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Smith Wright Mercantile Store Ledger 1841 – 1845:
Documenting the Content and History of Archival Materials
By Donna Ballard

Graduate Certificate in Archives and Special Collections Research Project, December 2012
Reader: Dr. Teresa S. Welsh

Introduction
While earning a Graduate Certificate in Archives and Special Collections through The University of Southern Mississippi, a practicum at an archive or special collection was required. This obligation was fulfilled at the Billups-Garth Archives in the Local History Room of the Columbus-Lowndes Public Library in Columbus, Mississippi, during the spring of 2012. As part of the practicum requirements, archival collections were processed and research was conducted to document the context and history of a specific collection that is the focus of this study.

Purpose of the Study
The purpose of this study was to document the content and history of a previously unprocessed collection of archival materials, the Smith Wright Mercantile Store Ledger, dated 1841 – 1845. There was no background information available other than the title and approximate dates.

Research Questions
R1. What was the mission of the collection?
R2. What was contained in the collection and how was it organized?
R3. What was newly discovered about the background and history of the collection?
R4. What was the result of processing the collection?

Limitations and Assumptions of the Study
This study was limited to a specific collection that was assigned by the on-site practicum supervisor, Archivist Mona K. Vance. In addition, related scholarly literature was researched, based upon evidence learned from processing the collection. It was assumed that the information provided by these resources was accurate.

Importance of the Study
The importance of the research on the Smith Wright Mercantile Store Ledger 1841 – 1845 was that it focused on discovering the history and location of the store and on its connection to local history. This was central to the mission of the Billups-Garth Archives, which was to collect and preserve local history, specifically of Columbus and Lowndes County. If the collection was found to fit within the scope of the mission of the Archives, then it would be made accessible to patrons in a form of a finding aid that could be useful to researchers of local history (Brasher, 2008).

Literature Review
Triangulation is a qualitative research methodology of researching, gathering, and compiling multiple sources then cross-checking data to achieve greater accuracy. In Becoming Qualitative Researchers, Glesne and Peshkin (1992) portrayed triangulation as using multiple sources, as well as methods, of data collection, to accomplish the goal of validity in findings.
Determining appropriate combinations of sources and methods indicated an increased depth in the quality of the results. Glesne and Peshkin also noted that “…three data-gathering techniques dominate in qualitative inquiry: observation, interviewing, and document collection” (1992, pp. 47 – 48).

In an American Archivist article published in 1951, Charles W. Porter, III stated,

The only safe course for those who would preserve or restore historic sites and buildings is to utilize a variety of historical source materials in pursuit of the real facts. The search leads through the source materials frequently utilized by historians to documentary sources in surprising places, not touched by the hands of historians for many decades, or perhaps never utilized by the historian before (p. 202).

Porter emphasized that researchers must be precise and educated in accurate methods, which were unbiased, while using primary sources and even artifacts from the site as documents. Studying the history of transportation in an area was also mentioned as a way to discover facts about a particular place. The beginning of a new approach of “techniques” to accurately proceed with historical research for sites or buildings was noted as the Williamsburg project at Yorktown, in the early 1930s. At that time, the National Park Service initiated policies to ensure sound analyses of historical facts about sites, buildings, or events (Porter, 1951).

Another writer also referred to buildings as historical documents and subscribed to combining multiple areas of research methods for maximum contributions to the knowledge of history, in regard to a building’s architecture. In “Old Buildings Tell Tales,” Peter Coutts (1977) discusses how he examined an 1839 – 1850 settlement in New Zealand, which had little historical information available. He explored the ways various types of information about the area helped answer questions and lead to new interpretations. These data included primary source documents, such as diaries, history, oral traditions, photography, architecture, archaeology, structures, and science. Through cross-referencing the data from various disciplines of research, Coutts (1977) was able to arrive at significant conclusions and ensure validity of the findings.

