

A Guide to the Cumberland County (Va.) Business Records, 1798-1881

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A Collection in the Library of Virginia
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History

Processed by: Greg Crawford

Title Statement

A Guide to the Cumberland County (Va.) Business Records, 1798-1881

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Profile Description

Creation: Machine-readable finding aid derived from Database, created by Callie Lou Freed, 09 April 2025

Language Usage: Description is in English

Descriptive Summary

Language

English

Creator

Cumberland County (Va.) Circuit Court

Physical Characteristics

21 volumes

Location

State Records Center

Repository

Library of Virginia

Administrative Information

Access Restrictions

Many of these business volumes are fragile--some are in poor condition due to damaged spines. **Please handle these volumes with extreme care.**

Use Restrictions

There are no restrictions.

Acquisition Information

These records came to the Library of Virginia in transfers of court papers from Cumberland County in an undated accession.

James and Samuel Boyd Memorandum Book, 1798-1801, came to the Library of Virginia in a transfer of court papers from Cumberland County with accession number 41667.

Processing Information

Prior to 2024, the various business records in this collection were originally described as individual records, but they have been consolidated into one large business record for the locality.

Encoded by Callie Lou Freed, April 2025

Preferred Citation

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Adjunct Descriptive Data

Related Material

Additional Cumberland County (Va.) records can be found on microfilm at the Library of Virginia. Consult ["A Guide to Virginia County and City Records on Microfilm."](#)

Historical Information

Context for Record Type: Business Records, both volumes and loose records, are in some cases transferred to the Library of Virginia as components of court record transfers. These business records in some cases were simply stored in the local court building for safe keeping by business owners. In other cases, business records (particularly ledgers, account books, etc.) may have been filed in a court case as an exhibit. These business record exhibits appeared both in chancery causes and in judgments, these records serving as exhibits for business dissolution cases, debt suits, and contract disputes.

Locality History: Cumberland County was named for William Augustus, duke of Cumberland, third son of King George II. It was formed from Goochland County in 1749. The county seat is Cumberland. Area: 298.5 square miles. Population: 9,017 (2000), 9,500 (2005 estimate.)

Scope and Content

Cumberland County (Va.) Business Records, 1798-1881, are comprised of various records created by individuals and companies in pursuit of documenting business activities in and around Cumberland County (Va.) Represented records consist of bound volumes such as ledgers, daybooks, a memorandum book, journals, account books and a letter book.

Arrangement

This collection is arranged

- Series I: Armistead and McAshan Ledger, 1836-1838
- Series II: James and Samuel Boyd Records, 1798-1801
- Series III: Alexis M. Davenport Journal, 1816
- Series IV: Benjamin B. Johnson Records, 1824-1826
- Series V: Robert M. Moore Account Book, 1833-1842
- Series VI: Muddy Creek Mill Account Book, 1847-1850
- Series VII: Charles R. Palmore Account Book, 1870-1881
- Series VIII: Benjamin Harris Powell Daybook, 1852-1854
- Series IX: S and M General Store Ledger, 1856-1859
- Series X: S and W Mill Ledger, 1831-1832
- Series XI: A and D Smith Letter Book, 1829-1842
- Series XII: Alexander C. Smith Ledgers C and D, 1836-1844
- Series XIII: James L. and W. W. Spencer Ledger, 1844
- Series XIV: Unidentified General Store Account Book, 1840-1843
- Series XV: Unidentified General Store Daybook, 1842-1843

Contents List

Series I: Armistead and McAshan Ledger, 1836-1838

Extent

1 volume

Physical Location State Records Center

Scope and Content

Historical Information: Armistead and McAshan conducted business in Cumberland County during the early 19th century.

Scope and Content: Armistead and McAshan Ledger, 1836-1838, records the accounts of individual customers. Each account lists transactions in chronological order and the amount owed and paid. Ledger does not list the names of items purchased, rather it used the general term "merchandise". Ledger also records the company's controlling accounts such as wheat account, flour account, crop tobacco account, and cash account.

Barcode number 1102332: Armistead and McAshan Ledger 1836-1838

Series II: James and Samuel Boyd Records, 1798-1801

Extent

4 volumes

Physical Location State Records Center

Scope and Content

Historical Information: James and Samuel Boyd operated a general store in Cartersville, Virginia during the late eighteenth and early nineteenth century.

Scope and Content: The James and Samuel Boyd Records consist of three daybooks and a memorandum book.

James and Samuel Boyd Daybooks, 1798-1800, recorded transactions as they occurred daily from November 1798-November 1800. Information found in each entry includes name of customer, items purchased, and the amount owed. Merchandise sold include farm tools, rum, dry-goods, knives, shirts, books, plates, snuff, and sugar. The back of one volume includes inventory lists for 1800 and 1801. The inventory for 1800 was done based on Pennsylvania currency, New York currency, and Virginia currency.

