

Thar She Blows! U.S. Whaling Fiscal History of the Civil War Era

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This exhibit traces the paper trail of the U.S. whaling industry via revenue-stamped documents from 1862-72, the period of comprehensive Civil War stamp taxes. Its storyline is the time course of this unlikely enterprise—turning whales into money—from preparation through departure and the chase, and finally selling the oil, as detailed at left.

For the industry, long a mainstay of the U.S. economy, this would prove a decisive decade. Whaling was still vibrant in the early 1860s, despite the fact that, as illustrated here, whalemens were forced to venture further and further afield in search of their prey, notably far into the western Arctic Ocean.

By the early 1870s, though, whaling's scope and importance had been drastically reduced. Two calamities occurred on the seas:

- destruction of 21 ships by the Confederate raider Shenandoah in 1865;
- “the Disaster of 1871,” loss of 32 ships trapped by ice in Alaska.

Artifacts from ships lost in both disasters are included here.

The number of surviving whaling-related stamped documents is minuscule; acquiring even a single example is the work of years. Nevertheless, they include items of high philatelic importance: the Manifest \$3 rate and incoming bills of exchange from Hawaii, Chile and New Zealand are known only for whaling documents! Examples of each are shown here, along with the scarce Manifest \$1 rate.

Included is the sole recorded document of the Civil War era bearing stamps of three countries.

The storytelling elements are remarkable not only for the fiscal history rarities included, but for the historical significance of five key items:

- 1864 outbound manifest of the *William Thompson*, burned by the *Shenandoah* June 22, 1865;
 - Three 1863-9 bills of exchange by masters of the *Fanny* and the *Massachusetts*, crushed by ice in the Arctic in the “Disaster of 1871”;
 - 1864 bill of exchange by master of the *Jireh Swift*, fired on by the *Shenandoah* June 22, 1865, the final shot of the Civil War, and burned.
- Red borders and lettering indicate these five and the unique triple-nation stamping.

2.1 Insuring the Vessels and Cargo: For the Atlantic; “War Risk”

May 1863 policy specifically tailored to whaling vessels, insuring bark Rose Pool, her whaling outfits, and catchings (enumerated as “Sperm Oil 175 (i.e. \$1.75 per gallon), Whale do 100 (ditto, \$1.00/gallon), Bone 150 (\$1.50/lb)”)

Note the above change in anchorage to “at the vineyard.” Rose Pool was one of relatively few whaleships with home port Edgartown, Martha’s Vineyard.

For an additional 6% premium the company assumed “the risk of loss or capture by Confederate cruisers, privateers, and their vessels of war.” 25¢ Entry of Goods imperforate pays Insurance 1862 25¢ blanket rate.

1. Whaling Master's Contract

New Bedford April 29th 1869

John A. Beckerman
Agent of Park Line Oak
New Bedford

I hereby agree to take Command of the *Park Line Oak* for a whaling voyage, on the following terms and conditions viz
The twelfth (12th) day, on all the oil and bone taken while I am in command, and shipped or landed to be shipped to any port in the United States, or any port in Europe, or turned out from the *Park Line Oak* at the port of New Bedford;

a Bonus of two dollars a Barrel (200) on every Barrel of sperm oil or its equivalent that I may land or ship from Fayal or other ports, or by vessel during the year 1869; and a bonus of one dollar a Barrel (200) on every Barrel of sperm oil or its equivalent, (exclusive of all shipped home in 1869) up to One thousand Barrels (1000); and a Bonus of two dollars a Barrel (200) on every Barrel of sperm oil or its equivalent, (exclusive of all shipped home in 1869) over One thousand Barrels (1000); the said day and Bonus to apply to any oil or bone that I may sell in foreign ports for the benefit of all concerned.

Two hundred dollars (\$200) to be allowed me as full Compensation for my services for selling any articles of trade put on board the *Park* for recruiting or other purposes, and for supplying the officers and crew.

