

A Guide to the Lee County (Va.) Business Records, 1882-1957

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Author: Bari Helms

History

Processed by: Library of Virginia staff

Title Statement

A Guide to the Lee County (Va.) Business Records, 1882-1957

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Profile Description

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Language Usage: Description is in English

Revision Description

2013-11-21 Converted to schema conforming EAD by dtd2schema.vh.xsl.

Descriptive Summary

Language

English

Collector

Lee County (Va.) Circuit Court

Physical Characteristics

35 volumes; 0.45 cubic feet (1 box).

Location

State Records Center - Archives Annex, Library of Virginia

Repository

The Library of Virginia

Administrative Information

Access Restrictions

The Benvir Coal Company Payroll Records include private information and are restricted from being served to patrons. The rest of the Lee County (Va.) Business Records are not restricted.

Use Restrictions

There are no restrictions.

Acquisition Information

These items came to the Library of Virginia in a shipment of court papers from Lee County under 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.

The Benvir Coal Company records were processed by Greg Crawford in 2003. All other records were processed by Bari Helms in 2013. Efforts have been taken to identify chancery causes related to these business records as some of these records were used as evidence in court proceedings.

Encoded by Bari Helms: 2013; updated by J. Taylor: September 2024.

Preferred Citation

Lee County (Va.) Business Records, 1882-1957. [include volume title]. Local government records collection, Lee County Court Records. The Library of Virginia, Richmond, Va. 23219.

Adjunct Descriptive Data

Related Material

Additional Lee County Records can be found on microfilm at the Library of Virginia. Consult ["A Guide to Virginia County and City Records on Microfilm."](#)

See also: [A Guide to the Lee County \(Va.\) Chancery Causes, 1857-1965."](#)

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: Lee County was named Henry "Light Horse Harry" Lee, governor of Virginia from 1791 to 1794. It was formed from Russell County in 1792. Part of Scott County was added in 1823. Its area is 438 square miles, and the county seat is Jonesville.

Scope and Content

Lee County (Va.) Business Records, 1882-1957, is comprised of various records created by individuals and companies in pursuit of documenting business activities in and around Lee County (Va.) Represented records largely consist of account books, ledgers, cash journals, check books, balance books, and payroll records.

Arrangement

This collection is arranged into three series:

- Series I: Business Records of the Benvir Coal Company, 1934-1957
- Series II: Business Records of Castleton Wade, 1882-1894
- Series III: Business Records of Thad Grabeel, 1904-1907

Contents List

Series I: Business Records of the Benvir Coal Company, 1934-1957

Extent

33 volumes; 0.45 cubic feet (1 box).

Physical Location State Record Center

Scope and Content

Historical Information: The Benvir Coal Company, Incorporated and the Benedict Coal Corporation operated coal mines in Lee County, Virginia, during the mid-twentieth century with offices located in the town of St. Charles, Virginia. The Benvir Coal Company purchased controlling interest of the Benedict Coal Corporation during the mid-1950's.

Scope and Content: The business records consist of trial balance books, ledgers, cash journals, mining supplies vouchers, payroll accounts, and coal shipment records. The majority of records relate to activities of the Benedict Coal Corporation which was purchased by Benvir Coal Company during the mid-1950's.

Series I, Subseries A: Benvir Coal Company and Benedict Coal Corporation General Ledgers, 1946-1957

Scope and Content

Subseries A consists of three general ledgers from the Benedict Coal Corporation, and one general ledger from the Benvir Coal Company. The ledger recorded the corporations' controlling and operating accounts which include interest account, coal sales, depreciation, insurance claims, social security tax, store salaries, ventilation, drainage, unemployment insurance, and mine operating costs. Each individual account lists date of transactions, amount debited, amount credited, and page number or account number where transaction can be found in corresponding cash journal or voucher record book. Information related to individual accounts found in general ledger was taken from trial balance books, voucher record books, cash journals, and expense journals. General ledger (1946-1949) includes an index listing accounts in alphabetical order and page number where they can be found.

Barcode Number 1128239: Benedict Coal Company General Ledger, 1946-1949

Barcode Number 1128243: Benedict Coal Company General Ledger, 1950-1957

Barcode Number 1128242: Benedict Coal Company General Ledger, 1950-1957

Barcode Number 1128250: Benvir Coal Company General Ledger, 1955-1957

Series I, Subseries B: Benedict Coal Corporation Trial Balances, 1944-1955

Scope and Content

Two trial balance books of Benedict Coal Corporation, 1944-1955, used to check that the debits and credits in a double-entry bookkeeping ledger are equal at the end of each month. It lists the titles of accounts, date, and the amount of money debited or credited in that particular month. Accounts listed in volume include general ledger, petty ledger, cash, mining, payroll, sales ledger, and scrip change fund. Information found in trial balance book was taken from cash journals and transferred to appropriate ledger.

