

(No Model.)

4 Sheets—Sheet 1.

R. R. BARTON.
ACCOUNT BOOK.

No. 466,316.

Patented Jan. 5, 1892.

1890										A	
Date	Cash Sales	Time Sales	Int. and Discount	Time Purchases	Sundries	Balance	Remarks	1895 Account			
Oct 1	Balance carried forward						1135				
" 1	233.03	99.18		69.48	330.60	279.03					
" 2	4.2	56.48	40.00	40.70	200.75	632.16					
" 3	62.5	150.69		91.41	400.3	303.59	a				
" 4	122.0	139.22	27.3	178.20	106.52	402.82					
" 5											
" 6	13.30	12.02		137.46	252.09	283.46					
" 7	26.81	70.62			29.07	663.24					
" 8	68.2	92.75		88.5	17.56	683.03					
" 9	8.30	2.52		2.6	60.00	758.33					
" 10	70.0	38.08		73.70	12.16	741.37					
" 11	252.9	102.7		37.00	68.82	794.88					
" 12											
" 13	26.75	91.10	70.4	233.86	294.97	1140.39					
" 14	24.85	95.67		46.72	53.40	1123.04	Post Rec assigned				
" 15	50.00	632.0		40.00		1180.64	to Mrs. Dec. 16, 1890				
" 16	4.93	131.22		73.02	113.73	1170.25	to Mrs. Dec. 16, 1890		32.63		
" 17	36.43	302.36		13.45	73.62	1273.54	to Mrs. Dec. 16, 1890				
" 18	54.32	121.43		257.19	21.63	1288.54	to Mrs. Dec. 16, 1890				
" 19											
" 20	38.40	57.35	31.64	28.10	124.41	1400.82					
" 21	14.10	103.71		221.80	243.15	1429.38					
" 22	48.25	162.86		29.86	32.66	1512.29					
" 23	43.55	150.55		65.69	108.97	1633.21					
" 24	6.72	127.28		64.28	150.00	1827.62					
" 25	50.85	43.14		2.60		1867.59					
" 26											
" 27	56.32	152.40		154.41	113.83	1834.74					
" 28	26.00	221.02		10	51.93	1871.80					
" 29	133.5	33.24	57.2		144.16	1899.18					
" 30	57.95	256.79		173.63	136.67	1934.99					
" 31	19.70	149.82		241.57	95.05	1969.74					
	981.68	3109.93	87.3	2308.13	3027.83				32.63		

Recapitulation										C		C'	
Cash Sales										981.68		1132	
Interest and Discount										87.3			
Sundries										3027.83		4296.64	
Total Cash Receipts												4307.99	
Cash Sales										981.68			
Time Sales										3109.93			
Total Sales										4171.61			
Time Purchased on Time										2308.13			

Summary										D		D'	
Sold on Time \$3109.93 Cash \$981.68										4171.61			
Purchased on Time \$2308.13 Cash \$287										2339.00		1853.61	

Witnesses

John D. Innie
J. S. Hodges

Inventor

Robert R. Barton

By his Attorney
Patrick O'Neill

(No Model.)

4 Sheets—Sheet 2.

R. R. BARTON.
ACCOUNT BOOK.

No. 466,316.

Patented Jan. 5, 1892.

B											
1890											
Date	Sundries	Cash Purchases	Int. and Discount	Sta. and Postage	Express and Telg.	Wages	Port Wharf and Tonnage	Light & Fuel	Traveling Expenses	Losses and Rents	Profit
Oct.											
" 1				25				175			
" 2	187 07					130					
" 3	1480				30					30 15	
" 4	150 44				100	118 63	22 10				
" 5											
" 6	1000		14 00			40 75					
" 7					135			75			
" 8	562										
" 9											
" 10	1680	827					1080				
" 11	105				65	43 45	13 45				
" 12											
" 13	22380					25 00		125	31 20		
" 14	27 60										
" 15	40										
" 16	119 05			14 00							
" 17							576		32 30		
" 18	200					45 50	11 35			2 10	
" 19											
" 20						12 36	287				
" 21	261 33										
" 22											
" 23			10 10					120			
" 24	352 34										
" 25	13 28					3080	22 60				
" 26											
" 27		160					140				
" 28	40 27				60						
" 29	141 53					393					
" 30	658 28				25			25	8 10		
" 31											
	2236 18	987	24 10	142 5	440	371 77	96 33	550	91 60	822 8	
Recapitulation											
Expense											
Mase.											
Sundries											
Mase Purchased											
Interest and Discount											
Sta. and Postage											
Express and Telg.											
Wages											
Port Wharf and Tonnage											
Light and Fuel											
Traveling Expenses											
Losses and Rents											
Total Mase. Paid											
Total Expense Paid											
Total Disbursements											
Balance											
E.											
E.											

