

**S. GUMBEL & CO., LTD. RECORDS**  
Mss. 1490

Inventory

by  
Luana Henderson

Louisiana and Lower Mississippi Valley Collections  
Special Collections, Hill Memorial Library  
Louisiana State University Libraries  
Baton Rouge, Louisiana State University

2006

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**SUMMARY**

<b>Size</b>	0.3 linear ft., 66 v.;
<b>Geographic Locations</b>	New Orleans, La.
<b>Inclusive Dates</b>	1884-1942
<b>Bulk Dates</b>	1884-1921
<b>Languages</b>	English
<b>Summary</b>	Correspondence, financial papers, legal documents, and business ledgers relate to real estate and the cotton, sugar and rice trade.
<b>Access Restrictions</b>	None
<b>Arrangement</b>	Papers arranged in chronological order; manuscript volumes arranged by number.
<b>Copyright</b>	Physical rights and copyright are retained by the LSU Libraries
<b>Related Collections</b>	Simon Gumbel and Family Papers, Mss. 1490.
<b>Citation</b>	S. Gumbel & Co., Ltd. Records, Mss. 1490, Louisiana and Lower Mississippi Valley Collections, LSU Libraries, Baton Rouge, Louisiana.
<b>Stack Location</b>	P:14, 22; 114:

**BIOGRAPHICAL/HISTORICAL NOTE**

Simon Gumbel, born in Bavaria, Germany in 1832, immigrated to the United States at the age of sixteen. In Louisiana, he worked as a merchant in Pointe Coupee Parish. He began a wholesale notions business after relocating to New Orleans in 1864, and established himself as a prominent member in the Jewish community. In 1873 he, together with William H. Lengsfeld and Isidore Hechinger, founded the firm of S. Gumbel & Co., Ltd., cotton and sugar factors, and commission merchants. Gumbel served as treasurer of the Association for Relief of Jewish Widows and Orphans and on the Board of the Sophie L. Gumbel Home, an institution for girls and young women with special needs. He was married to Sophie Lengsfeld Gumbel, a native of France; they had eleven children.

**SCOPE AND CONTENT NOTE**

Records consist of correspondence, financial papers, legal documents and business ledgers concerning the financial transactions of S. Gumbel & Co. Ltd. relative to real estate in Louisiana and Mississippi, and the cotton, sugar and rice trade in Louisiana.

## **SERIES DESCRIPTIONS**

### **Series I. Papers, 1884-1923, undated.**

Business papers of the S. Gumbel & Co., Ltd. contain correspondence, financial papers, and legal documents related to real estate transactions in Louisiana and Mississippi, and the cotton, sugar and rice trade in Louisiana. Most correspondence is with the general merchandise firm of Melton & McLemore of Coushatta, La., and concerns cotton prices, sales, shipments, and bill discrepancies (1903-1904). Financial papers contain tax receipts for state and city taxes (1891-1896) promissory notes and statements of account. Legal documents include an assignment of partial interest on a cotton gin patent (Sept. 23, 1884), contract for shipment of rice (Dec. 30, 1898) and court judgments in favor of S. Gumbel & Co. for defaulted loans and lapsed promissory notes (Nov. 20, 1885; Dec. 1887; Sept. 5, 1888; Jan. 13, March 30, 1894). Additionally, the minutes of Board of Directors of the Lafayette Sugar Refining Co. concern authorization to conduct business on behalf of the company, board membership, and loans (May 4 1898; Jan. 20, 1900, March 1903; March, May 1904). Other items include two abstracts of title for acreage in Sunflower County, Miss. (Dec. 24, 1900) and a contract between S. Gumbel & Co. and Lafayette Sugar Refining Co. (May 7, 1904). A financial statement and recapitulation of inventory of the Rosehill Sugar Company accompany a letter written to the Attakapas Sugar Company (March 2, 1909).

### **Series II. Ledgers, 1890-1942.**

Business ledgers relate to the financial transactions of the S. Gumbel & Sons. Co. Ltd. and S. Gumbel Realty & SEC, Co. Inc. Account books (1876-1895; 1900-1925) contain business accounts with suppliers and customers, bills payable, freight charges and Gumbel family personal accounts. Cotton ledgers contain information on suppliers, marks, number of cotton bales shipped, common carriers, and include a cotton sales book (1890-1894) and letterpress book (1914- 1921). Cashbook books (1899-1914) record cash receipts and disbursements, a receipt book (1919-1942) shows payments made to service providers and cotton suppliers, accounts receivable ledger documents payments made on rental property (1920-1932), and bank books (1933, 1938-1940) give balances on the account of S. Gumbel Realty & SEC, Co. Inc. Other volumes include an invoice abstract book (1907-1923), a minute book for the Feital Bag Corp. Board of Directors (1912-1918) and a book of Lafayette Sugar Refining Co. stock certificates (1898-1923). Certificates show owners of stock, number of shares and issue dates. Lafayette Sugar Refining Co. ledger (1898-1935) reflects the actions taken by the Board of Directors relative to the financial matters of the company. Included are minutes, bylaws, correspondence and copies of legal documents. A ledger of the Board of Directors of the

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1884-1942

Trans-Continental Cotton & Ginning Co., Inc. (1923-1924) contains minutes of the Board's organizational meeting, bylaws, agreements and correspondence related to the establishment of the corporation and an index book (undated).

