A COMPARATIVE ANALYSIS OF SLAVE PLANTATION ACCOUNTING PRACTICES IN THE US AND THE BRITISH WEST INDIES ON THE EVE OF EMANCIPATION: A TEN-YEAR RETROSPECTIVE

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Abstract
This paper examines comparatively the slavery environments of the US and the British West Indies on the eves of their respective emancipations. The impact of accounting and those performing accounting functions in supporting slave regimes is evaluated. Differential factors between the two venues, such as plantation size, the role of government, ownership structure, labour discipline, and racial control are analysed with regard to their potential for influencing accounting issues. It is concluded that these factors resulted in accounting’s substantially greater development in the British Caribbean than in the American South, both in terms of the number of practitioners and the volume of accounting records.

Keywords: accounting history, British Colonial Office, labour control, plantation accounting, racial control, slavery

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1. Introduction

This paper examines comparatively the slavery environments of the US and the British West Indies (BWI) on the eve of their respective emancipations, with particular reference to how a variety of distinctive factors in each venue influenced the practice and development of accounting. It is offered as a retrospective on a decade-long archival research program in which the authors have examined the records from hundreds of plantations in the pre-emancipation BWI and the antebellum American South to gauge the degree to which those performing and using accounting functions supported slave regimes. Previous papers, especially Oldroyd et al. (2008) have focused in part on the moral issues associated with the various ways in which accounting and accounting practitioners sustained and perpetuated racist slavery regimes. This paper, by contrast, while not ignoring the intrinsic immortality of slavery, concentrates more directly on the specifics of the accounting that was being done and not done in the two venues under investigation. It is hoped that these findings will shed light on the key determinants of practices past and present that have deleteriously impacted groups of suppressed workers. These specific groups will be identified in our suggestions for further research contained in the concluding section.

While economic historians have sliced and diced New World slavery from almost every conceivable angle, accounting historians have been scarcely engaged, at least not until very recently. Our initial literature search revealed only four articles on plantation slavery accounting in the antebellum South (Flesher and Flesher, 1981; Razek, 1985; Heier, 1988; Barney and Flesher, 1994) and one related to the Caribbean (Cowton and O’Shaughnessy, 1991). All but the studies by Heier and Cowton and O’Shaughnessy were single plantation investigations. The failure of accounting scholars to include slavery as an area for study is a bit perplexing given that (1) slaves clearly constitute a group whose voices have been suppressed (critical), (2) the plantation typifies a quasi-closed institution whose profitability depended upon labour discipline (Foucauldian), (3) the class warfare implications of the master/slave relationship wherein the former owned the modes of production and the latter had only manual labour to contribute (Marxist), and (4) the issue of the economic viability of slavery which has yet to be resolved (economic rationalism). Perhaps the answer lies in the propensity of accounting researchers to seek out topics with a greater relevance to current accounting practice, although slavery in many different guises is still in evidence in the modern world. As Laughlin [1999] observed, for example, some critical scholars seem to have an ambition to change the world, or at least the practice of accountancy.

The paper is organised as follows. After a discussion of the archival sources upon which it is based, there is a section on how the size of plantations in the US and the BWI respectively, as well as the absentee ownership that characterised the BWI, impacted the development of a bookkeeping profession and the volume of accounting records generated. The next two sections deal with the links between accounting and racial and labour control. Under racial control, there is the process by which slaves were valued as assets and the BWI phenomenon of accounting for racial differences, specifically those who were native-born (Creoles) and those who were imported from Africa. A sub-section of the differential influences of the white population is also included here. The labour control section will consider how and why records relating to slave turnout were maintained while at the same time productivity on an individual level was ignored. A section on gender issues follows with specific attention focused on how a valuation premium
existed for male slaves despite evidence to the effect that female field hands performed with equal efficiency to males. A short section follows on economic and demographic issues that have no convenient place in the other discussions. A long section precedes the concluding remarks in which the role of government and its accounting requirements influenced accounting, with particular emphasis on the transition from slavery to freedom in the US and the BWI.

2. Archival Sources

The greatest difficulty in undertaking any major project related to slavery is the vastness and inconsistency of surviving archival materials and, thus, the inability to form definitive conclusions. In and of itself, this wealth would usually be welcomed by researchers, but, in this instance, the type of data source a scholar uses can substantially alter statistical results. For example, the story of American slavery has been variously narrated by historians using plantation records, probate data, slave narratives, census returns, and slave market documents.

For the purposes of this project, we have selected plantation records as our archival sources of choice. This decision was occasioned by the relative scarcity of studies based on plantation books, doubtlessly related to their wide geographical dispersion. Phillips (1918) and Stampp (1956) used US plantation records, but their focus was on a narrative rather than a statistical recounting of plantation life. Subsequently, Olson (1992) used plantation records in cliometric (statistically based) studies of slave occupations. The location of BWI plantation records is split between numerous Caribbean islands and Britain so that researchers have a difficult and expensive road to travel. Thus, opportunities seemed to exist for the utilisation of archival materials that had been understudied heretofore, combined with the freshness of an accounting history approach.

In order to limit the project to a more manageable size, we placed geographical and chronological constraints upon our sweep of plantation record archives. For both the US and the BWI, we concentrated on the period immediately preceding emancipation (1800-34 for the BWI and 1845-65 for the US). For the American South, we traveled to archives in Alabama, Louisiana, Mississippi and North Carolina. For the Caribbean, our selected ports of call were Antigua, Barbados and Jamaica, although, because of absentee ownership, we sought out corresponding records the length and breadth of the UK. Research into British slavery was aided by the volume of reports demanded by Parliament through the British Colonial Office (BCO) for regulation of Caribbean slavery that are housed in the Public Records Office in Kew. Comparatively, federal and state governments in the US pursued laissez-faire policies so that records are widely dispersed in state and university archive collections. Finally, our archival research was immeasurably augmented by secondary works authored by economic historians, many of whom have dedicated their entire academic careers to the study of slavery.

3. Accounting and the Plantation

The two slavery environments differed in important respects related to plantation size and ownership structure. Cotton and sugar, the primary staples of the American South and the BWI respectively, required substantially different capital investments. Caribbean plantations were
much larger, nearly double the size of those in the US in terms of both acreage and the number of slaves. This size differential was necessary in order to sustain the sugar mill and, thereby, to justify the capital outlay for it. BWI plantations were absentee owned almost exclusively. The climatic shock of the Caribbean and the threat of tropical diseases were more than most British plantation owners could comfortably contemplate and contributed to absentee ownership and a cadre of professional managers. Craton (1975, p. 262), based on vestry records, estimated that no more than 10% of Jamaican planters lived on their estates in 1790.

Meanwhile, American planters typically maintained residence on their estates although the grander ones would depart to more glamorous locations, such as New Orleans and Charleston, South Carolina, for the season. Although we have seen no efforts of historians to quantify the time they spent on their plantations, it is clear that ownership and management patterns differed considerably between the two venues. The informational requirements of the absentee BWI planters far exceeded those of their US counterparts, a need that had substantial ramifications for the amount of accounting undertaken and the number of people involved in accounting functions.

