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

Time Course of the Enterprise

- 1. Whaling Master's Contract
- Insuring the Vessels and Cargo
   For the Atlantic; War Risk
- 2.2 For the Pacific
- 3. Clearing Customs
- 4. Presidential Passport
- Mid-Voyage Financing: Bills of Exchange Drawn in Distant Ports
  - 5.1 Talcahuano, Chile
  - 5.2 Manganui, New Zealand 5.3 Honolulu, Hawaii
  - 5.4 San Francisco

6. Selling the Oil

The purpose of this exhibit is to trace the paper trail of the U.S. whaling industry via revenue-stamped documents from 1862–72, the period of comprehensive Civil War era 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.

Whaling was still **vibrant in the early 1860s**, despite the fact that whalemen 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.

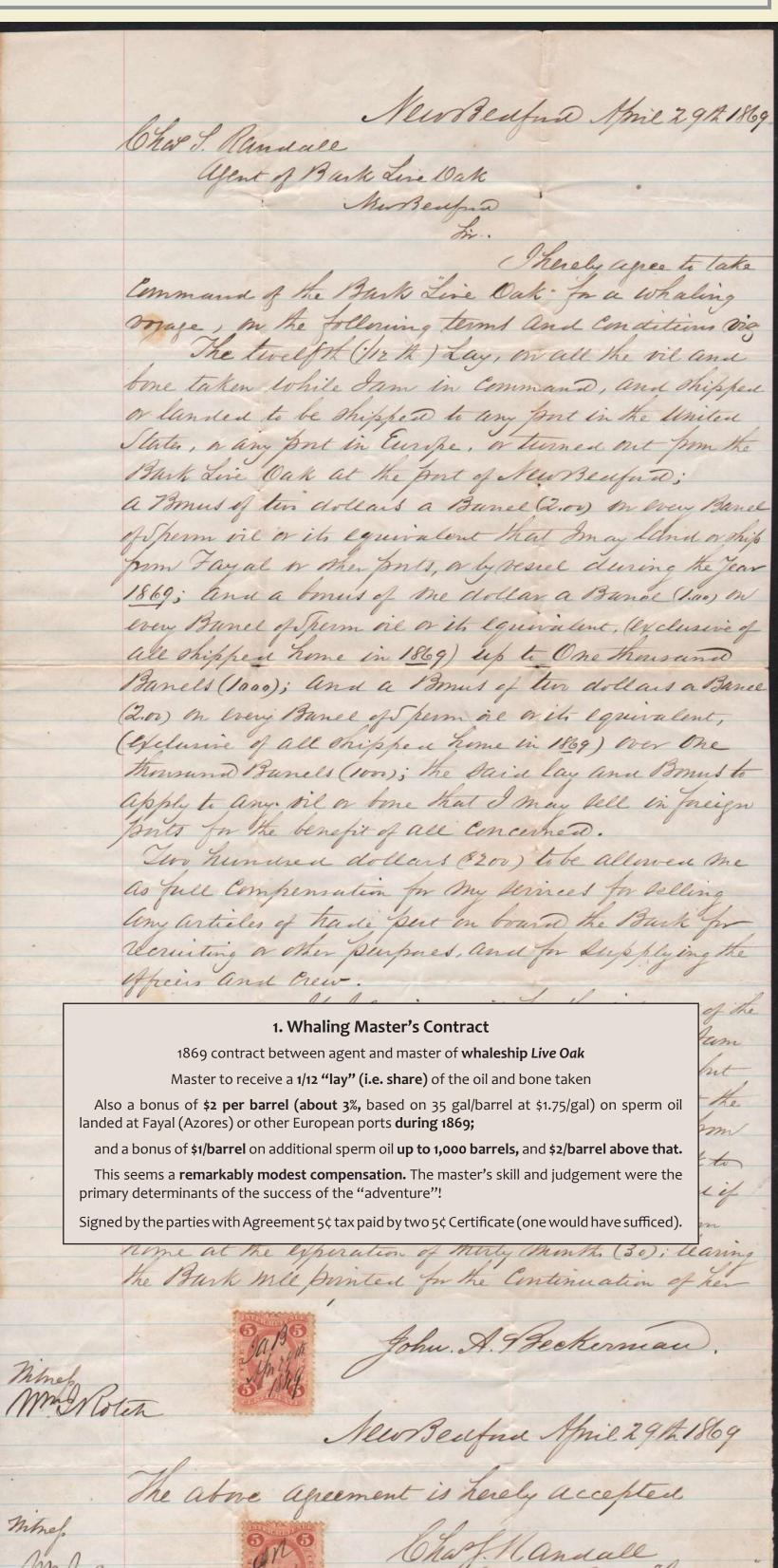
Featured here are items of high philatelic importance: the Manifest \$3 rate and

