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Ledger collection

Title: Ledger collection
Collection No: MSS.54
Extent: 5 cubic feet
Inclusive Dates: 1806-1945

Abstract: The collection comprises various account books from identified and unidentified businesses.

Processed by: Gerald Chaudron, 2014-2021.
Access: Open to all researchers.
Language: English
Preferred Citation: Ledger collection, Special Collections Department, University Libraries, University of Memphis.

Publication date: May 2021

Scope and contents

The collection is an artificial one consisting of various account books from identified and unidentified businesses.

Subject terms

Account books—Tennessee.
Account books—Michigan.
Chickasaw Bluffs (Tenn.)
Ganges (Mich.)
Hughes, William G.
Humphreys, William.
Mississippi River Valley—History—1803-1865.

Inventory

Folder

Box 1

1. Chickasaw Bluffs Factory pay book, 1806-1808.

Chickasaw Bluffs Factory was a Federal Government-run trading house on the Chickasaw Bluffs overlooking the Mississippi River on the site that was later to become the city of Memphis. The factory was established in 1802 by order of President Thomas Jefferson for the purpose of trade with the Chickasaw Indians. From 1795 to 1822 these government-operated trading posts with the Indians, known as factories, began operation under the immediate supervision of the Secretary of War. The government trader, or factor, was to provide goods (tools, clothing, tobacco, utensils, and sometimes weapons and ammunition) to the Indians in exchange for animal skins and fur. The Chickasaw Bluffs Factory received goods from Philadelphia by way of the Ohio River and down the Mississippi River while skins and pelts collected by the factory were sent downriver to New Orleans. In 1818 the factory was relocated to the Spadra Bluff on the Arkansas River. The newly created Office of Indian Trade, which later became the Office of Indian Affairs, took over administration of the factories in 1806. The factory system was abolished by the federal government in 1822. The pay book has 284 pages but is missing pages 1-18, 127-136. It covers the period February 16, 1806-May 10, 1808.

2. Account book: General store, Ganges, Michigan, 1857-1860.

The account book for a general store in Ganges, Michigan, covers the period 1856-1860 but there is no indication of who the proprietor was. The first two pages—December 30, 1856 and January 13, 1857—are intact but the following four pages have later newspaper

clippings glued to them. The accounts continue from page 26, February 27, 1857 through page 572, March 1860. A name penciled on the inside back cover is Clara Hughes, Glenn, Michigan, 1886.

3. Account book: Humphrey Williams and William G. Hughes, blacksmiths, 1843-1869; Loose receipts and letter, 1843-1869, 1884.

The blacksmith's account book covers the period 1843-1869 but there is no indication of where the blacksmiths operated. Until 1846 it records the accounts of Humphrey Williams but then there is a gap before the accounts of Hughes and Williams begin. As well as the names William G. Hughes, the names Margery Ann Hughes and Mary Hughes are recorded. A number of loose receipts are included as well as a letter to William Hughes from L.B. Larimore?, Grand Crossing, Illinois, dated September 16, 1884, asking him to join him in selling gate territory in Kansas.

Box 2

1. Account book: Unidentified general store, 1911-1912.

The account book for an unidentified general store has entries for the years 1911-1912. It has the initials MIR on one of the first pages. The first entry is April 1, 1911 and the last is dated September 3, 1912. The customers included (the spelling is probably phonetic in some cases): Sam Whitfield, Tom Moats, Jack Cunningham, M.L. Jones, T.R. Duvall, Pink Gray, Nathaniel Gray, Rob Pruitt, Jim Pullian, Lazos Moore, Mollie Moore, Mark Moore, John Moore, Ben Brooks, Emilyn Brooks, J.E. Gibson, William Stallins, A.J. Stedman, Susie Doss, Milter & Turner Moore, George Anderson, Charles Enmon, G.B. Donaldson, Relf (Ralph?) L. Price, Frank Bailey, Joe Carr, Shellie Brandon, Ira Tyler, Fountain Freeman, Oliver Palmer, Charles Inman, Stewart & Smith, W.D. Rice, Ben Burgus, J.A. Wright, Selma Self, W.A. Dudley, E.B. Russell, Tom Hillard, W.E. Lyons, S.G. Green, Rufus Grundy, Jon Rhodes, Sam Neely, J.W. Walters, Zack Wells, Dave Musgrave, Monroe Gilmore, Charles Cale, R.L. Stamper, King V. Young, W.L. Norris, Simpson Drake, Ed Talbot, and J.R. Bibbs.