In the American South, the plantation owner and/or the chief overseer maintained the accounting records with ‘appraisers’ called in when more formal valuation was required, such as for probate and loan collateralisation. Meanwhile, the BWI plantations had multiple bookkeepers or ‘posters’, needed to compile the accounting documents either demanded by the absentee owners back in the UK or required by the BCO.

There has been a substantial volume of historical literature about the negative impact of absentee ownership. Edward Long (1972/1774, p. 389), the famous historian, naturalist, and propagandist of 18th century Jamaica, was bitter on the subject from the twin perspectives that money was drained out of the island to support the planters’ consumptive life styles in the UK and that their absence from Jamaica precipitated slave resistance. He wrote:

That the insurrections and rebellions of slaves, which happened lately in the island, were possibly, among other causes, owing to the absence of proprietors from those estates where the flames of discontent broke out; and it is highly probable that, if the proprietors had been resident there, these disturbances, and the evils which ensued, might have been reasonably checked and prevented by their influence and authority over their own slaves; and particularly by their attention to hear and redress all just and reasonable complaints among them.

The traditional historical view of Ragatz (1963/1928) and Williams (1944) held that it was the absentee owners, coupled with the incompetent management that functioned on their behalf, which explained the economic decline of the BWI at the end of the slavery era.

The impact of absentee ownership on labour control practices on slave plantations has recently been introduced into the management history literature. Cooke (2003) has written how antecedents of Taylorism and scientific management were introduced on US plantations. A similar observation was made by Fogel and Engerman (1974, I, p. 220) who observed that planters were interested in management through their discussions of slave diets, medical care, incentives, and other related topics. Absentee Caribbean owners, by contrast, could not have participated in such discourse, undoubtedly to the detriment of their slaves’ well-being. Cowton
and O’Shaughnessy (1991), the first accounting historians of the BWI, however, demonstrated that the impact of absenteeism on the sugar economy may have been overstated.

It is true that American and BWI plantations employed overseers who were responsible for the day-to-day operations. In the BWI, however, absentee-owned plantations were managed by a local attorney who often supervised up to 30 properties (Holt, 1992) and received a commission of between five and six percent of the net sales value of the agricultural production (Carrington, 1999). This quasi-administrative position was absent from the American experience. Thus, the combination of greater absentee ownership and professional administration would seem to imply a greater concern for short-term economic measures of performance (quantity of sugar shipped, costs of production, etc.) and relatively less attention to moral and social considerations that came with a closer attachment through daily contact with the local work force. Fleishman et al. (2004, pp. 23-4), for example, explained a valuation premium for male slaves in the US where a corresponding one was not in evidence in the BWI as being related to a changed order of social relationships arising from the plantation owner living among the slaves. The absentee owner back in the UK needed to look no further than productivity in the fields where men and women performed with approximately equal efficiency for the establishing of an economic value (Metcalfe Family Papers, Z/1874.000, B-1634, Vol. 3; Barney and Flesher, 1994; Fleishman and Tyson, 2004).

Higher rates of absenteeism might also suggest a greater need for more detailed and formalised accounting reports given the inability to supervise and evaluate operations directly. Notwithstanding, we found no evidence to indicate that absentee British owners sought out the kind of information that was reported to the BCO by officials resident in the colonies. Hall (1964) argued that broad generalisations about the impact of absenteeism on work rules, social relationships, and perhaps, the level of accounting, may be unwarranted. However, the volume of accounting records is impressive when those dispatched to absentee owners are added to those required by the BCO.

4. Accounting and Racial Control

Accounting data were calculated in various ways to support the racism that underpinned the slavocracy in both the US and the British Caribbean. As Blackburn (1997, p. 352) has argued, the institution of a slave system to achieve social control of a race perceived to be inferior is a thinly disguised attempt to justify the economic exploitation of a captive labour force. The interplay depends inexorably upon one’s definition of racism and the characteristics of the environment at which one is looking.

Valuation

The dehumanisation of slave workers in both the US and the BWI was most evident in the valuation parade where some combination of overseers, managers, drivers, appraisers and bookkeepers would periodically (frequently annually) gather for the purpose of ascribing a value to the slave assets. Frederick Douglass (1995/1845, p. 27), the most famous American black abolitionist, wrote of this process from a former slave’s vantage point:

We were all ranked together at the valuation. Men and women, old and young, married and single, were ranked with horses, sheep, and swine. There were horses and men, cattle and women, pigs and children, all holding the same
rank in the scale of being, and were all subjected to the same narrow examination. Silvery-headed age and sprightly youth, maids and matrons, had to undergo the same indelicate inspection. At this moment, I saw more clearly than ever the brutalizing effects of slavery upon both the slave and slaveholder.

In both environments, the list of slave values that resulted from these parades reflected very narrow differentiations even among slaves of the same age and gender, frequently as little as $10 in the US and £5 in the Caribbean. Larger disparities were related to physical deformities, illnesses, superannuation, and runaway tendencies. However, the smaller departures from modal values were unsupported by quantitative data. Productivity statistics, if they existed at all, were kept very sporadically. For example, we have seen only one instance where a US plantation maintained individual cotton-picking records for the entirety of the 11-week season (James Jackson Papers). While the presence of overseers as part of the evaluating team might account for qualitative efficiency differences, superficial factors such as perceptions of physical strength and sexual desirability were taken into account. Post-emancipation developments in the Caribbean provide evidence of the formalisation of racial valuation policies that had not been hitherto systematic.

In the antebellum American South, there was relatively little attention paid to a slave’s racial ancestry in the valuation process. The names of slaves on listings typically appeared in alphabetical order with little more than ages given as additional information. On very infrequent occasions, racial characteristics (e.g., mulatto, “yellow”) would be provided for individual slaves, but only in parentheses next to the name. In the BWI, by contrast, the listings featured a separate column for racial background. The usual information conveyed was whether the slave was African or Creole, but sometimes more detailed remarks identified the African tribe of origin or, in the case of Creoles, the blood mixture (e.g., mulatto, sambo, mustee, quadroon, octoroon). 3

There are a number of good reasons that might explain the greater attention paid to race in the BWI. The larger number of slaves and the owners’ lack of personal familiarity were again relevant, but here there was a major confounding factor. Many BWI slave lists dated from before the abolition of the slave trade (1807) through emancipation several decades later. The American lists, by contrast, were compiled 40 years after the cessation of the trade. Hence, nearly all the slaves were native-born.

Notwithstanding the difficulties of comparing the two slave venues because of the chronological discrepancies, Caribbean society appeared to be more racially aware. To test the point, we have done an analysis of two slave lists compiled for John Tharp’s Good Hope Plantation in Jamaica for 1804 (Tharp Papers, R.55.7.123.2) and for William Gale’s York Plantation, also in Jamaica, for 1782 (Gale-Morant Papers). In the former appraisement, it was apparent that no African slave imports had occurred for some years since the youngest, non-Creole slave was 18 years old. Consequently, we have eliminated all Creoles under that age for comparative purposes. It was not necessary to adjust the York figures because there was a more typical mix of Africans and Creoles.

The results of the African/Creole valuation comparison are presented in Table 1. It will be observed that the slave-list data support the contention that Creoles were systematically valued more highly than Africans. We have also attempted an even purer comparison by eliminating the
non-skilled males and the invalids (valued at £0) from the calculation of mean values. It is again seen that substantial differentials existed for slaves performing similar functions, age not being a factor, on the basis of race.

