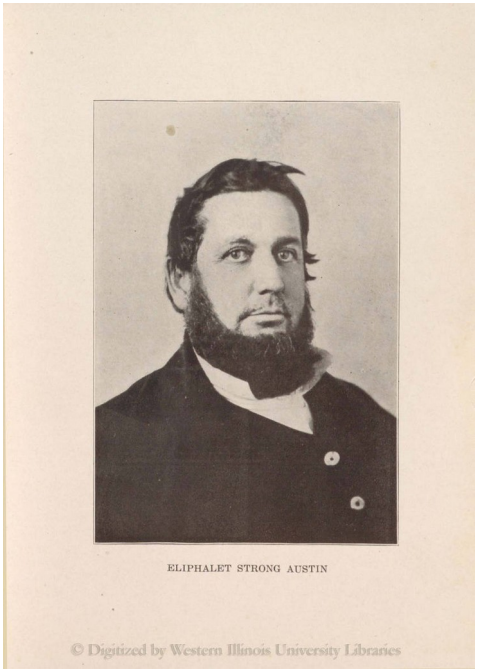
An 1844 Hancock County Store Ledger

Shoes, butter, and the people behind two store accounts

A dollar blanket. A pair of shoes for $1.50. A customer paying down his account with butter. These small entries bring us into the everyday life of Hancock County during the years when the Latter-day Saints were living at Nauvoo and the county was moving toward violent upheaval. [9]

One customer, “E. S. Austin,” was probably Eliphalet Strong Austin of Augusta, remembered for helping people escape slavery. The other, George Bell, has so far eluded identification. Yet the merchant recorded enough of Bell’s purchases and payments to let us follow a small part of his life. This single leaf, written on both sides, preserves their accounts from 1844 into 1846. [1–2, 9]



Eliphalet Strong Austin, the probable E. S. Austin of the ledger. Portrait reproduced in Augusta’s Story (1921), plate following page 40; Western Illinois University Libraries, via CARLI. The photograph’s date is not supplied. [10]

The following pages introduce the people, prices, and workings of the account. Both original document images, the detailed readings, and the supporting research follow.

Two customers come into view

Eliphalet Strong Austin

The Austin account begins on 25 November 1844 with a pair of shoes charged at $1.50. The customer's initials match Eliphalet Strong Austin, who had arrived at Augusta the previous year. The identification is a strong one, although the storekeeper did not write out his full name. It places the likely setting of the leaf in the Augusta–Pulaski neighborhood of southern Hancock County. The merchant's own identity remains unknown. [1–2, 9]

Austin was born in Connecticut in 1809 and grew up in Ohio. Augusta's Story records his marriage in 1835 to Julia R. Hawley and names their children Emma, Eugene, and Lucia. It remembers him as Augusta's constable for ten years and as a man willing to use his team for community work: hauling trees for the school grounds and, during the Civil War, taking food and firewood to soldiers' families without charging them. These are later recollections, but they give substance to the person behind the initials. [10]

Austin's own remembered story is more revealing than a title. In an account published by Thomas Gregg in 1880 and reprinted in Augusta's Story, he described helping Benjamin and James Penny onward during the winter of 1843–1844. Benjamin had returned from freedom hoping to bring out his wife, but, unable to do so, brought his younger brother instead. Austin later recalled learning that Benjamin had died and James was attending school in Chatham, Canada. The story places the probable customer in a network of practical help to people escaping slavery. It is a later recollection, not a transaction recorded in this ledger. [1, 10]

George Bell

Turn the leaf over and the story becomes quieter. George Bell's name is clear, but no secure record yet supplies his age, occupation, family, or home. His account does supply a sequence of ordinary needs: a blanket on 8 June 1845 for $1.00, a coat on 2 July for $1.75, and an entry for saleratus in September for thirteen cents. Saleratus was a baking alkali. These were purchases useful in daily life, although the page does not tell us who used them. [9]

Bell's payments are equally revealing. Four credits for butter—64, 54, 77, and 68 cents—total $2.63. They suggest access to a household producing butter, without proving that he owned a farm or made it himself. A $9.25 note, a $6.00 credit, cash, and other credits brought his account into balance at $20.88. Accepting a note as credit settled that part of the store account; the page alone does not show when the note itself was paid. [9]

Bell matters precisely because the account preserves an otherwise obscure person doing ordinary things. His purchases and payments can carry the story without assigning him an invented occupation or a role in the county's religious conflict.

What the goods cost

These are charges entered in these two accounts, not a countywide price list. They let us compare purchases at this store even though we do not know the quality, size, condition, or intended recipient of every article. [9]

Customer and date	Recorded article	Charge	What to notice
Austin • 25 Nov. 1844	One pair of shoes	$1.50	Another pair has the same charge on 9 June 1845.
Austin • 3 Dec. 1844	Broom	$0.13	The later broom entry also reads thirteen cents.
Austin • 19 Feb. 1845	One trace chain	$0.50	A link to harness and draft work.
Bell • 8 June 1845	One blanket	$1.00	A useful anchor for comparing the other charges.
Austin • 11 June 1845	Matches	$0.06	A small household purchase; quantity is unstated.
Bell • 2 July 1845	One coat	$1.75	Seventy-five cents more than his blanket.
Austin • 5 July 1845	One coat	$2.31	Fifty-six cents more than Bell’s coat; the reason is unknown.
Austin • 17 July 1845	Knife	$0.25	One quarter of the recorded blanket charge.

