

256.10011921.1	7x8.5 From: Esselstyn To: Mr. F. M. McCawley Enclosed check for \$55.00 covering your salary for the month of September 1921.
256.10011921.2	7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: [Esselstyn] Since you left, there came in one of M. Livingston’s Grocer Catalogs I see he quotes good price on raisins, potatoes and cabbages. We also need 3 doz. Nice lemons and some Bro-Mo-Quinine.
256.10021921.3	From: Esselstyn To: E. H. Simmons When I sent you the reports, etc. August, there was included a statement of merchandise purchased from the Hematite store by the Farm land and Surveying departments. I am unable to locate the carbon copies of this statement. If you find it, please return to me; if you can’t find it, please make copy of original and send so my files are complete.
256.10031921.4	From: Esselstyn To: F. M. McCawley Enclosed find the following payroll checks for the month of September. <list of people>. There are two errors in the payroll to be corrected Chas. Littlejohn was overpaid \$30.00 for the month of August for the month of September his time amounted to \$2.25 which leaves \$0.75 which he still owes the Company. In order to make the records correct I am advancing this \$0.75 and the Farm Department report for September will show that he has paid the \$0.75 please correct amount from him and give it to me. In case of Edward Dunnagan, Mr. Long had the total amount due him as \$6.75 and he has store orders for the full amount but his time should have been \$6.00. That is his store order was \$0.75 more than he had coming to him. Please collect this amount from Mr. Dunnagan and let it go as a cash sale.
256.10041921.5	Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Replying to your letter of October 2 nd , attached you will find copy of the memorandum in question.
256.10041921.6	Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Won’t you please advise me by return mail what your entries are on checks Nos. 413, 415, and 416, as we have no records of them on our books? Notated in ink to No. 415: “First Nat’l Bank”
256.10051921.7	From: Esselstyn To: E. H. Simmons Acknowledge receipt of your letter of the 4 th asking what are the entries on checks No. 413, 415, and 416. No. 413 is in payment of Covington Bros. & Co. invoice of 9/15/21 duplicate invoice I assume you received directly from them.

	No. 415 is in payment of shoes from Black & Espie of Kuttawa the duplicate invoice was attached to the check and letter. No. 416 is in payment of flour and meal from the Kuttawa Milling Co., duplicate invoice was attached to check and letter.
256.10061921.8	From: Esselstyn To: F. M. McCawley The H. & K. Coffee cost \$0.32 per package delivered. Received the invoice this morning and suppose you will received the coffee today or tomorrow.
256.10071921.9	From: Esselstyn To: E. H. Simmons Enclosed find the following records and reports for the month of September: Hematite Store, Cash Book entries / Journal entries / Trial balance / Sales to Farm Department & Surveying expenses / Expense account of J. N. Esselstyn / Farm Labor sheets / September payroll / Cash report of Land department / Farm department / Tie department / Statement of cash on hand and in banks.
256.10071921.10	Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Answering yours of October 7 th attached, won't you please give me the amount of each one of these checks.
256.10091921.11	From: Esselstyn To: E. H. Simmons This is to answer your letter of the 7 th regarding the following checks: Covington Bros. & Co. - \$52.57 / Black & Espie - \$5.85 / Kuttawa Milling Co. - \$36.63. In future I shall have all duplicate invoices sent here and forward the same to you at the time the checks are sent to be countersigned that I will know you have received the duplicate and may save your time as well as mine.
256.10101921.12	Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn I notice you have on deposit in the Trigg County Farmers Bank to the credit of the Hematite store, according to your report for the month of September, \$3340.05. Unless you can see some objections won't you please send me check payable to Mr. E. H. Simmons, Treasurer for \$3000.00 I would like to have this promptly so I can make out the tax checks? If you can spare any more than this please let me have it.
256.10101921.13	7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn Please order from Simmons Hardware Company, for Ira Littlejohn <list> Noted in pencil "Not Ordered"
256.10101921.14	From: R. J. Lickiss, Manager, Mail Order Department To: Esselstyn This is to acknowledge yours of the 30 th . We have now received the casing that you sent in to us and have replaced it to you by sending a 3x34 and allowing you the mileage which you mentioned in your letter.
256.10111921.15	From: Esselstyn

