

**Perry County, Reuben Bates's General Store Ledger,
February and October 1838**

Natalie Burriss and Ethan R. Chitty

On January 13, 1838, Reuben Bates started a new ledger in which he kept the accounts for the general store he managed in Troy, Indiana. Beginning on January 13, 1838, and ending October 9, 1939, this ledger holds the accounts of the various residents who purchased items in his store. This ledger is available at the Indiana Historical Society in the William Henry Smith Memorial Library. The collection, though small, consists of several components: the bound volume of the account book, a folder with photocopies of newspaper clippings removed from the book, and a microfilm of the account book.¹

While Perry County was incorporated in 1814, two years before Indiana's statehood, the city of Troy was not founded until 1815 by Francis Posey. Among those who were counted among the city's fathers was Mr. Reuben Bates.² Credited with setting up the first successful store in Troy, Bates spent much time in the public eye. Aside from running his store for many years, he served as Troy's postmaster beginning in September of 1823.³ In the following years, he served as a stockholder when the Indiana Pottery Company was chartered and built nearby, and he donated land to the United Baptist Church.⁴

Formally known as a daybook, a ledger is the initial record of purchases made by those who came into stores such as Bates's general store. A temporary record, these transactions were arranged in chronological order by date and would later be marked with double slashes to indicate that all exchanges had been transferred into permanent records arranged by individual accounts.⁵

As with other typical daybooks, Reuben Bates's ledger entries begin by listing the account number and the holder's name. Next to each name, the method of payment is described. The term "debit" denotes a negative balance on the account, while "credit" describes a positive balance.⁶ Bates used abbreviations for debit and credit—"dr" and "cr" respectively. An

additional note, “per” (pr), records the fact that an individual other than the name on the account made that specific purchase.⁷ While the daybook was mainly used to record purchases, it also served as a way to record the debts which the members of the community owed each other and how they were paid. For example, on February 22 Bates recorded that Elijah Rice paid a Mr. Affeendill for beef.⁸ This suggests that bartering was a common way of obtaining needed goods.⁹

The following entries are from February and October 1838 in order to show who frequented the store. Each entry supplies the names of the various accounts and the page number where it can be found in the daybook. When applicable, the names of the persons buying for the account holders (per) are listed as well as those making transactions on debit or credit.

Notes

1. Reuben Bates Account Book 12 April 1838–9 October 1839, BV 0003, SC 2720 Folder 1, and F 1699, William H. Smith Memorial Library, Indiana Historical Society. While the title of this collection indicates dates from April 12, 1838, through October 9, 1839, it was discovered upon inspection that the dates covered are actually from January 13, 1838 to October 10, 1839.
2. Charles Cady, “The Indiana Annual Register and Pocket Manual for the Year 1845,” (Indianapolis: E. Chamberlain, 1844), 132; *History of Warrick, Spencer and Perry Counties, Indiana from the Earliest Time to the Present: together with interesting biographical sketches, reminiscences, notes, etc.* (Chicago: Goodspeed Bros & Co., 1885), 668. Cady’s account reveals that while Francis Posey commissioned the layout of the town of Troy, Samuel Moore surveyed the land by order of the Circuit Court in March 1815.
3. Frank Baertich, *History of Troy, Indiana* (Utica, KY: McDowell Publications, 1983), 17, 34.
4. *Ibid.*, 116, 173, 176.
5. Historical Society of Pennsylvania, “Financial Records Guide and Glossary,” May 2015, <https://hsp.org/collections/catalogs-research-tools/subject-guides/financial-records-guide-and-glossary> (accessed June 29, 2015).
6. *Ibid.*

7. Christopher Densmore, "Understanding and Using Early Nineteenth Century Account Books," *Archival Issues* 25, no. 1-2 (2000): 77-89.
8. Reuben Bates Account Book, 21.
9. *History of Warrick, Spencer and Perry Counties*, 671.

