

Extent: 1.33 cu. ft; 29 oversize ledgers; 52 rolls microfilm

Inclusive Dates: 1890-1955

Bulk dates: 1930-1940

Provenance: The ledgers were produced by the Office of the Treasurer. The audit reports were prepared by the auditor of the state of South Carolina. This series incorporates accession 89-48, 89-49, 89-51 and 04-84.

Restrictions: There are no restrictions on access.

Microfilm: Filmed by Clemson University Records Center, 1993-1994.

Processing: Dennis S. Taylor, University Archivist, 1994. Revised, August 2004; February 2005.

Scope and Content:

This series contains a selection of financial records produced by the office of the Treasurer of Clemson College for the years 1890-1955. These records include ledgers, journals, check stubs, check registers, invoices, and audits. The bulk consists of financial ledgers kept by Treasurers P. H. E. Sloan, Samuel Evans, and A. J. Brown.

The ledgers contain three basic accounts, each independent of the other: a college account, the cadet fund, and the South Carolina Experiment Station account. Four additional accounts, petty cash, reinvestment, cadet deposit, and revolving accounts, were created over the years to meet growing fiscal needs.

A number of ledgers contain information on general college accounts. These are titled "College Ledger," "College and Cadet Fund," "College Fund," and "Revolving," which was a general operating account. Cadet account ledgers provide information relating to expenditures of cadets, for example uniforms, laundry, food items, and breakage. College ledgers contain information from all departments on salaries, purchases, repairs, and expenditures related to the operation of the College.

In the early years, separate ledgers were kept for the college and cadet accounts; later, however, the accounts were recorded in the same ledger.

Some of the information pertains specifically to disbursements of funds available under federal agricultural programs, for example, Smith-Lever, Adams-Hatch, and Morrill. Accounts of funds from the state of South Carolina were maintained in ledgers called "State Appropriations."

The series is arranged alphabetically by name of the account. Please note that information on microfilm was originally maintained in ledger format. For a complete listing of material, please see the "Container List" that follows.

Subject headings:

Agricultural experiment stations--South Carolina

Agricultural extension work--South Carolina

Clemson University--Accounting

Clemson University--Finance

Clemson University--Office of the Treasurer

South Carolina Agricultural Experiment Station--History

Added entries:

Evans, Samuel 1881-1960

Sloan, P. H. E.

Container list

Box	Folder	Title
1		Correspondence
	1	1890-1909 [P. H. Sloan]
	2	1912-1917
	3	1918
	4	1919
	5	1920-1921
		Annual Report
	6	1907-1908
	7	1914-1915
		Audit Report
	8	1910 [covers 1903-1910]
	9	1919-1920
	10	1920-1921
	11	1921-1922
	12	1922-1923
	13	1923-1924
	14	1928-1929
	15	1929-1930
16	1930-1932	
17	1931-1932	
18	1932-1933	
2	1	1933-1934
	2	1934-1935
	3	1935 [fertilizer tax]
	4	1935-1936
	5	1936-1937
	6	1937-1938
	7	Bids for uniforms, 1923
	8	Board of Fertilizer Control, 1906-1917
		Board of Trustees
		Building Committee
	9	1890 [Hardin Hall]
	10	1891, 1893 [Industrial building, President's house]
		Crop Pest Committee
	11	1911-1913 Minutes
	12	1914-1918 Minutes
		Finance Committee
	13	1910-1916
14	1917-1919	
15	1920-1921	
16	1922-1924	
17	Scholarship Committee, 1912	

		Veterinary Committee,
	18	1911-1912
	19	1913-1918
3	1	Breakage receipts, 1900-1920
		Budget
	2	1911-1913
	3	1926-1927
	4	1927-1928
	5	1929-1930
	6	Cadet uniforms, 1894
	7	Cadets, 1904-1924
		Deposit Records
	8	1890-1909
	9	1905-1920 [check stubs]
		American Bank, Greenville, 1898-1909
		Bank of Anderson, 1899
		Bank of Pendleton, 1891-1892
		Commercial Bank, Newberry, SC, 1907-1908
		Exchange Bank, Newberry, SC, 1907
		Farmers & Merchants Bank, Anderson, 1896, 1905
		Peoples Savings Bank, Abbeville, SC, 1913
		Experiment Station Financial Reports
	10	1905
	11	1917
		Receipts
	12-20	1890, 1904
		Arnold, Carlton, and McCord
		Balentine, J. H.
		Beacham, W. B.
		Boggs, Aaron
		Bowden, J. W.
		Bowen, R. E.
		Bradley, J. E.
		Brown Brothers
		Bruce and Morgan
		Buffalo Forge Company
		Clinkscapes and Langston
		Donaldson, M. L.
		Edward Perry Company
		Fair, J. R.
		Fant, G. W. and Sons
		Fant, O. H. P.
		Fowler, J. S.
		Gaillard, J. S.

Gantt, B. T.
Gower, T. C.
Greenville News
Hall, J. S.
Hanckel, C.
Hardin, Jesse H.
Hill, R. S.
Hunnicut, M. R.
Hunter, James and Sons
Hunter, J. N.
Jarratt and Hastings
Johnstone, Alan
Keese, Benjamin
Keowee Courier
Knouth, William
Lamar Drug Co.
Lawrence, E. H.
Lewis and Winston
Ligon, R. S.
Mack, Sam
Mauldin & Glaspie
Norris, D. K.
P. & G. T. Dodd & Co. Wholesale Grocers
Pelzer Mfg. Co.
Peoples and Burriss
Pfeffer, F.
Phillips, L. G.
Pickens Sentinel
Pool, J. P. & N. C.
Price, James
Prince, Jane
Richardson, P. M.
Richmond and Danville Railroad Co.
Schumpert, F. A.
Shanklin, J. A.
Shannon Printing
R. W. Simpson
Sitton, J. B. and J. J.
Sloan, P. H. E.
Sloan, R. E.
Sloan and Wofford
South Carolina Penitentiary
Southern Express Co.
Stackhouse, E. T.
Stephens, J. S.

