

spinners, etc), their hours, and their wages from 1776 to 1795. **Volume 38** contains sales accounts for snuff and tobacco from 1801 to 1802. **Volume 40** documents tobacco sales in 1816. **Volume 41** is entitled “Shop Ledger” and contains information on Leiper’s cigar manufactory, names of workers, time, and wages from 1823 to 1827. **Volume 42** is an order book containing hundreds of accounts for snuff and tobacco sales. It includes pricing for plug, roll, bladder, pigtail, Glasgow, and pipe, and dates from 1826 to 1831. **Volume 43** is a receipt book for the tobacco business and contains information on kegs, making cigars, and sub-contractors who rolled cigars for the Leiper company from 1831 to 1834. Thomas Leiper and Sons ledger, **volume 44**, contains accounts daily of sales of snuff and tobacco from 1831 to 1835. Taken as a whole, these volumes provide a very complete picture of the tobacco business during the colonial and early national periods in America. Not only are the records of the business in existence, but also records of shipping, customers and workers.

The final three volumes in the Leiper family business records are “Miscellaneous and household account books and receipts.” The first of these dates from 1781 to 1783 and is attributed to Thomas Leiper. Included in this volume (**volume 45**) are sales of merchandise; including “sundries;” metal items, such as callender, ladle, coal shovel, candlesticks, tea kettles, camp kettles, brass clock, silver buckles, brass, tin, pewter, copper and iron; and the repair and maintenance of items. The names of the buyers are often identified as to their professions, such as blacksmiths, tallow chandler, cooper, joiner, shoemaker, etc., as well as their residences. The second miscellaneous account book (**volume 46**) dates from 1814 to 1817 and includes accounts, loose leaves, letter copies, land rents, and supplies for the tobacco business. The last volume in the series (**volume 47**), and the collection, is a receipt book dating from 1825 to 1837. Included in this volume are receipts for Leiper’s barber, postage, subscriptions, labor, advertising, taxes, wine, clothing, freight, printing, billing for shares in the Library Company of Philadelphia, a pair of pistols, a second hand carriage, coal, and groceries. While many of these receipts are copies, there are original receipts tipped in with wax.

The collection as a whole provides an outstanding representation of an early American business, which lasted well into the 20th century. According to Ken Leach, appraiser of the collection, “with a major product, tobacco, and being the largest company in the business at the time, this collection brings to light all the facts, figures and correspondence.” The letterbooks should be used with other volumes in order to provide context to the account books, wage books, and other financial records.

Administrative Information

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