SUMMARY INFORMATION

Title: Business Ledgers: Gower, Mills & Co. and Mills & McBrayer
Dates: 1872-1879
Accession Number: 2005-061
Collector: Bainbridge, Judith
Physical Description: 3.0 linear ft. (2 boxes)
Acquisition: Judith Bainbridge donated the ledgers in 2005.
Languages: Collection material in English.
Processing Information: Julia Cowart created the finding aid in 2018.

INFORMATION FOR RESEARCHERS

Access Restrictions: None.

Preferred Citation: [Identification of item], Business Ledgers: Gower, Mills & Co. and Mills & McBrayer, Acc. 2005-061, Special Collections and Archives, Furman University, Greenville, S.C.


Organizational History

Gower, Mills & Co. was founded in 1872 by the partnership of Greenville businessmen Thomas C. Gower, Otis P. Mills, Hiram I. McBrayer and George Heldman. Gower, Mills & Co. were manufacturers and dealers in men’s, boy’s and women’s shoes, and were located in Greenville’s West End at the corner of August and Pendleton Streets.

The larger ledger stamped with “GC&M” was probably Gower, Cox & Markley, a wagon and carriage factory owned in part by Thomas C. Gower, founded by his brother Ebenezer Gower, in 1835, and eventually joined by T.M. Cox of Charleston and H.C. Markley.
Newspaper accounts indicate Gower, Mills & Co. dissolved in 1878; the firm was sold to two of the original partners, Otis P. Mills and Hiram I. McBrayer, who had been in partnership for some years under the company name Mills & McBrayer. The Greenville City directory for 1876-1877 contains an advertisement for Gower, Mills & Co. as well as Mills & McBrayer, both located at the corner of August and Pendleton Streets. Mills & McBrayer, dealers in general merchandise, are listed in the 1880-1881 Greenville Business Directory under multiple categories including Dry Goods, Groceries and Provisions, Clothiers, Fertilizers, and Boots and Shoes.

In this same 1880-1881 directory the company of Briggs & Hammond is listed, located at the junction of Augusta and Pendleton Street. This was Henry Briggs, who after working as bookkeeper for Mills & McBrayer formed a partnership in 1876 with Frank Hammond under the name Briggs & Hammond. In 1884, he formed a partnership with his brother, George Briggs, and O.P. Mills, and bought out and consolidated the business of Briggs & Hammond and Mills & McBrayer.

**Scope and Content:**

The Gower, Mills & Co. ledger [stamped with “GC&M”] includes an alphabetical index of businesses and individuals followed by page numbers and pages headed by names of businesses and individuals. There is a listing under each name of purchases by date that begin in 1872 and end in 1879. Except for the term “hides,” purchased items are not indicated. The name of the business is not identified, but most of the entries coincide with the founding and dissolution of Gower, Mills & Co.

The Mills and McBrayer ledger has “H 1878” written in the leather cover and “Mills & McBrayer January 1st 1878” written inside. This ledger also includes an alphabetical index of businesses and individuals followed by page numbers and pages headed by names of businesses and individuals. Each name has purchases by date that begin in 1878 with several in 1879. There is much detail of the types of materials purchased, from vegetables and grain, seeds, fertilizer, tools, saddles, building materials, cutlery and dishes, and clothing items.

**COLLECTION INVENTORY**

**Box 1:**
Gower, Mills & Co. Ledger

**Box 2:**
Mills and McBrayer Ledger