

# A Guide to the Arlington County (Va.) Business Records, 1796-1953

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A Collection in the Library of Virginia  
Library of Virginia  
2025

## History

**Processed by:** Greg Crawford

## Title Statement

A Guide to the Arlington County (Va.) Business Records, 1796-1953

**Subtitle:** Arlington County (Va.) Business Records

**Author:** Callie Lou Freed

## Publication Statement

**Date:** © 2025 By The Library of Virginia. All Rights Reserved.

**Publisher:** Library of Virginia

## Profile Description

**Creation:** Machine-readable finding aid derived from Database, created by Callie Lou Freed, 2 September 2025

**Language Usage:** Description is in English

## Descriptive Summary

### Language

English

### Creator

Arlington County (Va.) Circuit Court

### Physical Characteristics

32 volumes; 2 microfilm reels

### Location

State Records Center; Library of Virginia

### Repository

Library of Virginia

## Administrative Information

### Access Restrictions

Many of the business volumes are fragile--some are in poor condition due to damaged spines and/or water damage. Please handle these volumes with extreme care. **Please check alternative formats for volumes that have been microfilmed. Please use microfilm if available.**

### Use Restrictions

There are no restrictions.

### **Acquisition Information**

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

Paton and Bucher Expense Account Book G, 1803-1811, came to the Library of Virginia in a transfer of court papers from the City of Alexandria in an undated accession.

### **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. Additional records for this locality were also found in City of Alexandria.

Encoded by C. Freed, September 2025

### **Preferred Citation**

Arlington County (Va.) Business Records, 1796-1953, undated. Local government records collection, Arlington County Court Records. The Library of Virginia, Richmond, Va. 23219.

## **Alternative Form Available**

**Please see [Arlington County Microfilm](#) index in the [Guide to Virginia County and City Records on Microfilm](#) available on the [Library of Virginia website](#) for full listing.**

Charles Alexander Farm Ledger, 1800-1817 is available as microfilm Arlington County (Va.) Reel 270

William Hodgson Account Book, 1796-1810, is available as microfilm Arlington County (Va.) Reel 270

Paton and Butcher Expense Account Book G, 1803-1811, is available as microfilm Arlington County (Va.) Reel 60

Unidentified Rent Book, 1863-1871 is available as microfilm Arlington County (Va.) Reel 270

Witmer and Brother Ledger, 1862-1864, is available as microfilm Arlington County (Va.) Reel 270

## **Adjunct Descriptive Data**

## **Related Material**

Additional Arlington 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:** : Arlington County was originally named Alexandria County. It was formed from a portion of Fairfax County that Virginia in 1789 ceded to the federal government for use as the site of a new national capital. In 1801 the area officially became part of the District of Columbia, although Congress named it Alexandria County. By an act of 9 July 1846, Congress returned the county to Virginia, and the General Assembly extended the commonwealth's jurisdiction over the region effective 20 March 1847. By an act of assembly passed 16 March 1920, the county's name was changed to Arlington, the name of the Custis family mansion (the home of Robert E. Lee), which is in the county. An urban county, Arlington, contains no incorporated towns or cities. The county courthouse is in the county. Area: 25.9 square miles. Population: 189,453 (2000), 195,600 (2005 estimate.)

## **Scope and Content**

Arlington County (Va.) Business Records, 1796-1953, are comprised of various records created by individuals and companies in pursuit of documenting business activities in and around Arlington County (Va.)

Represented records consist of bound volumes such as ledgers, cashbooks, account books, memorandum books, daybooks, expense account books, a letter book, an invoice book, a time book, a rent book, a

receivers' balance book, an accounts journal and bank ledgers.

## Arrangement

This collection is arranged

- Series I: Charles Alexander Farm Ledger, 1800-1817
- Series II: American Coal Corporation Cashbook, Vol. 3, 1922-1924
- Series III: William Hodgson Account Book, 1796-1810
- Series IV: Ezra Kinsey and Company Memorandum Book, 1796-1912
- Series V: John W. Massie and Company Daybook, 1824-1839
- Series VI: Paton and Butcher Records, 1803-1838
- Series VII: D. L. Rathbone and Son Records, 1932-1939
- Series VIII: Unidentified Merchant Daybook, 1858-1859
- Series IX: Unidentified Rent Book, 1863-1871
- Series X: Washington and Old Dominion Railway/Railroad Company Records, 1912-1953
- Series XI: Witmer and Brother Ledger, 1862-1864
- Series XII: Arlington Development and Investment Company Daybook, 1910
- Series XIII: Unidentified Account Book, 1909

## Contents List

### Series I: Charles Alexander Farm Ledger, 1800-1817

#### Extent

1 volume; 1 microfilm reel

**Physical Location** State Records Center

#### Scope and Content

**Historical Information:** Charles Alexander was a prominent landowner and farmer in Alexandria County during the early nineteenth century.