**TABLE 1. Comparative valuations of African and Creole slaves at York Plantation (1782) and New Hope Plantation (1804)**

<table>
<thead>
<tr>
<th>Plantation</th>
<th>No.</th>
<th>Description</th>
<th>Mean Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>York</td>
<td>191</td>
<td>Africans (mean age 33.0)</td>
<td>£ 75.2</td>
</tr>
<tr>
<td></td>
<td>124</td>
<td>Creoles (mean age 35.9)</td>
<td>94.4</td>
</tr>
<tr>
<td>New Hope</td>
<td>202</td>
<td>Africans (mean age 36.5)</td>
<td>98.8</td>
</tr>
<tr>
<td></td>
<td>136</td>
<td>Creoles (mean age 35.8)</td>
<td>135.4</td>
</tr>
<tr>
<td>York</td>
<td>64</td>
<td>African males, field workers</td>
<td>84.0</td>
</tr>
<tr>
<td></td>
<td>10</td>
<td>Creole males, field workers</td>
<td>105.5</td>
</tr>
<tr>
<td>New Hope</td>
<td>59</td>
<td>African males, field workers</td>
<td>96.6</td>
</tr>
<tr>
<td></td>
<td>49</td>
<td>Creole males, field workers</td>
<td>145.3</td>
</tr>
<tr>
<td>York</td>
<td>55</td>
<td>African females, field workers</td>
<td>45.0</td>
</tr>
<tr>
<td></td>
<td>69</td>
<td>Creole females, field workers</td>
<td>74.0</td>
</tr>
<tr>
<td>New Hope</td>
<td>84</td>
<td>African females, field workers</td>
<td>101.1</td>
</tr>
<tr>
<td></td>
<td>64</td>
<td>Creole females, field workers</td>
<td>126.3</td>
</tr>
</tbody>
</table>

The literature has addressed several explanations for this significant differential in value. Creoles were felt to be more easily assimilated into Caribbean society and, consequently, were chosen to be taught valuable craft skills (Engerman, 1991, p. 607; Friedman et al., 1992). Friedman et al. (1992, p. 145) found that 29% of Creole males had entered craft or managerial positions by age 20 while only 17% of Africans enjoyed such status. Furthermore, young Creoles were apprenticed in these trades because it was believed that they were insufficiently strong for field work in the oppressive Caribbean heat (Higman, 1976, p. 208). Importantly as well, Creoles did not display the runaway tendencies of Africans. Phillips (1914, p. 555) compiled some statistics from the *Royal Gazette* of Kingston for 1803. Of runaways listed as in custody, 426 were Creoles, 1,046 were Africans, and 187 were Negroes (not classified as either African or Creole). It was believed that Creoles were healthier than Africans in terms of their resistance to disease and the survival rates of their young (Engerman, 1977, p. 607). Higman (1976, p. 211), in addition to noting that Africans ran away more frequently, also opined that they were less amenable to control than the Creoles. These conclusions were all supported by statistics maintained either on plantation slave lists or vestry reports mandated by government.

The explanations from the literature mentioned above may not tell a wholly accurate story. Clearly, the runaway factor is important in explaining the valuation disparity. However, it can be argued that Africans were more frequent runaways because many Creoles were spared field work and hence the punishments, typically flogging, that were meted out to field hands who failed to
satisfy their drivers’ perceptions of acceptable work performance. The health and disease resistance arguments would be dependent upon the point in the life cycle when disability was most likely to occur and whether it would be fatal. If slaves tended to die in infancy, they would not have to be supported during their coming-of-age years until they could earn their keep in the fields. Correspondingly, if they died close to the end of their productive years, their old age would not have to be funded. In either of these two scenarios, it would have been economically rational to prefer Africans to Creoles rather than the other way around. The belief that Creoles were ill-suited for field work is plausible if it was truly believed. Fogel (1989, pp. 47-9) did a comparative study of light-skinned slaves in the US and Trinidad and found that the fairer ones were largely excluded from field work in Trinidad. US slave owners had no such hesitancy. Creoles may have been valued more highly because of their closer racial proximity to white. The slave lists frequently identified the Creoles in terms of their percentage of white blood through the affixing of terms connoting their racial pedigrees. Other times, such as with the Tharp lists, the Creoles’ nearness to white went unexpressed. Thomas Roughley (1823, pp. 110-11) perhaps best voiced the racism of BWI writers. Although he urged ample food for and gentle punishment of slaves in his plantation manual, he said of Africans that they were ‘too heavy, stupid and ungovernable’.

In retrospect, the valuation process, especially the slave parades, was both demoralising and dehumanising. What was particularly striking was the valuation of slaves in the BWI as though they were farm animals, typically without break from the listing of slaves on the same page of the plantation journal. In Barbados, the net increase (decrease) of slaves annually was multiplied by a standard value (ranging from £70 to £75) and then added (subtracted) to (from) the livestock account (Newton Journal, 1805-44, #46; Colleton Plantation Book, 1814-44, #44; Accounts Ledger for Cottage Grove and Foster Hall, 1817-55, #47; Newcastle, Bissex Hall and Hopewell Ledgers of Accounts, 1816-30, #38). Treating slave workers in ways no different from other productive assets may help explain many contemporary labour control practices that emerged on plantations and other captive-worker environments.

The Impact of the White Population

In our view, the differential numbers of the white population in the US and the BWI respectively had a substantial impact on both the plantation and its accounting. Much has been written about the racial attitudes of lower-class whites in the antebellum South, the ‘pore white trash’, whose only standing in society was their self-perception of a superior status to slaves (Wyatt-Brown, 1991). Owsley [1961, p. 129], an apologist for southern slavery, wrote in 1930 that up-country whites did not accept the economics of slavery, but only the racial aspects. ‘It [slavery] found, in fact, its strongest supporters among the poor whites and the non-slaveholding small landowners. Their race prejudice and fears were the stronger…’ On the BWI plantations, there were comparatively few whites.

Except for the rice plantations of South Carolina, which more closely resembled West Indian plantations in size and number of slaves, the black population did not exceed the white. The effect of this parity lay in the fact that slaves did not necessarily have to be taught a skill since there were sufficient white craftsmen around to perform the skilled tasks the plantation required.

With the BWI plantations, by contrast, there were very few whites in the vicinity for the obvious reason there were no nearby towns or small farms for the most part. The black-to-white
ratio was minimally 10:1 throughout the Caribbean, with a far greater proportion (as much as 60:1) in more remote areas (Craton, 1975, p. 254). In order to maintain some semblance of racial control, the various colonial governments levied a tax called ‘the deficiency’ in an effort to increase the number of whites. The ratio of blacks to whites deemed sufficient varied, but the 15:1 that prevailed in Antiguan law was typical (Tudway Papers, DD/TD, box 10), although it was 30:1 in Jamaica (Craton and Walvin, 1970, p. 52). The penalty for each white male shortfall was £40 per annum. (White women counted as half a white person for taxation purposes.) This tax in most venues dwarfed the poll-tax assessments for slaves and livestock but did not cure the Caucasian shortage. Caribbean vestry records demonstrate that many white plantation employees were itinerant with little or no permanence in their jobs. Craton and Walvin (1970, pp. 144-5) measured their average tenure at a plantation in months; ‘overseers, bookkeepers, and white artisans were transitory to the point of being nomads’. Craton (1974, pp. 204-7) found that these operatives and poor whites in the American South had the same psychological stake in maintaining the slave plantation system. It also meant that the plantation managers hired on available whites as bookkeepers since they could be paid less than the amount of the deficiency. Some plantations had five or six employees identified in the records as bookkeepers. While the head bookkeepers commanded substantial salaries commensurate with the importance of the service they rendered, most of the others were of low repute and cannot be considered a credit to their identified calling.  

