This is an indexed account ledger of B. F. Kemper, a blacksmith at Fredericktown in Madison County, Missouri. The volume includes accounts receivable for services rendered, 1885-1888, and “cash book” records of daily transactions, January 1887 -- January 1888.

Benjamin F. Kemper is listed as a blacksmith and wagon maker in business directories of Fredericktown for 1883-1886. His business ledger, found among county records at the Madison County courthouse, reflects the typical trade of a small town blacksmith based on shoeing horses, sharpening plows, and repairing wagons. The volume contains two types of records. The first and longest section contains individual accounts receivable which list the name of the customer, the service performed, the fee, and settlements of the account. Most of the entries are for business in the period January 1887 -- January 1888, but some of the settlements included accounts as early as 1882. An alphabetical index to the accounts is in the front of the volume. Among the individuals and firms doing business with Kemper were Benjamin B. Cahoon, William Deguire, the Madison County Court, and Perrine & Brothers. Kemper’s stock of iron and wagon parts came from the Bonner & Zollner Iron Company of St. Louis, whose monthly statements, 1885-1888, are enclosed in the volume.

The second and smaller section rear the end of the volume includes “Cash Book” entries of daily transactions, 1 January 1887 -- 18 January 1888.

A microfilm copy of the Kemper ledger is also available.
Index Cards

Blacksmiths—Missouri—Madison County
Bonner & Zollner Iron Company
Business records—Missouri—Madison County
Cahoon, Benjamin Benson, 1846-1923
Deguire, William
Fredericktown (Mo.)
Horseshoers—Missouri—Madison County
Kemper, Benjamin F.
Madison County (Mo.)