Splicing  Threading  Setting and toeing
Ironing  Punching  Sharpening and setting
Bandaging  Setting (other than shoes)  Finding and setting shoes
Binding  Cutting (other than shoes)  Finding shoes
Plating  Sharpening (other than shoes)  Tightening shoes
Ringing  Steeling  Toeing shoes
Strapping  Laying  Sharpening shoes
Steeling  Tempering  Pointing
Laying  Breaking
Laying and sharpening
### APPENDIX B
**Articles Made by Fink**

**AGRICULTURAL IMPLEMENTS**
- Corn cutters
- Hilling hoes
- Plow shovel
- Plow clevis
- Drag teeth

**LUMBERING AND CARPENTRY TOOLS**
- Lever
- Drill bit
- Spear
- Canthook
- Wedges
- Dogs
- Drawknife
- Punch
- Saw irons
- Shingle knife
- Cold chisel
- Shingle rack irons
- Frow
- Oar stems
- Shingle mill rods
- Drill
- Lever maul

**MASON'S TOOLS**
- Stone wedge
- Stone hook

**TRANSPORTATION ITEMS**
- Sled irons
- Buggy brace
- Spring leaf
- Whiffletree
- Wagon tires
- Whiffletree irons
- Spreaders

**MISCELLANEOUS ARTICLES**
- Post digger
- Hooks and links
- Rough lock
- Pick end
- Bolts
- Trap grabs
- Engine scraper
- Eye bolts
- Forged grabs
- Swages
- King bolts
- Hinges
- Ice breakers
- Washers
- Barn door straps
- Chain
- Rods
- Trailing bars
- Chain
- Machine rods
- Angle iron
- Canthook
- Spuds
- Slide spikes
- Suit [?]
- Spike chain
- Saw set
- Pants
- Bunk chain
- Spikes
- Shirt
- Wrapper chain
- Saw handle
- Boiler irons
- Apparel
- Saw set
- Saddle irons
- Pants
- Spread chain
- Saddle irons
- Band
- Hook
- Brace
- Wrench
- Claw hooks

### APPENDIX C
**Tools and Implements Sold by Fink**

**AGRICULTURAL TOOLS**
- Hoe
- Grubbers
- Drag gibs [sic]
- Corn cutter
- Plow shoe
- Straw steel
- Dung fork

**LUMBERING, CARPENTRY TOOLS**
- Frow
- Saw handle
- Feathers and wedges
- Spuds
- Saw set
- Plugs and feathers
- Levers
- Brace bit
- Chisels
- Canthooks
- Reamer and Countersink
- Screwdrivers
- Pikes
- Planes
- Knife
- Pikes, poles, rings
- Crowbar
- Knife blade
- Rafting auger and crank
- Lash poles
- File
- Handspike
- Oar blades
- Hammer
- Axes
- Lining and timber lines
- Punch
- Broadaxe
- Log rule
- Drill
- Ax handle
- Canthook steel
- Wedges
- Crosscut saw
- Spoon
- Shingle saw rake
## MISCELLANEOUS ITEMS
- Gun
- Winder
- Wrench
- Scraper
- Scraper bale

## BLACKSMITH TOOLS
- Bellows
- Horse rasp

## TRANSPORTATION ITEMS
- Fly nets
- Horse blankets
- Yoke
- Neck yoke
- Sled
- Sled shoes
- Sled runner
- Sled tongue grib [sic]
- Sled tompkin [sic]
- Buggy post
- Buggy Knee
- Holdback

## TOOL AND IMPLEMENT PARTS
- Bolts
- Links
- Hooks
- Clips
- Nails
- Rivets
- Hasp
- Clasp
- Bands
- Hoops
- Straps
- Rings
- Pins
- Plates
- Cold shunts
- Shackles
- Wood screws
- Staples
- Clevis
- Hinges
- Spikes

## APPENDIX D
### FOOD PRODUCTS
- Potatoes
- Flour
- Cornmeal
- Pork
- Beef
- Mutton
- Fish
- Venison
- Pepper
- Salt
- Butter
- Syrup
- Molasses
- Apples
- Dried apples
- Raisins
- Sauerkraut
- Pickles
- Onions
- Beans
- Squash
- Whiskey
- Rutabagas [agricultural feed?]
- Turnips [agricultural feed?]
- Radishes
- Candy
- Crackers
- Saleratus
- Cabbage
- Coffee
- Tea
APPENDIX E
HOUSEHOLD GOODS

Stove  Easy chair  Globe
Stovepipe  Clock  Candles
Pipe damper  Bedstead  Candlewick
Stove lid holder  Table  Candlestick
Stove poker  Haps  Matches
Iron stove step  Ticks  Broom
Iron spinning wheel  Bolster  Dishes
Sewing machine  Sheets  Soap
Chairs

APPENDIX F
CLOTHING, PERSONAL EFFECTS

Pants  Undershirts  Mittens
Vest  Drawers
Overalls  Skirt
Coat  Suspenders
Overcoat  Shirts
Suit  Collars
Shoes  Collar buttons
Boots  Necktie
Slippers  Sleeveholders
Gum shoes  Watch and chain
Socks  Handkerchiefs
Gaiters  Trunk
Boot taps  Night shirts
Gloves  Cloth or material
Night coat  Thread
Yarn