	<p>To: E. H. Simmons In accordance with your request of the 10th, enclosing find check for \$3000.00 on the Trigg County Farmers Bank, Cadiz, Ky. from the funds of the Hematite Store.</p>
256.10121921.16	<p>Bill of Lading: Illinois Central Railroad Company Received at Kuttawa, Ky. from Hillman Land Company 1 Box Garden Sand</p>
256.10151921.17	<p>7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn We need the following items: <list></p>
256.10181921.18	<p>From: Esselstyn To: F. M. McCawley The only pair of No. 804, size 8, they have is the pair, one of which you have as a sample, we are sending you the other shoe in the box and you use the sample shoe to make the pair for your customer. We are sending you another shoe of another size to us as a sample. Take the stock tax off the sample you have and place it on the new sample.</p>
256.10181921.19	<p>Receipt Sold to: F. M. McCawley 50 Sheets Galvanized Roofing \$28.63</p>
256.10201921.20	<p>Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Attached I am returning to you the Hematite Store report for the month of August which I am unable to check. You show credits but we are unable to show the proper discounts. Also, you do not show correct balance for C. H. Reicke & Sons between your report and your trial balance</p>
256.10211921.21	<p>From: Esselstyn To: E. H. Simmons Acknowledge receipt of your letter of the 20th regarding the omitted entries of discounts for the month of August of the Hematite store accounts. . Enclosed find the omitted entries.</p>
256.10211921.22	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Replying to yours of October 9th, last paragraph in regard to sending duplicate invoice. This is a very good suggestion and this is to ask you to see that it is handled this way in the future.</p>
256.10291921.23	<p>From: Esselstyn To: F. M. McCawley Enclosed find check for \$55.00 in payment of your salary for the month of October.</p>
256.10311921.24	<p>7x8.5 Hillman Land Company – Hematite Store letterhead List Farm Orders: John Dunnagan / Layton Dunnagan / Wm. Forstyth / Harvey Littlejohn / total \$17.55</p>
256.11041921.25	<p>Enclosed find paychecks for month of October.</p>

256.11071921.26	<p>From: Esselstyn To: E. H. Simmons Enclosed find the following records and reports for the month of September: Hematite Store, Cash Book entries / Journal entries / Trial balance / Sales to Farm Department & Surveying expenses / Automobile Reports for October / Expense account of J. N. Esselstyn / Farm Labor sheets / Cash report of Land department / Farm department / Tie department / Payroll, Labor / Statement of cash on hand and in banks.</p>
256.11091921.27	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn I note your report of overdraft on D. W. Layton's agent account as of November 5th -- \$162.76. Please get a check from the Hematite store immediately and deposit it in the bank to cover this overdraft.</p>
256.11121921.28	<p>From: Esselstyn To: F. M. McCawley Coal oil advances again Monday morning so I am ordering 2 Bbl. to come up on Gray's boat on Monday and it will be billed out today at the present price. It will be shipped in wooden barrels which will be charged to us at \$1.50 each, so please return the barrels on the next boat; I will try to advise you when boat will leave so that you can arrange for the hauling.</p>
256.11141921.29	<p>From: Esselstyn To: F. M. McCawley The "Harry Mc" is on its way to Paducah this morning and does not expect to be back until Wednesday and will have the Coal oil at Empire Landing on Thursday. PS: Please empty the oil and get the barrels back on the return trip of the "Harry Mc" if possible.</p>
256.11161921.30	<p>7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn I have sold 1 pair Men's shoes #804, size 8's. Please order from Simmons Hardware Company: saddle girths of various sizes.</p>
256.11201921.31	<p>7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn We have sold some common Cane bottom chairs which we bought of the Tell City chair company of Tell City, Ind. now I have sold 1 set of 6 chairs; you might order 1 doz. Which would be 2 sets dark colored something to sell @\$1.50 each. I think that will get a good grade. We also want several other things <list>. Noted in pencil on bottom: "The shoes you brought up do not suit. Too large they are 9 ½ could use 7 ½"</p>
256.11211921.32	<p>7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn We need <list>.</p>
256.11241921.33	<p>From: Esselstyn To: E. H. Simmons</p>