Barcode Number 1128246: Benedict Coal Corporation Trial Balance Book, 1944-1949

Barcode Number 1128245: Benedict Coal Corporation Trial Balance Book, 1950-1955

Series I, Subseries C: Benedict Coal Corporation Cash Journals, 1948-1957

Scope and Content

The cash journals recorded the corporation's transactions on a daily basis similar to a daybook. Information found in each volume includes date of transaction, form of transaction, and amount owed and paid. The cash amount of transaction is listed under the name of ledger where it eventually was transferred. Ledgers listed include general ledger, petty ledger, cash ledger, payroll ledger, sales ledger, scrip ledger, store sales ledger, etc. Page numbers and account numbers found in many transactions

correspond to page numbers and account numbers found in corresponding general ledgers. At the end of each month, the bookkeeper subtracted the cash received from cash paid to calculate the total balance for each ledger. The amount was then placed in the trial balance book and eventually transferred to the corresponding ledger. Loose papers (correspondence, receipts, etc.,) found in several ledgers were removed and placed in folder.

Barcode Number 1124168: Benedict Coal Corporation Cash Journal, 1948-1949

Barcode Number 1124312: Benedict Coal Corporation Cash Journal, 1949

Barcode Number 1124313: Benedict Coal Corporation Cash Journal, 1949-1950

Barcode Number 1124314: Benedict Coal Corporation Cash Journal, 1950

Barcode Number 1128237: Benedict Coal Corporation Cash Journal, 1951

Barcode Number 1124169: Benedict Coal Corporation Cash Journal, 1951-1952

Barcode Number 1124170: Benedict Coal Corporation Cash Journal, 1952-1953

Barcode Number 1124171: Benedict Coal Corporation Cash Journal, 1953-1954

Barcode Number 1128248: Benedict Coal Corporation Cash Journal, 1954-1955

Barcode Number 1124308: Benedict Coal Corporation Cash Journal, 1955-1957

Series I, Subseries D: Benvir Coal Company Cash Journals, 1955-1957

Scope and Content

The cash journals recorded the corporation's transactions on a daily basis similar to a daybook. Information found in each volume includes date of transaction, form of transaction, and amount owed and paid. The cash amount of transaction is listed under the name of ledger where it eventually was transferred. Ledgers listed include general ledger, petty ledger, cash ledger, payroll ledger, sales ledger, scrip ledger, store sales ledger, etc. Page numbers and account numbers found in many transactions correspond to page numbers and account numbers found in corresponding general ledgers. At the end of each month, the bookkeeper subtracted the cash received from cash paid to calculate the total balance for each ledger. The amount was then placed in the trial balance book and eventually transferred to the corresponding ledger. Loose papers (correspondence, receipts, etc.,) found in several ledgers were removed and placed in folder.

Barcode Number 1124311: Benvir Coal Company Cash Journal, 1955

Barcode Number 1124307: Benvir Coal Company Cash Journal, 1955-1956

Barcode Number 1124309: Benvir Coal Company Cash Journal, 1956-1957

Barcode Number 1124310: Benvir Coal Company Cash Journal, 1957

Series I, Subseries E: Benedict Coal Corporation Mining Supply Voucher Books, 1948-1953

Scope and Content

The mining supply voucher books recorded on a monthly basis how much the corporation owed suppliers for the purchase on credit of mining supplies or services. They list the names of companies from whom the corporation made purchases, area or department of corporation for whom the purchase was made (ventilation, electrical, machine repair, delivery, engineering, etc.), and amount paid.

Barcode Number 1128240: Benedict Coal Company Mine Supply Voucher, 1948-1950

Barcode Number 1128241: Benedict Coal Company Mine Supply Voucher, 1950-1953

Series I, Subseries F: Benvir Coal Company and Benedict Coal Corporation Voucher Books, 1948-1957

Scope and Content

The voucher books recorded on a monthly basis how much the corporations owed suppliers for the purchase on credit of supplies or services. They are similar to an accounts payable ledger. Information found in the volumes includes the names of companies from whom the corporations purchased supplies and services on credit, the amount of payment, and the name of the account from which the payment was expended. Transactions were transferred from voucher record book to general ledger. Account numbers found at the end of each month's transactions correspond to account numbers in corresponding general ledgers.

Barcode Number 1128236: Benedict Coal Company Voucher Record Book 1948-1950

Barcode Number 1128238: Benedict Coal Corporation Voucher Record Book 1952-1955

Barcode Number 1128252: Benvir Coal Company Voucher Record of Accounts Payable, 1955-1957

Series I, Subseries G: Benedict Coal Corporation and Benvir Coal Company Cash Flow Ledgers, 1949-1956

Scope and Content

The cash flow ledgers were used to calculate on a monthly basis the amount of cash remaining to pay wages of the corporation's employees following the payment of debts. It records the expenses incurred by employees including medical, rental fees, scrip advances, lights, store accounts, burial, union dues, and overdrafts and payroll expenses such as Social Security tax and unemployment insurance. It also records expenses related to mining operations including drainage, ventilation, truck delivery, timbers, and machine repairs. Each of the previous were totalled and subtracted from the gross payroll to determine the cash remaining to pay employees.