1869 contract between agent and master of whaleship *Live Oak*

Master to receive a 1/12 “lay” (i.e. share) of the oil and bone taken

Also a bonus of \$2 per barrel (about 3%, based on 35 gal/barrel at \$1.75/gal) on sperm oil landed at Fayal (Azores) or other ports during 1869

And a bonus of \$1/barrel on additional sperm oil up to 1,000 barrels, and \$2/barrel above that

This seems a remarkably modest compensation. The master's skill and judgement were the primary determinants of the success of the “adventure”!

Signed by the parties with Agreement 5¢ tax paid by two 5¢ Certificate (one would have sufficed).

2.2 Insuring the Vessels and Cargo: Pacific Four-Year “Adventure”

1871 whaling vessel policy insuring New Bedford bark *Northern Light*, for \$25,000 on a four year “Adventure” premium \$2,250, stamped with 50¢ Original Process paying Insurance 1864 50¢ rate for premiums above \$50

The *Northern Light* sailed to the North Pacific and Arctic Oceans.

Fire insurance accounts for some 95% of surviving policies; marine insurance comprises most of the rest, but of these only a handful are on whaling vessels, with wording tailored to the enterprise (e.g., see the fine print below).

color copy of reverse

John A. Beckerman
New Bedford April 29th 1869

The above agreement is hereby accepted

John A. Beckerman
Agent of Park Line Oak



OUTWARD FOREIGN MANIFEST--WHOLE CARGO.

Report and Manifest, of the Cargo laden at the Port of *Fairhaven* on board the Brig *Oxford*
John Chany Master, bound for *The Atlantic Ocean & Hudson's Bay*

MARKS.	NUMBERS.	PACKAGES AND ARTICLES IN BULK, To be arranged alphabetically, and each kind to be separately inserted and described.	CONTENTS OR QUANTITIES, In gallons, pounds, yards, pieces, &c., To be inserted in figures.	VALUE AT THE PORT OF EXPORTATION.					
				Value of Foreign Produce or Merchandise.		Value of Domestic Produce or Merchandise.		TOTAL AMOUNT.	
				DOLLARS.	CENTS.	DOLLARS.	CENTS.	DOLLARS.	CENTS.

*Articles and utensils for
a whaling voyage*

\$1000.00



3.1 Clearing Customs: for the Atlantic
 March 1864 outward manifest, New Bedford Customs House, of brig *Oxford*, laden at Fairhaven (sister port to New Bedford), bound for "Atlantic Ocean & Hudson's Bay" carrying "articles and utensils for a whaling voyage"
 Stamped with \$1 Inland Exchange paying Manifest \$1 rate for vessels with registered tonnage to 300 tons
 Eighteen examples of \$1 rate recorded

OUTWARD FOREIGN MANIFEST... WHOLE CARGO.

Sold at Kehew's Navigation Store, 69 North Water Street.

Report and Manifest of the Cargo laden at the Port of *New Bedford* on board the
Ship Wm Thompson, *F. C. Smith* Master, bound for *North Pacific Ocean*

MARKS.	NUMBERS.	PACKAGES, OR ARTICLES IN BULK, To be arranged alphabetically, and each kind to be separately inserted, and distinctly described.	CONTENTS OR QUANTITIES, In gallons, pounds, yards, pieces, &c., to be inserted in figures.	VALUE AT THE PORT OF EXPORTATION.					
				Value of Domestic Produce or Merchandise.		Value of Foreign Produce or Merchandise.		TOTAL AMOUNT.	
				DOLLARS.	CENTS.	DOLLARS.	CENTS.	DOLLARS.	CENTS.

*Casks, Shooks, Provisions and other
articles necessary for the prosecution
of a Whaling Voyage.*

*(20) Twenty Cases Manufactured
Tobacco, 1/2 lb Lump Navy containing
Eight Boxes or Caddies in a Case.
J. W. Maxwell Inspector Collector
District No. 1 Massachusetts
April 1864*

3012 pounds

1927 20

3.2 Clearing Customs: for the Arctic
 June 1864 outward manifest of New Bedford whaler *William Thompson*, bound for "North Pacific Ocean"
 Stamped with \$3 Manifest paying Manifest \$3 rate for vessels with registered tonnage above 300 to 600 tons
 Eleven examples of \$3 rate recorded, just five with matching \$3 Manifest

Burned by the Shenandoah

The *William Thompson* would never return. On June 22, 1865, some two months after Appomattox, she would be captured and burned in the Bering Sea by the infamous Confederate raider *Shenandoah*.