	<p>We have accounts due at end of the month payable from funds on deposit in First State Bank of Eddyville. I am asking you to transfer funds transfer from the Hematite Store funds on deposit in the Trigg County Farmers Bank in Cadiz to the First State Bank of Eddyville sufficient funds to pay these accounts. There is on deposit at Cadiz \$870 and at the Hematite Store about \$950 in checks and cash, a portion of which can be deposited in Cadiz and transferred to St. Louis if desired.</p>
256.11251921.34	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Answering your letter of November 24th. This is to authorize you to transfer from the Hematite Store funds on deposit in the Trigg County Farmers Bank at Cadiz \$300 to the First State Bank of Eddyville to take care of the accounts due at end of month.</p>
256.11291921.35	<p>From: Esselstyn To: F. M. McCawley Enclosed find check for \$55.00 in payment of your salary for the month of November.</p>
256.11281921.36	<p>7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn I have sold 1 pair Men’s shoes, #4500, @ \$5.00, size 7’s this is a fine shoe, Brown.</p>
256.12011921.37	<p>7x8.5 Hillman Land Company – Hematite Store letterhead Land Department % for Month of November, 1921. Total: \$4.87</p>
256.12011921.38	<p>7x8.5 Hillman Land Company – Hematite Store letterhead Farm % for Month of November, 1921. Total: \$9.61</p>
256.12011921.39	<p>7x8.5 Hillman Land Company – Hematite Store letterhead List of Farm Orders, for November, 1921 Total: \$32.87</p>
256.12011921.40	<p>2x6 Receipt for Registered Article, No. 133 From: Hillman Land & Iron Company To: Trigg Co. Farmers Bank</p>
256.12011921.41	<p>From: Esselstyn To: F. M. McCawley Enclosed find November payroll checks as follows: <names>. Also enclosed find checks payable to Hillman Land Company, the same being due the Hematite Store as follows: <list></p>
256.12051921.42	<p>From: Esselstyn To: E. H. Simmons Enclosed find accounts for the month ending, as of November 30th, 1921, as follows: Hematite Store, Cash Book entries / Journal entries / Trial balance / Merchandise sales to Land, Farm Department, and Sur. Ex. /Cash report of Land department / Farm department / Tie department / Labor Pay roll for the Month</p>

	of November / Expense account of J. N. Esselstyn / Farm Labor sheets / Statement of cash on hand and in banks.
256.12051921.43	7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Brown Shoe Company Please ship by Parcel Post mail: 1 pr Men, Heavy Rubber 4 buckle snow excluders, 1 pair youth's stump of the world shoes, 1 pair child's Buster Brown pliable shoes.
256.12051921.44	7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn Here is a little shoe order to Brown Shoe Company, that there is 25% net profit to the Company, these children shoes are for Dave Banister and the Snow Excluders are for me. Dave get a pair of shoes of us, for himself, that he was not pleased with and ask me to get these of the above named Company.
256.12091921.45	From: Esselstyn To: E. H. Simmons I assume that with the closing of the year that I will be called upon to make the annual reports of the Store and Land departments if this correct will you please send me Mr. Layton's reports of last year that I may look them over and return them to you promptly that I may get an idea regarding their form and contents in order that my reports may contain the same general information in order that a comparison may be made between the reports of each year.
256.12091921.46	From: F. M. McCawley List of items to be ordered <list>. I have taken all these from Livingston's catalog except the Union suits. Be sure and get these shoes up in tomorrow's mail.
256.121011921.47	7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn Since making out my want list I have sold all my Bitter Chocolate, please add the following to our order <list>. The cut of the baby shoe, dropped out the letter yesterday [256.12091921.46]. I enclose it.
256.12111921.48	From: Esselstyn To: E. H. Simmons Enclosed find duplicate invoice of 12/7/21 of Covington Bros. & Co., which I had not received at the time of sending you check No. 455 in payment of this invoice
256.12121921.49	4x5 scrap paper Written in pencil :1 Pr shoes #9343 Brown size 8's
256.12121921.50	Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Replying to your letter of December 9 th , enclosed will find Mr. Layton's report on the Land and Store departments for the year 1920. Won't you kindly see that this is returned to me as soon as you are through with it.?
256.12171921.51	3x5.5 postcard

