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Account Books, 1802-1888 (MSS 694)

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 Department of Library Special Collections
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 Bowling Green, KY 42101-1092

Descriptive Inventory

MSS 694 ACCOUNT Books, 1802-1888

4 boxes. 28 folders. 31 items. 1802-1888. Originals.

SC2018.16.9

SEE ALSO: SC 3025 GAINES Family – Business Papers

COLLECTION NOTE

Many of the account books in this collection document the sales of general merchandise at a store operated by a land owner, thus most of the customers were tenant farmers or sharecroppers who were able to get items on credit. Most of the account books in Box 1 (Folders 4-8) are for a plantation operated by Robert Quarles Thomason in Tributary, Mississippi. Account books in Box 2 (Folders 1-5) record a very similar operation run by Henry T. Gaines at Donerail in Fayette County, Kentucky. Henry T. Gaines was a son of Squire C. Gaines and Mary E. Gaines. The account books in Box 3 document the personal and farming accounts of Squire C. Gaines who owned a large farm in Fayette County, while living in Scott County. Box 4 is chiefly made up of the account books for the Gaines & Logan lumberyard operation in Georgetown.

The account book in Box 1, Folder 2 contains entries for a variety of transactions dating from 1802-1811 for Roger Quarles, including many entries for foodstuffs (particularly grain and pork) and liquor, so it appears that Quarles operated some type of mercantile establishment. A good number of entries deal with textile production or sales, hemp, livestock (sheep, horses, cattle), poultry, and liquor production. Sporadic records for wages of seasonal or temporary employees were kept for wagon driver, tanner, smelter, still worker (distilling), millers and common laborers. A short list of marriages and births for the Quarles family is listed on one of the account book's final pages. It also includes stud fees collected for "Albert," lists of horses that had "folded" (foaled) and whiskey sales.

Box 1, Folder 3 houses an account book kept by William Z. Thomson and later by Patrick Henry Thomson of Fayette County, Kentucky. This book includes sales of fabric, groceries and dry goods to various individuals, a list of hides sent to a local tanner "on the shares," purchases of timber, wages paid for washing, breaking hemp and farm labor, Includes list of personal expenses for Patrick Henry Thomson from 1839-1841. A list of 24 births, which could be for horses, or even slaves, is provided on a loose sheet; only first names and dates of birth are listed. Several pages of Latin lessons for William L. Thomson, 1863, are also included.

Box 1, Folders 4 through 8 hold account books for a plantation operation owned by Robert Quarles Thomason in Tributary, Mississippi, 1881-1886. Accounts with individuals are

recorded separately and not in alphabetical order. An alphabetical index of account holders is included at the front of most volumes. Almost all of the people in the account books provided labor, generally cotton picking, in exchange for credit at the general store operated by Thomason, thus labor was accounted as a credit and purchases at debits. Unusual credits made for various labor activities, include plowing, wagon repair, blacksmithing, minding mules, picking, baling, ginning and pressing cotton, fence repair, digging ditches, cleaning cistern, brick and/or stone masonry, well digging, cutting and shocking corn, ginning, midwifery, clearing land, hauling wood, shoe repair and sharpening plows. Almost every individual owed the store money when the accounts were settled in late-October or when the individual left employment. Payment was made with proceeds from the sale of crops raised or, more likely, with a portion of the crop raised. This appears to be a sharecropping, or tenant farming, operation. Purchases are generally for foodstuffs such as molasses, rice, potatoes, cornmeal, butter, eggs and lard; domestic goods such as clothing, shoes, ticking, string, towels, gloves, medicine; light hardware such as nails, buckets, padlocks, livery; or luxury or unusual items such as cigars, whiskey, brandy and gin. Beside many account holders name is the person who recruited them, i.e. the account for Rosetta Moore is annotated "secured by Tim Lovitt."

Box 1, Folder 9 includes a rather typical Victorian scrapbook filled with essays and sentimental poetry. The compiler is unknown.