On the 22nd of June, early that morning two ships were reported by the lookouts, two prize crews were readied, [Shenandoah Captain James] Waddell intent in capturing them both simultaneously. One was hampered by having a whale lashed to her side, it was the 495 ton *William Thompson*. One crew was despatched in passing, whilst they went off after the second ship. This was the 364 ton *Euphrates*. Not bothered by the approaching steamer with the Russian flag in evidence [Shenandoah was flying a Russian flag as a deception], she was soon another victim to the Confederate raider.

On returning to the *William Thompson*, her master Francis Smith [who signs twice here] insisted the war was all over, but Waddell took this news as the Captain merely trying to save his ship, and torched the ship anyway, unsure as to the real status of his Southern States. (<http://ahoy.tk-jk.net/MaraudersCivilWar/CSSShenandoah.html>)

F. C. Smith

District of *New Bedford*

I, *F. C. Smith* Master or Commander of the said *Ship William Thompson* bound from the Port of *New Bedford* now delivered by me to the Collector of this District, and subscribed with my name, contains, according to the best of my knowledge and belief, a full, just, and true account of all the Goods, Wares, or Merchandise, now actually laden on board the said vessel, and of the value thereof; and if any other Goods, Wares, or Merchandise, shall be laden, or put on board the said *Ship* previous to her sailing from this Port, I will immediately report the same to the Collector. I do also *swear* that I verily believe the Duties on all Foreign Merchandise, therein specified, have been paid or secured, according to law, and that no part thereof is intended to be re-landed within the United States; and that if, by distress, or other unavoidable accident, it shall become necessary to re-land the same, I will forthwith make a just and true report thereof to the Collector of the Customs of the District wherein such distress or accident may happen. And I further *swear* that, according to the best of my knowledge and belief, the Certificate hereunto annexed, contains the whole quantity of *Beef and Pork* on board the said vessel, and that no salted *Beef or Pork* is shipped on board said vessel for the Ship's company, on freight or on cargo, but what is inspected and branded according to a law of the Commonwealth. And I further *swear* that the said Merchandise is *wholly* intended to be exported to *North Pacific Ocean*.

this *25* day of *June* 18*64* Before me, *Lawrence Merrill* Collector. *F. C. Smith*

4. Mid-Voyage Financing: Bills of Exchange Drawn in Distant Ports

Here and on the following panel are bills of exchange executed in distant ports by masters of vessels, paying for resupply and repairs, drawn whaling factors Swift and Allen of New Bedford, the ships' owners and outfitters. Their acceptance depended on confidence in Swift and Allen, established over the years; usually they changed hands several times as a form of commercial currency. Upon acceptance in the U.S. they were subject to stamp tax in the Inland Exchange rates.



Ships Lost in the "Disaster of 1871"

The top three bills are from the *Fanny* and the *Massachusetts*, later among the 32 whalships trapped in ice off the coast of Alaska and abandoned.

4.1 Honolulu, 1862 Foreign Exchange 70¢ rate

Top, *Bark Fanny*, November 1863, \$3,665, 30 days, tax 19¢ by Inland Exchange 1863 rate of 1¢ per \$200, stamped in error at 1862 Foreign Exchange 70¢ rate, paid by Inland Exchange 40¢ & 10¢ (x3), all part perforate
Twelve U.S. incoming stamped bills recorded from Hawaii

The Foreign Exchange rates were intended for outgoing foreign bills. Swift and Allen were evidently initially unclear as to the procedure for stamping incoming bills, with delightful philatelic consequences here. Ex-Lipson.