	<p>Sent to J. N. Esselstyn Have never rec'd invoice for Ladies underwear for C. H. Hilda size 40 F. M. McCawley</p>
256.12191921.52	<p>Hematite Land Company - Hematite Store letterhead From: F. M. McCawley To: Esselstyn Please ship the following shoes at once. PS: I will need 200# of nice fresh cabbage to go through the Xmas and one keg of light #2 Mule shoes. I have three pairs ½ ton of clover hay from H. P. Hawkins, Paducah, Ky., 3 bags of Idaho potatoes.</p>
256.12201921.53	<p>From: Esselstyn To: F. M. McCawley On account of the weather and bad roads I will not be able to come up tomorrow so I am sending you the shoes you ordered today. They were unable to fill the order for No. 410 but they put in another shoe of same quality and price with a different toe, if not satisfactory, they can be returned. Am ordering the cigars to be sent by parcel post. Unable to find Green Turtle cigar. Next time I am up there if you see Joe when he comes back send back the sample of No. 410 shoe</p>
256.12201921.54	<p>7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn I have sold 1 pr. Ladies shoes. Notated in pencil on bottom: “PS: we need 200 Green Turtle cigars from Covington Bros. & Co., just got S. Cubb cigars</p>
256.12221921.55	<p>From: Esselstyn To: F. M. McCawley Acknowledge receipt of your letter of today enclosing Eddyville checks for the total amount of \$97.59. I will send you the cash by registered mail so it will reach you on Saturday. Under separate cover I am sending you the other shoe of your sample No. 410 as per your request. If you have any shoes to be returned advise me so I will not pay for them.</p>
256.12231924.56	<p>2x6 Receipt for Registered Article, No. 302 From: Hillman Land & Iron Company To: F. M. McCawley</p>
256.12231921.57	<p>From: Esselstyn To: F. M. McCawley Enclosed find \$98.00 in bills. The amount of the checks you sent was \$97.59 which leaves \$0.41 due me. You can put the enclosed slip in the money drawer and when I come up give me the \$0.41. I will try to come up Monday.</p>
256.12241921.58	<p>3x5 Return Receipt Return to Hillman Land Company Signed by F. M. McCawley</p>
256.12311921.59	<p>7x8.5 Hillman Land Company – Hematite Store letterhead Farm % Total: \$5.00</p>
256.12311921.60	<p>7x8.5 Hillman Land Company – Hematite Store letterhead</p>

	Land Department Total: \$0.70
256.12311921.61	7x8.5 Hillman Land Company – Hematite Store letterhead Expense % Total: \$2.25
256.12311921.62	7x8.5 Hillman Land Company – Hematite Store letterhead Farm Orders % Total: \$43.96
256.12311921.63	From: Esselstyn To: F. M. McCawley Enclosed find check for \$55.00 in payment of your salary for the month of December.
256.01021922.64	From: Esselstyn To: F. M. McCawley In making up the Farm department account I find hauling including today's load amounts to \$6.50 for month December and they have purchased from the store merchandise to the amount of \$3.20 which leaves balance of \$3.30 due Farm department from the store. I could let this amount stand as a credit but as this is close of year, would like to balance accounts so we will deduct amount from checks I brought down to get the cash balanced.
256.01021922.65	From: Esselstyn To: F. M. McCawley Enclosed find Farm checks. Have looked into the wagon proposition and I find a real wagon at \$12.00 and another small "Iron Clad" about 18" long at \$2.00. Do not think either will suit. Have looked in Montgomery Ward & Co. catalog and only find 32" box at \$5.98. Doubt find 30" box for anything like \$2.50, will look in Eddyville tomorrow.
256.01031922.66	2x6 Receipt for Registered Article, No. 314 From: Hillman Land Company To: F. M. McCawley
256.01081922.67	2x6 Receipt for Registered Article, No. 196 From: Hillman Land Company To: Trigg County Farmers Bank
256.01031922.68	From: Esselstyn To: E. H. Simmons A few matters in connection with the inventory of the Hematite Store. What percentage do we want to add for freight in the inventory numbers? Do we need to figure each item of inventory to nearest 1/12 th of a cent or can we use Government rules that state round up if greater than \$0.51 and round down if less than \$0.51. I am unable to discover any rule or method by which the "Turn over" is arrived at. Last time I was in St. Louis you said the store must stand or fall on its own merits. Think new year good time to start. I suggest we determine amount of working capital and decrease deposit in Trigg County Farmers bank to that amount. (2 pages)
256.01031922.69	From: Esselstyn To: F. M. McCawley Accounting of funds being submitted to you.

