

Logan County Business Records

MS – 21

Wright State University
Department of Special Collections and Archives

Processed by:
David Allbaugh
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Manuscript Sketch

This series is a group of 19th century business records from three different stores in Logan County. The first volume is a ledger for a general store somewhere in Logan County. The period covered by that ledger is from 1838 to 1866 with some gaps. The owners of the store are not known for sure. It may have been a partnership between the two Heffner's and Alex Black. The second volume is a day-by-day account of a general store in DeGraff in Logan County in the 1890's. There are no clues as to who the owners were. The third volume contains a number of different records from what was either the Hayes or Brown of the Hayes and Co. General Store for the years 1857 to 1862. It is not known when or how these records came into the Wright State Archives or who it was who gave them to the Archives.

Ledgers

Volume 1 – Ledger or Account Book for the general store in Logan County. The names of the owners of the store are not given, though there is some evidence as to who they might have been. The years covered in this volume are from 1839 to 1848, from 1850 to 1852 and from 1865 to 1866. The entries are arranged by each customer's name in the chronological order in which they were started. Each account lists the customer's name, the date of each transaction, what was purchased and how much it cost. The accounts also include what was bought on credit and what was bought from farmers, like wheat and hogs. The first entry is January 1839 and the last entry in January 19, 1866. The later entry is signed "Wm. Heffner and J.J. Heffner." These may be the names of the store's owners. Following these accounts is a listing of property sold at an auction of the estate of Alex Black by Henry Kelly, administrator of the estate. Alex Black dies on September 1, 1866. The name of each person who bought property is listed along with the object(s) they bought, the object's value and whether or not the buyer paid by cash or credit. The total amount of the estate was \$2,484.82. Also, there are two pages with some date as the auction, noting the sale of a number of cows and horses to several people. The total worth of the animals was \$271.00. At the back of the book, there are two contracts-both signed on March 19, 1866. The contracts concern land being rented by Alex Black to W.S. Heffner and Christopher Rock. The contracts specify amount of land to be rented, the care to be taken of the land and how much of their crop Heffner and Rock were to pay back to Black at harvest time. Black may have been either the owner of the store or-co-owner along with Heffner.

Volume 2 – Journal or Day Book of a general store in DeGraff, a small town in Logan County, Ohio in the 1890's. The journal is a day-by-day history of the business the store does, the purchases, and sales made. The journal contains come 500 pages and has the heading "DeGraff, Ohio" followed by the date at the top of each page. The first entry in it is August 12, 1891; the last entry is January 5, 1894. The store seems to have done well in selling corn, wheat and coal. There is no indication as to who the owner of the store was. Throughout the book, there are times where the entry begins in the middle of the page with the day's number over it. The first entry of the day is usually for the amount of cash deposited in the "Citizens Bank" followed by purchases made of various products for the store. There are a good many customer's names given in the ledger.

Volume 3 – Ledger or Account Book for the Hayes and Brown or Hayes and Co. General Store located somewhere in Logan County. The years covered in the accounts are from 1857 to 1862. The first part of the book concerns individual customer accounts for the years 1857-1859. The customer's name is listed individually with his debits on one side and his credits on the other page, opposite the debits. The dates that each debit and credit occurred are listed. There are usually several customer names on each page. There are also two pages which list the debits and credits incurred by Hayes and Brown as a whole during the first four months of 1857. On two pages following this are lists of apple, pear, and quince trees sold by two salesmen. About the middle of the volume there is a day-by-day account of the store's sales to its customers. Each customer is listed along with the items they bought. The period covered is from April 26, 1858 to May 5, 1858. Following

this, there is a list of people who bought trees in the spring of 1859. There are also several pages listing deliveries of products, sold out-of-town, throughout 1859. Most of the rest of the volume is concerned with a day-by-day accounting of the store's sales from the spring of 1860 to the spring of 1862. Each customer's name is listed along with the products bought, the cost of each item, and the total amount paid. The dates covered are from March 3, 1860 to May 3, 1862. Near the end of the volume, is a balance sheet statement for "Hayes and Co." for July 1857. After this, there are several pages of notes taken by Hayes concerning his store. At several different places throughout this volume, there are lists of sales made in other towns. The towns listed include Morrison, Bloom Center, Johnstown, Dunkirk, North Washington, Patterson, West Liberty, Findlay, and Richwood.