In 1985, Suzanne B. Schell discussed the beginnings of interpretation of historic sites as developing slowly for American history. She noted that as early as 1850, New York obtained a house that was a headquarters for George Washington, and opened it to the public. Also, in 1859, a group formed the “Mount Vernon Ladies’ Association.” By 1910, the “Society for the Preservation of New England Antiquities” was begun. At first these endeavors were for patriotic and virtuous ideals, but began to evolve into more interpretation of American life in the late 1800s and early 1900s. By the 1870s, guides in period-dress and guidebooks became available. The numbers of open historical houses ranged from 20 in 1895, to 100 in 1910, and 400 by 1933. Research was given as the most important technique in creating validity of historical interpretation (Schell, 1985).

Harvard Business School established the first graduate school for business in 1908 and the first library for business education, with the Baker Library. Collections have ranged from the 1400’s Medici family business manuscripts to those of more contemporary times. The most widely-used collection overall (over one-third), were the credit ledgers of R.G. Dun & Company, which contained data on early communities in America during 1841 – 1888. A new trend was documented in 1997, which pointed to usage of the Baker Library resources by disciplines other than business. These included “…a broad range of disciplines, such as cultural anthropology, ethnic and gender studies, industrial archaeology, sociology, fine and decorative arts, maritime history, and engineering” (Linard & Sverdloff, 1997, p. 88).

Archival research graduate education was discussed in an article by Anne J. Gilliland-Swetland, in which she examined the different levels of research experience that students could obtain. In addition to the master’s and doctorate, she suggested a graduate
certificate of advanced study, where students could enhance their research skills and concentrate in certain areas. In order to experience applied research, students could participate and complete a project in the archival field. Among competencies thought necessary for archival research were the following: designing a research methodology, research theory and related literature, analyses of data, and the dissemination of the research conclusions. A new emphasis in archival education seemed to be research skills and the need for those within the profession to collaborate with each other on standards for graduate archival education (Gilliland-Swetland, 2000).

According to a document from the Institute of Food and Agricultural Sciences (IFAS), at the University of Florida, authors stated: “Triangulation is a method used by qualitative researchers to check and establish validity in their studies by analyzing a research question from multiple perspectives” (2002, p. 1). The idea of validity in research is paramount in results that are considered to be correct and sustainable by the data discovered during the study. Several triangulation types were discussed in this article. Among the types useful for the study of documentation of content and history were data triangulation and theory triangulation. In data triangulation, validity was enhanced through the study of multiple resources. In a similar fashion, theory triangulation used various “perspectives” from different areas of expertise to increase validity by observing if the data were construed as comparable to each other (Guion, Diehl, & McDonald, 2002).

The literature study revealed that potential problems with triangulation included time factors, pre-conceived ideas, or a lack of resources. The advantages of triangulation included the ability to understand the questions that needed to be answered and the increased validity of the study’s findings. The Florida State University article concluded with a quote attributed to an article by Veronica Thurmond (2001, p. 254), which stated: “The benefits of triangulation include ‘increasing confidence in research data, creating innovative ways of understanding a phenomenon, revealing unique findings, challenging or integrating theories, and providing a clearer understanding of the problem’” (Guion, et al., 2002).

While discussing validity or credibility, Sharan B. Merriam notes in Qualitative Research (2009) that triangulation uses different types of processes, including multiple methods, data sources, investigators, or theories. An example of using multiple methods was given as checking an interview against what was seen elsewhere in the study, or what had been read about the subject being studied. This was incorporating data triangulation with multiple sources of data. Using multiple types of triangulation further increased the “trustworthiness” of data.

Additionally, Merriam notes that there is another “postmodern perspective” in which one actually uses more than three sources of data referred to in the triangulation research method. The term for this more faceted approach is “crystallize”, instead of “triangulate.” This is in contrast to the “interpretive-constructivist” point of view evident in the triangulation method discussed by Merriam. The crystallization of data sources is represented through reflection and refraction, and thus the way research about something is approached (2009, p. 215 – 216).

Methodology
Data source triangulation was the methodology used in the study of the Smith Wright Mercantile Store Ledger 1841 – 1845. Increasing validity and building trust in the results of research was the goal of triangulation. This was evidenced by the convergence of multiple sources, which documented the context and history of the findings.

