A tanner, currier, and shoemaker, Benjamin Akin was born into a prominent Bristol County family in Dartmouth, Massachusetts, on May 18, 1715. With a prolific and well-connected family and successful in his own business endeavors, Akin attained some stature in Dartmouth. First appointed town clerk in 1745, he filled that office from 1754-1770 and again from 1776-1780, adding the title “Esq.” to his name by the 1760s. During the Revolutionary years, he served on the town’s public safety committee. He died on April 10, 1802.

The Akin ledger offers insight into the fortunes of an 18th-century artisan during the most productive years of his life, as well as into the structure of a local community in southeastern Massachusetts. The ledger includes accounts of with customers for tanning and currying of calf and sheepskin, day-book entries, and accounts with the Town of Dartmouth for services performed at Town Clerk.

The Akin ledger offers insight into the fortunes of an 18th-century artisan during the most productive years of his life, as well as into the structure of a local community in southeastern Massachusetts. The entries begin as early as 1737, when Akin was barely into his twenties -- probably carried over from earlier volumes -- and they continue for over twenty five years. The ledger’s earlier entries are in the form of standard double-entry accounts, however the latter third of the book was used as a daybook. Carrying debts on his books for months at a time, Akin settled many transactions on a cash basis, however he often accepted cords of wood, shoes, meat, hides, fish, grain, cheese, molasses, and other goods in barter. In the 1750s, his business branched out in a rather logical direction to include shoemaking and shoe repair, but whether Akin employed journeymen or members of his family to do the work, or did the work himself remains unclear.
The ledger includes several items of particular interest. The transactions provide some insight into the local community of exchange, revealed through entries with Abigail Niah, "widow Indian" (facing l. 171), and particularly with the records of his work as town clerk in the 1750s. These included payments for writing warrants, laying out highways, setting tax rates (l. 162), defending the town's suit against the selectmen of Rochester (l. 150), and "taking cear" [sic] of the poor (leaves 140, 156). Less local, but no less significant, is Akin's brief note on Nov. 18, 1755: "The Great Earth Quake the first That Ever I heard -- being the 18 Day of November at 4 of the Clock in the Morning and Lasted for the Space of four or five minets."

Only the right-hand pages are numbered (by Akin), and therefore references are to leaves, rather than pages. The account book is arranged as follows:

- Leaves 1-126: double-entry accounts
- Leaves 127-173: daybook entries, the earliest entries beginning in the rear
- Leaves 140, 144, 150, and 162 contain accounts with the Town of Dartmouth.

**Administrative information**

**Provenance**


**Processing Information**


**Related Material**

See also the accounts of Ebenezer Akin, Jr. (MS 220), Benjamin's great-grandson.

**Acknowledgments**

Encoding funded by the Andrew W. Mellon Foundation.

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Cite as: Benjamin Akin Ledger (MS 204). Special Collections and University Archives, University of Massachusetts Amherst Libraries.
SUBJECTS

- Artisans--Massachusetts.
- Dartmouth (Mass.)--History--18th century.
- Earthquakes--Massachusetts.
- Shoemaking--Massachusetts.
- Tanning--Massachusetts.

NAMES

- Akin, Benjamin, 1715-1802.
- Akin, Eunice Taber, 1711-1762.

GENRE TERMS

- Account books.
- Daybooks.