**Scope and Content:** Charles Alexander Farm Ledger, 1800-1817, records the operation of and expenses incurred by Alexander's Arlington County farm. Entries regarding expenses record wages for day laborers, payments for farm supplies and livestock, and sale or purchase of enslaved individuals. Other entries record the sale of agricultural produce (corn, wheat, clover) by Alexander to individuals. It also records rent of property to tenants. This volume also contains short passages pertaining to medicinal remedies, agricultural theory, and events occurring on the plantation.

**Barcode number 1100271: Charles Alexander Farm Ledger 1800-1817**

### Series II: American Coal Corporation Cash Book, Vol. 3, 1922-1924

#### Extent

1 volume

**Physical Location** State Records Center

#### Scope and Content

**Historical Information:** American Coal Corporation operated in Arlington County during the early twentieth century.

**Scope and Content:** American Coal Corporation Cashbook, Vol. 3, 1922-1924, records expenses incurred in the monthly operation of the business. Entries include payments for payroll, travel expenses, office supplies and telephone calls.

**Barcode number 1100269: American Coal Corporation Cashbook, Vol. 3 1922-1924**

## Series III: William Hodgson Account Book, 1796-1810

### Extent

1 volume; 1 microfilm reel

**Physical Location** State Records Center

### Scope and Content

**Historical Information:** William Hodgson was a native of White Haven, England, born in 1765; emigrated to America, and settled in Alexandria, about the year 1785. In 1790, Hodgson bought a house on Prince Street. After his marriage to Portia Lee in 1799 he used this house both as a dry goods store and dwelling until 1816. For about twenty-five years he was a prominent citizen and merchant of Alexandria. He died at Bellevue, his residence, near Alexandria, 8 November 1820, aged 55 years. For some years prior to his death, he was a vestryman of Christ Church, Alexandria, and was interred in the cemetery of that church.

The account book was found in the Columbian Insurance building by William Hodgson's son William L. Hodgson in 1838.

**Scope and Content:** William Hodgson Account Book, 1796-1810, records the personal, legal, and business financial transactions of William Hodgson with individuals and businesses in the United States and Great Britain. The information found includes the name of an individual or business, place of residence, date of transaction, item bought or sold, or service rendered, and amount owed or paid. There are also entries related to properties owned by Hodgson in the city of Alexandria, counties in western Virginia, and Kentucky.

**Barcode number 1100287: William Hodgson Account Book 1796-1810**

## Series IV: Ezra Kinsey and Company Memorandum Book 1796-1812

### Extent

1 volume

**Physical Location** Library of Virginia

### Scope and Content

**Historical Information:** Ezra Kinsey and Company, established in 1794, was engaged in tanning and currying animal hides in Alexandria, Virginia. Paton and Butcher held interest in Ezra Kinsey and Company. Ezra Kinsey and Company dissolved following the death of Kinsey in 1826.

**Scope and Content:** Ezra Kinsey and Company Memorandum Book, 1796-1812, records a detailed list of an inventory taken at the tan yard of Ezra Kinsey and Company. Entries are mostly for hides on hand, but some do refer to oils and other supplies.

Also see: [Arlington County \(Va.\) Chancery Cause, William H. Irwin & wife and William Quesenberry & wife vs. Exr of William Paton and others, 1854-005.](#)

**Barcode number 1100274: Ezra Kinsey and Company Memorandum Book 1796-1812**

## Series V: John W. Massie and Company Daybook, 1824-1839

### Extent

1 volume

**Physical Location** Library of Virginia

### Scope and Content

**Historical Information:** John W. Massie and Company, established in 1815, sold hardware items, agricultural implements, and cutlery in Alexandria, Virginia. Additional items sold include Nova Scotia grindstones, mahogany and maple frame mirrors, and Swedish steel. Paton and Butcher held interest in John W. Massie and Company. Massie bought the entire interest of the company following the dissolution of Paton and Butcher in 1825.