Commonalities in the results increased the verification of data and credibility, as well as helped identify answers to research questions. A series of steps were used in the data analyses of this study. These steps were noted in Leedy and Ormrod’s Qualitative Research (2005), and attributed to J. W. Creswell, as follows:
1. Organization of details about the case
2. Categorization of data
3. Interpretation of single instances
4. Identification of patterns

While discussing research frameworks for archaeology, Timothy Darvill provided insight into “curiosity-driven research”. Instead of compiling a list of questions prior to a study, the questions surfaced during the process. Darvill asserts the following about this type of research:

Such work is essentially opportunistic, and is typically linked to the recognition of significance in newly revealed evidence or the fresh observation of existing evidence.

Discovery, engagement, intuition and capturing the ‘eureka moment’ lie at the heart of the approach…. (2007, p. 439).

In addition, he said there were two motivations that drive this type of research. Coincidences were involved in the first one, with a mixture of newly-discovered information and understanding connections that were revealed in the process. The second stimulus in “curiosity-driven research” was the possibilities that were opened in disciplines other than archaeology (Darvill, 2007, p. 439).

**Methodology: Organization of details about the case**

There were few details initially available about the Smith Wright Mercantile Store Ledger 1841– 1845. The descriptive title was given by the name of the ledger, which was derived from the text within the ledger pages. Both the location of the store and the donor of the pages were unknown. The collection was found during an inventory at the Billups-Garth Archives at the Columbus-Lowndes Public Library, in Columbus, Mississippi. The compilation consisted of at least 457 legal-sized pages, which were photocopies from the Smith Wright Mercantile Store Ledger, with inclusive dates of 1841 – 1845.

The archival collection content was documented one page at a time, by starting at the first page and handwriting each entry of a significant word or name found on the page into a notebook. This process was continued in the notebook for the first fourteen pages of the Ledger, while noting when a page number changed. The purpose of handwriting the first few pages was to become accustomed to the style of lettering and to practice some of the letters for assistance in recognizing the forms more easily. A magnifying glass was used for the majority of the work, due to the smallness and lightness of the print, and the unfamiliar types of lettering used in early American handwriting.

A helpful resource by Kip Sperry, titled *Reading Early American Handwriting*, was found to verify some of the letter forms (1998). Alphabets, letter forms, term definitions, and abbreviations used in 19th century handwriting were illustrated in Sperry’s book. An example of the difference in letter forms was noted in the surname “Holderness”, which written in the Ledger, looked like it was spelled “Holdernefs.” The letter that looked like a cursive “f” was actually indicating that the name ended in a double “s”, as shown in figure 2 (Ballard, 2012).

![Figure 2. An example of early American handwriting of the surname “Holderness”](image)

The pages were already in numerical order, with pages numbered. In some instances, a page number was not visible, and a page number was added within brackets.
Some pages were mis-numbered, missing, or duplicated. These were noted in brackets and renumbered with a numeral and the letter a, b, or c. If an entry was illegible, a note with a question mark (?) was added in brackets after the letter or word in the Excel file. Additional writing next to entries was indicated with a note added in brackets. Differing forms of names or entries found on additional pages were added in brackets in the file for additional reference. Most abbreviations were spelled out in brackets following the entries in the Excel file. The pages were divided and placed into six archival folders, which were then placed within one archival folder box (Ballard, 2012).

Following the initial handwritten entries into the notebook, a laptop computer was then used to start an Excel file to enter the words or names found on each page. Two columns were used, with the words and names on the left side and the associated page numbers on the right side. Proper names were written as Last Name, First Name, Middle Initial, and Prefix. Other words or notations were added beside the name, and within brackets. Subsequent to entering all readable names and corresponding page numbers into an Excel file, the names were sorted into alphabetical order. These names were combined, along with the associated page numbers, and entered into Excel (Ballard, 2012).