The two coats make an especially useful comparison. Bought only three days apart, they were charged at $1.75 and $2.31. It is tempting to supply a story about the buyers’ tastes or means, but the ledger gives no description of the garments. The difference is real; its explanation remains open.

Butter also gives the prices a human scale. Bell’s four butter credits, totaling $2.63, exceeded the combined charges for his $1.00 blanket and Austin’s $1.50 shoes. That is a comparison of recorded dollar amounts, not evidence that Bell exchanged those deliveries for those particular goods. The butter entries do not supply weights, so they cannot establish a price per pound. [9]

The figures should not be described simply as “cheap.” What mattered was how much income, produce, or work a household needed to obtain them. A modern-dollar conversion alone would conceal that question. The detailed transcription includes an apparent labor credit, but its uncertain context makes it a poor basis for claiming a standard local daily wage.

What a week of work might earn

A pair of shoes priced at $1.50 could absorb much of a hired farm worker's weekly money wages. That is the more useful comparison than simply calling the shoes inexpensive. We do not have an established 1844 average for all Hancock County workers, but two documented wage examples put the ledger's prices into perspective. [11–12]

An Illinois farm worker

A U.S. Department of Agriculture study published in 1892 looked back at earlier farm wages and reported that, in the years following 1840, Illinois monthly wages with board averaged about $8, rising gradually thereafter. "With board" means that the employer also provided the worker's maintenance; the $8 was the money component rather than the whole compensation. This is a retrospective description of the early 1840s, not a measurement specifically for Hancock County in 1844. [11]

Converted only to make the comparison easier, $8 a month is about $1.85 a week: $8 × 12 ÷ 52. At that benchmark, Bell's $1.00 blanket represented a little over half a week's money wages; Austin's $1.50 shoes, about four-fifths; and Bell's $1.75 coat, nearly a full week. These are calculations from the cited rate and the ledger charges. They do not establish what either customer actually earned.

A worker on the Nauvoo Temple

For an example from Hancock County in 1844 itself, the History of the Church records an agreement on 14 August to raise the temple windlass men's wages to $1.50 a day. These men worked the hoisting equipment used in construction. Six paid days at that rate would amount to $9 for a week—an illustrative calculation, not proof of uninterrupted employment or a cash payment of $9 each Saturday. At the stated daily rate, Austin's $1.50 shoes equaled one day's wages. [12]

The two figures describe different jobs and terms of employment. The farm rate included board; the short temple entry does not specify board or how the wages were delivered. Temple compensation could include provisions and store goods, which matters when comparing a wage entered in a book with money available to spend. Neither example is a universal wage for men, women, children, skilled workers, and occasional laborers. [11–13]

Why this matters to the ledger

The comparison helps explain the usefulness of a running account. Shoes or a coat could require a substantial share of a worker's available money. Buying on credit and bringing produce later let a household separate the moment of need from the moment of payment. Bell's repeated butter credits show that process directly, even though his own earnings remain unknown. [9]

How to read the storekeeper's page

Buying now and settling later

The left side lists charges against the customer; the right side lists payments and credits that reduced what he owed. "Dr." here means debtor, not doctor. "Cr." marks the credit side. A purchase could increase the account even if no coins changed hands that day. Butter, cash, or an accepted note could later reduce it. [9]

This is why the manuscript is more than an old shopping list. The merchant kept a continuing relationship with each customer. The book allowed purchases and payments on different dates to be brought together. On Bell's page, the same final figure—$20.88—appears on both sides. That equality is the visible sign of a balanced account. It should not be read as $20.88 spent entirely on named household goods: the charges also include "sundries," transfers, and a cash entry.

The many occurrences of "sundries" mean that the ledger often summarized transactions instead of naming every item. Small reference numbers alongside entries appear to point to a daybook or another account book. Those missing books might once have supplied the details. The blank in our knowledge belongs to the surviving fragment, not necessarily to the merchant's original system. [9]

Everyday life during Hancock County's crisis

These accounts opened in November 1844, less than five months after Joseph and Hyrum Smith were killed at Carthage. They continued through the unsettled years that followed. Readers familiar with Nauvoo's history will recognize those dates, but the entries show another part of the county's life: obtaining clothing, keeping a household supplied, and finding ways to pay. [1–2, 9]

Austin's probable presence connects the leaf to Augusta's civic and antislavery history. It does not establish the store's religious loyalties or George Bell's politics. Nor is there evidence here that the shoes, coat, or produce were connected with the conflict. The ledger's value is that everyday obligations remained worth recording amid those larger events.

An unnamed merchant and an unfinished story

Benjamin Bacon's early Pulaski store offers a promising comparison, and an earlier Bacon store book is reported to survive. Similar merchandise is not enough to identify a storekeeper, however. A handwriting comparison with that book or another leaf from this volume would be much more persuasive. For now, we can describe the business more confidently than we can name its owner. [2, 6]

As you examine the original pages, look first for the customers' names, then for the dollar blanket and the butter credits. Notice how a row of small amounts becomes a relationship extending across months. Austin comes to us with a remembered public life. Bell comes chiefly through this account. Both give the leaf its human interest.