**Scope and Content:** John W. Massie and Company Daybook, 1824-1839, records transactions as they occurred daily. The information found in the volume includes the name of the customer, items purchased, quantity purchased, cost per item, form of payment, and amount owed and paid. Items sold include grain scythes, plough plates, anvils, frying pans, screws, hammers, and guns. Sale of cutlery and candles make

up the bulk of the household items sold.

Also see: [Arlington County \(Va.\) Chancery Cause, William H. Irwin & wife and William Quesenberry & wife vs. Exr of William Paton and others, 1854-005.](#)

## **Barcode number 1100275: John W. Massie and Company Daybook 1824-1839**

### **Series VI: Paton and Butcher Records, 1803-1838**

#### **Extent**

11 volumes; 1 microfilm reel

**Physical Location** Library of Virginia

#### **Scope and Content**

**Historical Information:** Paton and Butcher was a mercantile business formed in 1775 by John B. Paton and John Butcher and conducted business in Alexandria, Virginia. It sold iron products such as nails, tongs, horse shears, knives, scissors, locks, screws, pots, fishhooks, and kettles. John B. Paton's son William became a partner in the business in 1810. John Butcher died in 1811 leaving his share of the business to his nephew Jonathan Butcher. John B. Paton died in 1819. The surviving partners William Paton and Jonathan Butcher continued the partnership until it was dissolved on 11 March 1825 following the death of William Paton. The surviving partner, Jonathan Butcher died in 1841.

Paton and Butcher also owned interest in two other businesses in Alexandria, Virginia, John W. Massie and Company and Ezra Kinsey and Company.

**Scope and Content:** The partnership records consist of two expense account books, a letter book, two ledgers, an invoice book, four daybooks and a cashbook.

Two Expense Account Books, 1803-1825, record expenses incurred by Paton and Butcher such as transportation costs, meals, freight costs, postage, and taxes.

Letter Book, 1811-1825, records correspondence from Paton and Butcher to individuals and companies. Information found in the correspondence relates to shipment of merchandise, payment of drafts, sale of goods, and legal matters.

Ledger A, 1811-1826, and Ledger B, 1819-1838, record the accounts of individual customers. Each account lists transactions in chronological order. The information found includes date of transaction, items purchased, quantity of items purchased, cost per item, amount owed for each item, total amount owed, form of payment, and total amount paid. Each entry also includes a page number where the information listed can be found in a corresponding daybook. Ledger A includes an index at the front that lists customers' names in alphabetical order and the page number of their account.

Invoice Book, 1812-1826, records chronologically merchandise shipped to Paton and Butcher. Information found in each entry includes the date merchandise was sent, name of supplier and shipper, location of supplier and shipper, date merchandise arrived, items shipped, quantity of items shipped, cost of each item, and total cash value of shipment. Numerous entries include the name of the ship carrying the merchandise.

Daybooks, 1815-1837, record the company's daily transactions. Information found in each entry includes date of transaction, name of customer, items purchased, quantity of items purchased, amount owed for each item, form of payment, and total amount owed and paid. Forms of payment include cash, credit, labor, and barter of items such as wine, flour, and clover seed. Each entry also includes a page number where the information listed can be found in a corresponding ledger.

Cashbook, 1825-1831, records cash received, and cash paid on an almost daily basis. It includes the names of individuals and accounts the business received cash from and paid cash to.

Also see: [Arlington County \(Va.\) Chancery Cause, William H. Irwin & wife and William Quesenberry & wife vs. Exr of William Paton and others, 1854-005.](#)

## **Barcode number 1112970: Paton and Butcher Expense Account Book G 1803-1811**

## **Barcode number 1100106: Paton and Butcher Expense Account Book 1812-1825**

## **Barcode number 1100105: Paton and Butcher Letter Book 1811-1825**

**Barcode number 1100108: Paton and Butcher Ledger A 1811-1826**

**Barcode number 1100107: Paton and Butcher Ledger B 1819-1838**

**Barcode number 1100100: Paton and Butcher Invoice Book 1812-1826**

**Barcode number 1100099: Paton and Butcher Daybook 1815-1818**

**Barcode number 1100102: Paton and Butcher Daybook 1818-1826**

**Barcode number 1100103: Paton and Butcher Daybook 1821-1824**

**Barcode number 1100104: Paton and Butcher Daybook 1824-1837**

**Barcode number 1100101: Paton and Butcher Cashbook 1825-1831**

## **Series VII: D. L. Rathbone and Son Records, 1932-1939**

### **Extent**

2 volumes

**Physical Location** State Records Center

### **Scope and Content**

**Historical Information:**D. L. Rathbone and Son operated a construction business in Arlington County during the early twentieth century.