An important lesson learned was the necessity to have the original Excel file saved, as well as a working version saved under a different name. When mistakes were made, the original file was consulted for accuracy in corrections. The most common mistakes were Excel file cells not being deleted across both columns, which lead to incorrect page numbers associated with names. The Ledger was frequently checked against the Excel file for precision in names and page numbers. Likewise, the folders containing the ledger pages were referred to, for comparison of data exactness (Ballard, 2012).

Once the names and page numbers were combined, the Excel file was printed. The new printing was used to write cross-references, and then to transfer the data to the computer file. For example: “Aiken & Brown” was also indicated as having a cross-reference of “see also Brown, Aiken &,” which was then entered again as “Brown, Aiken &.” At this point, other archival indexes used as finding aids were consulted for consistent ways to index names. In addition to observing the treatment of names in other indexes, several books were consulted, which included: Indexing Names, edited by Noeline Bridge; Indexing Specialties: History, edited by Margie Towery; Inside Indexing: The Decision-Making Process, by Sherry L Smith and Kari Kells; and Genealogy and Indexing, edited by Kathleen Spaltro (Ballard, 2012).

Methodology: Categorization of Data
During the process of extracting the data from the copies of the Mercantile Ledger pages and entering it into the Excel file, obvious areas of categories were evident. The retrievable information from the Ledger was gathered and sorted alphabetically, with accompanying page numbers in the Excel file. Next, the file was printed for further inspection and accuracy-checking. General subjects for the categories were searched and marked for grouping. These were labeled as category designations and added to lists for inclusion into the finding aid that would be produced by the processing, indexing, and researching of the Smith Wright Mercantile Store Ledger. The category names included the following: Account, Company, Doctor, Location, Military, Miscellaneous, and Security or Agent, as shown in Appendix A.

Methodology: Interpretation of Single Instances
The most important single instance of data discovered in relation to the Smith Wright Mercantile Store Ledger 1841 – 1845 was finding a library card holding the identity of the location of the Smith Wright Mercantile Store and the name of the donor of the collection. On March 22, 2012, while inserting the six Ledger folders into the box, an old card from a library card catalog was discovered laying face-down between the folds of the box. When the card was picked up and turned over, there was information, hand-written on the other side, which gave the
location of the Store (Plymouth, Mississippi) and the name (William E. Prout) of the donor of the collection. This information was immensely valuable in leading to multiple discoveries of resources that were used to triangulate and verify the data extracted from the Ledger.

There was also a historical marker near the former town of Plymouth, as shown in Figure 3. According to *Hometown Mississippi*, the following was written concerning Plymouth, Mississippi:

> Once a rival to Columbus and Cotton Gin Port, the long extinct town of Plymouth was located seven miles northeast [sic. northwest] of Columbus at the junction of the Tombigbee River with Tibbee Creek. It is said to have been a camp for DeSoto on his passages through Mississippi, with many scraps of armor and Spanish military equipment having been found here. It is also said to have been the scene of Bienville’s operations against the Choctaw nation, though Cotton Gin Port is usually given that credit. Evidence from Plymouth’s claims came from the first white settlers who found a two-story fort of cedar logs about 500 yards from the river and surrounded by a circular ditch and embankment. The fort was torn down by the settlers to obtain building materials for their cabins.

The site of Plymouth was well known as an Indian trading post even during the French Rule in this section and was the home of John Pitchlyn. Pitchlyn, born on St. Thomas Island in 1765, was left among the Choctaws when his father, an English officer, died on his way from South Carolina to the Natchez District. John Pitchlyn’s life with the Indians gave him a great influence which he exerted in favor of the United States.

Tradition also makes the fort a base of operations for General Andrew Jackson in his campaign against the Creek Indians.

After the Indian land Cession opened the west bank of the Tombigbee River to settlement Plymouth became an important cotton storage and shipping center, chiefly because of a shallow ford in the river nearby. The town was incorporated in 1836 but the low ground at the mouth of Tibbee Creek proved so unhealthful that the planters moved back to their plantations and Plymouth became extinct (Brieger, 1980, p. 317).

![Plymouth Historical Marker](image)

> Figure 3. The historical marker for Plymouth, Mississippi, which was determined to be the location of the Smith Wright Mercantile Store.