Source guide for the narrative

Bracketed numbers refer to the source list at the end. Prices and account comparisons derive from the owner's photographs [9] and the transcriptions that follow. Austin's portrait and recollections come from Augusta's Story, pages 39–41 and the portrait plate [10]. Wage comparisons use the sources identified as [11–13]. The historical customer identification remains probable.

The ledger and supporting research

Document images, transcriptions, identifications, and research notes

Accounts of E. S. Austin and George Bell • Folios 40–41

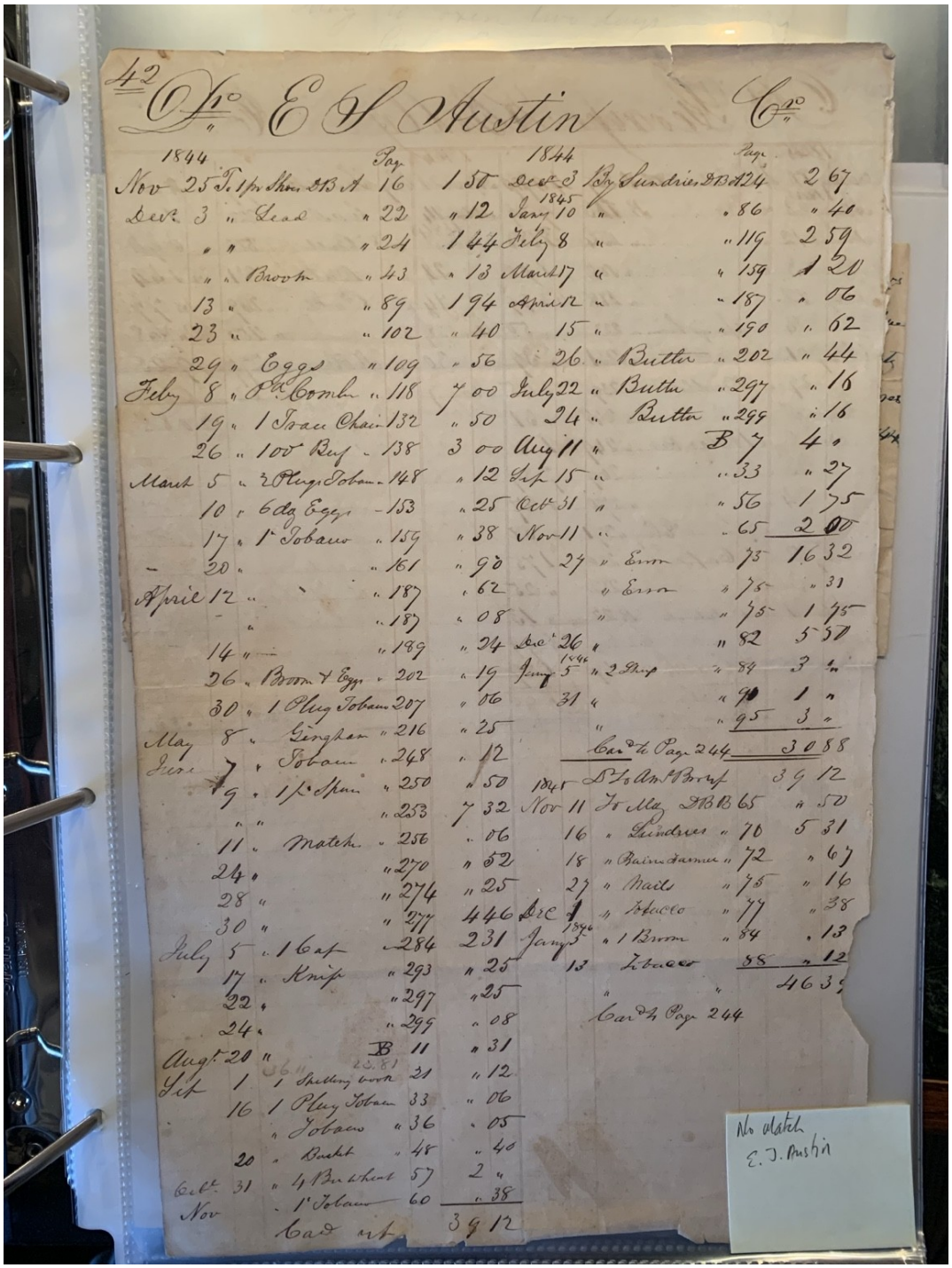


Figure 1. Folio 40, account headed “Dr. E. S. Austin Cr.” Photograph supplied by the owner.

Executive conclusion

The surviving leaf is best identified as part of a country general-store ledger used from 1844 through at least early 1846 in or very near the Augusta–Pulaski commercial neighborhood of southern Hancock County, Illinois. The principal geographical control is the folio 40 customer “E. S. Austin,” almost certainly Eliphalet Strong Austin, who arrived at Augusta in 1843 and remained there. The reverse account names George Bell, whose purchases and credits form a fully settled $20.88 account but whose personal identity has not been recovered from presently searchable records.