incoming bills of exchange from Chile, New Zealand and Hawaii are known only for whaling documents! The storytelling elements are remarkable not only for the fiscal history rarities included, but for the historical significance of four key items:

1864 outbound manifest of the William Thompson, burned by the Shenandoah June 22, 1865

1868 passport of the *Elizabeth Swift* and 1869 bill of exchange of the *Massachusetts*, crushed by ice in the "Disaster of 1871" 1864 bill of exchange of the *Jireh Swift*, fired on by the *Shenandoah* June 22, 1865, the final shot of the *Civil War*, and burned.

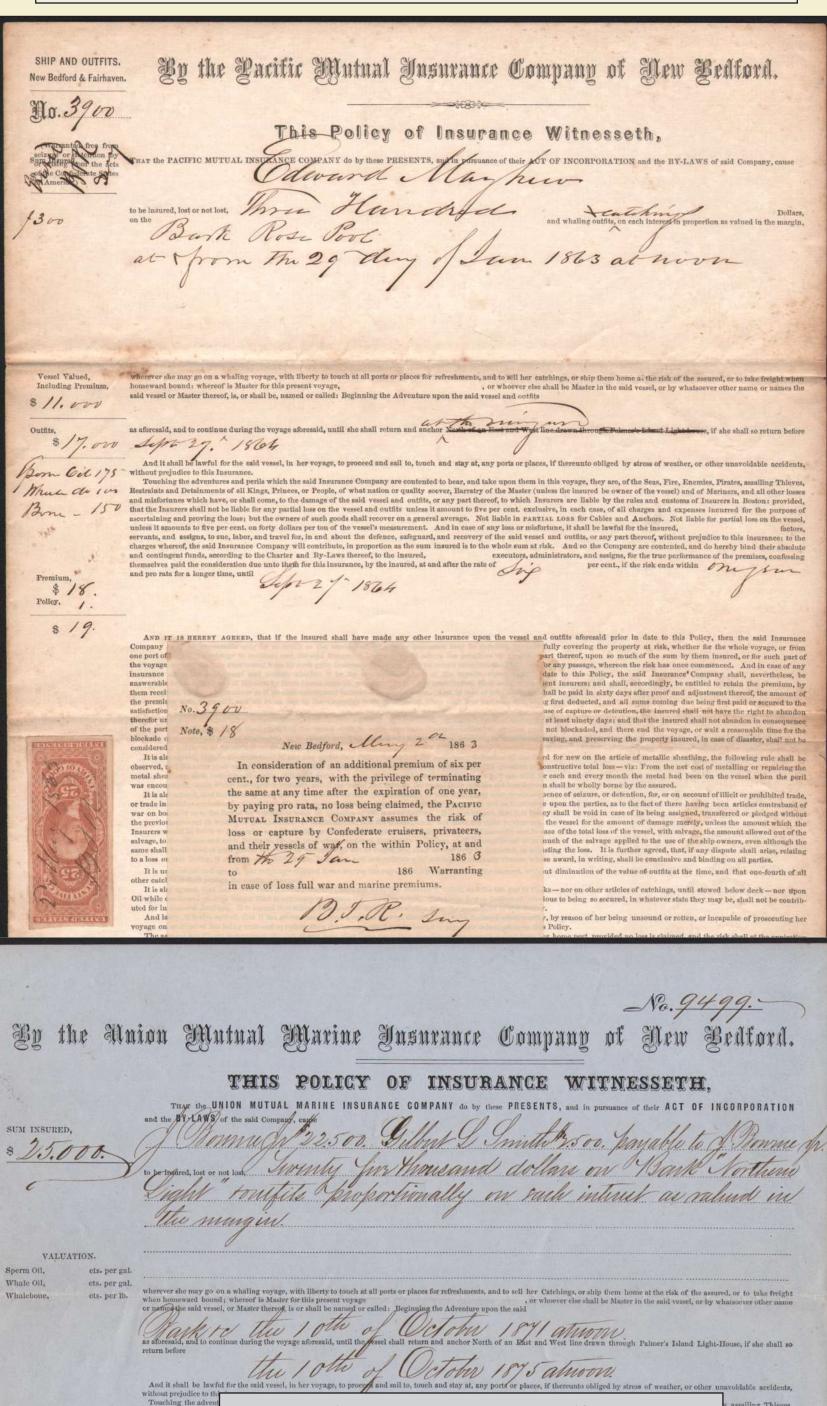
Red borders and lettering indicate these four and an ultra-rare triple-nation stamping.