**Scope and Content:**D. L. Rathbone and Son Cashbook, 1932-1939, records expenses incurred in the monthly operation of the business. Entries include payments for payroll, contractors' services, and supplies.

D. L. Rathbone and Son Weekly Time Book, 1935-1939, records wages paid to employees. Entries show the names of employees, weekly hours worked, site worked, rate of pay, total wages, and social security numbers of employees (after 1938.) This book was used by both D. L. Rathbone and Son as well as their contractors.

**Barcode number 1100272: D. L. Rathbone and Son Cashbook 1932-1939**

**Barcode number 1100273: D. L. Rathbone and Son Weekly Time Book 1935-1939**

## **Series VIII: Unidentified Merchant Daybook, 1858-1859**

### **Extent**

1 volume

**Physical Location** State Records Center

### **Scope and Content**

**Historical Information:**The merchant conducted business in the towns of Vienna and Ayr Hill located in Fairfax County, Virginia during the mid-nineteenth century.

**Scope and Content:**Unidentified Merchant's Daybook, 1858-1859, records in chronological order daily the store's transactions from 1858 October-1859 December. Items purchased include bacon, beef, butter, eggs, cloth, dry goods, hardware, and tobacco.

**Barcode number 1100278: Unidentified Merchant Daybook 1858-1859**

## **Series IX: Unidentified Rent Book, 1863-1871**

### **Extent**

1 volume; 1 microfilm reel

**Physical Location** State Records Center

## Scope and Content

**Historical Information:** The book features rental properties in the City of Alexandria during the late 19th century.

**Scope and Content:** Unidentified Rent Book, 1863-1871, shows property rent payments by individuals. Entries record rental property, name of renter, and rental amounts. The book also includes drawings of rental properties divided into parcels with names of tenants and annual rent amount.

**Barcode number 1100277: Unidentified Rent Book 1863-1871**

## Series X: Washington and Old Dominion Railway/Railroad Company Records, 1912-1953

### Extent

9 volumes

**Physical Location** State Records Center

### Scope and Content

**Historical Information:** The Washington and Old Dominion Railway Company was an intrastate short-line railroad located in Northern Virginia. Known colloquially as the W and OD, it was one of the major commercial and transportation corridors of the northern Virginia area from the mid-nineteenth century through the mid-twentieth century. The railway and then railroad did play a significant role in the development of northern Virginia. It served as a local carrier that was extensively used and fought over during the Civil War. At the end of its operational life, it hauled materials used in the construction of Dulles Airport and the Capital Beltway. It is one of the few steam railroads in America to have transitioned to both electric and diesel operations.

The railway traces its origins to the Alexandria and Harper's Ferry Railroad Company, which was incorporated on 20 March 1847. On 15 March 1853, the Virginia General Assembly amended the charter and renamed the railroad the Alexandria, Loudoun, and Hampshire Railroad. Construction on the road began in February 1855, starting from Alexandria, passing through Falls Church, Vienna, and on to Leesburg. Union troops seized the railroad in May 1861, and the line saw much action during the Civil War. New owners acquired the railroad and on 26 July 1870, they renamed it the Washington and Ohio Railroad and extended the line to Round Hill. In 1883, the Washington, Ohio and Western Railroad took over the line, leased the road to the Richmond and Danville Railroad in 1886, and it became property of the Southern Railway in 1894. The Southern Railway extended the line to Bluemont. On 2 May 1911, John R. McLean and Stephen B. Elkins incorporated the Washington and Old Dominion Railway and leased the railroad from the Southern Railway. In 1912, the Great Falls and Old Dominion Railroad became the W and OD's Great Falls Division, which was abandoned in November 1934. In 1935, the Washington and Old Dominion Railroad was organized by David Elkins and assumed operation of the railroad after it had been placed into receivership. The W and OD ceased passenger service for good on 31 May 1951. In 1956, the Chesapeake and Ohio Railroad acquired the W and OD, and the railroad ceased operation all together on 27 August 1968. The Virginia Electric Power Company (VEPCO) assumed ownership of the old right-of-way, and in 1977, they sold a portion of the route to the Northern Virginia Regional Park Authority to create the Washington and Old Dominion Railroad Regional Park Rail Trail.

