The Kansas City, Memphis and Birmingham Railroad operated between Memphis, Tennessee, and Birmingham, Alabama. It was created by consolidation in 1887, and was leased to the St. Louis and San Francisco (“Frisco”) Railroad Company in 1903. This ledger contains records of lease and income payments made by the Frisco.

The Kansas City, Memphis and Birmingham Railroad Company was formed without foreclosure in 1887 from a line of the same name and the Memphis and Birmingham Railway. The Kansas City, Fort Scott and Memphis Railroad owned one-half of the stock in the new company, and the 250-mile line was operated as an extension of the Fort Scott system. The St. Louis and San Francisco Railroad Company purchased most of the Fort Scott system in 1901, and leased the Kansas City, Memphis and Birmingham Railroad in 1903.

Most of the entries in this ledger detail monthly settlements with the Frisco. Other entries note income from the retirement of surplus property and equipment, land donations in connection with industrial trackage, and improvements on the property made by the Frisco. The monthly entries begin in December 1917 and are complete through September 1928. There are sporadic entries from 1929 through 1946. There are several canceled promissory notes bound with the ledger pages for September 1928 and December 1930.

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