The other apparent ramification of the lesser number of lower-class whites in the immediate vicinity of BWI plantations was the need to teach skills to some slaves from a very early age. This necessity was apparent in the slave lists produced in the two venues. The American lists were typically alphabetical with skills (e.g., carpenter, blacksmith, cook, seamstress, etc.) given in parentheses to a very small number of slaves. It may have been that on the smaller US plantations that the owners and the valuation team may have had greater knowledge of any special talents and may not have seen the need therefore to indicate these skills on the listing. Correspondingly, absentee owners would not have been privy to this type of inside information so that occupations apart from field hand would require disclosure. The BWI slave lists were usually ordered by the craft skill (e.g., coopers, boilers, masons, etc.) with those not having a skill lumped together in the category of field hand. Since many of these slave lists included racial information, it is apparent that the Creoles were favoured over the Africans for special training and that valuation premiums were bestowed upon them. Information about the magnitude of the premium for various skilled categories can be found in Fleischman et al. (2004).

5. Accounting and Labour Control

In the contemporary world, accounting is a mechanism by which labour can be scrutinised, calculated and ultimately controlled. Accounting can also be deployed to establish labour standards against which the individual worker can be measured. The process by which labour standards could be used as the basis for piece-rate regimes was known in both the US and British industrial sectors when slavery was in flower (Hoskin and Macve, 1986, 1988; Fleischman et al., 1995; Fleischman and Macve, 2002). Notwithstanding, accounting was not used either in the American South or the BWI to gauge the efficiency of individual field hands as one might have expected given then-existing knowledge. In the US, for example, there had appeared by the early 1850s a printed plantation book conceived and marketed by Thomas Affleck (Heier, 1988;
Fleischman and Tyson, 2004). It was in these surviving books that the majority of American slave lists are recorded. There are blank pages on which Affleck advised that those who wanted a well-run plantation should record the bales of cotton picked by individual slaves. These pages were not used for their intended purpose in any of the Affleck books we have seen. Rather, only the total bales picked daily were entered.

It would have been more convenient to track the efficiency of labour on an individual level in the US than in the BWI because of the differences in the labour structure in the two venues. Cotton cultivation was particularly suited for a tasking form of organisation where pickers could individually bring their bolls to a central point for weighing and measurement against an established efficiency standard. Apparently, this exercise was not considered a high priority. In sugar cultivation, by contrast, the field hands were organised into gangs wherein efficiency was measured in terms of the forward progress achieved in cutting cane by the gang as a whole rather than the contribution made to the joint effort by each single slave. To be sure, the drivers and overseers would be present at the valuations, and their input would be relevant for establishing each slave’s worth at the micro-level. However, planters would have been better served had accounting been used for making quantitative decisions rather than qualitative assessments. But, admittedly, it would have been more difficult to do so given the prevailing ganging structure.

What accounting did track carefully was the whereabouts of each slave. In each of our venues, there is substantial evidence that daily turnout for work was an important concern. This pattern wherein the accounting was geared toward operatives showing up for work rather than their performance once there is the same that Fleischman and Tyson (2000) found in a contract-labour environment on the Hawaiian sugar plantations of the late 19th century. The question then arises as to whether this accounting really served the purpose of labour rather than racial control.

In light of this apparent inconsistency that turnout was accounted for while individual performance was not, even in the US where efficiency would have been reasonably easy to track, makes us comfortable in subscribing to Holt’s (1992, p. 94) conclusion that ‘problems of labor discipline and social control were conflated inextricably with issues of government and power’. However, Roughley (1823, p. 100) and Ward (1991, p. 201) claimed that the bookkeepers and the overseers worked jointly to guarantee that the drivers extracted a reasonable amount of work from their charges.

Punishment
There are many reasons why an enslaved people would suffer punishment at the hands of their oppressors and multiple forms that punishment might take. There has been a considerable volume written by proslavery advocates that economically rational plantation owners would undermine the values of their human assets if punishment was allowed to be too severe, whether that discipline took the form of cutting rations, extending the hours of work or whipping (Drax, 1755; Anonymous planter, 1797/1786; Roughley, 1823). Alternatively, punishment might be required to curb labour resistance, particularly in the form of slack performance.

There is very little quantifiable evidence of widespread punishment being meted out in either slavery venue. In all the plantation records we have seen, there was but one mention of slave discipline (Rice C. Ballard Papers, 4850, folder 431). Fogel and Engerman (1974, I, pp. 145-7) articulated the position that punishment was at a minimum in keeping with their theory of an enlightened slaveholder class working in conjunction with an efficient slave labour force.
However, their evidence was a single punishment log that was maintained by a single slaveholder for a very short period of time. In opposition, Gutman and Sutch (1976, pp. 64-9) were content to replicate Fogel and Engerman’s statistical exercises and point out their computational errors. Gutman and Sutch ultimately concluded that the number of whippings was not really the issue but, rather, the fear factor that it generated among witnesses to the punishments. Aufhauser (1973, p. 820), by contrast, said that by witnessing punishment from afar, slaves learned that they had nothing to fear so long as they followed the rules laid down by plantation management. More fruitful was the work of Crawford (1992a, 1992b) who analysed the slave narratives with respect to punishment recollections. The finding was that severe disciplining was not prominent in the ex-slaves’ recall. However, it must be remembered that the African-Americans who participated in these surveys were well into their eighties at a minimum. It has also been suggested that the race of the interviewer had a significant impact on the responses.

There have been some interesting studies of the reasons for punishment that highlight differences between the US and the BWI. Crawford (1992b, p. 543) found that only 10-20% of physical punishments recollected in the American slave narratives were meted out for work-related offenses, while Ward’s (1991, p. 199) compilation of a Jamaican plantation record classified 42.6% for inadequate work or insubordination. Punishable offenses related to social control included stealing, running away, and leaving the plantation without a pass.