Entries from Reuben Bates's General Store Ledger

FEBRUARY 1838

PAGE	NAME	PR.	DEBIT/CREDIT
11	Wm. Brown		
11	R. Bates		
11	Wm. Taylor		
11	Joseph Braddes		
11	Thomas G. Mason		Balance on meat
11	Conrad Varner		
11	Jackson Butter		
11	John Garland		
11	Jas. B. Worthington		
11	John Boulwar		
12	Samuel Bates		
12	John Warren	A. Weldman	
12	John Womel		
12	Micheal Affeendill		
12	R. Bates		
12	Wilson Huff		
12	Daniel Bates		For J. B. Phillips
12	Jackson Butter		
12	Henry McGuffee		
12	David James		
12	William Taylor	Son	
12	John Womel		
12	Jas. B. Worthington		Balance on pork of Riley
12	Elijah Watts		
13	Micheal Affendill		By order from John Boulwar
13	R. Bates		
13	H. Ewing		
13	Jacob William		
13	Mrs. Sophia West		

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PAGE	NAME	PR.	DEBIT/CREDIT
13	E. Thrasher		
13	John Boulwar		
13	Henson Thrasher	order	
13	Jackson Butler		
13	Micheal Posper		
13	Bolen Merritt	lady	
13	John S. Lamare	Son	
13	Thomas Sumner		
13	Harrison Jeffon		
13	John Connor		
14	John Lovee		
14	R. G. Cotton	Lady	
14	Jeper Meeks	John Thorp	
14	John Boulwar		
14	James Landmen		
14	E. Powell		
14	Wm. Taylor		
14	John Womel		
14	Mrs. G. Evens	Son	
14	R. Bates		Paid Jas. Roberts
14	Niali Lincoln		
14	Edward Canter		
14	James Roberts		
14	James Bennett	Stevenson	
14	Wm. Robb		
15	John Womel		
15	Jas. More		
15	James B. Worthington		
15	John Osbourn		Bal. on act. of R. Bates
15	D. Bates		
15	Wm. Taylor		
15	R. Bates		
15	Jacob Wilken		
15	Wm. J. Davis		To Bowder
15	Solman Lewis		
15	Wilson Huff		
15	John Womel		
15	John Jackson		
15	James A. Brown		
15	Daniel Bates		
16	Jas. B. Worthington		

PAGE	NAME	PR.	DEBIT/CREDIT
16	R. Bates		
16	Nelson McGuffey		
16	Thomas Sanders		
16	Jas. B. Worthington		
16	Jas. Bennett		
16	John Pervitt		
16	Wm. Taylor	Son	
16	John Boulwar		
16	George Carter		
16	Dennison Mason		
17	R. Bates		Paid Hiram Graves
17	John Womel		
17	Jackson Butter		
17	Luther Greathouse		
17	Henderson Huff		
17	Richard Rout		
17	Jas. B. Worthington		To pa. J. Womel To pa. J. Huffman
17	Joseph Bradlee		
17	Jackson Butler		
17	Vernon Niles		
17	Jas. Bennett		
17	Wm. J. Davis		
17	Jas. B. Worthington		By cash of Wm. L. Lewis
18	R. Bates		To pa. J. Huffman To pa. J. Womel
18	Abraham Burnell		
18	Wm. Taylor	Son	
18	Nelson McGuffey		
18	Daniel Bates		To cash paper Thos. B. Phelps
18	Jas. B. Worthington		
18	Vincent Rust		To Sundays & Bill Gaw
18	Wm. Taylor		
18	John Womel		
18	Charles Hanna		
18	Wm. Taylor		
19	R. Bates		
19	John Womel		
19	Charles Hanna		
19	George Carter		
19	John Boulwar		