4.2 Honolulu, Inland Exchange 1863 rates

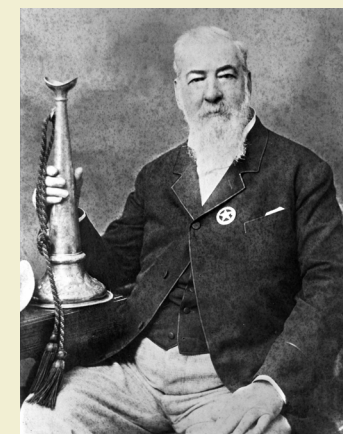
Left, *Bark Massachusetts*, January 1864, \$1,500 gold, one day, tax 8¢, by Inland Exchange 1863 rate of 1¢ per \$200 for durations to 30 days, curiously 12¢ paid by Inland Exchange 10¢ & Express 1¢ pair, again all part perforate
The bill was paid, not by \$1,500 in gold, but only \$11.50 in gold and the remainder by \$2,389.04 in currency at a whopping 60% premium! The 12¢ tax was based on payment of \$2,400, but only 8¢, based on the stated amount of the bill, was necessary. By now Swift and Allen had learned the law, but not its fine points! Ex-Lipson.

4.3 Honolulu, 1864 Rate

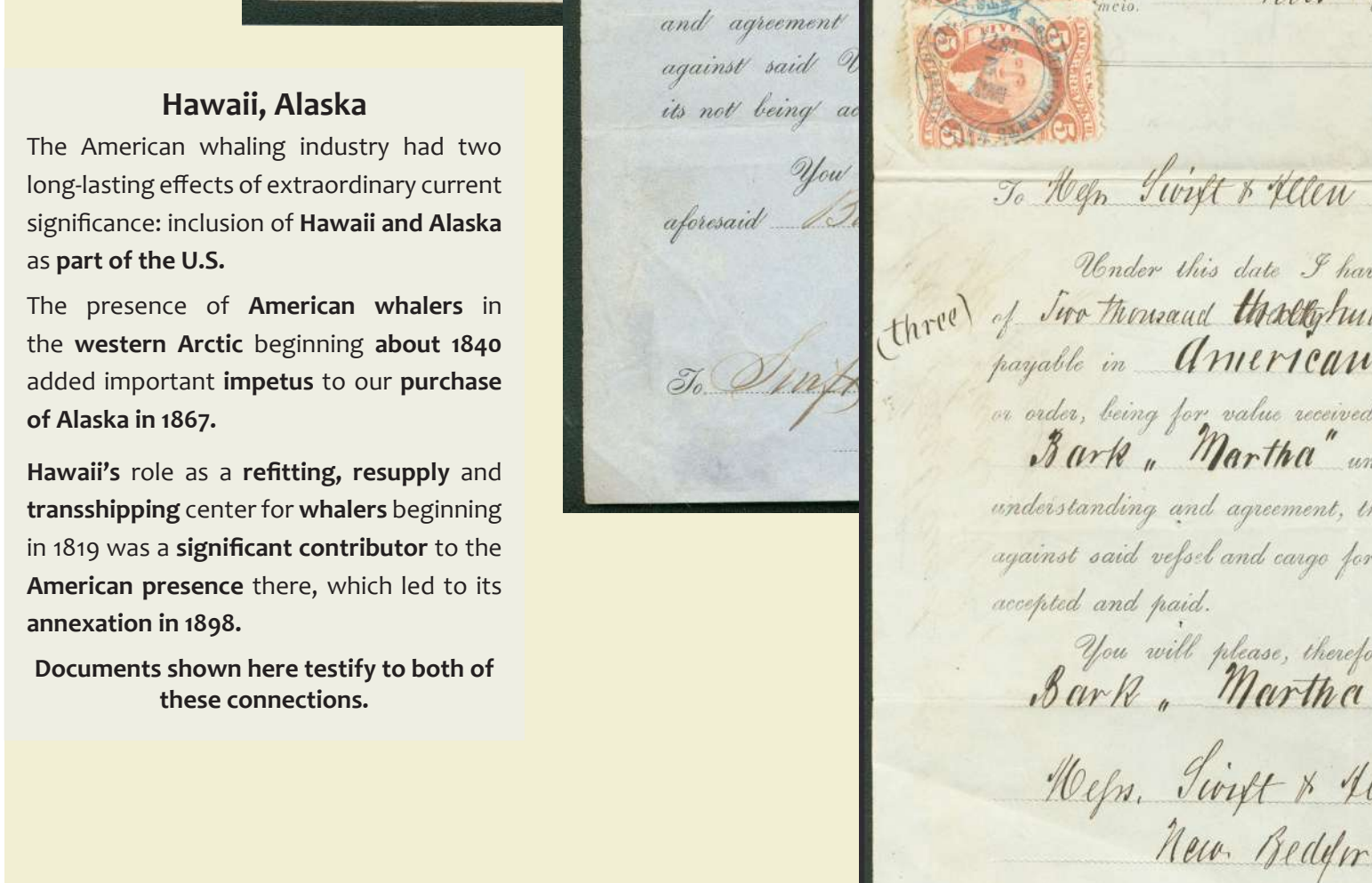
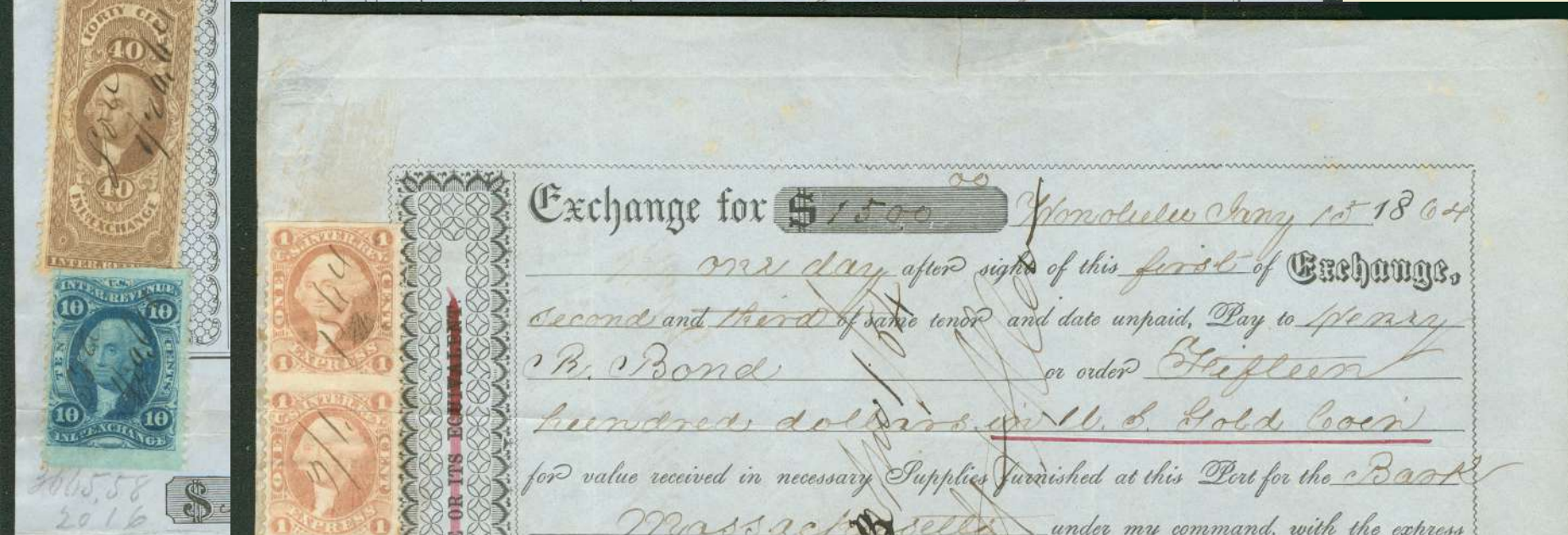
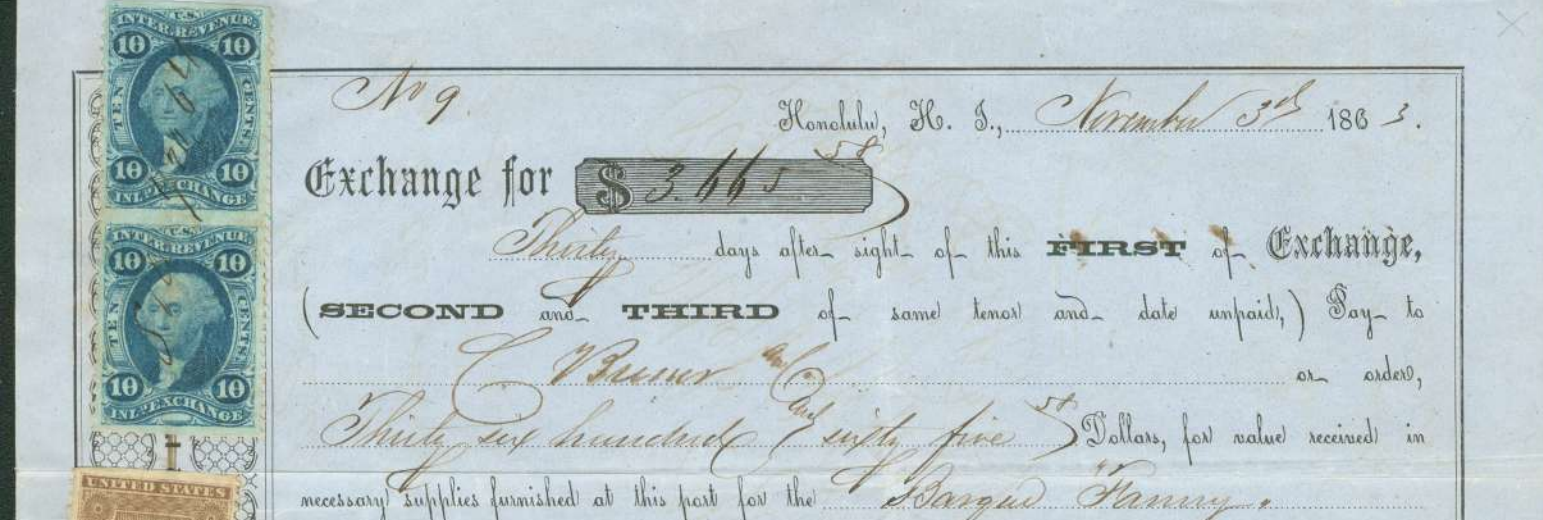
Left, *Bark Massachusetts*, November 1869, \$3,180, tax \$1.60 at Inland Exchange 1864 rate of 5¢ per \$100. Bill of merchant Alexander Cartwright, who had emigrated from New York, signed three times by him. Ex-Lipson.