Narrative and literary evidence suggests a much more pronounced level of disciplinary violence against slaves. The classic image, of course, is Harriet Beecher Stowe’s evil overseer, Simon Legree, whip in hand. The recollections of slaves in both venues – Frederick Douglass (1895/1845) and Solomon Northup (1853) in the US and Mary Prince (1831; see also Clarkson, 1808) in the BWI – featured frequent episodes of corporal punishment. These accounts were timelier than the slave narratives taken sixty-five years after the fact. A distressing commentary was that of Henry Whiteley (1833, pp. 4, 7) who visited Jamaica in 1832 and observed first-hand how bookkeepers on a pimento plantation would weigh the baskets of pickings as the slaves brought them in and would order lashes for those who were short of task quotas, ‘some defalcation in the amount of labour’. When asked how many slaves had been so disciplined in his experience, the head bookkeeper allowed that all of them (277 souls) had felt the lash. Although Whiteley wrote his account in support of the abolitionist crusade, there is no reason to assume it is not reflective of actual practice, let alone a complete fabrication. Perhaps more dubious, but yet plausible, was the tale of a hereditary planter (1816, p. 44) who wrote that his overseer carried a whip to insure that the ‘strong and idle’ slaves did not foist all the work on their ‘weak and willing’ brethren. Likewise, Rose Parks, perhaps the most powerful owner of the Worthy Park Plantation in Jamaica and a staunch defender of slavery, felt humanity was well served because the whips carried by his drivers were merciful compared to those who wielded the cat-o-nine-tails (Craton and Walvin, 1970, p. 194).

As was the case with slave valuations, what was informal and sporadic early in the history of Caribbean slavery became formalised and systematic subsequently. As will be discussed in greater detail in the section on the transition to freedom, the British government removed from the planters the right to whip their slaves, reserving that privilege for magistrates. However, if ‘free’ laborers were lashed after emancipation, there can be little doubt that they were ill-used while under the slave regime.
The evidence leads to the conclusion that corporal punishment appears to have been much more widespread in the BWI than in the American South. This finding is in keeping with the observation that discipline was more onerous on larger plantations than on smaller ones where relationships between overseers and slaves were at a more personal level (Crawford, 1992b).

Once again with respect to corporal punishment, the question is rightly asked whether it was a mechanism reflective of labour or racial control. The fact that lashing with the cat-o'-nine-tails was standard punishment aboard British naval vessels would argue against its being racist, but there military discipline was required. However, under the Abolition Act and subsequent local ordinances, slaves were whipped for non-compliance, usually for failure to meet task requirements, whereas whites were merely fined (Tyson et al., 2004b). Certainly, lashing was a most dehumanising disciplinary mechanism. Yet, a punishment that was at once physically painful so as to elicit fear and public so as to convey a message across a broad audience may well be viewed as an economically rational action.

6. Accounting and Gender

Tables 2 and 3 are presented to address gender issues other than a comparison of relative slave values in the two venues under investigation. The figures are meaningless for this purpose because of the three decade chronological difference. Rather, the statistics do serve to provide information about the premium paid for male slaves and the related parallel between valuation amounts and the life cycles of male and female slaves.

**TABLE 2. Value of US slaves (1850-65) in dollars**

<table>
<thead>
<tr>
<th>Ages</th>
<th>Males</th>
<th>Females</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Mean Value</td>
</tr>
<tr>
<td>0-4</td>
<td>119</td>
<td>$202.32</td>
</tr>
<tr>
<td>5-9</td>
<td>107</td>
<td>461.79</td>
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<tr>
<td>10-14</td>
<td>96</td>
<td>888.83</td>
</tr>
<tr>
<td>15-19</td>
<td>86</td>
<td>1,503.51</td>
</tr>
<tr>
<td>20-24</td>
<td>87</td>
<td>1,291.72</td>
</tr>
<tr>
<td>25-29</td>
<td>61</td>
<td>1,408.89</td>
</tr>
<tr>
<td>30-34</td>
<td>69</td>
<td>1,171.17</td>
</tr>
<tr>
<td>35-39</td>
<td>56</td>
<td>1,130.39</td>
</tr>
<tr>
<td>40-44</td>
<td>40</td>
<td>783.10</td>
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<tr>
<td>45-49</td>
<td>27</td>
<td>900.52</td>
</tr>
<tr>
<td>50+</td>
<td>52</td>
<td>421.92</td>
</tr>
<tr>
<td>Total</td>
<td>800</td>
<td></td>
</tr>
</tbody>
</table>

Source: Fleischman et al., 2004, p. 49
TABLE 3. Value of BWI slaves, 1800-1834 in pounds

<table>
<thead>
<tr>
<th>Ages</th>
<th>Males</th>
<th></th>
<th>Females</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Number</td>
<td>Mean Value</td>
<td>Number</td>
<td>Mean Value</td>
</tr>
<tr>
<td>0-4</td>
<td>121</td>
<td>£21.32</td>
<td>144</td>
<td>£20.90</td>
</tr>
<tr>
<td>5-9</td>
<td>96</td>
<td>57.45</td>
<td>150</td>
<td>61.57</td>
</tr>
<tr>
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<td>88</td>
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<td>86</td>
<td>80.87</td>
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<tr>
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<td>88</td>
<td>109.94</td>
<td>81</td>
<td>116.67</td>
</tr>
<tr>
<td>20-24</td>
<td>108</td>
<td>119.99</td>
<td>82</td>
<td>121.83</td>
</tr>
<tr>
<td>25-29</td>
<td>116</td>
<td>123.71</td>
<td>124</td>
<td>125.85</td>
</tr>
<tr>
<td>30-34</td>
<td>93</td>
<td>121.06</td>
<td>138</td>
<td>104.76</td>
</tr>
<tr>
<td>35-39</td>
<td>70</td>
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<td>40-44</td>
<td>80</td>
<td>92.49</td>
<td>97</td>
<td>76.03</td>
</tr>
<tr>
<td>45-49</td>
<td>68</td>
<td>64.56</td>
<td>60</td>
<td>50.00</td>
</tr>
<tr>
<td>50+</td>
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</tr>
<tr>
<td>Total</td>
<td>1,125</td>
<td></td>
<td>1,257</td>
<td></td>
</tr>
</tbody>
</table>

Source: Fleischman et al., 2004, p. 50

As the two tables demonstrate, there was a pronounced valuation premium for male slaves during their most productive years although the age at which it kicked in was the early twenties in the US but was delayed a decade in the BWI. Although the Jackson Papers contain the only American plantation book we have seen in which the daily cotton-picking totals for individual slaves are maintained for the full 11-week season, there is a substantial number of remnants of daily returns and slave efficiency rating schemes to suggest that the premium in the US was related to the perception that males outperformed females in the cotton fields. However, the weight of evidence seems to show that there was no efficiency differential, at least when the task being measured was picking cotton. The most productive male slaves averaged more daily pounds picked, but aside from a few superior performers, male and female returns were very close. At Lidell’s Llanda Plantation in Louisiana in the 1840s, individual statistics were kept in order to award a prize to the best picker at the end of the season. While data was kept only for the contenders, women were competitive although not winners. The Jackson records do provide a different picture, however. Although a small enterprise, the seven male slaves outdistanced the four females in the daily average of pounds picked (Fleischman and Tyson, 2004, p. 389). Absent information on ages, however, the comparison is flimsy evidence at best. Contrast Ballard’s Magnolia Plantation in Louisiana for a week in 1848 where 30 men averaged 158.66 pounds while 32 of their female counterparts managed 152.06 pounds (Ballard Papers, No. 442).

Meanwhile, in the BWI, there is evidence that the premium not only came later in life but was narrower in amount (see Fleischman et al., 2004 for details and citations). At the Old Montpelier Plantation in Jamaica in 1825, the premium for ‘first class’ male field hands was 0.1% for the 15-19 age group, 2.3% for 20-24, widening to 9.5% for the 25-29 year olds. There is good reason for the premium to have been narrower in the Caribbean since prime Creole males
had been siphoned off to perform craft skills and also because the prevailing ganging structure made it more difficult to measure individual efficiencies.

