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Accounting for Slavery: Masters and Management

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Review

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Slavery's Dark Calculations

If there is a central human character in Caitlin Rosenthal's book about recordkeeping, accounting, and slavery, his name is Thomas Affleck. Born in Scotland, Affleck migrated to the United States in the 1830s. He eventually ended up in southwestern Mississippi, where he found the methods used by his fellow slaveholding cotton planters to manage and measure their operations irregular and inadequate for effectively gauging productivity over time. Drawing in part on his previous experience as a bookkeeper for the Bank of Scotland, Affleck crafted an accounting journal for his overseers to use, and in the late 1840s, he published the first edition of his *Plantation Record and Account Book.* Comprising a series of fifteen preprinted forms, the book let planters compile and track in one place everything from the number of people they enslaved and the amount of cotton each of those people picked every day, to tallies of capital costs and revenue from cotton sales. The recorded information could then be brought together on an annual balance sheet, allowing planters to account systematically for profit and loss, to review where they might be falling short, and to figure how they might squeeze more out of the laborers they held in bondage.

Affleck and other antebellum cotton planters in the United States were hardly the first slaveholders to become preoccupied with precisely quantifying and analyzing production on their plantations, with streamlining the organization of those plantations, or with the attendant and equally significant project of assessing the value of the human capital embedded in those they enslaved on them. *Accounting for Slavery* begins in the Caribbean, and Rosenthal locates elements of planter experimentation with data, balance sheets, and organizational structures there as far back as the seventeenth century. She describes how West Indian labor lords elaborated on those efforts over time such that by the early nineteenth century, methods of coordinating activities and compiling information on sugar plantations had become increasingly standardized. Sugar plantations were enormously complex enterprises and, for their time, some were among the largest businesses in the world. Rosenthal delineates how their owners, many of whom were absentees, crafted multilayered managerial hierarchies, bookkeeping practices, and reporting systems to run them. Designed to maximize efficiency, entrench systems of control over enslaved laborers, divide the tasks of ownership and management, and facilitate monitoring and planning from a distance, these were innovative business strategies that factories and other enterprises usually considered harbingers of modern capitalism would not deploy nearly as effectively for decades.

Planters, administrators, managers, overseers, and others who worked on sugar plantations helped develop and circulate this sort of knowledge throughout the Atlantic World, and Thomas Affleck was just one of many men who brought plantation accounting and management practices pioneered in the Caribbean to mainland North America. Rosenthal argues this process was part and parcel of slavery's nineteenth-century expansion that some scholars have come to call the "second slavery," imparted through information technologies. But every regime of slavery had its own imperatives, and even though Affleck designed accounting forms to be used on sugar plantations too, the fixations of slaveholders in the United States centered less on the coordination and allocation of labor vital to producing sugar, and more on pushing individual enslaved people to pick as much cotton as humanly possible.

Between 1801 and 1862, the amount of cotton that enslaved people picked increased by a bit more than two percent annually, such that by the start of the Civil War, slaveholders forced each person to pick an average of nearly two hundred pounds per day. There has been some debate about whether more "pickable" cotton strains or an escalation of slaveholder violence best accounts for such growth, but Rosenthal insists that both played a role and that slaveholders brought the two factors together through careful recordkeeping. Advanced "data and management practices" (102) let them compare seed yields, calculate the possibilities for their crops, recalibrate the absolute maximum they expected from those they enslaved, and implement a labor system to extract and increase that maximum over time by combining bonuses and incentives with threats of sale, merciless beatings, and other forms of torture. Indeed, Rosenthal finds slaveholders measuring and discussing the output of enslaved people so meticulously and obsessively that their efforts resembled a kind of scientific management long before such a thing existed. Minutely manipulating nearly every element of the lives of the enslaved, and even occasionally engaging in things resembling Frederick Winslow Taylor's time and motion studies, the aim was to reduce bondspersons to cotton-picking machines.

Estimating the labor capacity of an enslaved person was inseparable from estimating the market value of an enslaved person, and Rosenthal details how slaveholders brought sophisticated accounting practices to bear on those calculations as well. There was nothing new in the nineteenth century about slaveholders who inventoried the people they enslaved. But increasingly they sorted laborers into categories and grades, "evaluating lives in much the same way that the railroads were beginning to value trains and tracks" (122), and for similar reasons, so they could consider slaves' current capacities in the fields and their prospective appreciation and depreciation over time as assets and laborers alike. Enslaved people could not be fully commodified, like hogs and cotton, as human beings could never be made entirely interchangeable. Nor could they be prevented from negotiating and manipulating their own market values, and Rosenthal is attentive throughout *Accounting for Slavery* to the constant resistance of the enslaved to their enslavers. Nevertheless, she argues, "southern slaveholders were at the cutting edge of nineteenth-century valuation schemes" (155).

Rosenthal observes that not every plantation owner engaged in the sorts of management and accounting practices she describes. At the moment of emancipation in Jamaica, perhaps ten percent of the island's sugar plantations employed chief administrators known as "attorneys" and had them sit atop multilayered management hierarchies. Maybe fifteen percent of cotton planters who enslaved more than thirty people in the United States used Thomas Affleck's accounting journal by the late antebellum period, and many of them did so "unevenly" (94). Using such estimates to gauge the significance of Rosenthal's argument, however, is to miss the point, which is not about either universality or typicality. Nor is it about making a case for a direct line from data practices used by slaveholders to those used by modern corporations today. Rosenthal states more than once that her work “is not an origins story” (xii).

Rather, like many business histories, *Accounting for Slavery* looks at large, successful, and influential businesses, examines the innovations that made them successful, and sets the impact of those innovations against the backdrop of the larger trajectory of American economic development. Given recent historiographical trends, it is unsurprising for Rosenthal to make the case that understanding the business practices of slavery ought to be as central as understanding those of free labor factories and railroads to our histories of American capitalism. But Rosenthal demonstrates powerfully that slavery and modern management practices were not merely compatible. Each facilitated the other. Slavery’s violence and racial hierarchy provided particularly intensive control over laborers, furthering standardization, coordination, and analysis of their work that owners and managers of free labor factories before the Civil War could only dream about. In turn, records in inventories and account books eased calculations about individual enslaved people as numerical abstractions to be valued, bought, sold, and deployed in crop production.

These power relations changed substantially with the end of slavery, of course, and Rosenthal’s final chapter traces how those changes appeared in management techniques and accounting practices. In 1880, when Thomas Affleck’s son, Isaac Dunbar Affleck, published a revised version of his father’s recordkeeping system, he retained a focus on scientific agriculture, even as he stripped out accounting forms for a slave labor system and replaced them with ones allowing planters to track negotiations with free workers. But if freedpeople gained some measure of autonomy and control over their labor with emancipation, the power of planters was hardly vanquished, as coercive contracts and the ledgers that recorded sharecropper and tenant debt made all too clear. Slavery’s absence did not mean that capitalism underpinned a truly free society.

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