Box 3

1. Account book: Mrs. A.N. Lett Farm, Highway 64, 2 miles from Bristol Highway near Raleigh, Tenn., 1928-1945. (6) Individuals named include: Early Ballard, Tobe Edwards, Madison White, John Foster, Sam Birdsong, George Birdsong, Lonnie Mc. Smith, Tempy Ballard, Clem Evans, Miles Broome, Crawford Bowles, Joe Smith, Mozella Jones.

Box 4

1. Account book: M. Jones, general store, Mt. Vernon, Ark., 1875 July-November. Note: A number of pages have been used as a scrapbook.
2. Account book: J.F. Mays, Nashville, Tenn.(?), 1873. Customers for this business from all over Tennessee and bordering states. Additional inscription on cover: "Nov. 4, 1886, Jennings Business College" [Nashville, Tenn.].

Box 5

1. Ledger: Tom Withers, cotton merchant, DeSoto County, Miss., 1941-1945, 1949. Amount and seller listed. Donor: Sam Platania, 1973.
2. Ledger: Barnett and Jones, Humboldt, Tenn., 1878-1884. Records cotton ginned and bough. Also Barnett family births and deaths.

3. Samuel Smith daybook, 1854-1870. Daily record of activities on Smith's Louisiana plantation until 1856 and financial transactions mostly thereafter. Names mentioned are primarily those of business associates and there are mentions of slaves. Samuel Smith was born in Centerville, Mississippi, on November 25, 1824, the son of Robert Smith (1795-1854) from New Hampshire who came south in 1816 to teach in Centerville. Robert married Nancy Nesmith in 1818 and later bought a large plantation in Avoyelles Parish, Louisiana, on Bayou De Glaze, four miles west of Simmesport. Samuel inherited the property after Robert died on June 4, 1854. He married Lucy Ellen Poole from Portland, Maine, on April 18, 1846, and they had seven children including Agnes Caroline (born 1847), Jesse Hamilton (born 1849), Etta, Emma, and James. Samuel's fortunes were badly affected by the Civil War and he moved to land on Crooked Bayou in Chicot County, Arkansas, in 1870. He died in 1884.
4. Persis Garland Smith Warner daybook, 1901-1905. Daily record of farming and family activities on an Arkansas farm in Chicot County near Dermott. Persis was the youngest child of Samuel and Lucy Smith (see above), born on December 13, 1855. She married James Sloan Warner (circa 1853-1926) on April 10, 1879 and had eight children of whom only three survived: Virginia (born 1891), Nora E. (born 1894) and Helen G. (born 1895). Persis Warner died on March 5, 1915.

Box 6

1. Account book (copy): C.Y. Gray, general store, Fulton Highway, Jacksonville, Obion County, Tennessee, 1858-1860.
2. Account book: Inscribed on inside of back cover is "J.B. Duncan, Lucy, Tennessee", 1893-1894. Purchase of goods like tobacco and meat but also notes cartage of wood and picking cotton and other farm work.

Box 7

Ledger: Custom house, Memphis, Tenn., 1876-1886. Records materials and tools used, vendor names, monthly wages paid, and other costs during construction of the custom house.

The custom house on Front Street facing Madison Avenue was designed by U.S. Treasury architect James G. Hill in the Italian Villa style comprising a three-story stone structure including two towers. The site was donated by the city in 1876. Work began in August 1876 but was almost immediately suspended because of an error in the description of the land which was corrected in February 1877. In May 1877, excavation for the foundations began. In 1879, construction stopped because of the yellow fever epidemic. Work stopped again in 1880 because of problems with the supply of marble from East Tennessee. This continued to hinder progress so that completion and occupation was not effected until the summer of 1885. The building cost \$520,500 plus \$50,000 to build a retaining wall along the river (*A History of Public Buildings Under the Control of the Treasury Department*, Washington: GPO, 1901). The construction was supervised by Colonel S.L. Fremont until his death in May 1886 and then George S. Jordan. The building housed various federal agencies, including the custom office, courts, and a post office. An addition was built on the west side in 1903. In 1929-1930

the building was completely remodeled in the Italian Renaissance Revival Style with a new façade and the removal of the two towers. The building was renovated to become the University of Memphis Law School in 2010.