The manuscript does not establish the storekeeper’s name. Benjamin Bacon of Pulaski is the strongest specifically documented comparison: he operated Pulaski’s early general store, and a surviving 1837–1838 Bacon store book contains goods and accounting practices closely resembling this leaf. The evidence is not sufficient to attribute the 1844–1846 leaf to Bacon. Proctor P. Newcomb is excluded as proprietor because his general-store tenure is documented as beginning in 1850.

Finding	Assessment	Basis
Place	Augusta–Pulaski vicinity, southern Hancock County	E. S. Austin identification; local provenance; trading geography; contemporary merchant evidence
Date	1844–1846	Dates written in the accounts
Document type	General-store customer ledger	Merchandise, sundries transfers, produce credits, cash and note settlement
E. S. Austin	Eliphalet Strong Austin	Name/initials, arrival at Augusta in 1843, continuous residence, exact chronology
George Bell	Unidentified customer	Name is clear; no secure census, land, marriage, cemetery, newspaper or county-history match
Storekeeper	Unidentified; Benjamin Bacon plausible	Bacon’s Pulaski store and surviving earlier ledger are a close local comparison, not proof

1. The surviving artifact

The artifact is one detached ledger leaf written on both sides. The owner’s images identify the sides as folios 40 and 41. Folio 40 is densely filled with the account of E. S. Austin; folio 41 carries the shorter account of George Bell. Both pages use the conventional “Dr.” (debtor) and “Cr.” (creditor) headings. The manuscript was reportedly found grouped with other Hancock County documents. That provenance is supportive but not independently dispositive; the Austin identification supplies the stronger internal location evidence.

The leaf was photographed inside a protective sleeve. Edge losses, folds, fading, show-through, a modern adhesive note, and oblique lighting affect several readings. Consequently, this report distinguishes clear readings, probable expansions and unresolved words. Pencil figures appearing to be later checking marks are not silently incorporated as original entries.

2. Documentary conventions and editorial method

Mark	Meaning in this report
[word?]	Probable but uncertain reading
[illegible]	Writing is present but cannot responsibly be read from the photograph
ditto	Repeated wording shown by manuscript quotation marks
Ref.	Internal daybook/journal or transfer-page number, not part of the monetary amount
$0.00	Modern decimal rendering supplied only in analytical tables

Original spelling and abbreviations are retained as far as the image permits. Dates implied by ditto marks are expanded only in the analytical tables. The manuscript’s internal reference numbers are retained

because they reveal a multi-book accounting system: daily transactions were apparently first entered elsewhere and periodically posted into the customer ledger.