### 2.1 Insuring the Vessels and Cargo: for the Atlantic; "War Risk"

Below, 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)."

Per the attached slip, for an additional 6% premium the company assumed "the risk of loss or capture by Confederate cruisers, privateers, and their vessels of war." Note the change in anchorage to "at the vineyard"; Rose Pool was one of relatively few whaleships with home port Edgartown, Martha's Vineyard.



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).

e said Insuran

insured, in case of disaster, shall not be considered a waiver or acceptance of an abandonment.

It is also agreed, that in the settlement of any loss under this Policy, instead of the customary deduction of one-third for new on the article of metallic sheathing, the following rule shall be observed, and the same shall apply to all cases, whether of partial loss or average, or in determining the question of constructive total loss, viz.: From the net cost of metalling or repairing the metal sheathing, after deducting the value of the old metal and nails, there shall be deducted two and a half per cent. for each and every mouth the metal had been on the vessel forty months the loss thereon shall be wholly borne by the assured.

It is also agreed, that the Insurers shall not be answerable for any charge, damage, or loss, which may arise in consequence of seizure or detention for, or on account of, illicit or prohibited trade, or trade in articles contraband of war; but the judgment of a foreign consular or colonial court shall not be conclusive upon the parties, as to the fact of there having been articles contraband of war on board, or as to the fact of an attempt to trade in violation of the laws of nations. It is also agreed, that this Policy shall be void in case of its being assigned, transferred, or pledged, without the previous consent in writing of the Insurers. It is also agreed, that the insured shall not have the right to abandon the vessel, for the amount of damage merely, unless the

pledged, without the previous consent in writing of the Insurers. It is also agreed, that the insured shall not have the right to abandon the vessel, for the amount of damage merely, unless the amount of the Insurers. It is also agreed, that the insured shall not have the right to abandon the vessel, for the amount of damage merely, unless the amount which the Insurers would be liable to pay under an adjustment, as of a partial loss, shall exceed half the amount insured; and in case of the total loss of the vessel with salvage, the amount allowed out of the salvage to the officers and crew, for wages carned or services rendered previously to the loss, shall be considered as so much of the salvage applied to the use of the ship-owners, even although the same shall be allowed or paid under the name of salvage, and not as wages, and shall accordingly be deducted in adjusting the loss. It is further agreed, that if any dispute shall arise, relating to a loss on this Policy, it shall be submitted to the judgment and determination of arbitrators mutually chosen, whose award in writing shall be conclusive and binding on all parties.

It is understood and agreed, that Catchings shipped home during the voyage shall be at the risk of the insured, without diminution of the value of outfits at the time, and that one-fourth of all

other catchings shall replace the outfits consumed.