On April 4, 2012, Gary Lancaster, a local historian, entered the Billups-Garth Archives; he was shown the card with the location the Smith Wright Mercantile Store and the donor of the collection. He immediately remarked, “Bill Prout!” Mr. Lancaster then went to a nearby bookshelf in the Local History Department of the Library and returned with an outstanding resource for further enlightenment. He held a bound manuscript titled, *A Historical Documentation of Plymouth, Mississippi*, by W.E. Prout, Mississippi State College for Women, Columbus, Mississippi, October 19, 1973. Resources from this manuscript were typed into a Word document for insertion into the finding aid for the Smith Wright Mercantile Store Ledger (See Appendix A).
**Methodology: Identification of Patterns**

As the data from the Ledger were compiled, patterns emerged as a result of information gained from related sources. These themes were closely related to the categories developed from the data, which included the following, as shown in Appendix A: “Account, Company, Doctor, Location, Military, Miscellaneous, and Security or Agent.” The Mercantile Store Ledger naturally had a theme of early American bookkeeping and accounting, which required additional research to understand. This became evident when compiling categories of subjects found within the Ledger. The list of names of “Doctors” was surprisingly long. When researching early accounting methods, which were handwritten, it was noticed that the terms “Debit” and “Credit” were sometimes written as “Dr.” and “Cr.” Verification required going to each page number in the Ledger that the “Dr.” designations had been recorded, until all were identified as Doctor (Dr.) or Debit (Dr.).

While researching other sources related to Mr. Prout, the donor of the Ledger copy, another local historian, Rufus Ward, was frequently cited. Mr. Ward knew of Mr. Prout’s death and of his surviving son. Mr. Ward also had recently published a book about steamboats on the Tombigbee River—*The Tombigbee River Steamboats: Rollodores, Dead Heads, and Side-Wheelers*. This publication noted that Plymouth Bluff was an important landing for steamboats on the Little Tombigbee River. A photograph of Plymouth was also in the book. While looking through this resource, a name was noticed that was very similar to one in the Ledger that made no logical sense. The name in the Ledger was written as “Lallahroohk” (see Figure 4), whereas the same name was written as “Lallah Roohk” in Rufus Ward’s book, which was described as a “156-ton stern-wheeler built in 1838; 900-bale capacity or higher; Upper Tombigbee trade, 1839-42; abandoned 1847” (2010, p. 173). This correlation implied that all of the military designations in the Ledger were not necessarily related to the Civil War, but some were names of steamboat captains or admirals (Ward, 2010, p. 173).

**Methodology: Synthesis and Generalizations**

Although this study began with the simple creation of a finding aid for an eighteenth-century Mercantile Store Ledger from an unknown location and donor, it developed to incorporate multiple related resources of data. The purpose of this study was to document the content and history of a previously unprocessed collection of archival materials. This mission was successful due to the qualitative research construction that was followed. The research strategy of triangulation as the primary method of gathering data for this case study was very productive. In addition, triangulation and crystallization of the research results proved capable of supporting the reliability of the findings.

**Results**

**Research Questions: R1. What was the mission of the collection?**

The study of the Smith Wright Mercantile Store Ledger 1841 – 1845 was focused on discovering where the store was located and its connection to the history of the local area. The plan to index the contents of the collection was the impetus for the discovery of new information, which led to the breakthrough of learning the location of the Mercantile Store and the donor of the Ledger. The original location of the Mercantile Store was within a few miles of Columbus, Mississippi.
The Plymouth location has been researched extensively by experts representing many disciplines, although it had not been in existence for more than 150 years. This established the Smith Wright Mercantile Store Ledger as fundamental to the mission of the Billups-Garth Archives: to collect and preserve local history, specifically of Columbus and Lowndes County. Since the collection was found to fit within the scope of the mission of the Archives, it proved to be a valuable addition to the study of the local area and the body of knowledge that currently exists about Plymouth and its place in history.