In terms of the life cycle, young slaves of both sexes tended to be valued relatively equally, but in the late teen years, female slaves were more highly prized, perhaps because of their reproductive potential and the possibility that their greater maturity at that age was translated into enhanced productivity. Or it may have been simply that their comparatively higher value was linked to their sexual desirability to the managers, overseers, and bookkeepers who constituted the annual valuation team.

Finally with respect to life cycle, it is evident why values declined precipitously as slaves approached old age with their productivity diminishing while the expense of their upkeep held constant. What is less understandable is why young children were valued at such a low level with their whole productive and reproductive lives ahead of them. Of course, there were years of upkeep ahead before they reached an age to work, although that age was typically eight. The real answer probably lies in the high mortality rate of young slave children. Unfortunately, this hypothesis cannot be tested with data available in the plantation records that tend not to furnish ages of death.

One final insight into the role and standing of female slaves/apprentices is provided by punishment statistics compiled by the BCO, a required accounting not seen in the US. Although many women served in domestic positions, an occupational category which one might expect would not lend itself to punishment, women were disciplined with significant frequency. In statistics gathered from five British Caribbean colonies between August 1834 and May 1836, females received 42.74% of the 99,440 reported punishments meted out. Of these 17,050 were floggings (British Parliamentary Papers, Vol. 81, 1969, p. 274). Although the flogging of women was specifically outlawed post-emancipation, the fact that the prohibition required overt statement is confirmation that women were formerly whipped under slavery. The summary also allows that minor offenses were adjudicated by special magistrates and that the associated punishments, which did not appear in the above numbers, were almost invariably floggings. It seems reasonable to assume from the number of now free women who received punishments accounted for to the BCO post-emancipation that as slaves they suffered the lash equally with men.

7. Other Information Gleaned from Accounting Records

Substantial geographic and demographic factors also differentiated the two slave plantation environments. Unrelenting heat and more arduous agriculture of the Caribbean spelt demographic disaster for sugar plantation slaves. Life expectancy and fertility rates were much lower in the BWI as numerous observers have demonstrated statistically (Fogel and Engerman, 1974, I, pp. 25-9; Engerman, 1975; Higman, 1976; Fogel, 1989; Ward, 1991; Blackburn, 1997, p. 260). Needless to say, these comparisons and conclusions could only be possible because demographic data on the slave population were accounted for.

Life and labour for the majority of slaves in the Old South was considerably easier than in the BWI according to most historical accounts. Cotton agriculture was not as physically taxing as sugar (Blackburn, 1997, p. 430). While evidence is conflicting, it seems that American slaves
were comparatively better nourished (Fogel and Engerman, 1974, I, pp. 109-115; Sutch, 1976; Fogel, 1989). BWI slaves were allotted provision grounds by law after the onset of amelioration in the 1780s, but it appears that American slaves had more free time to generate surplus food and money for sundries. American archive repositories frequently contain record books of company stores in operation on the larger plantations. We have seen nothing of these for the BWI. The availability of time apart from their indentures was related to the differing structures of labour organisation and control in the two venues. The ganging orientation of sugar agriculture meant that all workers of a particular gang would quit work together, usually resulting in a longer day’s work. Meanwhile in the tasking environment of the American South, the more efficient slaves could complete their task assignment earlier than the others or, alternatively, certain favoured slaves were in a position to bargain down their daily assignments (see Tyson et al., 2004).

8. Accounting, Government, and the Transition to Freedom

Another significant difference between the slave regimes in the American South and the BWI was the amount of governmental involvement in administration. The BCO mandated that colonial governments in the BWI require planters to submit quarterly vestry reports, which contained information as to the number of slaves, the increase or decrease in that number since last report, the identity and titles of whites in residence and the length of time each had been there, types and numbers of livestock and the names of all runaways and the length of time they had escaped capture. State governments in the US had no such mandated reporting to the federal government. The amount of data to be collected and submitted to the BCO increased in the years immediately prior to emancipation, particularly with the advent of required slave registration in 1817. The British government had required a substantial volume of reporting from the times of earliest colonial settlement. Walvin (1992, pp. 32-5) suggested that Parliament’s interest in controlling Caribbean slavery was linked to the absence of slavery’s standing or tradition in British law, unlike other powers such as Spain and Portugal.

Both the British and BWI colonial governments took steps a half-century before emancipation to ease the condition of the slaves through a process called ‘amelioration’.

Amelioration was a governmental policy instituted at both the imperial and colonial levels in the 1780s in which the rigours of BWI slavery were reduced legislatively as the abolitionist movement gained strength. The Jamaican act provided that each slave be allotted sufficient land and time to provide for his own maintenance. Sufficient time was one day per fortnight exclusive of Sunday except during ‘the time of crop’. Punishment was limited to 39 lashes per occasion. Slaves were to be allowed one-half hour for breakfast and two hours for dinner and were not to be worked before 5:00 A.M. or after 7:00 P.M. except during time of crop (Proceedings, 1792). Ward (1991, pp. 36-7) claimed slaves were undernourished before amelioration, in part because of the one-crop economies of most BWI plantations. By contrast, food crops were grown on most American cotton plantations.

One noteworthy difference between the two environments is that BWI planters were forbidden to use physical force to coerce work effort long before the formal abolition of slavery. The 1824 Order in Council was the first in a series of legislation that attempted to ameliorate the transition from slavery to freedom. It forbade the use of the whip to compel work effort and
delineated the number of lashes that could be administered for work-rule violations. It also specified their frequency and the required recovery period between lashings. Most importantly, from an accounting perspective, the Order required that all punishments of more than three lashes had to be recorded in a plantation record book. It is noteworthy that this enactment was issued ten years before the formal start of apprenticeship.

In 1831, another Order in Council described the mutual obligations of slaves and masters with regard to work expectations and minimum allotments of food, clothing and medical care. It defined terms of contract for both parties, such as the six-day working week and classified workers as eligible for full or two-thirds time based on age and gender. It also empowered local ‘slave protectors’ to adjudicate civil and criminal proceedings, summon witnesses, access plantations and collect evidence.

In the British Caribbean even after emancipation, former slaves continued to be tied to their plantations for four to six years in a state of apprenticeship. In British Guiana, for example, a formal valuation system was instituted to price apprentices for a variety of purposes, such as the sale or bankruptcy of plantations, the hiring out of individual labourers and, more rarely, the apprentices purchasing their own freedom. The procedure involved a dual appraisal by a representative of government and a hand-picked designee of the plantation owner. In the event of disagreement, a court-appointed umpire was called in to decide the issue. These appraisals were all accounted for with the valuations of all participants reported back to the BCO (British Parliamentary Papers, 1969/1837-38, Vol. 85, pp. 152, 153, 155-9) and published in the local press. While it was claimed that this public exposure would enhance the opportunities for apprentices to purchase their freedom, published results clearly indicate the degree to which this system favoured the planter interest (see Tyson et al., 2005 for details). Thus, slave valuations that were informal and sporadic early in the history of Caribbean slavery became legally established as the process for ascribing a value to the now freedmen during the apprenticeship period (1834-38).