It is also agreed, that this Policy shall not attach on Oil Catchings until the Blubber is boiled and the Oil put in casks; nor on other articles of Catchings, until stowed below deck; nor upon Oil while continued on deck longer than is necessary to prepare it for stowing below. Catchings lost or jettisoned previous to being so secured, in whatever state they may be, shall not be contributed for in General Average. It is agreed that taking Elephants or Seals is a deviation from the conditions of this Policy.

of four years from the date of such sailing absolutely cease and determine.

This Company is not liable for leakage of Oil or other Liquids, either in general average or partial loss. Premium notes shall be paid in sixty days after the termination of the risk. Warranted by the assured free from loss or expense arising from capture, seizure, detention, or the ronsequences of any attempt thereat, any stipulations in this Policy to the contrary notwithstanding.

IN WITNESS WHEREOF, the President of said UNION MUTUAL MARKY, INSULANCE, COMPANY hath signed, and the Secretary thereof hath countersigned his Policy, at their one thousand eight hundred and the president of the president

Office, in New Bedford, the Control day of Crown one thousand eight hundred and Novinty Ville of Control of Co

# 3. Clearing Customs

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

Examples of this rate were unknown until a cache of New Bedford manifests surfaced circa 2010.

Just five recorded with matching \$3 Manifest stamp

Dhip ///m	Thompson	of the Cargo laden at the Port of  PACKAGES, OR ARTICLES IN BULK,	Master	, bound for North Che	ific C	Cean,		board
MARKS.	NUMBERS.	To be arranged alphabetically, and each kind to be separately inserted, and distinctly de	escribed.	In gallons, pounds, yards, pieces, &c., to be inserted in figures.	Value of Domestic or Merchand DOLLARS.	Produce   Value of Former   Value of Former   OENTS.   DOLLAR	chandise.	TOTAL AMOU
		Carks Thooks Provisions and of						
		of a Mhaling Voyage,	3					
S		20) Frenty Cares Manie factured Colacco. TA Lump Chang, contame Eight Bour or Caddies in a Case,	ing 2					
ALUED STATES 3		District Non Manuchusetts	elin )					
THE STATE OF THE PARTY OF THE P		April 1864		Frir founds.	1927	20		
Mary 1	N. Labourery					7.1	le. In	who
			1		1-1			
Je Street Park	the Account of solemnly, so to the best of my knowledge	Master or Commander of the said And Maller sincerely, and truly Leventhat the Manifest of the Cargo on board the said And and belief, a full, just, and true account of all the Goods, Wares, or Merchandise, now actu	au Hi	now delivered the said vessel, and of the value thereof; and if any	Pulp	the Collector of th	s District, and s	subscribed wit