3. Faithful reading: folio 41, George Bell

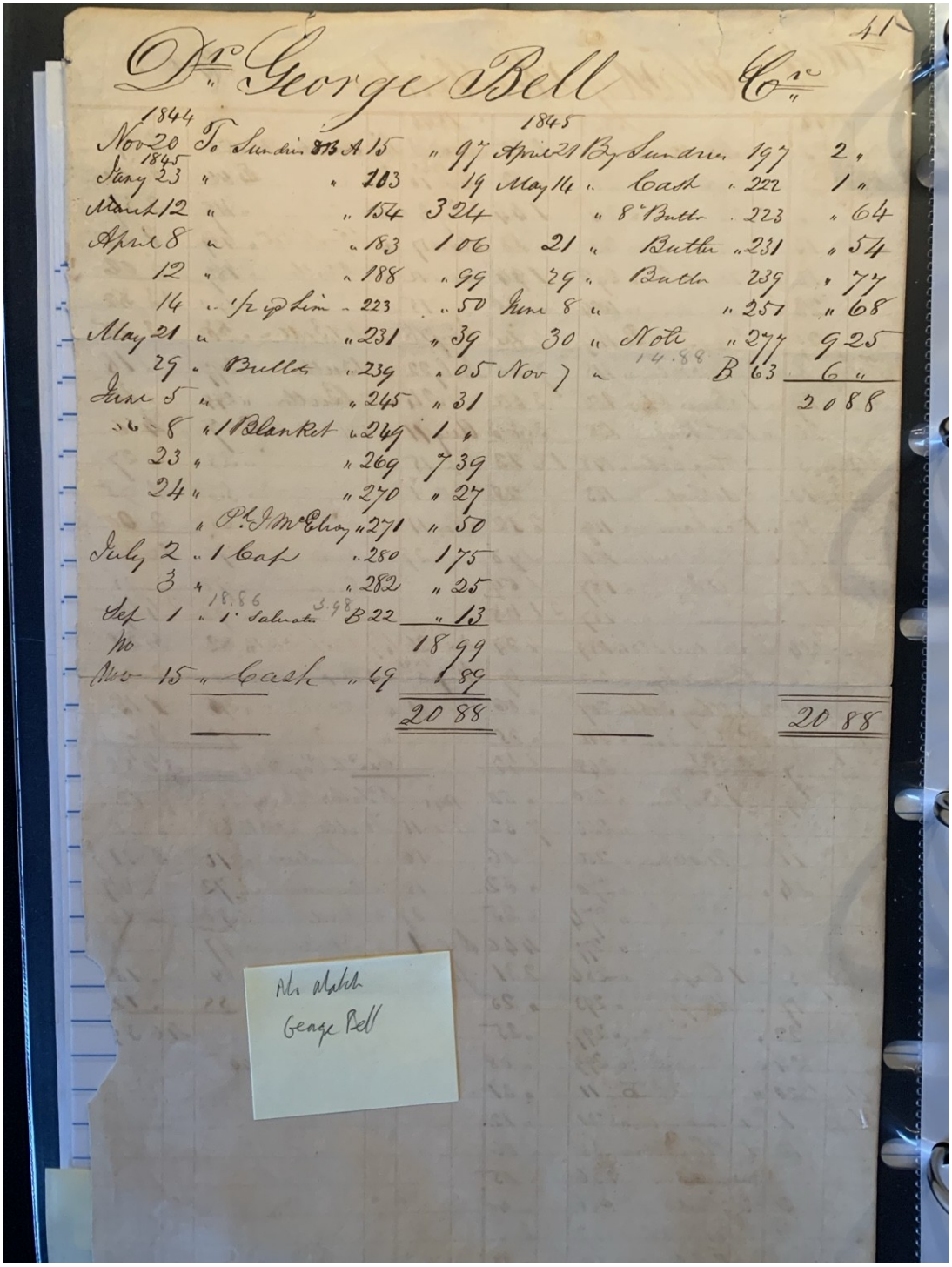


Figure 2. Folio 41, account headed "Dr. George Bell Cr." Photograph supplied by the owner.

Date	Debit wording	Ref.	Amount	Reading note
1844 Nov. 20	To Sundries	93	$4.13?	Amount inferred within two cents from the stated total
1845 Jan. 23	ditto	203	$2.03	Clear
Mar. 12	ditto	154	$3.24	Clear
Apr. 8	ditto	183	$1.06	Clear
Apr. 12	ditto	188	$0.99?	Possibly $0.98; total

Date	Debit wording	Ref.	Amount	Reading note
				controls the cents
Apr. 14	½ yd. [lin.?]	223	$0.50	Commodity uncertain
May 21	ditto	231	$0.39	Clear amount
May 27	Buttons	239	$0.05	Probable commodity
June 5	ditto	245	$0.31	Clear
June 8	1 Blanket	249	$1.00	Clear
June 23	ditto	269	$2.39	Clear
June 24	ditto	270	$0.27	Clear
June 24	P. G. McElroy [or similar]	271	$0.50	Personal-name/agency entry uncertain
July 2	1 Coat	280	$1.75	Clear
July 3	ditto	282	$0.25	Clear
Sept. 1	1 Saleratus	B 22	$0.13	Saleratus = baking alkali
Nov. 15	Cash	69	$1.89?	Closing entry; stated total governs

Date	Credit wording	Ref.	Amount
1845 Apr. 21	By Sundries	197	$2.00
May 14	Cash	222	$1.00
May 8 [as written]	Butter	223	$0.64
May 21	Butter	231	$0.54
May 29	Butter	239	$0.77
June 8	Butter	257	$0.68
June 30	Note	277	$9.25
Nov. 7	[entry marked “B”]	63	$6.00
	Stated total		$20.88

Accounting result. The credit side totals exactly $20.88: $2.00 + $1.00 + $0.64 + $0.54 + $0.77 + $0.68 + $9.25 + $6.00. The debit side is explicitly totaled at $20.88. Two debit cents are visually ambiguous, but the page total and balanced credit side establish the account’s closing amount. Bell therefore settled the account through a mixture of butter, cash, a note and other transferred credits.

4. Faithful reading: folio 40, E. S. Austin

The following table is a controlled diplomatic reading from the supplied photograph. Question marks identify entries requiring examination of the original under raking or transmitted light. The account is substantially legible, but several commodities are obscured by fading and show-through.

Date	Debit wording	Ref.	Amount
1844 Nov. 25	To 1 pr. Shoes	16	$1.50
Dec. 3	Lead	22	$0.12
Dec. 3	ditto	24	$1.44
Dec. 3	Broom	43	$0.13
Dec. 13	ditto	89	$1.94
Dec. 23	ditto	102	$0.40
Dec. 29	Eggs	109	$0.56
1845 Feb. 8	Pd. [Combs?]	118	$7.00
Feb. 19	1 Trace Chain	132	$0.50
Feb. 26	100 [Ry.?]	138	$3.00
Mar. 5	2 Plugs Tobacco	148	$0.12
Mar. 10	6 dz Eggs	153	$0.25
Mar. 17	1 [plug] Tobacco	159	$0.38
Mar. 20	ditto	161	$0.90
Apr. 12	ditto	187	$0.62
Apr. 12	ditto	187	$0.08
Apr. 14	ditto	189	$0.24
Apr. 26	Broom & Eggs	202	$0.19
Apr. 30	1 Plug Tobacco	207	$0.06
May 8	Ginger	216	$0.25
June 7	Tobacco	248	$0.12
June 9	1 pr. Shoes	250	$1.50
June 9	ditto / transferred item	253	$7.32