Research Questions: R2. What was contained in the collection and how was it organized?
The collection of this study consisted of at least 457 legal-sized pages, which were photo-copies from the Smith Wright Mercantile Store Ledger, with inclusive dates of 1841 – 1845. It was organized into six sections with consecutively numbered pages, which were placed into archival folders labeled with the name of the collection and the page numbers within each folder. The six folders were stored in an archival folder box.

Research Questions: R3. What was newly discovered about the background and history of the collection?
The specific collection that was studied, the Smith Wright Mercantile Store Ledger, dated 1841 – 1845, contained no background information other than the title and approximate dates that had originally been given to the collection. Newly discovered information, the original location of the Mercantile Store and the name of the donor of the collection, led to numerous resources and previous research on the history and geographic location of Plymouth, Mississippi. Most notable among these were the following publications:

- Cotton Gin Port: A Frontier Settlement on the Upper Tombigbee, by J.D. Elliott and M.A. Wells
- By the Flow of the Inland River: The Settlement of Columbus, Mississippi to 1825, by S.H. Kaye, R. Ward and C.B. Neault
- A History of Columbus, Mississippi during the 19th Century, by W.L. Lipscomb and G.P. Young
- Directory of River Packets in the Mobile-Alabama-Warrior-Tombigbee Trades 1818-1932, by B. Neville
- A Historical Documentation of Plymouth, Mississippi, by W.E. Prout
- Steamboats on the Upper Tombigbee, by J. Rodabough and H.M. Crawford
- "A Very Remarkable Bluff": Bernard Romans, 1771, edited by H.L. Sherman under the auspices of the Plymouth Bluff Center and Museum and the Mississippi University of Women

Research Questions: R4. What was the result of processing the collection?
All of the research questions were answered as a result of processing the collection. Discovering the location of the Smith Wright Mercantile Store and the name of the collection donor were the high points of processing the collection. If the one card in the bottom of the folder box had not been found, or if had been discarded, the outcome would have been less successful. This information was the key to unlocking many of the unknown elements in the collection of Ledger pages. The information provided multiple cross-references to resources, which validated the data.

Discussion
The study of the Mercantile Store Ledger was successful, with the application of the research method of triangulation that was discussed in the Literature Review. Validity of findings was a goal that was accomplished through observation, personal communication, and the discovery of related documents (Glesne and Peshkin). The resource from Porter emphasized the study of transportation in an area. The transportation that took place in Plymouth, which was located on the Tombigbee River, was an integral part of finding information related to the Mercantile Store, such as publications about steamboats on the river. The study of the Ledger demonstrated that knowledge about a locale could help to answer questions and lead to more reliable interpretations.
Archaeology was frequently involved in the Literature Review, as it was in resources related to the Mercantile Store and its location at an important geographical site in the early 1800’s. Darvill’s “frameworks for archaeology” revealed what he termed “curiosity-driven research” (2007, p. 439), which seems closely related to the path of the Ledger study. Inquisitiveness about new discoveries and the connections that are formed as a result lead to findings that were fascinating.

It was remarkable that credit ledgers in the article about the Baker Library at Harvard were the most used of the entire collection. Also, a trend was seen there which indicated that multiple disciplines used the ledgers from the 1800s for research. Another interesting observation was Gilliland-Swetland’s suggestion of a graduate certificate, with an applied research project, for a new emphasis in research education for archival students.

In conclusion, as a result of the study of the Smith Wright Mercantile Store Ledger 1841 – 1845, a previously unknown archive collection which concerned the local history of an area was made available for further research. Considerable gains about the body of knowledge surrounding the Ledger were made. The content and history of the collection were adequately documented and validated with the research method of triangulation. The process and importance of indexing in archives was learned and could be shared with others.