# 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)

#### ANDREW JOHNSON, ANDREW JOHNSON, ANDREW JOHNSON, ANDREW JOHNSON, PRESIDENT OF THE UNITED STATES OF AMERICA PRESIDENT VAN DE VEREENIGDE STAATEN VAN AMERICA. PRESIDENTE DE LOS ESTADOS UNIDOS DE AMÉRICA, PRESIDENT DES ÉTATS-UNIS D'AMÉRIQUE, TO ALL WHO SHALL SEE THESE PRESENTS, GREETING: A TODOS LOS QUE LA PRESENTE VIEREN: AAN ALLE DE GEENEN, DIE DEEZE TEEGEN WOORDIGE ZULLEN, SALUT: A TOUS CEUX QUI LES PRÉSENTES VERRONT: BE IT KNOWN, That leave and profession are hereby given to DOEN TE WEETEN, dat by deezen vryheiden en permissie SEA NOTORIO que hemos concedido facultad y permiso á QU'IL SOIT NOTOIRE que faculté et permission ont été accordées à du navire appelé Chy abeth Smift de la ville de de la capacité de ou environ, se trouvant présentement dans le port et hâvre de bound for aufic Ceease and laden with Deean Thrisins, Steres, and utensils for a whaling voyage on his said voyage, such the said having been visited, and the said having been visited, and the said having made oath before the proper officer that the said having made oath belongs to one or more of the citizens of the United States of America, and que despues que su navío haya sido visitado, y antés de su salida, qu'après que son navire aura été visité, et avant son départ, il prêtera prestará juramento entre las manos de los oficiales autorizados para serment entre les mains des officiers, autorisés à cet effet, que le dit to him or them only. el efecto, de que el dicho navío pertenece á uno ó mas ciudadanos de navire appartient à un ou à plusieurs citoyens des États-Unis om te vertreekken, en met zyn voornoemd Schip of vaartuig des los Estados Unidos de América, cuyo acto se pondrá al fin de la pred'Amérique dont l'acte sera mis à la fin des présentes; de même qu'il IN WITNESS WHEREOF, I have subscribed my name to the presents, and affixed the seal of the United States of America thereto, and caused the same to be countersigned of Instruction and the day of in the year of our Lord / first zelfs gemelde reize voort te zetten, zodanig Schip of vaartuig gevisobservera et fera observer par son équipage les ordonnances et les sente; que igualmente guardará y hará guardar por su tripulacion iteert zynde, en de voornoemde Schipper of Bevelhebber onder las ordenanzas y reglamentos marítimos, entregará una lista firmada règlements maritimes, et remettra une liste signée et confirmée par Eede, voor den daar toe gestelden officier verklaart hebbende dat y confirmada por testigos, que contenga los nombres y apellidos, témoins, contenant les noms et surnoms, les lieux de naissance et la het gemelde Schip of vaartuigaan een of meerder onderdanen, volk, demeure des personnes composant l'équipage de son navire, et de lugares de nacimiento y residencia de las personas que compongan la of Ingezeetenen van de Vereenigde Staaten Van America, to behoort, tripulacion de su navio, y de todos los que se embarcaren en él, los tous ceux qui s'y embarqueront, qu'il ne recevra pas à bord sans la en aan hem (of hunalleen.) connaissance et la permission des officiers autorisés à ce; et dans cuales no serán recibidos abordo sin el conocimiento y permiso de los oficiales autorizados para ello; y en cado puerto adonde entrare con chaque port ou hâvre où il entrera avec son navire, il montrera la In Getuigens waar van