

# **Lathim and Jackson account books**

**Ms. Coll. 1264**

**Finding aid prepared by Alexandra M. Wilder.**

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University of Pennsylvania, Kislak Center for Special Collections, Rare Books and Manuscripts

2017 February 2

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## Summary Information

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<b>Repository</b>	University of Pennsylvania: Kislak Center for Special Collections, Rare Books and Manuscripts
<b>Creator</b>	Lathim & Jackson.
<b>Title</b>	Lathim and Jackson account books
<b>Call number</b>	Ms. Coll. 1264
<b>Date [inclusive]</b>	1757-1772
<b>Extent</b>	0.4 linear feet (2 volumes and 1 folder)
<b>Language</b>	English
<b>Abstract</b>	This collection consists of two ledgers from the Philadelphia merchant firm Lathim and Jackson, as well as loose accounting pages. James Lathim and William Jackson dealt in rum, molasses, sugar, tea, coffee, chocolate, spices, rice, wine, snuff, and other goods during the second half of the 18th century.

**Cite as:**

Lathim and Jackson account books, 1757-1772, Ms. Coll. 1264, Kislak Center for Special Collections, Rare Books and Manuscripts, University of Pennsylvania

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## Biography/History

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James Lathim and William Jackson were merchants of Philadelphia, dealing in rum, molasses, sugar, tea, coffee, chocolate, spices, rice, wine, snuff, and other goods. Lathim was an active merchant and was previously in business with a Mr. Read on Water Street in Philadelphia.

Lathim and Jackson signed the Non-Importation Resolution of November 7, 1765, a ban on the importation of British goods in response to the Stamp Act of March 22, 1765, which imposed a paper tax on American colonists (the money collected by the Stamp Act was to be used to help pay the costs of defending and protecting the American frontier near the Appalachian Mountains). The Stamp Act was repealed in 1766. In the Journal in this collection, sales of rum after the November 7, 1765 date are listed as "Philadelphia rum," as opposed to the earlier listings of "West India rum" or "W.I. rum."

James Lathim was married in 1761 and died in 1766. He and his wife, Elizabeth Yeates (1731-1795), had four children: John and Elizabeth; and George and Mary, who both died in infancy.

## Scope and Contents

The collection consists of two volumes, a journal of sales of merchandise and a ledger of accounts, as well as some loose account sheets. The account books list entries for items including rum, molasses, sugar, tea, coffee, chocolate, spices, rice, wine, snuff, and other goods, with the bulk of business conducted between 1763 and 1766. One sheet is dated 1757 and there are a few accounts dating as late as 1772.

The first volume, the journal of merchandise sales, is listed chronologically and includes accounting with both individuals and companies. Each entry includes the business for the day with a listing of goods purchased and the price. The volume dates from March 21, 1763 to October 31, 1769, however, there is only one entry for the years 1767, 1768, and 1769. The earliest entries often include the location of the businesses and/or individuals with whom Lathim and Jackson provided goods. Lathim and Jackson's business appears to have been focused in the Mid-Atlantic region, with most business taking place in Philadelphia and Lancaster, Pennsylvania, but extending throughout mid and eastern Pennsylvania, New Jersey and Maryland.

The second volume contains account lists for roughly one month at a time which are followed by more detailed accounts with specific businesses and/or individuals providing a glimpse at the extent of business conducted with repeat customers. The volume dates from 1763 to 1772, with only one page for 1767 and one for 1772. Between 1763 and 1766, business appears to have improved each year.

There are also a few loose sheets of accounts which were probably originally laid into the volumes. The majority of these sheets are undated, probably because they were notes that were officially entered into the appropriate volumes. One sheet appears to mimic the style of entries from the second volume but dates 1757, indicating that Lathim and Jackson produced volumes which are not included in this collection at the University of Pennsylvania Libraries. There is also one sheet, probably created by William Jackson, stating that in 1866, he had paid for the estate of James Lathim; costs that included proving the will, paying the burial charge, and paying Elizabeth Lathim thirty pounds. The same sheet indicates that Jackson paid for advertising in the *Gazette Journal*, possibly informing customers that he was still operating the business following Lathim's death.

## Administrative Information

University of Pennsylvania, Kislak Center for Special Collections, Rare Books and Manuscripts

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### **Access Restrictions**

This collection is open for research use.

### **Use Restrictions**

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### **Source of Acquisition**

Gift of Richard C. Clelland, 1986.

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## **Controlled Access Headings**

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### **FORM/GENRE(S)**

- Account books
- Business records
- Financial records
- Ledgers (account books)

### **SUBJECT(S)**

- Business
- Merchants--Pennsylvania--Philadelphia

**Collection Inventory**

	Box	Folder
Journal of merchandise sales, 1763 March 21-1769 October 31.	1	1
Ledger of accounts, 1763 March 21-1772 December 1.	2	1
Account sheets, 1757-1767.	2	2