Date	Debit wording	Ref.	Amount
June 11	Matches	256	$0.06
June 24	ditto	270	$0.52
June 28	ditto	274	$0.25
June 30	ditto	277	$4.46
July 5	1 Coat	284	$2.31
July 17	Knife	293	$0.25
July 22	ditto	297	$0.25
July 24	ditto	299	$0.08
Aug. 20	[Sundries/transfer]	B 11	$0.31
Sept. 1	1 [shilling?] corn	31	$0.12
Sept. 16	1 Plug Tobacco	33	$0.06
Sept. 16	Tobacco	36	$0.05
Sept. 20	Basket	48	$0.40
Oct. 31	4 Bu. wheat	57	$2.00
Nov. [date omitted]	1 Tobacco	60	$0.38
	Stated total		39.12

Date	Credit wording	Ref.	Amount
1844 Dec. 3	By Sundries	B 24	$2.67
1845 Jan. 10	ditto	86	$0.40
July 8 [as written]	ditto	119	$2.59
Mar. 17	ditto	159	$1.20
Apr. 2	ditto	187	$0.06
Apr. 15	ditto	190	$0.62
Apr. 26	Butter	202	$0.44
July 22	Butter	297	$0.16
July 24	Butter	299	$0.16
Aug. 11	[transfer marked B]	7	$4.00
Sept. 15	ditto	33	$0.27
Oct. 31	ditto	56	$1.35
Nov. 11	ditto	65	$2.00
	Manuscript subtotal		$16.32
Nov. 27	Corn	73	$0.31
Nov. 27	Corn	75	$1.75
Nov. 27	Corn (apparent repeated line)	75	$1.75?
Dec. 26	ditto	82	$5.50
1846 June 5	2 Days	84	$3.00
June 31 [as written]	ditto	90	$1.00
June 31 [as written]	ditto	95	$3.00
	Carried to page 244		$30.88 [as written]
	[per/transfer wording uncertain]		$39.12
1845 Nov. 11	[To? entry]	B 65	$0.50
Nov. 16	Sundries	70	$5.31
Nov. 18	[Raisin? / Rain?]	72	$0.67
Nov. 23	Mail	75	$0.16
Dec. 1	Tobacco	77	$0.38
1846 Jan. 5	1 Broom	84	$0.13
Jan. 13	Tobacco	88	$0.12
	Terminal total / carry		$46.39 [damaged]

Accounting caution. The Austin page contains at least one transfer, a written subtotal of $16.32, a carried figure written as $30.88, the balancing figure $39.12, and later-looking continuation entries ending in a damaged total near $46.39. One apparent repeated corn line and the order of several dates prevent a responsible claim that every intermediate subtotal has been reconstructed. The $39.12 debit total is nevertheless clear. The pattern indicates active posting between a daybook and ledger and possibly a renewed or transferred account rather than one simple uninterrupted column.

5. What the accounts reveal about the business

Evidence	Interpretation
Shoes, coat, blanket, cloth-related entry, knife, buttons	Dry goods and ordinary household necessities
Tobacco, ginger, saleratus, matches	Small grocery and household consumables

Evidence	Interpretation
Broom, basket, trace chain	Domestic and farm-use articles
Eggs, butter, corn, wheat, days of labor	Produce and labor accepted as credit in a cash-scarce economy
Cash, note, “Sundries,” page references	Formal credit system using subsidiary daybook/journal entries
Long account periods	Customers bought on running credit and settled periodically

These features are characteristic of a rural general store rather than a specialized urban dry-goods house. George Bell’s repeated butter credits are especially revealing: the merchant either consumed, resold or credited farm produce against merchandise debt. Austin’s apparent wheat, eggs and labor credits show the same mixed economy.

6. Eliphalet Strong Austin: the geographical control

The heading reads “E. S. Austin,” not “E. & J. Austin.” The most secure identification is Eliphalet Strong Austin (born 1809), commonly called Strong Austin. Augusta’s local history states that he came there in 1843 after earlier Underground Railroad activity in Ohio and continued as a conductor in Illinois. The ledger begins his account in November 1844, fitting his residence exactly. He served as a constable and was associated with the local response to the Hancock County disturbances usually called the Mormon War.

Eliphalet was a brother of Erastus Austin (born 1817). Erastus had reached Hancock County by about 1837, married Phebe Woolsey in 1842, served as a constable, and left for Chicago in 1847. Both brothers were therefore in Hancock County during the ledger period. Nevertheless, only Eliphalet matches the written initials E. S.; nothing in the heading identifies a joint account.

The Austin family’s presence does more than identify one customer. Augusta was a small settlement, and an account opened soon after Eliphalet’s arrival is unlikely to have been kept by a distant Nauvoo merchant when Augusta and nearby Pulaski had functioning stores. This makes southern Hancock County the most economical explanation of the leaf’s origin.

7. George Bell: conclusions after the final identity search

The name “George Bell” is unambiguous. No secure contemporary George Bell has been found in the complete searchable text of Thomas Gregg’s county history, Augusta’s Story, the web-transcribed Hancock 1850 census index, available early-census name indexes, local cemetery material, searchable marriage references, land references, Nauvoo-era newspaper text, Joseph Smith Papers material, or the readily searchable histories and indexes of adjacent counties. Searches also tested Beall, Bale, Ball and Belle.