Following emancipation, planters sought legislation to keep labourers on the plantations. In both venues, this legislation mandated gainful employment, forbade vagrancy and created barriers to land ownership. However, evidence strongly suggests that newly emancipated slaves desired personal autonomy more than receiving cash wages or crop shares for the same work they had performed as slaves.

With certain exceptions (e.g., Antigua and Barbados), open lands were available in both the BWI and the US for freedmen to cultivate the amount of crops that would fulfill personal and family needs. Where open lands were not accessible, ex-slaves had little choice but to perform the same tasks they had done before liberation. Planters needed a dependable and permanent labour force, both to maintain their customary lifestyles and to create a surplus to cover operating costs and the debt on fixed capital.

In the BWI, each colony’s planters were required to establish a set of work rules and sanctions in conjunction with the 1833 Abolition Act to qualify for a share of the £20m compensation offer from the British government. Most of the ex-slaves performed the same tasks they had done previously, although they were now entitled to wage compensation once they exceeded a statutory number of hours of work per year.
In essence, these Orders in Council, in conjunction with the 1833 Abolition Act, bolstered a legal framework that included formal record books and regular accounting reports. They specified the records that had to be documented, initially for slaves and later for apprentices, and the rules that had to be followed when administering punishments. Once the Abolition Act became law, special magistrates replaced slave protectors and were required to visit plantations, adjudicate disputes and document the results.

It should be emphasised that special magistrates and local justices were still empowered to administer corporal punishments for particular (and repeated) violations of work rules and social behaviours, especially those relating to vagrancy. And while the 1833 Abolition Act included general provisions of apprenticeship that would apply across the Empire, such as the maximum number of working hours per week or the number of lashes that could be administered, each colony had to draft its own local ordinances that contained detailed rules regarding work behaviour, effort levels, pay rates, vagrancy provisions and punishment schemes. These local ordinances had to be submitted to the BCO for review before a colony’s planters received any remuneration for the loss of their investment in human capital. Approving these ordinances at one central location ensured that uniform accounting procedures would be followed, that detailed records would be kept and that a comparative analysis of practices and statistics in each colony could be performed.

There was nothing comparable in the US to the BCO structure and its role as a central monitoring agency and repository of formal, documented reports. Those freedmen who did stay on the plantation entered into collective annual contracts with employers, many of whom were northern businessmen with no experience in plantation management. They attempted to treat the freedmen like factory workers and expected them to respond to traditional economic incentives. Share-based contracts and monthly wages were two common approaches used to entice the freedmen to remain on the fields until crops were harvested. Employers usually deferred a portion of wages until the contract was completed. These contracts usually specified work rules, effort levels and the fines or physical punishments that would be imposed.

In America, regulations for freed labourers were initially developed by the War Department’s Bureau of Refugees following the Emancipation Proclamation of January 1, 1863. The Bureau’s authority was in force, however, for only as long as the Civil War lasted. Its provisions were far more generous to the ex-slaves than those in the BWI. For example, they were allowed to choose their employers and place of residence, to sign one-year contracts and to occupy abandoned lands they could rent for three years and later buy (Bentley, 1970, p. 23). A committee of three officers was appointed ‘to regulate the enrollment, recruiting, employment and education of persons of color’ as well as to verify that labour contracts were appropriately fulfilled. In the BWI, by contrast, the committees that drafted local ordinances were dominated by former and current planters. BWI committees also endured long after the slave era ended.

On March 3, 1865, the War Bureau was replaced by the Bureau of Refugees, Freedmen, and Abandoned Lands (Freedmen’s Bureau), another temporary agency that was originally scheduled to terminate one year after the Civil War ended. Its primary functions were similarly to provide relief services to freedmen and to adjudicate disputes between planters and labourers. The surviving accounting records of the Freedmen’s Bureau are extensive, particularly in the realm of education (see Fleischman et al., 2008 for details). Although the intentions of the Bureau were
altruistic, the agency was understaffed, underfunded and short-lived. After several extensions, it
became functionally deceased by 1871, barely outlasting ‘radical Reconstruction’, designed by
certain northern senators to aid the freedmen but really motivated to harness the African-
American vote in the South. While ratification of the Fourteenth Amendment, guaranteeing that
all US citizens could not be deprived of life, liberty and property without due process of law, was
required for the readmission of Confederate states into the Union, this approval was mere lip
service as southern state assemblies had created innumerable and impenetrable barriers to full and
equal rights for freedmen in the form of the now infamous ‘Black Codes’. Clearly, the codes
were designed to control black labour and even to restore the vestiges of slavery (Wright, 1992).

It is important to note the panoply of social devices that were systematically employed in the
BWI to compensate for the limitation of corporal punishment as a way of retaining a reluctant
work force. Prison reform, non-corporal treadmills, religious instruction and detailed work rules
and work standards were undertaken simultaneously across the BWI during the apprenticeship
period. Thus, according to Burn (1937, p. 167), the Abolition Act and conjunctive local
legislation ‘were, moreover, only part of a comprehensive system of restriction’. We found little
evidence to indicate that a similarly systematic, centrally coordinated and all-encompassing effort
was undertaken in America to re-socialise slaves. This does not infer that the American and BWI
elites had different intentions, or that the BWI was more successful – both wanted to tie ex-slaves
to the land and maintain their plantation economies. In the case of the BWI, however, the effort
was more consistent and coordinated, and was both formalised and facilitated to a far greater
extent through accounting.

Another noteworthy difference between the two environments was the attempt of white
plantation owners to band together against their black labourers. Wright (1992, p. 90) concluded
that, ‘attempts at collusion by groups of US planters to restrain wages or specify contract terms
were virtually all failures’. While collusion in America may be viewed a failure, collusion in the
BWI was far more systematic and, thus, more successful, aided as it was by accounting. Planters
worked directly with local legislative assemblies to create detailed, uniform provisions that
specified task rates, punishment schemes and vagrancy rules that would apply to every plantation
in a particular colony.  

9. Summary and Concluding Remarks

While there are many similarities between the American and BWI transitional periods, the nature
and role of accounting differed significantly. In America, accounting was much more ad hoc and
inconsistent than in the BWI. There were far fewer large plantations after the war and a reduced
need to compile accounting data. In the BWI, where allowing slaves and apprentices to attend to
their own provision grounds and to market surplus crops was a long-standing practice, the hours
apprentices actually worked on the planters’ land had to be closely monitored. In the case of
America, Shlomowitz (1991, p. 99) noted that, ‘the positive incentives associated with the
sharecropping arrangement made the monitoring of work performance (and the associated system
of fines) redundant’. Foner (1988, p. 174) indicated that sharecropping provided benefits to both
planters and labourers: ‘To blacks, sharecropping offered an escape from gang labor and day-to-
day white supervision. For planters, the system provided a way to reduce the cost and difficulty
of labor supervision, share risk with tenants, and circumvent the chronic shortage of cash and
credit. Most important of all, it stabilized the work force...'. For the freedmen, however, sharecropping and the crop-lien system created in most instances a continuous debt cycle from which there was no escape.