James and Samuel Boyd Memorandum Book, 1798-1801, records the accounts of individual customers. Each account lists transactions in chronological order. Information found in each entry includes date of transaction, merchandise purchased, amount owed, form of payment, and amount paid. Forms of payment include cash, credit, and barter of items such as fodder, oats, apples, and eggs. The volume includes an index listing the names of customers in alphabetical order and the page number where their accounts can be found.

Barcode number 1102316: James and Samuel Boyd Daybook 1798

Barcode number 1102310: James and Samuel Boyd Daybook 1799-1801

Barcode number 1157389: James and Samuel Boyd Daybook 1800

Barcode number 1163774: James and Samuel Boyd Memorandum Book 1798-1801

Series III: Alexis M. Davenport Journal, 1816

Extent

1 volume

Physical Location State Records Center

Scope and Content

Historical Information: An unidentified general store that conducted business in Stony Point, Virginia in the early 19th century.

Scope and Content: Alexis M. Davenport Journal was used as a daybook recording transactions as they occurred daily from March 1816-December 1816. Information found in entries includes name of customer, items purchased, and the amount owed. Also recorded was store's payment of sundry debts. Merchandise sold include flour, dry-goods, padlocks, nails, saucers, whiskey, and spices. Beside each entry is a page number to a missing Ledger A where customers' individual accounts and the store's controlling accounts were entered.

Barcode number 1102295: Alexis M. Davenport Journal 1816

Series IV: Benjamin B. Johnson Records, 1824-1826

Extent

2 volumes

Physical Location State Records Center

Scope and Content

Historical Information: Benjamin B. Johnson operated a general store that conducted business during the early nineteenth century in Cartersville, Virginia.

Scope and Content: Benjamin B. Johnson Ledger C, 1824-1825, records the accounts of individual customers. Beside each entry is the page number found in corresponding journal C where the customer's specific transactions can be found. Each account lists transactions in chronological order and the amount owed and paid. Also, records store's controlling accounts including stock account, merchandise account, cash account, tavern account, charges account, etc.

Benjamin B. Johnson Journal C, 1824-1826, is a daybook that records transactions daily as they occurred. Beside each entry is the page number of the customer's individual account found in corresponding ledger C. Information found in each entry includes name of customer and the amount owed and paid. The daybook also records store's payments of regular expenses such as purchases of merchandise, debt accounts, and transportation of goods. Merchandise sold included food, clothing, dry goods, brown sugar, butter, wine, silverware, and candles.

Barcode number 1102293: Benjamin B. Johnson Ledger C 1824-1825

Barcode number 1102294: Benjamin B. Johnson Journal C 1824-1826

Series V: Robert M. Moore Account Book, 1833-1842

Extent

1 volume

Physical Location State Records Center

Scope and Content

Scope and Content: Robert M. Moore Account Book, 1833-1842, records transactions in chronological order. Information found in volume includes date of transaction, items purchased, and amount owed and paid. Goods purchased perhaps by Moore. Items purchased include tea, vinegar, tin cups, dry-goods, scissors, whiskey, and herrings. Payments made with cash, bacon, and flour.

Barcode number 1102307: Robert M. Moore Account Book 1833-1842

Series VI: Muddy Creek Mill Account Book, 1847-1850

Extent

1 volume

Physical Location State Records Center

Scope and Content

Historical Information: Benjamin Harris Powell perhaps served as an agent for Muddy Creek Mill, a flour mill in Cumberland County.

Scope and Content: Muddy Creek Mill Account Book, 1847-1850, records on an almost daily basis services rendered by the mill for individual customers (bushels of wheat ground, amount of flour purchased, etc.,) and the amount owed and paid. At the front of the volume is Benjamin H. Powell's flour

shipping list. Each entry contains the date flour was shipped, by whom shipped, and the amount shipped. At the back of the volume is Powell's wheat book that perhaps records number of bushels of wheat per customer processed by mill. Each entry includes the date, name of customer, and number of bushels processed.

Barcode number 1102300: Muddy Creek Mill Account Book 1847-1850

Series VII: Charles R. Palmore Account Book, 1870-1881

Extent

1 volume

Physical Location State Records Center

Scope and Content

Historical Information: Charles R. Palmore was a physician treating patients in Cumberland County in the late 19th century.

Scope and Content: Charles R. Palmore Account Book, 1870-1881, records the accounts of individual patients. The accounts list in chronological order the amount owed and paid by patients for visits, medication, consultation, and other medical services. Payments to the physician were made with cash, tobacco, fodder, wheat, and chickens.

Barcode number 1102314: Charles R. Palmore Account Book 1870-1881

Series VIII: Benjamin Harris Powell Daybook 1852-1854

Extent

1 volume

Physical Location State Records Center

Scope and Content

Historical Information: Benjamin H. Powell owned a general store that conducted business in Cartersville, Virginia.

Scope and Content: Benjamin Harris Powell Daybook, 1852-1854, records transactions as they occurred daily from December 1852-February 1854. Information found in each entry includes name of customer, items purchased, and the amount owed. Merchandise sold include bacon, knives, turkey, dry goods, clothing, pen holders, nails, and shoes.