256.01041922.70	<p>3x5 Return Receipt Return to Hillman Land Company Signed by F. M. McCawley</p>
256.01041922.71	<p>7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn When I made out my want list yesterday I was over worked for the time being and failed to mention a few items which we are out of <list></p>
256.01051922.72	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn This is to answer yours of January 3rd. It is alright for you to go ahead on basis outlined in your letter. For 1922 we will apportion a certain amount of money to be used as capital stock of the store. What would be your suggestion as to proper amount?</p>
256.01061922.73	<p>From: Esselstyn To: F. M. McCawley Enclosed find check of G. W. Cunningham for \$22.10 which is refused payment by the Cadiz Bank & Trust on account of the signature. This check is endorsed by V. L. Aldridge and N. T. Gray. I have given the bank credit for this check so when you get the money for it, keep it as cash at hand. If Mr. Aldridge or Mr. Gray do not make good on this check within 24 hours do not cash any more checks for Mr. Aldridge or any checks endorsed by N. T. Gray.</p>
256.01061922.74	<p>From: Esselstyn To: E. H. Simmons Enclosed find accounts for the month ending, as of December 31st, 1921, as follows: Hematite Store, Cash Book entries / Journal entries / Trial balance / Merchandise sales to Land, Farm Department, and Sur. Ex. /Cash report of Land department / Farm department / Tie department / Labor Pay roll for the Month of November / Expense account of J. N. Esselstyn / Farm Labor sheets / Statement of cash on hand and in banks.</p>
256.01061922.75	<p>From: Esselstyn To: F. M. McCawley Under separate cover am sending you the #804 shoe. About the first of February, Black & Espie want all the sample shoes returned and they will put out a new line of samples and if you know anyone wanting shoes, make stock number they might want while you are without samples. I note the egg market is declining very rapidly. Today's Louisville quotation is \$0.33 and the produce houses in Kuttawa are pay \$0.28 while the stores are paying more in trade.</p>
256.01061922.76	<p>7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn I have sold 1 pair Men's shoes, #804, size 8 ½</p>
256.01061922.77	<p>From: Esselstyn To: E. H. Simmons Acknowledge receipt of your letter of the 5th regarding a certain amount of money to be set aside as capital stock for the store. Until the inventory is</p>