INDEX TERMS

Terms	Series
Abstract of title--Mississippi-- Sunflower County.	I
Attakapas Sugar Company.	I
Banks and banking--Louisiana--New Orleans.	II
Commercial loans--Louisiana--New Orleans.	I
Commission merchants.	I; II
Cotton gins and ginning.	I; II
Cotton trade--Louisiana.	I; II
Court records--Louisiana.	I
Coushatta (La.)--History.	I
Feital Bag Corp.	II
Financial statements.	I; II
German Americans--History--19 <sup>th</sup> century.	I; II
Jews--Louisiana--New Orleans--History.	I; II
Lafayette Sugar Refining Co.	I; II
Melton & McLemore.	I
Merchants--Louisiana--Coushatta.	I
New Orleans (La.)--Economic conditions--1865-1950.	I; II
Real property--Louisiana.	II
Real property--Mississippi.	I
Rice trade--Louisiana.	I; II
Rosehill Sugar Company.	I
S. Gumbel Realty & SEC, Co. Inc.	II
Shipping records.	I; II
Stock certificates--Louisiana.	II
Sugar trade--Louisiana.	I; II
Sunflower County (Miss.)--History.	I
Trans-Continental Cotton & Ginning Co., Inc.	II

CONTAINER LIST

<u>Stack Location</u>	<u>Box</u>	<u>Folders</u>	<u>Contents</u>
P:22	1	1-12	<b>Series I. Papers, 1884-1923.</b> Papers, 1884-1923.

<u>Stack Location</u>	<u>Volumes</u>	<u>Contents</u>
114	v. 1-38	<b>Series II. Ledgers, 1876-1942.</b> Account books, 1876-1895; 1900-1925.
	v. 1	no. 2 1876-1877.
	v. 2	no. 3 1879-1880.
	v. 3	no. 4 1880-1881.
	v. 4	no. 5 w/ index, 1881-1883.
	v. 5	no. 6 1883-1884.
	v. 6	no. 8 w/ index, 1885-1886.
	v. 7	no. 9 w/ index, 1886-1887.
	v. 7	no. 10 w/ index, 1887-1888.
	v. 9	no. 11 w/ index, 1888-1889.
	v. 10	no. 12 w/ index, 1889-1890.
	v. 11	no. 13 A-L w/ index, 1890-1891.
	v. 12	no. 14 A-L w/ index, 1891-1892.
	v. 13	no. 14 M-Z w. index, 1891-1892.
	v. 14	no. 15 A-L w/ index, 1892-1893.
	v. 15	no. 15 M-Z w. index, 1892-1893.
	v. 16	no. 16 A-L w/ index, 1893-1894.
	v. 17	no. 16 M-Z w/ index, 1893-1894.
	v. 18	no. 17 A-L w/ index, 1894-1895.
	v. 19	no. 17 M-Z w/ index, 1894-1895.
	v. 20	no. 1 A-L w/ index, 1900-1901.
	v. 21	no. 1 M-Z w/ index, 1900-1901.
	v. 22	no. 2 A-L w/ index, 1901-1902.
	v. 23	no. 2 M-Z w/ index, 1901-1902.
	v. 24	no. 4 A-L w/ index, 1903-1904.
	v. 25	no. 5 A-L w/ index, 1904-1905.
	v. 26	no. 6 A-L w/ index, 1905-1906.
	v. 27	no. 7 M-Z w/ index, 1906-1907.
	v. 28	no. 8 A-L w/ index, 1907-1908.
v. 29	no. 8 M-Z w/ index, 1907-1908.	



CONTAINER LIST (cont.)

<u>Stack</u> <u>Location</u>	<u>Volumes</u>	<u>Contents</u>
		<b>Series II. Ledgers, 1876-1942.</b>
		Account books, 1876-1895; 1900-1925.
<b>114</b>	v. 30	no. 9 A-L , 1907-1908.
	v. 31	no. 9 M-Z w/ index, 1908-1909.
	v. 32	no.. 11 A-Z w/ index, 1910-1912.
	v. 33	no. 13 A-Z w. index, 1910-1912.
	v. 34	no. 14 w/ index, 1914-1915.
	v. 35	no. 15 w/ index, 1915-1916.
	v. 36	no. 16 w/ index, 1916-1917.
	v. 37	no. 20 w/ index, 1920-1921.
	v. 38	no. 21 w/ index, 1921-1925.
<b>114</b>	v. 39-50	Cashbooks, 1899-1917.
	v. 39	no. 1 1899-1900.
	v. 40	no. 1 1900-1901.
	v. 41	no. 2 1900-1902.
	v. 42	no. 3 1902.
	v. 43	no. 4 1902-1903.
	v. 44	no. 5 1903-1904.
	v. 45	no. 6 1904-1905.
	v. 46	no. 7 1905-1906.
	v. 47	no. 9 1907-1908.
	v. 48	no. 10 1908-1911.
	v. 49	no. 11 1911-1914.
	v. 50	no. 12 1914-1917.
<b>114</b>	v. 51-56	Cotton ledgers, 1890-1920.
	v. 51	no. 13 w/ index, 1913-1914.
	v. 52	no. 14 w/ index, 1915-1918.
	v. 53	no. 15 w/ index, 1918-1920.
<b>P:14</b>	v. 54	1919-1920.
	v. 55	Letterpress book, 1914-1920.
	v. 56	Cotton sales book, 1890-1894.
<b>114</b>	v. 57	Invoice abstract book, 1907-1923.
<b>P:14</b>	v. 58	Receipt book , 1919-1942.
	v. 59	Accounts receivable, 1920-1932.
	v. 60	Bank book, 1933.

- v. 61      Bank book, 1938-1940.
- v. 62      Feital Bag Corp. minute book, 1912-1918.
- v. 63      Board of Directors of the Trans-Continental  
Cotton & Ginning Co., Inc., 1923-1924.
- v. 64      Lafayette Sugar Refining Co. ledger, 1898-1935.
- v. 65      Lafayette Sugar Refining Co. stock certificates,  
1898-1923.
- v. 66      Index book, undated.