

Lipps, Jonathan E., Account Books

Jonathan E. Lipps Account Books

1892-1924



Title Statement

Lipps, Jonathan E., Account BooksJonathan E. Lipps Account Books, 1892-1924 Ms.1940.016

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Profile Description

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Descriptive Summary

Unit ID

Ms.1940.016

Unit Date

1892-1924

Language

The materials in this collection are in English.

Abstract

This collection contains the court clerk and general store account ledgers of Jonathan E. Lipps of Wise County, Virginia.

Creator

Lipps, J. E.

Extent

3.2 Cubic Feet 10 boxes

Repository

Special Collections and University Archives, Virginia Tech

Administrative Information

Conditions Governing Access

The collection is open for research.

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Source of Acquisition

The Jonathan E. Lipps Account Books were donated to the university in 1939 and transferred to Special Collections and University Archives in 1955.

Processing Information

The processing, arrangement, and description of the Jonathan E. Lipps Account Books commenced and was completed in May 2011. Initial description was completed in or prior to May 1970.

Preferred Citation

Researchers wishing to cite this collection should include the following information: [identification of item], [box], [folder], Jonathan E. Lipps Account Books, Ms1940-016, Special Collections and University Archives, Virginia Tech, Blacksburg, Va.

Biographical Note

Jonathan Elbert Lipps, son of Morgan T. and Elizabeth Davenport Lipps, was born in what is now Wise County, Virginia, on October 25, 1851. While still a child, the younger Lipps moved with his family to the Gladeville area. Jonathan taught school on Little Toms Creek in 1871, then at Bull Run in 1872, and at Buffalo Gap in 1873. That same year, he married Sarah Cephina Gilley (1851-1935) and also became the county's assistant assessor. In 1877, Lipps began teaching at Pinnacle Gap and was appointed the county's first notary public. Lipps purchased a farm in Powells Valley in 1879 and was appointed postmaster of the new Butcher's Fork post office. In 1881, Sarah Gilley Lipps assumed the office of Butcher's Fork and remained in that position until 1887.

In 1885, Jonathan Lipps was appointed to the Wise County board of supervisors, to serve out the unexpired term of a deceased member. Lipps lost a close campaign for county clerk in 1885. He ran again in 1887; winning by three votes, he served in the office until 1893. In 1890, Lipps and others formed the Gladeville Improvement Company, later the Clear Creek Improvement Company, instrumental in the development of the northern section of the town of Wise. Following his service as county clerk, Lipps, with his son-in-law C. P. Addington and son Wade H. Lipps, established a department store under the name J. E. Lipps & Co. in Wise. After 11 years in business, Lipps sold his interest in the store to Addington, who later sold it to C. W. Renfro.

In 1908, Lipps was appointed commissioner of the revenue for the county's eastern district but served only half of the four-year term. He was elected to the town council of Wise for three terms.

J. E. Lipps died January 31, 1943, and is buried with his wife in Wise Cemetery.

Scope and Content

This collection contains a set of account books maintained by Jonathan E. Lipps, a general store proprietor and a court clerk for Wise County, Virginia. Among the other items in the collection is a single ledger, probably maintained by Lipps while the county clerk, listing county court cases, with fees for clerk duties associated with each.

Relating to Lipps' general store, the collection includes a series of day books spanning the years 1896 to 1904. Each book contains dates of transactions, customers' names, goods purchased, and prices. Credit transactions from the day books were copied into a separate set of customer credit account ledgers, each containing customer names, dates of transactions, goods purchased, prices, credits, and account balances. The store's business is also recorded in a cash book, which provides a daily account of the store's cash drawer, and two ledgers containing inventories of the store's merchandise. The collection also contains a set of three ledgers that seem to record both Lipps' personal financial accounts and the store's accounts with various banks and businesses.

The collection is completed by a single ledger from a Wise County lumber company, apparently operated by Lipp's son-in-law, C. P. Addington. The ledger records customer names, dates of transactions, sizes and types of lumber purchased, prices, account credits, and balances.

Keywords

Account books

Local/Regional History and Appalachian South

Wise County (Va.)

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Arrangement

The collection is divided by type, then organized chronologically.

Description of Subordinate Components

Store inventories

Unit Date 1897

box-folder 1 (box)

Container 3 (folder)

Unit Date n.d.

box-folder 1 (box)

Container 4 (folder)

Day books

Unit Date July-August 1896

box-folder 1 (box)

Container 5 (folder)

Unit Date October-November 1896

box-folder 1 (box)

Container 6 (folder)

Unit Date March-May 1897

box-folder 1 (box)

Container 7 (folder)

Unit Date May-July 1897

box-folder 1 (box)

Container 8 (folder)

Unit Date May-August 1899

box-folder 1 (box)

Container 9 (folder)

Unit Date August-October 1899

box-folder 2 (box)

Container 1 (folder)

Unit Date May-June 1900

box-folder 2 (box)

Container 2 (folder)

Unit Date August-October 1902

box-folder 2 (box)

Container 3 (folder)

Unit Date December 1902-February 1903

box-folder 2 (box)

Container 4 (folder)

Unit Date July-August 1903
box-folder 2 (box)
Container 5 (folder)
Unit Date January-February 1904
box-folder 2 (box)
Container 6 (folder)
Unit Date March-July 1904
box-folder 2 (box)
Container 7 (folder)

Customer account ledgers

Unit Date 1894-1896
box-folder 2 (box)
Container 8 (folder)
Unit Date 1894-1898
box-folder 3 (box)
Container 1 (folder)
Unit Date 1896-1898
box-folder 3 (box)
Container 2 (folder)
Unit Date 1898-1900
box-folder 4 (box)
Container 1 (folder)
Unit Date 1899-1900
box-folder 4 (box)
Container 2 (folder)
Unit Date 1900-1902
box-folder 5 (box)
Container 1 (folder)
Unit Date 1900-1903
box-folder 6 (box)
Container 1 (folder)
Unit Date 1902-1904
box-folder 7 (box)
Container 1 (folder)
Unit Date 1903-1905
box-folder 8 (box)
Container 1 (folder)

Store and personal account ledgers

Unit Date 1893-1898
box-folder 8 (box)
Container 2 (folder)
Unit Date 1898-1904
box-folder 9 (box)
Container 1 (folder)
Unit Date 1902-1924
box-folder 9 (box)
Container 2 (folder)