References


Appendix A
Category/Subject/Theme Designations

ACCOUNT NAME designations:

1. Adventures in Corn Account
2. Building Account
3. Cotton Account
4. Hauling Account
5. Interest Account
6. School Account
7. Wagon & Horse Account

COMPANY NAME designations:

1. A. B. Marvin & Company
2. Aiken & Brown
3. Albert & Church
4. Albert & Kirkland
5. Alfred Edwards & Company
7. Barron, Mead & Company
8. Beach Ela. & Company
10. Bolling & R.
11. Bolling & Ramsen
12. Brown & Sterenof
13. Burrow Mead & Company
14. Charles Davis [New York]
15. Coldfire Pickens Coy.—David Smith [Company or County? Possibly—Coldfire Creek, Pickens County, Alabama?]
16. Colgate & Abbey
17. Cozent & Shelton
18. D. C. Lowber [Mobile]
19. DeForest, Morris & Company [Mobile]
20. E. Benedict & Son
21. E. S. John Bonner & Company
22. Eggleston & Brother
23. Eslara & Murrill [Mobile]
24. Ewing & Calhoun
25. F. Shaw & Company
26. Franklin & Brothers
27. Fry & Stringer
28. G. Lane & C. P. Tippett
29. Gaston Lumber Company—Benjamin Mason
30. Granger & Schench
31. Hale & Murdock Taylor [H. & M. Taylor]
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<td>32.</td>
<td>Heinz [milliner]</td>
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<td>Holbert &amp; Carrington</td>
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<td>35.</td>
<td>J. &amp; A. Lowery [New York]</td>
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<td>36.</td>
<td>J. &amp; C. B. Sanford [Mobile]</td>
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<td>37.</td>
<td>J. &amp; C. Gascoigon [New York, Also written as Gasgoyne, C.]</td>
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<td>38.</td>
<td>J. D. Dissossway &amp; Brothers [New York]</td>
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<td>39.</td>
<td>J. Eggleston &amp; Company [Also written as J. N. Eggleston &amp; Company]</td>
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<td>Tuscaloosa Manufacturing Company</td>
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<td>67.</td>
<td>Wood &amp; Swanzy</td>
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</tbody>
</table>

**DOCTOR designations:** [Look up each one to verify Dr.--these are sometimes Debit and Credit, written as Dr. and Cr. ALL VERIFIED April 10, 2012]

1. Dr. R. Owen [Ledger, p. 18+]
2. Dr. F. W. Irby [Ledger, p. 134]
3. Dr. James Younger [Ledger, p. 422]
4. Dr. John Booth [Ledger, p. 159, possibly John F. Booth, p. 435 of Ledger]
5. Dr. Kilgrove [Ledger, p. 217]
6. Dr. Sykes [Ledger, p. 313]
7. Dr. Valentine  [Ledger, p. 29a]
8. Dr. W. W. Humphries  [Ledger, p. 166]
9. Dr. William Spillman  [Ledger, p. 96+, and also p. 4 of “A Very Remarkable Bluff” by MUW Plymouth Bluff Center, states “Plymouth Bluff fossils first became well-known (to paleontologists) through the collections of Dr. William Spillman (1806-1886), Columbus physician and ordained Methodist minister.”

LOCATION designations:

1. Coldfire Creek, Pickens County,  [Coldfire Creek, Pickens Co. Alabama?]
2. Columbus Democrat  [Columbus, Mississippi]
3. County of Lowndes  [Lowndes County, Mississippi]
4. Fayette County  [Fayette County, Alabama]
5. Fayette County—A. J. Jourdan  [Fayette County, Alabama]
6. Houston—L. Phillips  [Houston, Mississippi]
7. Louisville—W. Phillips  [Louisville, Mississippi]
8. Lowndes County—David Hardin  [Lowndes County, Mississippi]
9. Marion County—Alex Thompson  [Marion County, Alabama]
10. Mobile—Burrow Mead & Company  [Mobile, Alabama]
11. Mobile—Chidsey & Baldwin  [Mobile, Alabama]
13. Mobile—David Tillotson  [Mobile, Alabama]
15. Mobile—Eslara & Murrill  [Mobile, Alabama]
17. Mobile—J. & C. B. Sanford  [Mobile, Alabama]
18. Mobile—Tillotson & Company  [Mobile, Alabama]
19. Mobile—W. L. Truwitt  [Mobile, Alabama]
22. New York—Charles Davis  [New York]
29. Smith Wright & Company  [New York]
30. Tuscaloosa—Tuscaloosa Manufacturing Company  [Tuscaloosa, Alabama]
31. West Point—S. Powell  [West Point, Mississippi]