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PAGE	NAME	PR.	DEBIT/CREDIT
19	Jas. Roberts		
19	Stephen Duyan	G. Roberts	To balance on cotton
19	John Womel		
19	Jas. Bennett	lady	
19	R. G. Cotton	lady	
19	Micheal Affendill		
19	Amas Howard		
19	John Womel		
19	Martin Cashman		
20	R. Bates		Jases W. Glasti
20	Runnels Jeffers		
20	Harden Merry		
20	Jackson Butter		
20	Michael Proper		
20	Elijah Rice		To pa. Affendill for beef Cr. by Miss Daisy Roberts suppose that was cha. to E. Rice
20	Thos. McAntire		To cash paid Daisy Roberts
20	John Womel		
20	Jas. B. Worthington		To pa. Affendill
20	John Boulwar		
20	Isaac Harris		
20	E. Powell		
20	Stephen Powell		
20	Caleb Anderson		
20	Jas. Claus		
21	R. Bates		For beef of Affendill
21	Jas. C laus		
21	William Grubb		
21	Andrew Heath		
21	Hensan Thrasher	Order	
21	Solomon Lewis		
21	John Woolen		
21	John S. Lamure	Son	
21	John A. Phillips		
21	Jonathan Johnson	Son	
21	Wm. Taylor		
21	H. McGuffer		
21	Luther Greathouse		
22	R. Bates		To cash paid H. Z. Hull
22	Harrison Jeffers		
22	Harding Chuning		

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PAGE	NAME	PR.	DEBIT/CREDIT
22	Micheal Affendill	Daughter	
22	Vincent Rust		
22	James B. Worthington		
22	James Roberts		
22	Henry Combs		
22	Vernon Niles		
22	John Womel		
22	Daniel Bates		
22	John Boulwar		
22	Micheal Affendill		
22	Wm. Taylor	Lady	
23	George Carter		
23	R. Bates		
23	Ezekiel Powell		
23	John Pervitt		
23	John P. Williams		
23	Wm. Taylor		
23	Thos Mily	Son	
23	Thomas Taylor		
23	Abnur Edwards		
23	James H. Wright		
23	Nelson McGuffey		
23	Indiana Pottery		Paid J. B. Worthington
23	Daniel Bates		Paid J. B. Worthington
23	Jas. B. Worthington		
23	John Boulwar		
24	R. G. Cotton		

OCTOBER 1838

PAGE	NAME	PR.	DEBIT/CREDIT
150	William Richard	Lady	
150	James Taylor		
150	Mr. G. Davis		
150	Augustine Pursel		
150	R. Bates		To Cash pa. Jas. Taylor "Sally Bates" Peggy Townsend
150	James Roberts		
150	James McEntire	Son	
150	Haff Lewis		
150	D. Bates		

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PAGE	NAME	PR.	DEBIT/CREDIT
151	Daniel Hammock		
151	Mrs. T. S. Weed		
151	Elias Kellerman		
151	Thomas L. Mason		
151	M. B. Niles	V.	
151	Jacob Elliott		
151	_? Jackson		
151	Richard Rout		
151	David Hoard		
151	Mr. S. Lamar	John Jackson	
151	Caleb Anderson		
151	R. G.? Cotton		
151	Luther Greathouse		
151	R. Bates		
151	Thos. Kervitt		
151	Nicholas Marks		
151	Daniel Bates		
152	Absolum Pollard		
152	Henry G. Combs		
152	Jas. Andrews		
152	Vincent Rust		
152	Jesse Taylor		
152	Stephen McDaniel		
152	Miss Sally Gates		Order from brother
152	Joseph Bradie		
152	Mr. Porvelle		
152	Daniel Bates		
152	Adam Row	Millie	
152	Andrew Heath		
152	R. Bates		Paid Sally Gates
152	Reason Chandler	Lady	
152	Elijah Wh-?		
152	Stephen McDaniel		
153	Jas. H. William		
153	P. Chamberlin	Clius[?]	
153	John Williams		
153	James Adams	Morgan	
153	R. G. Cotton		
153	Mrs.[?] E. Greathouse		
153	R. Bates		To paid McKoon
153	Soloman Lewis		