Barcode number 1102292: Benjamin Harris Powell Daybook 1852-1854

Series IX: S and M General Store Ledger, 1856-1859

Extent

1 volume

Physical Location State Records Center

Scope and Content

Historical Information: A general store with the initials S and M operated in Cumberland County in the mid-19th century.

Scope and Content: S and M General Store Ledger, 1856-1859, records the individual accounts of customers. Each account lists transactions in chronological order, items purchased, and amount owed or paid. Payments made by cash or barter such as cleaning the canal or wheat. Merchandise sold include soap, spices, clothing, dry-goods, whiskey, coffee, nails, and scissors.

Barcode number 1102306: S and M General Store Ledger 1856-1859

Series X: S and W Mill Ledgers, 1831-1832

Extent

2 volumes

Physical Location State Records Center

Scope and Content

Historical Information:A mill with the initials S and W operated in Cumberland County in the early 19th century. The mill may have been named Sutphin and Walton.

Scope and Content:S and W Mill Ledger, 1831-1832, records the individual accounts of customers. Each account lists in chronological order services rendered the amount owed and paid. Services offered by the mill included producing flour and carding wool. Payments were made by cash or barter such as wheat, beef, or corn.

Scope and Content:S and W Mill Ledger, 1831-1832, records the accounts of individual customers. Each account lists transactions in chronological order and the amount owed and paid. Ledger does not list the names of items purchased, rather it used the general term "merchandise." Ledger also records the company's controlling accounts such as cash account, mill account, and boat account.

Barcode number 1102312: S and W Mill Ledger 1831-1832

Barcode number 1102313: S and W Mill Ledger 1831-1832

Series XI: A and D Smith Letter Book, 1829-1842

Extent

1 volume

Physical Location State Records Center

Scope and Content

Scope and Content:A and D Smith Letter Book, 1829-1842, records correspondence between A and D Smith and other businesses, in-state and out of state. Information found in the correspondence relates to payment of checks and drafts and the shipment of goods. Also included in the volume is an account of goods sold at auctions held in 1841 and 1842. The account lists quantity and item sold, price for a single item, purchaser's name, and total cost. Items auctioned included dry goods, clothing, tea, pad locks, and skillets.

Barcode number 1102298: A and D Smith Letter Book 1829-1842

Series XII: Alexander C. Smith Ledgers C and D, 1836-1844

Extent

2 volumes

Physical Location State Records Center

Scope and Content

Historical Information:The general store owned by Alexander C. Smith conducted business in Cumberland County in the early 19th century.

Scope and Content:Alexander C. Smith Ledgers C and D, 1836-1844, records the individual accounts of customers. Each account lists transactions in chronological order, items purchased, and amount owed or paid. Also listed are payments made by customers to store for hauling goods such as tobacco or manure. Merchandise sold include water buckets, cream tartar, clothing, dry-goods, whiskey, and ointments. Payments made by cash or barter such as corn, wood, or animal skins.

Barcode number 1102297: Alexander C. Smith Ledger C 1836-1838

Barcode number 1102296: Alexander C. Smith Ledger D 1838-1844

Series XIII: James L. and W. W. Spencer Ledger, 1844

Extent

1 volume

Physical Location State Records Center

Scope and Content

Historical Information:James L. and W. W. Spencer were physicians who practiced in Cumberland County in the early 19th century

Scope and Content:James L. and W. W. Spencer Ledger, 1844, records the accounts of individual customers. The accounts list in chronological order the amount owed by customers for visits to patients, medication, consultation, and other medical services.

Barcode number 1102305: James L. and W. W. Spencer Ledger 1844

Series XIV: Unidentified General Store Account Book, 1840-1843

Extent

1 volume

Physical Location State Records Center

Scope and Content

Historical Information:The unidentified general store conducted business in Cumberland County in the early 19th century. The store may have been operated by James Smith.

Scope and Content:Unidentified General Store Account Book, 1840-1843, records transactions as they occurred on an almost daily basis from 2 March 1840-30 October 1843. Information found in each entry includes name of customer, items purchased, and the amount owed and paid. Merchandise sold include sugar, scissors, brandy, clothing, dishes, and coffee.

Barcode number 1102309: Unidentified General Store Account Book 1840-1843

Series XV: Unidentified General Store Daybook, 1842-1843

Extent

1 volume

Physical Location State Records Center

Scope and Content

Historical Information:The unidentified general store conducted business in Cumberland County in the early 19th century. The store may have been operated by Charles R. Carrington.

Scope and Content:Unidentified General Store Daybook, 1842-1843, records transactions as they occurred daily from August 1842-February 1843. Information found in each entry includes name of customer, items purchased, and the amount owed. Merchandise sold include screws, chickens, whiskey, dry-goods, clothing, sugar, nails, and molasses.

Barcode number 1102299: Unidentified General Store Daybook 1842-1843