**Scope and Content:** Scope and Content: The company records, 1912-1953, consist of a receivers' balance book, an accounts journal, two bank ledgers, two ledgers and three cashbooks.

Washington and Old Dominion Railway/Railroad Company Receivers' Balance Book, 1912-1950, lists balances paid to corporations and individuals by G. C. Baggett, receiver for the company.

Washington and Old Dominion Railway/Railroad Company Accounts Journal, 1914-1944, lists revenues from rents and transportation charges. This volume also records tax expenses of the company.

Washington and Old Dominion Railway/Railroad Company Bank Ledgers, 1932-1952, list debits and credits.

Washington and Old Dominion Railway/Railroad Company Ledger, 1932-1937, lists revenues from transportation charges and payments for maintenance, taxes, and payroll.

Washington and Old Dominion Railroad Company Ledger, 1938-1952, lists payments for taxes, salaries, supplies, and rents.

Washington and Old Dominion Railway/Railroad Company Cashbooks, 1934-1953, record expenses incurred in the operation of the company. Entries include payments for payroll, supplies, services, advertising, and rents.

**Barcode number 1100290: Washington and Old Dominion Railway/Railroad**

## **Company Receivers' Balance Book 1912-1950**

**Barcode number 1100286: Washington and Old Dominion Railway/Railroad Company Accounts Journal 1914-1944**

**Barcode number 1100284: Washington and Old Dominion Railway/Railroad Company Bank Ledger 1932-1946**

**Barcode number 1100285: Washington and Old Dominion Railroad Company Bank Ledger 1947-1952**

**Barcode number 1100288: Washington and Old Dominion Railway/Railroad Company Ledger 1932-1937**

**Barcode number 1100289: Washington and Old Dominion Company Ledger 1938-1952**

**Barcode number 1100281: Washington and Old Dominion Railway/Railroad Company Cashbook 1934-1941**

**Barcode number 1100283: Washington and Old Dominion Company Cashbook 1941-1950**

**Barcode number 1100282: Washington and Old Dominion Company Cashbook 1950-1953**

## **Series XI: Witmer and Brother Ledger, 1862-1864**

### **Extent**

1 volume; 1 microfilm reel

**Physical Location** State Records Center

### **Scope and Content**

**Historical Information:** Witmer and Brother was a dry goods partnership comprised of George K. Witmer and Edmund F. Witmer located in Alexandria, Virginia that conducted business in Richmond, Virginia and Liberty, Virginia. George K. Witmer was the majority shareholder and a prominent businessman in Virginia.

**Scope and Content:** Witmer and Brother Ledger, 1862-1864, records accounts of individual customers in Richmond, Virginia and Liberty, Virginia. Information includes name of customer, date of transaction, items purchased, price per item, amount owed, and amount paid. The store sold fabric, clothing, thread, and buttons. The ledger also records the company's tobacco transactions and rent collections from tenants.

**Barcode number 1100280: Witmer and Brother Ledger 1862-1864**

## **Series XII: Arlington Development and Investment Company Daybook, 1910**

### **Extent**

1 volume

**Physical Location** State Records Center

### **Scope and Content**

**Historical Information:** The company operated in Arlington County in the early 20th century. The Company's Board was comprised of three directors, three trustees and seven officers.

**Scope and Content:** Arlington Development and Investment Company Daybook, 1910 July-October, contains only three pages--noting the company's board composition, fees associated with company and election information. A note, from the county's Commonwealth's attorney, in the front of the volume states that the first fourteen pages of the volume were missing.

**Barcode number 1100270: Arlington Development and Investment**

## Company Daybook 1910

### Series XIII: Unidentified Account Book, 1909

#### Extent

1 volume

**Physical Location** State Records Center

#### Scope and Content

**Scope and Content:** Unidentified Account Book, 1909, lists cash loans to individuals.

**Barcode number 1100276: Unidentified Account Book 1909**

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