Barcode Number 1128255: Benedict Coal Company Monthly Cash Flow Ledger, 1949-1951

Barcode Number 1128244: Benedict Coal Company Monthly Cash Flow Ledger, 1952-1955

Barcode Number 1128256: Benvir Coal Company Monthly Cash Flow Ledger, 1955-1956

Series I, Subseries H: Benvir Coal Company Petty Ledger, 1955-1957

Scope and Content

The petty ledger recorded accounts of little importance. They are the accounts of individuals perhaps employees. Information found in each account includes date of transaction, page number of corresponding cash journal or voucher record book where information was transferred, amount owed, and amount paid. Accounts arranged in alphabetical order by surname of individual.

Barcode Number 1128251: Benvir Coal Company Petty Ledger, 1955-1957

Series I, Subseries I: Benvir Coal Company Shipment Records, 1955-1957

Scope and Content

The shipment records consist of a record book which recorded monthly the type (block, round, stoker, carbon, nut and slack), tonnage, and price of coal shipped to Holmes-Darst Coal Corporation by Benvir Coal Company from its various mines. Various loose documents were found in volume. They include receipts, coal shipment accounts containing information from volume, payroll, vacation payroll for year 1956-1957, service station account, and balance sheets of company listing assets, liabilities, and net

worth. The various payroll accounts list the names of employees, amount of wages, taxes withheld, vacation pay, other expenses taken from wages, and net amount of wages. Documents were removed from volume and placed in folder.

Barcode Number 1128253: Benvir Coal Company Record of Coal Shipments, 1955-1957

Series I, Subseries J: Benvir Coal Company Payroll Accounts, 1955-1957

Scope and Content

The payroll accounts book recorded monthly the individual payroll accounts of employees. Information found in each account includes name of employee, month paid, amount of taxable earning, withholding tax, vacation pay (yes or no), and an unidentified account perhaps Social Security tax withheld. The front page of ledger records the totals of each category. Ledger is missing cover and spine.

Barcode Number 1128249: Benvir Coal Company Payroll Records, 1955-1957

Series I, Subseries K: Benvir Coal Company Checkbook, 1957

Scope and Content

The checkbook contains check stubs and blank checks. Information found on check stubs includes check number, date check issued, name of company or individual to whom check was written, and amount of check.

Barcode Number 1128254: Benvir Coal Company Checkbook, 1957

Series I, Subseries L: Benedict Coal Corporation Depreciation Accounts Ledger, 1934-1944

Scope and Content

The Ledger recorded on an annual basis the amount by which the corporation's property and equipment decreased in value. It lists the name of property and equipment (mine cars, trucks, ropes, telephone lines, office furniture, service stations, etc.), its original value, and amount it depreciated over time.

Barcode Number 1128247: Benedict Coal Corporation Depreciation Accounts Ledger, 1934-1944

Series I, Subseries M: Benedict Coal Corporation and Benvir Coal Company Loose Documents, 1934-1957

Scope and Content

Loose records found within other volumes. The documents were removed from the volumes and placed into folders. Volumes where loose records were pulled from are the Benvir Coal Company Record of Coal Shipments, Benvir Coal Company Voucher Book, Benedict Coal Corporation and Benvir Coal Company Cash Journals, and Benedict Coal Corporation Depreciation Accounts Ledger.

Barcode Number 1151000: Benvir Coal Company and Benedict Coal Corporation Loose Documents, 1934-1957

Series II: Business Records of Castleton Wade, 1882-1894

Extent

1 volume.

Physical Location State Record Center

Scope and Content

Historical Information: Castleton Wade was a farmer conducting business in and around Lee County in the nineteenth century.

Scope and Content: The business records of Castleton Wade consists of an account book.

Barcode Number 1128235: Castleton Wade Account Book, 1882-1894

Series III: Business Records of Thad Grabeel, 1904-1907

Extent

1 volume.

Physical Location State Records Center

Scope and Content

Historical Information: Thad Grabeel was a farmer conducting business in and around Lee County in the early twentieth century. He was also a partner in the business of buying, selling, and manufacturing staves with James Gobble.

Scope and Content: The business records of Thad Grabeel consists of a ledger used by Grabeel while he was a partner in the stave business with James Gobble. It includes accounting information related to the business. The ledger was used as an exhibit in the Lee County (Va.) Chancery Cause, 1911-005: James Gobble vs. Thad Grabeel. The ledger was used to determine the amount of debt owed between James Gobble and Thad Grabeel at the end of their partnership.

See also: [Lee County \(Va.\) Chancery Cause, 1911-005: James Gobble vs. Thad Grabeel.](#)

Barcode Number 1128230: Ledger of Thad Grabeel, 1904-1907

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