	<p>completed it will impossible to state what the amount should be set aside for the stock, my idea is the store should have a bank account of about \$1000 from which all store accounts are paid, which, with the merchandise, would make the total capital stock about \$3500 or \$4000. First question is whether the checking account is to remain in St. Louis or will the Trigg County Farmers Back become the checking account with the first of the year?</p>
256.01111922.78	<p>Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: J. N. Esselstyn Acknowledge receipt of your letter of January 6th in regard to a certain amount of money to be set aside as capital stock for the store which is received in Mr. Simmons' absence from the city and will be held for his return.</p>
256.01121922.79	<p>7x8.5 Hillman Land Company – Hematite Store letterhead From: F. M. McCawley To: Esselstyn Please order from Brown Shoe Co., St. Louis, for Dave Banister the following: <list></p>
256.01141922.80	<p>From: Esselstyn To: E. H. Simmons Enclosed find inventory of Hematite Store, also copy of the Loss & Gain account and Trial balance after balancing the books after the inventory as of December 31st. You will note that the capital of the store is \$4814.90 which is in merchandise, fixtures and money, if it is your intention to give the store a fixed working capital I would suggest that it be \$4000, the remainder \$814.90 being sent to St. Louis</p>
256.01161922.81	<p>From: Esselstyn To: F. M. McCawley This morning you gave me the invoice of the sheeting from Harris-Davis & Co. and there was it a carbon duplicate which I failed to bring with me as I did not recognize that it was the duplicate invoice but find this is the form they make the duplicate so will you please mail me this carbon duplicates.</p>
256.01161922.82	<p>Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Acknowledge receipt of your letter of January 14th enclosing inventory of the Hematite store as of December 31st, 1921. Also note what you have to say in regard to capital stock for the Hematite store which will be held for Mr. Simmons return – he is out of the city just now.</p>
256.01181922.83	<p>3x5 Return Receipt Return to Hillman Land Company Signed by F. M. McCawley</p>
256.01181922.84	<p>2x6 Receipt for Registered Article, No. 336 From: Hillman Land Company To: Mr. F. M. McCawley</p>
256.01201922.85	<p>Written in pencil From: F. M. McCawley To: Esselstyn</p>

	We are short on loaded shells. I have made a list to Simmons Hardware Co. for what we need. <list>
256.01231922.86	8x5 written in pencil From: F. M. McCawley To: Esselstyn Mr. Ling phoned out here for us to order him 3 Bu. Timothy seed / 4 Bu. Alsycke Clover / 4 bu. Mammoth red. I sold the last padlock this morning. Please order from Simmons Hardware – padlock asst. #E200A by prepaid mail.
256.01231922.87	From: Esselstyn To: W. J. Long Tonight I am in receipt of an order from Mr. McCawley. As this will have to come up by boat and the boat went up Friday it will be the last of the week before it will go up again, so there will be time for you to give me a little more information regarding the seed. <Price quotes on seeds>. I am not familiar with the brands so will you please advise me just what you want from the list and we will get it up on the next trip of the “Harry Mc”
256.01261922.88	8x5 written in pencil From: F. M. McCawley To: Esselstyn We need various spices and we need it now. People are beginning to hang their meat for curing and will need Borax.
256.01281922.89	From: Esselstyn To: W. J. Long The grass seed will leave Paducah tonight, Saturday, on the Steamer “Hill.” Will probably reach Empire Landing early Sunday morning.
256.01291922.90	From: Esselstyn To: F. M. McCawley Enclosed find check \$55.00 in payment of your salary for the month of January, 1922
256.01301922.91	8x5 written in ink From: F. M. McCawley To: Esselstyn List of items to order. We cannot do without paregarics. Order from L. S. DuBois & Sons at Paducah, Ky by parcel post mail.
256.02011922.92	7x8.5 Farm orders % for January. Hillman Land Company’s Store at Hematite Ky. / Farm % for January 1922 / Credits / Land Department. January 1922
256.02011922.93	7x8.5 Cash and Credit sales for Hillman Land Co.’ store, January 1922
256.02011922.94	7x8.5 Cash items, for the month of January, 1922 / Freight on eggs
256.02011922.95	5x8 From: F. M. McCawley To: Esselstyn After you left here yesterday and the crowd left the store, I went into the office and counted the cash carefully, and to be sure, counted a second time and found: \$265.00 in currency / \$58.85 in Silver / \$8.86 in pennies / \$97.69 in