ik deeze teegenswoordige met myne naam su navío, mostrará el presente permiso á los oficiales autorizados, y présente permission aux officiers à ce autorisés, et leur fera un rap-Van Amerika daar aan gehest, en het Zelve Joen contasigneeren door Askenee line van den daa van daar van in het vaar van hebbe onderteskend, en het Zeogel van deeze Vereenigde Staaten port fidèle de ce qui s'est passé durant son voyage, et il portera les les hará una relacion fiel de lo ocurrido durante su viaje, llevando la bandera, armas é insignias de los Estados Unidos durante su couleurs, les armes et les enseignes des États-Unis, durant son dit navegacion. En témotgnage de quoi, nous avons signé les présentes et y avons onzes Heeren Christi, fail apposer le sceau des stats-Unis, et les avois fait contresigner par Agricule France Contresigner jour de BY THE PRESIDENT Milli - It leven Secretary of State, ALLER Doorluchtigste, Doorluchtigste, Doorluchtige, Grootmach-Most Serene, Serene, most Puissant, Puissant, High, Illustrious, SÉRÉNISSIMES, Puissants, Hauts, Illustres, Nobles, Honorables, RENISIMOS, Poderosos, Altos, Ilustres. Nobles, Honorables, Venetigste, Grootmachtige, Hoogh ende welgeboorne, wel Edele, Ernt-Noble, Honorable, Venerable, Wise, and Prudent Lords, Emperors, Vénérables, Sages, et Prudents Seigneurs, Empereurs, Rois, Répubrables, Sabios, y Prudentes Señores, Emperadores, Reyes, Repúbfeste, Achtbaare, Wyze, Voorzienige, Heeren, Keizeren, Koningen, Kings, Republics, Princes, Dukes, Earls, Barons, Lords, Burgomaslicas, Principes, Duques, Condes, Barones, Señores, Burgomaestres, liques, Princes, Ducs, Comtes, Barons, Seigneurs, Bourgmestres, ters, Schepens, Counsellors, as also Judges, Officers, Justiciaries, Republiquen, Princen, Fursten, Hertogen, Graeven, Baronen, Heeren, and Regents, of all the good cities and places, whether Ecclesiastical of Secular who said see these preparts or hear them read: We secular who said see these preparts or hear them read: We make known, that the master of has declared, upon on the theorem of about tons, which he at present navigates, is of the United States of America, and that no subjects of the present belligerent Powers have any part or portion therein directly or indirectly so Echevins, Conseillers, comme aussi Juges, Officiers, Maires, Munici-Regidores, Consejeros, como igualmente Jueces, Oficiales, Corregi-Burgemeesteren, Scheepenen, Raden, Mitsgarders, Rechteren, dores, Municipales y Regentes de todas las buenas ciudades y lugares, paux, Justieiers, et Régents-de toutes les bonnes villes et endroits, Officieren, Justicieren, ende Regenten aller goede steden en plaatzen, soit ecclésia liques ou séculiers, qui vorront ou entendront lire ces het zy geestel ke of waereldlyke die deeze opene Letteren zullen zien ofte boren leezen: Deer wy Burgereesteren en Regeerders der Stad www. auch fund Carlos weeten dat Schipper lettres potentes. Nous aylu Mitary (voor ons compareerende) by solemuselen Eede voorklaart heeft dat het Schip genaamd Lungh lasten t'welk hy thans voert in de Vereenigde Staaten van America t'huys behoord, en dat geen bajo de juramento, que el navío llamado Powers have any part or portion therein, directly or indirectly, so de cerca de 326 V VIIII toneladas, que manda actualmente, es un buque de los Estados Unidos may God Almighty help him. And, as we wish to see