"The Man Who Invented Baseball"

Cartwright's innovative rules for "New York baseball" included: nine men to a side; three outs to an inning; basepaths of 90 feet; and elimination of "soaking" (putting a runner out by hitting him with a thrown ball). On the basis of these fundamental contributions, Cartwright, not Abner Doubleday, is considered by cognoscenti to be the "Father of Modern Baseball."



Cartwright in later life, as chief of Honolulu Fire Department



Hawaii, Alaska
The American whaling industry had two long-lasting effects of extraordinary current significance: inclusion of Hawaii and Alaska as part of the U.S.
The presence of American whalers in the western Arctic beginning about 1840 added important impetus to our purchase of Alaska in 1867.
Hawaii's role as a refitting, resupply and transshipping center for whalers beginning in 1819 was a significant contributor to the American presence there, which led to its annexation in 1898.
Documents shown here testify to both of these connections.

4.4 Talcahuano, Chile
Bark *Martha*, March 1871, \$2,328 American coin, tax \$1.20
Sole recorded U.S. incoming stamped bill from Chile

4.5 Russell, Bay of Islands, New Zealand
Bark *Louisa*, March 1872, £240.14.6 (about \$1,200) American coin, to pay for supplies
Appended a bill of lading for 2,500 gallons of sperm whale oil
New Zealand Stamp Duty embossed is upon execution, underpaying 1s 8d tax
New Zealand 8d adhesive upon endorsement to make up the deficiency!
U.S. Second Issue 50¢ & 10¢ upon acceptance
Four New Zealand-U.S. combinations recorded, this the sole combination of adhesives
Extraordinary combination of New Zealand embossed and adhesive stamps, ex-Cunliffe