Box 2, Folders 1 through 5 house account books, 1879-1882, for Henry T. Gaines' general store at Donerail, Fayette County, Kentucky. Most, but not all, of the account books include a last name index at the front followed by accounts for individuals or corporate bodies. Several of the individual accounts were paid via labor, others by cash or checks. The material covered includes household necessities such as brooms, starch, coal oil, paper bags, washboards, bluing, needles and thread; foodstuffs such as sugar, soap, crackers, cheese, bacon, flour, tea, coffee, lard, oatmeal, navy beans, seasonings, fruit, nuts, baking soda; and light hardware including axe handles, tacks, twine, and chain. Other more personal or unusual items include stationery supply, ink, soap, toothbrushes, cigars, cigarettes, shoestrings, fish hooks, pencils, and lamp chimneys. Transactions of interest involve the sale of items such as candy kisses, canned strawberries, canned raspberries, canned cherries, raisins and firecrackers.

Box 2, Folder 6 includes an account book kept by Rosa M. Johnson for milk sales, white milk and buttermilk (occasionally "cream" is noted). For each account a name is listed, almost exclusively females, date recorded, and finally the quantity of milk sold, usually in pints, quarts, ½ gallons, and gallons.

Box 3, Folder 1 includes a memorandum of expenditures (1862, 1868-1870) kept by Squire C. Gaines for his expenses in Pettis County, Missouri where his Uncle Ned and his grandparents lived. Gaines paid laborers for tasks including the building of a cabin and fences. His purchases included furniture, clothing, supplies and livestock. Among the medications purchased were asafetida and Hostetter's Bitters. Gaines paid an African American woman who waited on his grandmother \$5 per month in addition to "what Grand Father is giving her." Several times Gaines notes payment for fares between Kentucky and Missouri via the Pacific Railroad. His Missouri banking was done with Central Missouri Banking and Savings.

Box 3, Folders 2 through 7 include personal account books of Squire C. Gaines for personal expenses and income and the same for his farming operation in Donerail, Fayette County, Kentucky. Gaines lived in Scott County. Many of the entries relate to the extensive

hemp crops that he raised and then processed. It does not appear that he was in the rope manufacturing business, but he sold large amounts of processed hemp. Included within are wages earned by apprentices, tenant workers, hemp breakers, quarry hands, stonemasons, farm laborers, domestics and a house painter. Also included are things he sold (gave) to tenant farmers. Expenses of interest include 1871 taxes on land and stock (\$63.55), a pair of corsets (\$3.50), cooking stove (\$15) and assorted clothing and staples. In June 1878, he purchased asafoetida and copperas for medicinal use. Of particular interest is Gaines' entry on December 23, 1878 when his purchases include firecrackers and candy. Other purchases include smoking tobacco, beer, umbrellas, Shaker brooms, road tolls, powder and fuses. Although the majority of his travel expenses are to Lexington, Gaines' trip expenses for travel to Pittsburgh and Cincinnati is noteworthy. Gaines also records his regular contributions to the Berea Church and to missionaries, his subscription to *Apostolic Times*, and his contribution for the purchase of Sunday School books.

Box 4, Folders 1 through 4 include account books related to Gaines & Logan, a lumber yard operation in Donerail, Fayette County, Kentucky. Under cash received, many of the entries only contain a name, but others indicate that the amount was in payment for lumber, shingles, coal, sheeting, salt and firewood, with the great majority of it being coal. The operation also sold farm and household implements and equipment such as plows, planters, cultivators, churns, etc. Seed and grain were also available. Most of the Cash Paid Out is in the form of bank deposits, but occasionally the bookkeeper would note wages paid for drayage, well diggers, driving wagons, etc. Some fees were charged for renting teams and drivers and for drayage. The accounts were kept almost daily and there is no index in this volume. The types of coal mentioned include Raymond City Coal, Youghiogheny Coal, Barren Fork Coal, and Marmet Coal. Folder 5 contains a checkbook, stubs only for the Gaines & Logan operation. The writer than annotate what checks were issued for, so it documents expenses for the operation.

Box 4, Folder 6 includes an account book for a store operated by Smith & Williams in Georgetown, Kentucky. The account book only has approximately 20 pages; also includes six loose pages of accounts for the same.