MILITARY-TYPE designations:

1. Admiral Warren [Benoni Gray]
2. Captain Childs [Toomer & Gay]
3. Captain Dupre’
4. Captain J. M. Childs
5. Colonel Crute
6. Colonel Nimrod Davis
7. Colonel Samuel McGowen [Reverend S. McGowen]
8. Colonel Strong
10. Lieutenant Bt. [?] Lallarookh
    [Written as Lt. Bt. Lallorookh on p. 423 of Ledger; Found name of “Lalla Rookh” that was a steamboat
    [“156 –ton stern-wheeler built in 1838; 900-bale capacity or higher; Upper Tombigbee trade, 1839-42;
    abandoned 1847”, p. 173 of The Tombigbee River Steamboats: Rollodores, Dead Heads, and Side-
11. Major William Dowsing, Sr.
12. Major William H. Craven

MISCELLANEOUS designations:

1. “a negro” [“Jourdon” is written beside entry on p. 307]
2. “Bankhead boy” [Written as entry on p. 320a]
3. “Barnett” [“Shepherds' School” written beside entry on pp. 203, 232]
4. “Estate of Thomas L. Foster” [Also written as “Est. of T. L. F.” on pp. 187, 257, 266, 276, 319]
5. “Harry at Jones’ Tavern” [“Harry” written beside entry on p. 200]
6. “Horse & waggon 100” [“George L. Burns” written beside entry on Credit side of
    ledger, on p. 262]
7. “Hughes’ boy” [“Dick” written beside entry on p. 407]
8. “in the prarie” [“William Bell” written beside entry on p. 9]
9. “military road” [“Brown” written beside entry on p. 332]
10. “Murrah’s boy” [“Jesse” written beside entry on p. 288]
11. “negro boy 1845” [“Isaac” is written beside entry on p. 326]
12. “Sallie Smith s.” [Sallie Smith sister?—Written beside Isaac R. Mordecai]
13. “Shepherds’ School” [“Moore” written beside entry on p. 216]
14. “ward of Lemk W. Ward” [“Joshua O. Wood” written next to entry on p. 206]
15. “ward of Wiley Buck” [“Caroline Wood” written next to entry on p. 252, 294, 344]

CHURCH or REVEREND designations:

1. M. E. Church [Methodist Episcopal]
2. M. E. Sunday School [Methodist Episcopal]
3. Reverend S. McGowen [Colonel Samuel McGowan]
4. Reverend W. Murrah
5. Reverend William Murrah
6. Reverend J. B. Spencer

SECURITY or AGENT designations:
1. Agent—William Baker
3. John Tucker Security—Charles Causby
4. Moses Foster Security—Hugh M. White

**OTHER NAME designations:** [Identified through entries in other archives resources]

1. Brown, Ovid P. [“...served as treasurer of Lowndes County before 1835.”
   Book 1, Police Court Records, in W. E. Prout, 1973, p. 53;
   Also found on p. 195 of Ward, Rufus. Appendix 4. A Directory of the

2. Dowsing, William [“...the Deputy surveyor whose surveys constitute the basis
   for the Gideon Fitz Maps and survey of Choctaw lands....”
   (Prout, W.E. 1973, p. 44)]
### Appendix B

**Abbreviations**

<table>
<thead>
<tr>
<th>Abbreviation</th>
<th>Full Form</th>
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<td>Agt.</td>
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<td>Benjamin</td>
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<td>Tuska.</td>
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<td>Wm.</td>
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Appendix C
Example of entries in the Ledger Index

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<th>Name(s)</th>
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<td>A. &amp; H. G. Trask [see also Trask, A. &amp; H. G.]</td>
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<td>A. B. Marvin &amp; Co. [see also Marvin &amp; Co., A. B.; also written as A. B. Marvin &amp; f. (family) on p. 177]</td>
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<td>Austin</td>
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