This absence should not be converted into a false identification. Before 1850, federal censuses named only household heads. Bell could have been a young adult in another household, a hired man, tenant, itinerant craftsman, boarder, recent immigrant, or resident immediately across the Adams County line. He may also have moved or died before 1850. The account’s settlement by November 1845 is compatible with departure, but does not prove it.

The transaction pattern suggests access to a dairy household or farm: four butter credits total $2.63. A $9.25 note and final $6.00 credit settled most of the remaining debt. His purchases—coat, blanket, buttons and smaller sundries—could represent a household outfitting account, but the surviving page does not state occupation, kinship or residence.

8. Who kept the ledger?

Candidate	Assessment	Supporting evidence	Limitation
Benjamin Bacon, Pulaski	Plausible; strongest manuscript comparison	Founded/operated Pulaski general store; surviving 1837–1838 store book; goods resemble this leaf; owned Pulaski lots in ledger period	No proof that he personally operated the store through 1844–1846; no handwriting image located online
Hawley store interests, Augusta	Plausible	George W. Hawley kept an Augusta store in 1837; later recollection places Hawley brothers in an early store	Exact 1844–1846 proprietor and account books not identified

Candidate	Assessment	Supporting evidence	Limitation
		building	
Samuel B. Mead, Augusta	Possible but weak	Postmaster 1840–1857; small-store tradition; central local position	No matching ledger or exact merchandise operation established
W. D. Abernethy	Possible historically, less likely	Augusta founder, first postmaster and early storekeeper; active in Hancock affairs	His active Augusta merchandising during the exact years is not demonstrated
Proctor P. Newcomb, Pulaski	Excluded for this leaf	Later conducted the Pulaski general store and preserved the location's commercial continuity	Augusta's Story dates the beginning of his general-store operation to 1850
Unidentified merchant	Still possible	Only one detached leaf survives; several early businesses are imperfectly documented	Cannot be tested without another account book, advertisement, tax entry or docket reference

Benjamin Bacon should therefore be described as a comparison candidate, not as the attributed author. The known Bacon ledger is reported as "SMS 2011-08" and covers 1837 and part of 1838. Because the present leaf is numbered 40–41 and begins in 1844, it cannot be assumed to be the same volume. A direct handwriting and paper comparison remains the single most decisive future test.

9. Augusta, Pulaski and the commercial setting

Augusta and Pulaski developed in the southeastern portion of Hancock County near the Adams and Schuyler county lines. Their practical market area ignored county boundaries. Residents traveled to Quincy and Rushville for goods and services, while the Carthage–Rushville mail route connected the settlements with the county seat. Pulaski's Methodist circuit likewise extended across southern Hancock and northern Adams County.

In this setting, money was only one means of payment. Merchants extended running credit and accepted butter, eggs, grain, labor, promissory notes and transferred obligations. The leaf captures that system at a particularly turbulent moment. Joseph and Hyrum Smith were killed at Carthage on June 27, 1844; political and militia conflict continued through 1845–1846. The accounts, however, record ordinary exchange continuing amid the crisis. Eliphalet Strong Austin's presence connects the page to a participant in local civil and antislavery networks, but nothing on the leaf proves that the store or George Bell belonged to either the Latter-day Saint or anti-Mormon faction.

10. Search audit and negative findings

Source group	Action	Result
Thomas Gregg, History of Hancock County	Complete text searched	No George Bell; other Bells are distinct people; E. S. Austin located at Augusta
Augusta's Story (1921)	All page-level OCR searched and relevant pages inspected	No George Bell; extensive evidence for Austin, Bacon, Hawley, Mead and Newcomb
Hancock 1850 census index	Surname and full-name search	Jesse W. Bell is the only indexed Bell; no George Bell
Early Hancock census indexes	Bell and variants	No named George Bell household head located
Neighboring counties	George Bell and variants with Adams, Schuyler, McDonough, Lee and nearby Missouri	No candidate securely tied to Augusta–Pulaski or this account
Marriage, cemetery, land and probate web indexes	Bell and spelling variants	No secure match; several underlying manuscript series remain unindexed online
Nauvoo Neighbor / Nauvoo-era material	Name and merchant combinations	No George Bell; confirms Benjamin Bacon –William McCready Pulaski lot interests in 1844 tax list
Joseph Smith Papers	George Bell and contextual combinations	No relevant George Bell
Benjamin Bacon ledger identification	Exact catalog phrase and name searches	Secondary references confirm survival and date span; no accessible page images or repository catalog record located

11. Evidence grades and final reconstruction

Proven from the leaf: the accounts name E. S. Austin and George Bell; the transactions cover 1844–1846; the business kept debtor/creditor accounts with internal posting references; George Bell's account balanced at $20.88; the merchant accepted produce, cash, notes and other credits.

Highly probable: E. S. Austin is Eliphalet Strong Austin of Augusta; the leaf belonged to a general store in the Augusta–Pulaski trading neighborhood; the store served farm households across the Hancock–Adams boundary.