the said masonderdaanen van den teegen woordige oorlogende moogendheeden ter prosper in his lawful affairs, our prayer is, to all the beforeet qu'aucun citoyen ou sujet des puissances présentment en guerre de América, y que ningun ciudadano 6 vasallo de las potencias actualdaar direct of indirect eenig deel of gedeelte hebben: zoo waarlyk mentioned, and to each of them separately, where the said master n'y a aucune part ou intérêt, soit directement ou indirectment, et mente en guerra tiene directamente ó indirectamente en él la menor shall arrive with his vessel and cargo, that they may please to receive helpen hem God Almagtig. En terwyl wygen voornoemde Schipper ainsi que Dieu lui soit en aide; et, comme nous désirerions voir prosparte y que así Dios le avude: y como deseamos ver prosperar al cithe said master with goodness, and to treat him in a becc gaarne gevorderd zagen in zyne wettigen zaaken zoo is ons verzock pérer le dit capitaine dans ses affaires légitimes, nous vous prions et tado capitan en sus negocios legítimos, os pedimos y requirimos á ann alle voornoemde en een yder in't byzonder alwaar den voorner, permitting him, on paying the usual tolls and expenses in passing requérons tous, et chacum de vous séparément, dans les lieux où le todos en general, y á cada uno en particular, en el parage adonde el noemde Schipper, men zyn Schip en lading aankomen zal hem alle dit capitaine pourra arriver avec son bâtiment et sa cargaison, de and repassing, to pass, navigate, and frequent the ports, passes, and dicho capitan pueda arribar con su buque y carga, tengais á bien bystand gelieven te verleenen, enbehoorlykt te behandelen vergunterritories, to the end to transact his business, where and in what vouloir bien le recevoir avec bonté et de le traiter de la manière qu'il recibirle con benevolencia, y tratarle del modo que conviene, permanner he shall judge proper. Whereof we shall be willingly nende hem op het betaalen der gewoonlyke Tollen enongeld en in convient, lui permettant, en payant les droits et frais d'usage, de mitiéndole pagando los derechos y gastos de costumbre, pasar, y het heen en weeder vaaren der haveenen stroomen en gebied te laaten passer, repasser, naviguer et frequenter les ports, passages et terri-toires, à l'effet de vaquer à ses affaires, en tout endroit et de la indebted. repasar, nevegar y frecuentar los puertos, parages y territorios, á fin passeeren vareen en frequenteeren, omme zyn handel te dryven alwe fix hereto the seal of the war en in wat manier hy zigzal geraadenvinden yal, war aan wy ons gaarne willen schuldig agten. de evacuar sus negocios donde y como le parezca conveniente. De lo waar en in wat manier hy zigzal geraadenvinden en best oordelen In witness ( 4. manière qu'il jugera convenable: De quoi nous serons volontiers que os quedaremos reconocidos. Mu Berfut The . Des te oorkonde hebben het zelve bekrachtigd met het zegel vanden vur En testimonio de lo cual fixamos aquí el sello de CM En témoignage de quoi, nous apposons aux présentes le sceau de la Lost in the "Disaster of 1871" 4. On the Seas: Presidential Passport 1868 "Sea Letter" in French, Spanish, English and Dutch, stating bona fides of New Bedford whaleship Elizabeth Swift, bound for "Pacific Ocean" The Elizabeth Swift would not return. In 1871 she would be among the 32 whaleships trapped in ice off