	checks / \$100.80 My own % / total \$531.20. I think your books showed \$529.19 so there is an over plus of \$2.01. I have written this that you might compare this with your books.
256.02021922.96	From: Esselstyn To: F. M. McCawley Enclosed find Farm Department payroll check for January. I cannot find any error to account for the \$20.00 short in the cash account and with the enclosed check the amount of cash on hand at the close of business on January 31 st should be \$721.92
256.02041922.97	From: Esselstyn To: E. H. Simmons Enclosed find accounts for the month ending as of January 31 st , 1922, as follows: Hematite Store, Cash Book entries / Journal entries / Trial balance / Mdse. Sales to Land, Farm & tie departments / Expense account of J. N. Esselstyn / Farm Labor sheets / January payroll / Cash report of Land department / Farm department / Tie department / Statement of cash on hand and in banks / Automobile reports / Weekly report of J. N. Esselstyn
256.02041922.98	From: Esselstyn To: F. M. McCawley Please mail me the store accounts on the first which will be as follows: Daily cash sales. Statement of farm orders and Land & Tie department orders, copies of merchandise purchased by farm, tie and land departments. Please send me \$0.79 for R. R. freight which I have paid. Also send me amount of postage paid on eggs. Please count the case and send me a memo: amount due from F. M. McCawley, amount due of checks, amount due of bills, amount due of coin. On account of the heavy rains and the condition of the River I delayed ordering the coffee but will try to get it up on the Hill on the 6 th .
256.02051922.99	From: Esselstyn To: F. M. McCawley I understand the steamer "Hill" has changed its schedule so that it leaves Paducah every Monday. I have not placed your order for cabbage, brooms, etc. and will not do so until the last of the week. If you think of anything more that you want, please send it in so it will reach me not later than Wednesday night and I will place the order on Thursday so it will be sure to come up by boat on the following Monday. Think good idea to begin to talk with your customers about fertilizer for the Spring tobacco crop.
256.02071922.100	8.5x7 List of items we need <list>
256.02071922.101	From: Esselstyn To: F. M. McCawley The last item of the list you sent is for "2 doz. Clark's O.N.T. Spool Cotton White" should there not be a size or number to this? Will not order it until I hear from you. (Original and copy). Original is noted in pencil as "#8" next to description
256.02081922.102	From: Esselstyn To: F. M. McCawley

	<p>Acknowledge receipt of your order for wire fencing from the Belknap Hardware & Mfg. Co. but before placing order, I am taking matter up with Simmons Hardware as Mr. Vick also wants about 300 rods for various farms of the Land department. You will remember past correspondence from Mr. Simmons about freight rates and advised all hardware business be given to Simmons Hardware. Mr. Simmons does not say we MUST buy all our hardware from St. Louis but I think when all things are equal, Simmons Hardware Co. should get our business therefore before placing order I am asking them for prices.</p>
256.02081922.103	<p>From: Esselstyn To: C. B. Vick</p> <p>If you have not placed the order for wire fencing we agreed on the other day will you please advise me by return mail the heights of woven wire you want and I assume you want 12 gauge wire with 6" stays, also it is to be Hog wire, that is has small mesh at the bottom. Mr. McCawley wants some wire and perhaps we can order it all from either St. Louis or Louisville and get a better price. Also, tell me amount of barbed wire you want as well as the woven wire. Also amount we want at Grand Rivers which I think was 100 rods.</p>
256.02111922.104	<p>From: Esselstyn To: F. M. McCawley</p> <p>I was in Paducah yesterday and placing the order for potatoes I found I could not get the Early Rose nor the Burbank potatoes. The Burbank's will be in a week or so. I changed order to 5 bags of Early Triumph and 3 bags of Irish Cobblers. I also bought a barrel of Apple Vinegar instead of ½ barrel as I could not get it in half barrel. The "Hill" is 12 hours late and probably will not be at Empire Landing before late Monday but be sure to have John Dunnagan get the stuff as I understand Mr. Long is not at home.</p>
256.02141922.105	<p>8.5x7 From: F. M. McCawley To: Esselstyn List of items to order <list></p>
256.02151922.106	<p>2x6 Receipt for Registered Article, No. 372 From: Hillman Land Company To: Mr. F. M. McCawley</p>
256.02161922.107	<p>From: Esselstyn To: F. M. McCawley</p> <p>By this morning's mail H. P. Hawkins Sons' Co. advance the price of all flour \$0.50 per barrel. In accordance with this advance we should at once advance our prices \$0.05 per sack, but I don't think I would advance Gold Medal or Silk as we want to get rid of them. I don't remember just what you are selling the various flours for, but if you will send me the old price tags I will make new ones. Am placing the order for wire fencing this morning.</p>
256.02161922.108	<p>8.5x7 From: F. M. McCawley To: Esselstyn List of items to order <list></p>
256.02171922.109	<p>From: Esselstyn To: F. M. McCawley</p>