		Strode, H. A.
		Sullivan Hardware Co.
		Tillman, B. R.
		Tindall, J. E.
		Tolly, G. F.
		Torsch, Charles S. Co.
		Walker, Evans, and Cogswell
		Wannamaker, J. E.
		Wilkins and Poe Co.
		Williams, Z. F.
		Woodburn Farm
		World Budget Co.
		Wulbern and Co.
4		Report of the Treasurer
	1-12	1932-1933 through 1943-1944
		Salary Rolls
	13	1916-1921
	14	Tuition certificates of inability to pay, 1897-1907 [10% sample]
5		Cash books
		October 1895-June 1901
		July 1901-June 1902

Separation List

<u>Item</u>	<u>Location</u>
Adams-Hatch Fund	
1917-1918	microfilm reel 45
1918-1919	microfilm reels 44, 45
1940-1941 (p. 572)	microfilm reels 33, 34
Cadet Accounts/College /College and Cadet Fund	
1893, July-December (cadet account)	oversize ledger 1
1894, July-December (cadet account)	oversize ledger 2
1894-1898, (college)	oversize ledger 3
1900-1901, college	oversize ledger 4
1901-1903, college and cadet	oversize ledger 5
1901-1907, cadet	oversize ledger 6
1902-1908, cash account (2 vols.)	oversize ledgers 7, 8
1903-1904, 1906-1907, check stubs	oversize ledger 9
1904-1905, cadet breakage	oversize ledger 10
1905-1908, appropriations (3 vols.)	oversize ledgers 11, 12, 13

1906-1907, petty cash	oversize ledger 14
1906-1907, trial balance	oversize ledger 15
1907, cadet fund	oversize ledger 16
1907-1908, cadet accounts	oversize ledger 17
1907-1908, cadet breakage	oversize ledger 18
1908-1909	microfilm reel 13
1911-1912	microfilm reel 16
1912 (part)	microfilm reels 40, 41
1914	microfilm reel 21
1916-1917	microfilm reels 41, 42
1919-1923	oversize ledger 19
1920-1921	microfilm reel 12
1922-1923	microfilm reel 16
1923-1924	microfilm reel 17
1924-1925	microfilm reels 17, 18
1926-1927	microfilm reel 38
1929-1930	microfilm reels 38, 39
1930-1931	microfilm reel 13
1934-1935	microfilm reel 14
1935-1936	microfilm reel 14
1936-1937	microfilm reels 39, 40
1937-1938	microfilm reel 43
1939-1940	microfilm reel 18
1940-1941	microfilm reel 34
1941-1942	microfilm reel 35
1942-1943	microfilm reel 36
1943-1944	microfilm reel 15
1944-1945	microfilm reels 36, 37
1946-1947	microfilm reel 15
1947 (faculty housing construction)	oversize ledger 20
College revolving accounts	
1938-1939	microfilm reel 48
1939-1940	microfilm reel 49
1941-1942	microfilm reels 50, 51

1944-1945	microfilm reels 50, 51
Daily receipt analysis	
1958-1959	microfilm reel 52
Experiment Station	
1891-1906 (account book)	oversize ledger 21
1906-1907 (appropriations)	oversize ledger 22
1926	microfilm reel 25
1929-1930	microfilm reel 22
1932-1933	microfilm reel 22
1933-1934	microfilm reel 23
1937-1938	microfilm reel 23
1938-1939	microfilm reel 24
1939-1940	microfilm reel 26
1940	microfilm reel 25
1942-1943	microfilm reel 24
1943	microfilm reel 26
1944	microfilm reel 27
1946	microfilm reels 27, 28
1949 (p. 469)	microfilm reels 28, 29
1952 (p. 699)	microfilm reels 29, 30
1955	microfilm reel 30
Experiment Station (Pee Dee)	
1934-1937 (invoices)	oversize ledger 23
1937-1939 (invoices)	oversize ledger 24
1946-1948 (invoices)	oversize ledger 25
1948-1950 (invoices)	oversize ledger 26
1950-1952 (farm products)	oversize ledger 27
Extension Service (salary expenditures 1926-1942)	oversize ledger 29
Morrill Fund	
1908-1909 (check register)	oversize ledger 28
Reinvestment Cash	
1925	microfilm reel 31
1929	microfilm reels 31, 32
1934-1935	microfilm reel 32

1935-1936	microfilm reel 33
Smith-Lever	
1918-1919	microfilm reel 1
1919-1920	microfilm reel 2
1920-1921	microfilm reel 19
1923-1924	microfilm reel 2
1924-1925	microfilm reel 3
1927-1928	microfilm reel 3
1928-1929 to 1930-1931	microfilm reel 4
1931-1932 to 1934-1935	microfilm reel 5
1935-1936 to 1936-1937	microfilm reel 6
1937-1938 to 1938-1939	microfilm reel 7
1940-1941 to 1942-1943	microfilm reel 8
1943-1944 to 1945-1946	microfilm reel 9
1945-1946 to 1946-1947	microfilm reel 10
1950-1953	microfilm reel 11
1930-1954	microfilm reel 12
1941 1942	microfilm reel 20
1953-1955 (check register)	microfilm reels 51, 52
State Appropriations	
1927	microfilm reels 46, 47
1936	microfilm reel 48

Oversize folder

1. Roster of cadets, 1915-1916
2. Rosters of cadets inducted into war, October 1918
3. Bids for uniforms, 1923