This collection is available at The State Historical Society of Missouri. If you would like more information, please contact us at shresearch@umsystem.edu.

This is an indexed account ledger of a grocery, general store, and tie-buying firm in southeastern Missouri. D. B. Axtell and J. P. Gabriel were the proprietors, based in Poplar Bluff and doing business in Butler and Stoddard counties in Missouri. The volume includes accounts receivable, lists of payments for ties, and expense accounts, and collections.

The ledger of D. B. Axtell & Company was found among Madison County records at Fredericktown, Missouri, but any historical connection with that county is not apparent. Axtell & Company is listed under the grocery line in business directories for Butler County, 1879-1880. The partners are not listed individually, but the ledger indicates that D. B. Axtell and J. D. Gabriel were the operators. It is possible that “Benton D.” Axtell, noted in the 1880 Missouri Soundex as a timber contractor at Poplar Bluff, is the same individual as “D. B.” Axtell. Entries in the account book make reference to earlier records which are not known to be extant.

The surviving record book of Axtell & Company is a standard business ledger primarily containing accounts receivable. Most of the transactions were for groceries, and the entries list the names of the customers, dates and descriptions of purchases, and settlements of accounts. Much of the trade was with railroadmen on the “Iron Mountain” line, and with loggers in Butler and Stoddard counties. Some of the accounts bear notes on occupations, such as conductor, car inspector, and section hand, and locations, such as Ash Hills, Blum’s Section, Dudley, Poplar Bluff, “roundhouse,” and “tie camp.”

In August-September 1878, Axtell & Company advanced a quantity of cash and goods to loggers in an unidentified tie camp. The lumbermen are clearly identified, and there are separate records of advances made for ties, expenses, and net proceeds in September-December 1878. The records also indicate that J. P. Gabriel assumed a more active role in the firm. He seems to have handled most of the daily business after the beginning of September.

The ledger of Axtell & Company, even though it is only a single ledger from a larger group of records, offers a view of the operations of a small mercantile firm in southeastern Missouri. The ledger indicates the importance of Poplar Bluff as a regional center and the economic importance of the Iron Mountain railroad and logging to the local area. A microfilm copy of the ledger is also available.
Pages | Description
----- | ------
1-248 | Accounts receivable, ca. 11 March—December 1878
252-313 | 
318-354 | 
359-367 | 
249 | “Account of collections and amount paid out by D. B. Axtell,” May—June 1878
251 | “Collection of debts belonging to D. B. Axtell and J. P. Gabriel,” August—September 1878
316 | “Expense accounts,” September—November 1878
317 | “Losses and net proceeds,” September—October 1878
355-357 | Goods and cash paid out for ties, September—November 1878
368-369 | Goods and cash paid out for ties, November—December 1878
371-710 | blank pages
711 | “List of D. B. Axtell’s notes and when due,” 1878
712-720 | blank pages

Index Cards

Axtell, D. B.
Business records—Missouri—Butler County.
Butler County (Mo.).
D. B. Axtell & Company.
Gabriel, J. P.
General stores—Missouri—Butler County.
Grocery trade—Missouri—Butler County.
Logging—Missouri—Butler County.
Logging—Missouri—Stoddard County.
Lumber trade—Missouri—Butler County.
Lumber trade—Missouri—Stoddard County.
Poplar Bluff (Mo.).
Stoddard County (Mo.).