SHELF LIST

BOX 1	Account Books	1802-1885	10 items
Folder 1	Inventory		1 item
Folder 2	Account book by Roger Quarles	1802-1811	1 item
Folder 3	Account book kept by William Z. Thomson and Patrick Henry Thomson	1816-1840	1 item
Folder 4	Account book for Robert Quarles Thomson related to a plantation in Tributary, Mississippi	1881-1883	1 item
Folder 5	Account book for Robert Quarles Thomson related to a plantation in Tributary, Mississippi	1882-1883	1 item

Folder 6	Account book for Robert Quarles Thomson related to a plantation in Tributary, Mississippi	1885	1 item
Folder 7	Account book for Robert Quarles Thomson related to a plantation in Tributary, Mississippi	1885-1886	2 items
Folder 8	Accounts (loose sheets) for Robert Quarles Thomson related to a plantation in Tributary, Mississippi	n.d.	1 item
Folder 9	Scrapbook of poetry and essays	n.d.	1 item
BOX 2	Account Books	1879-1882	6 items
Folder 1	Account book for a store operated by Henry T. Gaines at Donerail, Kentucky	1879-1880	1 item
Folder 2	Account book for a store operated by Henry T. Gaines at Donerail, Kentucky	1880	1 item
Folder 3	Account book for a store operated by Henry T. Gaines at Donerail, Kentucky	1881-1882	1 item
Folder 4	Account book for a store operated by Henry T. Gaines at Donerail, Kentucky	1881-1882	1 item
Folder 5	Account book for a store operated by Henry T. Gaines at Donerail, Kentucky	1882	1 item
Folder 6	Rosa M. Johnson – Milk sales	1879	1 item
BOX 3	Account Books	1862-1879	8 items
Folder 1	Account book kept by Squire C. Gaines	1862; 1868-1870	1 item
Folder 2	Account book kept by Squire C. Gaines	1867-1868	1 item
Folder 3	Account book kept by Squire C. Gaines	1871	2 items
Folder 4	Account book kept by Squire C. Gaines	1872-1873	1 item
Folder 5	Account book kept by Squire C. Gaines	1874	1 item

Folder 6	Account book kept by Squire C. Gaines	1876-1878	1 item
Folder 7	Account book kept by Squire C. Gaines	1877-1879	1 item
BOX 4	Account Books	1882-1888	7 items
Folder 1	Account book for Gaines & Logan	1884-1885	1 item
Folder 2	Account book for Gaines & Logan	1886-1888	1 item
Folder 3	Account book for Gaines & Logan	1886-1887	1 item
Folder 4	Account book for Gaines & Logan	1887	1 item
Folder 5	Checkbook for Gaines & Logan	1886-1887	1 item
Folder 6	Account book for Smith & Williams	1882	2 items

BIBLIOGRAPHIC RECORD

MSS ACCOUNT Books. 1802-1888
694

Account books from various members of the Quarles, Thomson and Gaines families of Fayette County and Scott County, Kentucky. Includes detailed financial accounts for tenant farming in Kentucky and Mississippi, including a large hemp operation in Scott County; a general store in Fayette County; and a lumberyard in Scott County. Also includes an account of a small dairy operation from 1879.

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SUBJECT ANALYTICS

Account books, 1802-1888
Dairying – Relating to B2,F6
Donerail – Relating to B2
Gaines & Logan – Georgetown – Relating to B4,F1-5
Gaines, Henry T., b. 1861 – Relating to B2,F1-5
Gaines, Squire C., 1840-1888 – Relating to B3
General stores – Fayette County B2,F1-5

General stores – Scott County B4,F1-6
Georgetown – Relating to B4
Hemp – Relating to B3
Johnson, Rosa M. – Relating to B2,F6
Lumber business B4,F1-5
Quarles, Roger, 1772?- 1856 – Relating to B1,F2
Smith & Williams – Georgetown – Relating to B4,F6
Thomson, Patrick Henry, 1819-1901 – Relating to B1,F3
Thomson, Robert Quarles – Relating to B1,F4-8
Thomson, William Z., 1793-1848 – Relating to B1,F3
Tributary, Mississippi – Relating to B2,F4-8

Jeffrey 04/16/2020