Plausible but unproved: Benjamin Bacon or a successor using the Pulaski store kept the ledger; George Bell was a temporary resident or member of an unindexed household; his final settlement may reflect departure from the neighborhood.

Unknown: the merchant's name; George Bell's age, residence, family and occupation; the precise relationship between the $39.12 and $46.39 Austin figures; the identity of every transferred "Sundries" entry; and whether other leaves from the same volume survive.

Final historical statement. This is an 1844–1846 general-store ledger leaf from the Augusta–Pulaski commercial neighborhood of southern Hancock County, Illinois. Its strongest internal anchor is the account of Eliphalet Strong Austin, an Augusta settler, constable and Underground Railroad conductor. The reverse preserves the balanced account of an otherwise unidentified George Bell, who paid chiefly through butter, a promissory note and cash or transferred credit. Benjamin Bacon's Pulaski store is the strongest known local comparison, but the name of the storekeeper remains unproved.

12. Future repository-level tests

The remotely accessible search has reached a responsible stopping point. The following targeted examinations could alter the attribution:

- Locate and image Benjamin Bacon's 1837–1838 store ledger, cited as SMS 2011-08, and compare handwriting, ruling, paper, abbreviations and posting practice.
- Examine the complete 1842 Hancock County tax assessment and later surviving tax books for Bell, Austin and merchant names.
- Search Hancock Circuit Court appearance, judgment, execution and fee dockets for 1844–1846 debt actions involving George Bell or the merchant candidates.
- Inspect early probate packet indexes and loose papers for Bell/Beall/Bale/Ball variants.
- Ask the Hancock County Historical Society and regional repositories about Augusta, Pulaski, Bacon, Hawley, Mead and Abernethy business papers or detached ledgers.
- Photograph the original leaf without its sleeve under diffuse, raking and transmitted light to resolve the remaining commodities and cents.

Sources and reference notes

1. Gregg, Thomas. History of Hancock County, Illinois (Chicago: Charles C. Chapman, 1880). https://archive.org/details/historyofhancock00greg

2. Martha Board Chapter, Daughters of the American Revolution. Augusta's Story (Augusta, Illinois, 1921). https://collections.carli.illinois.edu/digital/collection/wiu_rhist/id/5976/

3. Hancock County ILGenWeb, 1850 Census Index. https://hancock.illinoisgenweb.org/1850_census_index.html

4. Hancock County Historical Society, county history and research holdings. https://www.hancockcountyhistory.com/

5. BYU Studies, Nauvoo Neighbor, April 7, 1845, delinquent-tax material. https://byustudies.byu.edu/online-book/nauvoo-neighbor/2723

6. Find a Grave memorial for Rev. Benjamin Bacon, including store-ledger citation "SMS 2011-08." Used as a lead, not as proof of manuscript ownership. https://www.findagrave.com/memorial/51282237/benjamin-bacon

7. Illinois State Archives, Hancock County records holdings. https://www.ilsos.gov/departments/archives/IRAD/hancock.html

8. Joseph Smith Papers, searchable legal, financial and biographical materials. https://www.josephsmithpapers.org/

9. Owner-supplied photographs IMG_0547.jpeg and IMG_0548.jpeg. Manuscript images in project file; examined at original resolution.

10. Augusta’s Story (1921), pp. 39–41 and portrait plate following p. 40. Western Illinois University Libraries, Regional History Collection, via CARLI. Austin’s account of Benjamin and James Penny appears on p. 41: https://collections.carli.illinois.edu/digital/collection/wiu_rhist/id/5756/ . Biography: https://collections.carli.illinois.edu/digital/collection/wiu_rhist/id/5753/ ; continuation: https://collections.carli.illinois.edu/digital/collection/wiu_rhist/id/5754/ ; portrait: https://collections.carli.illinois.edu/digital/collection/wiu_rhist/id/5755/ . Gregg’s account also appears in the online transcription of his 1880 township history: https://www.genealogytrails.com/ill/hancock/history_townships.html .

11. U.S. Department of Agriculture, Division of Statistics, Wages of Farm Labor in the United States, Miscellaneous Series, Report No. 4 (Washington: Government Printing Office, 1892), p. 65; see also p. 54 on the retrospective inquiry and the lack of comparable nationwide data before 1866. Illinois early-1840s rate: approximately $8 per month with board. https://archive.org/details/wagesoffarmlabor04unit/page/65/mode/1up . Weekly equivalents are editorial calculations, not figures quoted from the report.

12. History of the Church, vol. 7, introduction, p. xxvii, reproducing the 14 August 1844 entry on raising the temple windlass men’s wages to $1.50 per day. https://byustudies.byu.edu/online-book/history-of-the-church-volume-7/volume-7-introduction . The $9 weekly figure assumes six paid days.

13. “Means and Materials Used in Construction,” in The Nauvoo Temple, p. 54, Religious Studies Center, Brigham Young University; discussion of wages paid in provisions, clothing, store goods, and other property, including the stonecutters’ 1844 arrangement. https://rsc.byu.edu/sites/default/files/pub_content/pdf/Means_and_Materials_Used_in_Construction.pdf .