Handstamped signature of President Andrew Johnson, signed by Secretary of State William Seward, with Great Seal of the United States Certification by notary public taxed at 5¢ general Certificate rate

5. Mid-Voyage Financing:

**Bills of Exchange Drawn** in Distant Ports

Bills of exchange were executed by masters of vessels

to pay for resupply and repairs,

drawn on whaling factors Swift

and Allen of New Bedford. Upon **acceptance in the U.S.** they

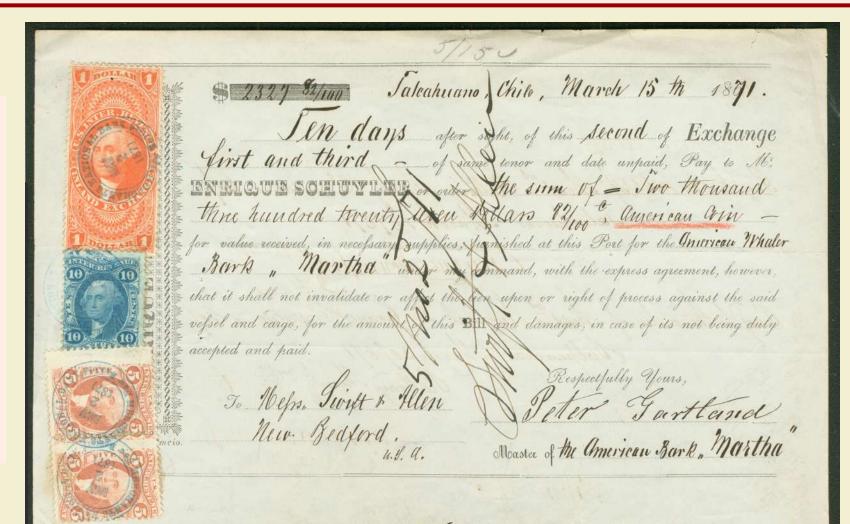
were subject to stamp tax at the

5.1 Talcahuano, Chile

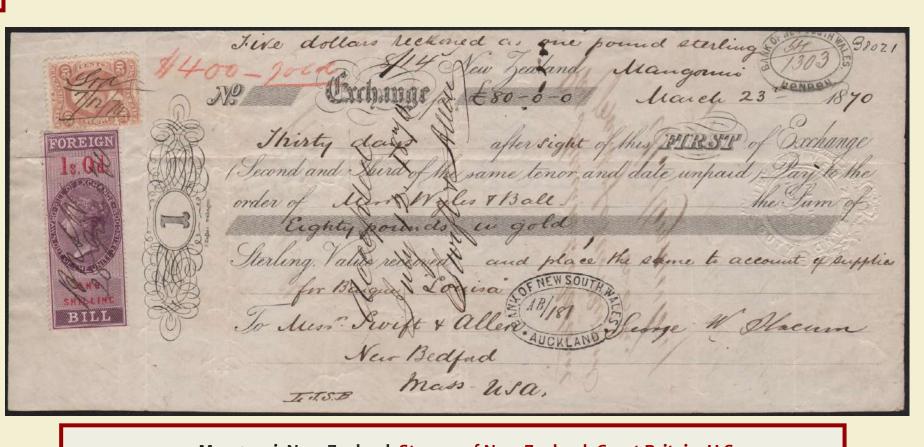
Bark Martha, March 1871,

\$2,328 American coin, tax \$1.20 Sole recorded U.S. incoming stamped bill from Chile

Inland Exchange rates.

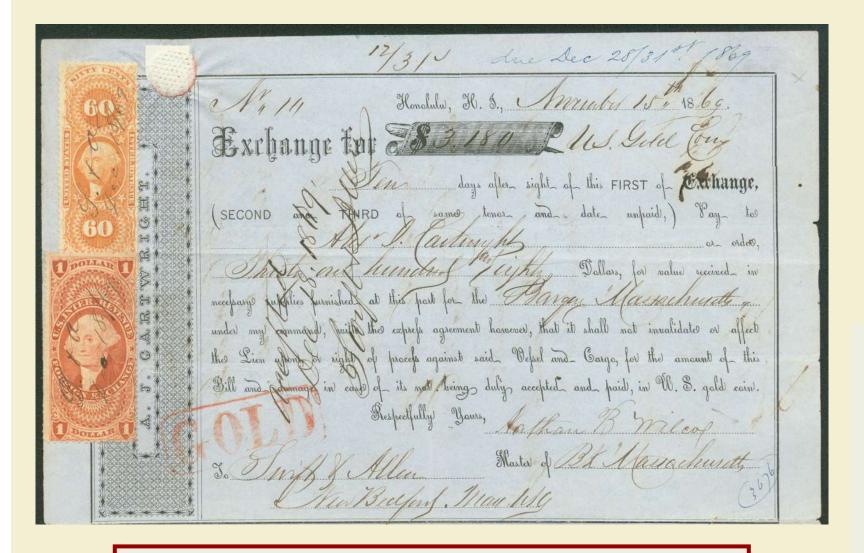


the coast of Alaska and abandoned. This passport must have been one of the few effects to have survived.



5.2 Manganui, New Zealand; Stamps of New Zealand, Great Britain, U.S.

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. One of two recorded triple-nation combinations of the Civil War Era, ex-Cunliffe.



#### 5.3 Honolulu, Hawaii; "Disaster of 1871"

Bark Massachusetts, November 1869, \$3,180, tax \$1.60 at Inland Exchange 1864 rate of 5¢ per \$100

Like the Elizabeth Swift, the Massachusetts would never return to New Bedford;

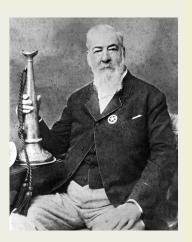
she was trapped in ice on the Alaskan coast in 1871 and abandoned.



Crews abandoning whaleships trapped in Alaskan ice, 1871

# "The Man Who Invented Baseball"

Bill of Alexander Cartwright, who had emigrated from New York, signed three times by him. 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 in later life, as chief of Honolulu Fire Dept.

Cartwright is considered by cognoscenti to be the **"Father of Modern Baseball."** Ex-Lipson.



# 5.4 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.



# 6. Selling the Oil

1866 receipt for sale of "machining oil" by dealer in Sperm Oil, with poignant vignette; to Albany & Susquehanna R.R. Co. Sperm oil was highly prized as an engine lubricant.

# 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.