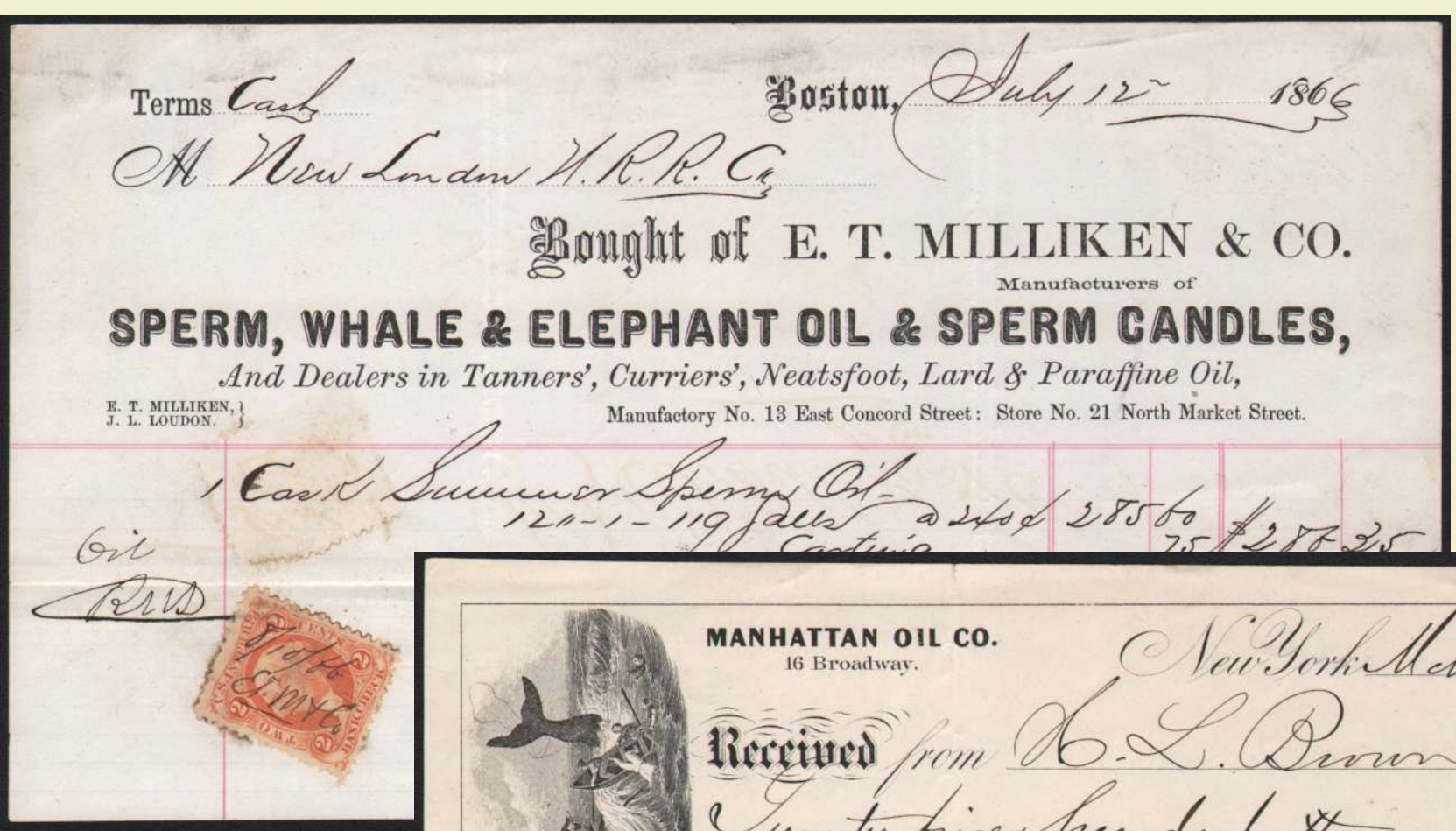


4.6. Manganui, New Zealand; Stamps of New Zealand, Great Britain and U.S.
 Left, Bark Louisa, March 1870, £80 ("Five dollars reckoned as one pound sterling," thus \$400), bearing:
 New Zealand Stamp Duty embossed 8d upon execution
 Great Britain Foreign Bill 1s upon endorsement
 U.S. 20¢ Inland Exchange upon acceptance
Sole recorded triple-nation combination of the Civil War Era, ex-Cunliffe

4.7. Honolulu: a Whaleman Sends Money Home
 Right, December 1866, drawn not by a ship's master, but by ship chandlers Bolles & Co.; payable not locally, but to Mary S. Huddy in New Bedford (as shown by endorsements on reverse); and for the small amount \$62.50. Just as Wells Fargo and other California banks pioneered the selling of exchange to miners wishing to send money home (for a fee of course, typically about 3%), Bolles & Co. were evidently providing the same service to whalemen. Ex-Buford.



4.8. San Francisco; U.S. plus California; Final Shot of the Civil War
 October 1864 bill of exchange drawn by master of whaling bark Jireh Swift of New Bedford (in San Francisco to unload \$100,000 in whale oil!), taxed by U.S. at 2¢ Bank Check rate, by California at 1861-6 Exchange \$2 rate.
 On June 22, 1865, the Jireh Swift would be captured and burned in the Bering Sea by the infamous Confederate raider Shenandoah. The Civil War was over, but convincing proof did not reach the Shenandoah until August 2. The Jireh Swift had made a run for the Siberian coast, until a shot whistling past her stern brought her to. This is widely considered the final shot of the Civil War. Twenty minutes later the Jireh Swift, with another 400 barrels of whale oil aboard, was in flames.



5. Selling the Oil