Box 8

Ledger: William C. Ellis and Sons Iron Works and Machine Shop, Front Street, Memphis, TN, 1918-1922. Includes entries for steamer "Kate Adams" and others. Receipts: 1941.

Box 9

Receipts: 1945.

The William C. Ellis and Sons Ironworks and Machine Shop was one of the earliest and longest-running businesses in Memphis. The lot on which the foundry was built was purchased by W.C. Ellis in 1878. The original blacksmith shop once made wrought-iron straps for carriages and shoes for horses and mules. The foundry and pattern house were added in 1890 and the machine shops from 1922 to 1925. The latter were historically used for the repair and building of agricultural machines, especially cotton compresses and railroad equipment such as brake shoes, switch parts and pump housing, but grew to include manufacturing for the river trade as well. The company closed in December 2016.

Box 10

1. Ledgers: Memphis Bagging and Supply Company, Memphis, Tennessee:
Account book, 1940-1953.
Bank reconciliation, 1932-1936.
Cash book, 1940-1963.
2. Household cash book, 1895-1907. Entries by Mame (Mamie Clough), 1895-1897, and Mary Clough Eaton, 1904-1907. Records daily expenses. Mary Clough (1878-1964) was the daughter of John B. and Eleanor M. Clough and married John Quincy Eaton (1873-1945). John B. Clough was clerk of Circuit and District Courts and lived at 527 Mississippi Avenue, Memphis, Tennessee, with his wife and son John in 1903. John Eaton was a lawyer and planter from Washington D.C. and lived at 799 Mississippi Avenue in 1903. John B. Clough appears to have died in 1904 and there is an entry for May 4 in the cash book for his monument.

Box 11

unfolded 1. Ledger: Hiram Dorsey Odle, 1903-1909.

1 Loose items, 1901-1908 and undated.

The Odle ledger records business transactions by Odle's store and farm to 1909. There are also loose materials which include a promissory note, accounts, and two pages from a ledger, 1901-1902 and 1907-1908. An account and letter from the Benthall Machine Company are addressed to W.G. & H.J. Fry, Sugar Tree, Tennessee, and dated November 9, 1907. There are also two documents related to Odle's work as a justice of the peace. One is a judgment for R.T. Wesson of \$19.64 against Irvan Barnett, 1908, and the other is a request by J.W. Coble, Sugar Tree, to Odle asking for the transfer of a judgment against W.D. Townsend, 1908. Hiram Dorsey Odle was born in Drybranch Creek, Benton County,

Tennessee, on November 11, 1843, one of six children of Richard Odle (1817-1892) and Lucretia Dove Tippett Odle (b. 1817). Odle began working as teacher and later entered the mercantile business in which he continued for 30 years. He then became a farmer at Odle Bottom near Morgans Creek and a dealer in livestock. He married Victoria Adrene Fry (1854-1931) on January 16, 1873 and they had eleven children. He was the postmaster at Coxburg, Tennessee, for 25 years and a justice of the peace for Benton County. Odle died in Camden, Benton County, in February 1918.

unfolded 2. Ledger: Unnamed ship chandler and commission merchant, St. Louis, Mo., 1866. Ledger contains entries from January to July 1866. Individuals who may have been principals of the company include S.J. Grier, J.B. Iutzi and William B. Wonderly. Inscriptions on the first page note Iutzi lived or worked in Hamilton and Dayton, Ohio. The ledger also includes records of the three voyages made by the steamer "Nicholas Wall" from St. Louis to New Orleans, Louisiana, between May and July 1866, with lists of passengers, dates and places of embarkation and destination, shippers and their cargoes, and the names of the crew members and their wages.