Perhaps the most important distinguishing factor is that in the BWI, an active, central agency (the BCO) and its agents (special magistrates) mandated and monitored the collection of accounting and accounting-related data. The 1824 and 1831 Orders in Council, the 1833 Abolition Act, and the related local ordinances all help to explain the presence of detailed accounting records in the BWI and their absence in America. We acknowledge that there were Black Codes in nearly every state that had innumerable provisions which impacted the freedmen’s daily life, but these codes were fleeting and did not include micro-level requirements for work rules, piece rates and punishments. Record-keeping requirements, the existence of an agency that accumulated reports and issued directives and the employment of centrally trained adjudicators (i.e., ‘auditors’) were all factors present in the BWI that help explain the systematic use of accounting to bolster and sustain plantation systems.

Although accounting historians have recently discovered the subjects of slavery, the slave trade and plantation accounting (Fleischman and Tyson, 2000, 2002, 2004; Burrows, 2002; Vollmers, 2003; Alagiah, 2004; Alagiah and Turner, 2004; Carmona and Donoso, 2004; Fleischman et al., 2004, 2008; Irvine, 2004; Tyson et al., 2004, 2005; Lemarchand and McWatters, 2006; Oldroyd et al., 2008) are topics that have lain relatively dormant despite their critical appeal potential. The problem lies in the fact that the archival materials are so vast and so varied as to type that undertaking research may appear daunting and the fact that multiple perspectives on slavery and the plantation system can be supported. For example, how can we know whether the plantation system was profitable (Aufhauser, 1973; Fogel and Engerman, 1974) or not (Phillips, 1914; Williams, 1944)? Was slavery efficient as a structure of labor (Fogel and Engerman, 1992a) or not (Craton, 1975; Friedman, 1992). Were slaves well treated (Lascelles et al., 1786; Phillips, 1918; Sheridan, 1975) or not (Long, 1972/1774; Craton, 1975)? Was there wide-spread breeding of slaves (Sutch, 1975) or not (Engerman, 1975; Lowenthal and Clarke, 1977; Fogel and Engerman, 1992b)?

In the US slavery environment, there were no accountants or bookkeepers per se, but accounting was happening in the areas of asset valuation, racial and labour control, the operations of the Freedmen’s Bureau, etc. But then, the economics did not support a need for either a profession or accounting on a large scale. Smaller plantation size, resident ownership, laissez-faire government, etc. were all factors that explain accounting’s lesser development. In most instances, a plantation owner or manager filling the pages of an Affleck book was felt to be sufficient.

The BWI situation is somewhat cloudier as regards the specific actions of accounting practitioners. Here there were functionaries called bookkeepers, but their functions were varied and ill-defined in the literature. Many of them were in no way involved in what would be called a typical accounting role. Notwithstanding, BWI bookkeepers did perform a variety of accounting services that were not provided by accounting practitioners in America. The bookkeepers were called upon to check that slaves were performing to task (albeit more frequently on coffee and pimento plantations); they participated in charting the punishment process; they provided vitally
needed data to absentee owners and they furnished reports to the BCO that documented the perpetuation of some of the heinous features of slavery post-emancipation.

In conclusion, the purpose of this paper has been to illuminate accounting practices and their impact on plantation workers at the end of the BWI and US slave eras. We would like to identify, as promised in the introduction, those groups of suppressed people whose plights deserve further future investigation with respect to the ways in which accounting and accounting practitioners either worsened or bettered their conditions. They include:

- indentured workers in the post-emancipation BWI
- coolie workers in the US during the railroad construction era
- convict workers in the US South from the Civil War through the 1920s
- convict and aboriginal workers in colonial Australia
- political prisoners in Spain, Chile, Russia and other countries
- Indian convict workers in Southeast Asia and South Africa in the late 18th and early 19th centuries
- modern factory workers in China, India and other developing nations
- child workers in Asia, Africa and Third World nations
- post-colonial and indigenous peoples throughout the world
- labour camps under the Nazi regime and the relocated Japanese-Americans during World War II.

Many accounting-related questions arise regarding these different labour groups and environments. For example, what role does accounting play in justifying punishments for failing to meet predetermined task levels? How is accounting information used to supervise production, ensure attendance and elicit effort? Are particular accounting measures/techniques in place that substitute for fair market wages and other economic incentives? Answering these and related questions will further illuminate accounting’s role in controlling the labour process of suppressed, captive, or otherwise marginalised workers.

Endnotes

1 Long’s opinion linking absenteeism to slave resistance and rebellion was seconded by Williams (1944, p. 86).
2 Phillips (1914, p. 551), despairing of the 50% mortality rate of slave children under the age of two, blamed that demographic disaster on the absence of white mistresses from the plantations.
3 Within the West Indian slave context, a mulatto would have one white and one African parent; a sambo would be the offspring of one African and one mulatto parent; a quadroon would have one white and one mulatto parent and a mustee or an octoroon would have one white and one quadroon parent.
4 Fraginals et al. (1983) found similar valuation patterns for these reasons in Cuba.
5 The pay of bookkeepers, reflective of their low standing, is revealed clearly in BWI plantation records. Bookkeepers other than the head bookkeeper generally received one-tenth the stipend paid to the manager and the head overseer. The head bookkeeper could expect about one-third the salary of the top plantation administrators actually in residence.
6 Some 2,500 slave narratives were collected by researchers at Fisk University in the late 1920s and by interviewers funded under the auspices of the Works Progress Administration during the 1930s.
7 Turley (1993, p. 110) noted that ‘in both the British West Indies and the American South similar loose definitions of vagrancy were applied to freed people’.
8 Foner (1988, p. 104) presented several explanations for the unwillingness of freedmen to work for wages: ‘The desire to escape from white supervision and establish a modicum of economic independence profoundly shaped
blacks’ economic choices during Reconstruction, leading them to prefer share tenancy to wage labor, and leasing land for a fixed rent to sharecropping.

9 Although the Abolition Act specified the specific areas that had to be addressed by each local assembly, Craton (1994, p. 46) noted that ‘there were great local variations in the amounts of work exacted for the forty-five hours per week of compulsory labor for former owners, and in the wages paid for work in the remainder of the working days’.

10 In British Guiana, 45 hours were required if the plantations provided their apprentices rations, and 40½ hours if the labourers raised their own food on the provision grounds (CO 111/132, p. 290).

11 Morgan (1982, pp. 585-6) noted under the ‘two-day’ system, freedmen worked two of six days in each week for their employers and received a rent-free house, fuel and six acres of land for their own use.

12 Holt (1992, p. 37) described the interplay between the detailed provisions of the Abolition Act and the creation of contemporary socially controlling institutions: ‘Thus the same Parliament that debated and approved the abolition of slavery and entertained proposals for universal education enacted legislation to reform prisons, poor relief and the police. There were striking similarities in the governance and discipline that they established in penitentiaries, mental hospitals, workhouses, schools and reformatories’.

13 Green (1976, p. 122) described the relationship of the local ordinances to the Abolition Act: ‘Although the Act of Parliament established the basic framework for emancipation, it reserved to the colonial legislatures the task of preparing the terms upon which the apprenticeship system would be regulated. Local assemblies were assigned the responsibility for framing rules for the classification of apprentices, for the appraisement of those who wished to purchase their freedom, for the maintenance of discipline among apprentices and for the prevention of indolence and vagrancy’.

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