 Above: top left, 1866 receipt for sale of "Summer Sperm Oil" to New London Northern R.R. Co. by dealer in "Sperm, Whale and Elephant [Seal] Oil and Sperm Candles"; sperm oil was highly prized as an engine lubricant.
 Top right, 1866 receipt for sale of "machining oil" to Albany & Susquehanna R.R. Co., dealer in Sperm Oil, vignette of death throes of harpooned whale
 Bottom, 1868 receipt of Manhattan Oil Co. with vignette of whale capsizing whaleboat!

Epilog: Rise of the Petroleum Industry
 Edwin Drake's first U.S. oil well at Titusville, Pennsylvania, in 1859 spurred rapid expansion of the fledgling industry. Most ventures were not profitable, but enough were that petroleum production rose steadily, to about two million barrels in 1864 and ten million by 1873. (Current world production is 78 million barrels per day.) This drastically reduced the need for whale oil as an illuminant. Over the same span, whale oil production fell by 50%.
 Nevertheless whale oil remained in demand as a lubricant. Moreover demand for whalebone (baleen, the straining apparatus from the jaw of the bowhead whale) for flexible products like corsets or buggywhips remained high until the advent of plastics decades later. Whaling would continue, but on a drastically reduced basis.
 In 1863-5 a speculative boom in petroleum stocks occurred, with hundreds issued. That of the Devon Oil Co. shown here, rather than depicting oil rigs and storage reservoirs as typical of the genre, embodies the hypothesis that the rapid spread of plants and animals during the Devonian period was a primary source of the raw material of petroleum. As a bonus, the main vignette appears to show an evolutionary highlight: a primitive air breather emerging from the primordial sea.
 An astonishingly early depiction of these hypotheses, barely five years after Drake and Darwin