	<p>Enclosed find Raymond D. Mitchell's check for \$0.50 which has been refused by the bank for the want of funds. When you get the amount of this check from Mr. Mitchell put it in the safe as cash as I am giving the bank credit for the amount. If Mr. Mitchell does not make good this check within 24 hours after you have had the opportunity to see him do not cash or accept any of his checks without first telephoning the bank to find out if they are good.</p>
256.02181922.110	<p>From: Esselstyn To: F. M. McCawley Under separate cover I am sending you the pair of boy's shoes but was unable to get a shoe at the price you specified. The cloth which I sent up the other day was invoiced. If the shoes are not satisfactory please return them to me the end of the next week.</p>
256.02211922.111	<p>5x8 From: F. M. McCawley To: Esselstyn Miss Katherine Long was out here this morning and asked me to write you to get her 1 yard white dimity cloth, a good grade. Checked design. Also asked me to have you send up here to the store ½ cans Royal Baking Powders as her Mama does not think any other baking powder equals it. When I check up our groceries, I found that they had sent us sour pickles instead of sweet ones.</p>
256.02221922.112	<p>From: Esselstyn To: F. M. McCawley Enclosed find copy of invoices from Simmons Hardware Co.</p>
256.02231922.113	<p>Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Noting the attached second sheet on the report of the Land Department for the month of December 1921. You show \$10.00 received from Geo. Duncan for two bushels of corn at \$0.50 per bushel. Please let me know whether the \$10.00 is correct and it should be twenty bushels or whether the two bushels is correct and it should be \$1.00. Noted in pencil: "20 bushels @ \$0.50 / J.N.E."</p>
256.02231922.114	<p>Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Noting the attached report on the Farm Department for the month of November. Won't you please itemize this \$13.81 paid to the Hematite Store by the Farm Department so I will know how to post my records?</p>
256.02241922.115	<p>From: Esselstyn To: E. H. Simmons Attn: Miss Hartt Acknowledge receipt of your letter of the 23rd regarding the November Farm account and the December land account both are herewith returned.</p>
256.02251922.116	<p>From: Esselstyn To: F. M. McCawley</p>

	<p>The shipment of hardware from St. Louis has arrived and will go up on the "Hill" Monday morning. In my yesterday's letter I asked you to send me the amount of \$0.79 in stamps for railroad freight paid</p>
256.02251922.117	<p>From: Esselstyn To: F. M. McCawley Enclosed find check for \$55.00 covering your salary for the month of February 1922.</p>
256.02271922.118	<p>Hillman Land Company letterhead From: A. H. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Under date of December 12th we sent you Mr. Layton's report on the Land and Store Departments for the year 1920 so you could look them over. Up to date we have not received these back from you. Won't you kindly return them just as promptly as possible?</p>
256.02281922.119	<p>From: Esselstyn To: E. H. Simmons In accordance with your request of the 27th, I herewith return to you Mr. Layton's annual report of last year. I have not completed my report as I am waiting to more complete returns on the sale of tobacco and corn.</p>
256.03021922.120	<p>Hillman Land Company letterhead From: A. S. Hartt, Secretary to Mr. E. H. Simmons To: Esselstyn Replying to your letter of February 24th in regard to \$13.81 paid to the Hematite store by the Farm department for the month of November in which you say that this method of handling the account between the farm and the store is the same as it has been in the past. Only difficulty is previously we received vouchers attached to reports and an item would have slip showing what it was for so I could distribute it properly on our farm records.</p>
256.05171922.121	<p>Hillman Land Company letterhead From: E. H. Simmons To: Esselstyn Answering yours of January 14th in regard to Hematite store which was acknowledged on January 16th while I was out of the city. I think it was just as well to continue paying Hematite bills as in the past – having Mr. McCawley at the store make out the checks for payment on our First National Bank account here in St. Louis and then have them passed through to me to counter signature. In regard to allowing a definite fixed working capital for the Hematite store, it can be arranged and no doubt your figure of \$4000 would be all right.</p>