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PAGE	NAME	PR.	DEBIT/CREDIT
153	Anthony Black Man		
153	James Adams		To 6 Latt and Bill J [G?]an
153	R. Bates		
153	Jas. H. Williams		
153	Wm. Richards		
153	Jas. B. Worthington		
153	A. Wist		By [?] On McGuff
153	Jas. B. Worthington		
153	E. Watts		
154	H. J. Hoshkinson		
154	J. B. Bates		
154	Thos. Merritt		
154	D. Phillips		
154	Chester Niles		
154			1 ¼ yds. liney to Abraham
154	Jas. Adams	Morgan	
154	James Gubb		
154	John P. Williams		
154	D. Bates		
154	Luther Greathouse		
154	John Osbourn		
154	Wm. J. Bates		
154	Jas. B. Worthington		
154	Wm. Butter		
154	J. Phillips		
155	Jas. Taylor		To 3 lbs salt pr. Bill
155	Daniel Bates	J. B. B.	
155	Mr. Richards		
155	Thos. Payton		
155	Jas. Plum		
155	P. Chamberlin		To cash R. Bates
155	Charles Dauryhty		
155	Charles Rusher		
155	Soloman Lewis		
155	Hoffiela Lewis		
155	Wm. S. Miner		
155	Charles Clark		
155	R. Bates		
155	Vincent Rust		By Jas. Adams asrpmion [?]
155	Jas. Adams		To pa. V. Rust
155	Abner Edwards		

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PAGE	NAME	PR.	DEBIT/CREDIT
156	Ebneazer Chandler	Son	
156	R. Bates		
156	Thos. Nevitt		
156	J. B. Bates		
156	R. Bates		
156	Thos. G. Mason		
156	Joseph Varner		
156	Thos. Miles		
156	John Mason		
156	Wm. G. Davis		
156	J. B. Connir		
156	Joseph Brader		
156	P. Chandler		To cash from J. [-?]
157	Henderson Huff		Tobacco for R. Richards
157	Thos. G. Mason		To order to McDaniel
157	D. Bates		
157	R. G. Cotton		
157	James Turner		
157	John S. Buttier		
157	Wm. Taylor		
157	John Archibald		
157	Wm. Brown		
157	Josiah Dunn		To balance on cal for mifs Lincoln?
157	R. G. Cotton	Lady?	To 1 pair shoes for Ines Fuller
157	D. Bates		
157	John Hoffman		A. Portwood
158	A. Portwood		To pa. John Hoffman
158	John Nevitt		To balance on bill of R. Bates
158	R. Bates		By bill to J. Nevitt
158	P. Chamberlin		To pa. G. Clauz order
158	James More		
158	Thos. Lee		
158	Thos. Nevitt		
158	James Taylor	Lady	
158	T. R. Conner		
158	John Masterson	James	
158	James Songer		
158	Jonathan Jackson		
158	Ebeneasor Chandler	Son	
158	M. H. Hurst		

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PAGE	NAME	PR.	DEBIT/CREDIT
158	R. Bates		
159	Thos. Sunduyr[?]		
159	J. H. Hise		
159	Thos. P. William		
159	Wm. Gable		
159	Daniel Bates		
159	T. Connor		
159	Mrs. McKinley		
159	Jas. Bates		
159	R. Bates	Gussrs[?]	
159	Jas. McKeen		
159	Ezekiel Powell		
159	Ezekiel York		
159	Wm. Brown		
159	James Cravens		
160	Mrs. R. Sumner		
160	R. G. Cotton	Lady	
160	R. Bates		
160	Jas. Bates		
160	D. James		
160	Jonathan Johnson		
160	Daniel Bates		To cash for Henry Worthington
160	Jonathan Johnson		
160	J. B. Bates		To letter postage for Aleah
160	Arthur Wheatly		
160	Joseph Borkenell[?]		By checks to J. B. B.
160	John Woolen		
160	Wm. Worthington		
160	Benedict Knott		
160	D. Bates		
161	P. Chamberlin		
161	Absolam Pollard		
161	Thos. Landerz		
161	Harrison Jeffers		
161	Mathias Woolen		
161	Soloman Lewis		
161	Mr. A. S. Weed	W.	
161	Jas. Claus		
161	Thomas G. Mason		
161	H. Z. Hull		
161	R. Bates	Jiztuff [?]	

PAGE	NAME	PR.	DEBIT/CREDIT
161	Jas. B. Worthington		
161	John Lauerman		By bal. on Bur_? [name or item?]
161	Jas. Vanaicer	Son	
161	James H. William		Order by Wilcox
161	Warren Duncan		
161	James B. Bates		To pa. Thos. Sumner
161	Hardin D. Baker		
162	Thos. Sumner		
162	Ebenezer Chandler	Son	
162	M. B. Niles		

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