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This is a ledger of Reuben Smith & Company, a mercantile firm at Selma in Jefferson County, Missouri. The volume contains a listing of lands patented and rules for mining in Harmony Township in Washington County, Missouri, 1836-1845, and invoices for goods purchased by Reuben Smith & Co., primarily at Selma in Jefferson County, Missouri, 1837-1846.

The ledger was part of the Harry J. Cantwell papers. Inside the volume is enclosed a note explaining that Cantwell, a mine owner and operator, found the book in records of a mining company at Palmer, Missouri. The volume contains entries in two different sections. The first consists of eight pages listing lands patented in Townships 36 and 37 North, Range One West, in Washington County, Missouri. The undated entries include the number of the patent, the section number, the names of the patentees or assignees, the number of acres, and the names of the tracts or “diggings.” This listing is followed by two pages of “Rules and Regulations for the government of the mines belonging to the subscribers in Harmony Township Washington County and State of Missouri,” signed Reuben Smith & Co., October 3, 1836. The nine rules are followed by an amendment in a different hand dated April 6, 1845, signed by Manning Smith & Co.

The second section was started from the opposite end of the volume and begins with the notation “Invoice Book No. 2, October 7 1837. R. Smith & Co. Amt m[erchan]dize Bot. As invoiced on invoice Book No. 1 is $12,427.60.” Subsequent entries begin on October 7, 1837, at Selma, Jefferson County, Missouri, and continue through October 7, 1846. The records of invoices detail the purchases of stocks of general merchandise by Reuben Smith & Co. J[ames] M. White & Co. of St. Louis was the largest single supplier. Other wholesale merchants included Hood & Abbott, Warburton & King, S. V. Farnsworth, F. Kennett, Burd, Tilden & Burd, Charles C. Norris, Cook & Peterson, and Charless & Blow at St. Louis; Massey & James at the Maramec Iron Works; and A. Casey and Desloge & Rozier at Potosi, Missouri. The entries indicate that Reuben Smith & Co. dealt in a full range of general merchandise including whiskey, gunpowder, leather, hardware, textiles, shoes, groceries, medicines, tools, and horse equipment.

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