Witnesses

Inventor

John Smilie
J. S. Hodges

By *his* Attorney

Robert R. Barton

Patrick O'Connell

4 Sheets—Sheet 3.

No. 466,316.

Patented Jan. 5, 1892.

Witnesses

John D. Dowie
Wm. S. Hodges

Inventor

Robert R. Barton

By his

Attorney

Patrick O'Farrell.

(No Model.)

4 Sheets—Sheet 4.

R. R. BARTON.
ACCOUNT BOOK.

No. 466,316.

Patented Jan. 5, 1892.

1890											
Date		Sundries	Cash Purchases	Int. and Discount	Sta. and Postage	Express and Teleg.	Wages	Light and Fuel	Frt. Wharf- age and Drayage	Traveling Expenses	Taxes Insurance and Rents
Jan.	31	2226.04	390.79	19.13	10.79	36.0	234.05	350	47.81	43.40	102.60
Feb.	28	1533.78	73.68		12.49	24.5	242.65	408	60.09	65.65	1.50
March	31	1508.14				12.5	355.09	600	55.57	10.95	
Apr.	30	2522.63	60.4		10.50	155	174.36	200	70.56	8.95	40.50
May	31	2232.32	324.36		16.05	46.2	297.15	20.93	152.45		
June	30	1246.99	128.73	16.66		11.0	303.70		66.88	97.40	
July	31	1652.36	144.50	23.64	10	12.0	379.05		121.74	18.45	164.43
Aug.	31	2435.01	39.93	22.15	23.85	165	270.48		73.95	70.75	52.85
Sept.	30	1441.62	9.00		10.70	160	289.82		138.69	15.85	
Oct.	31	2236.18	98.7	24.10	14.25	44.0	371.77	550	98.33	91.60	82.25
Nov.	30	2103.07	124.5	13.66	3.50	53.5	336.73		197.11	50.37	52.10
Dec.	31	1164.36	30.95		34.00	50	364.79	4000	32.36	72.5	16.00
		22309.52	1223.30	119.34	156.23	30.27	3620.27	8201	1059.54	480.62	512.23
Recapitulation.											
							Expense	Mase.			
Sundries								22309.52			
Wages Purchased								1223.30			
Interest and Discount							119.34				
Station and Postage							156.23				
Express and Teleg.							30.27				
Wages							3620.27				
Light and Fuel							8201				
Freight, Wharfage and Drayage							1059.54				
Trav. Expenses							480.62				
Taxes Insurance and Rents							512.23				
Total Mase Paid								23532.82			
Total Expense Paid								6040.51			
Total Disbursements								29573.33			
Balance								1982.82			
								31456.15			

Witnesses

John J. Innie
Chas. S. Hodges

Filed

Inventor

Robert R. Barton

By his Attorney

Patrick O'Connell.

UNITED STATES PATENT OFFICE.

ROBERT R. BARTON, OF CATLETTSBURG, KENTUCKY.

ACCOUNT-BOOK.

SPECIFICATION forming part of Letters Patent No. 466,316, dated January 5, 1892.

Application filed June 22, 1891. Serial No. 397,071. (No model.)

To all whom it may concern:

Be it known that I, ROBERT R. BARTON, a citizen of the United States of America, residing at Catlettsburg, in the county of Boyd and State of Kentucky, have invented certain new and useful Improvements in Account-Books, of which the following is a specification, reference being had therein to the accompanying drawings.

This invention relates to an improvement in account-books; and its object is that by employing a chart or sheet or series of sheets on which the total transactions of each day are recorded under appropriate headings to economize the time, space, and labor usually required in recording and journalizing and insure the accurate recording at the close of each month and also at the end of each year.

By means of my invention a complete syn-optical view or analysis of any business can be readily ascertained at a glance, and not only the general condition of the business, but also every branch thereof, including the amount of profit or loss, stock on hand, and bills receivable and bills payable, as well as the cost or expense of the business.

The invention consists in an account-book having the peculiar arrangement of columns and headings on various sets of sheets or charts, substantially as hereinafter fully set forth, and particularly pointed out in the claim.

In the accompanying drawings, Figure 1 is a diagrammatical view showing a portion of the chart or one of the sheets. Fig. 2 is a similar view of another portion or sheet, both of said views being for a single month's transactions. Figs. 3 and 4 are similar views showing the charts or sheets for the sums total of each month's transactions and also of the state or condition of business at the end of the year.

Referring to the drawings, A designates one of the sheets, which is provided with a series of parallel horizontal lines *a*, which are extended entirely across the sheet, and on this sheet is also formed a series of parallel columns with separate spaces over their upper ends. The first column *a* is used for the "date," the second column *a'* for "cash sales," the next column *a''* for "time sales," the column *a'''* for "interest and discount," the column *a''''* for "time purchases," the column *a'''''*

for "sundries," the column *a''''''* for "balance," the column *a'''''''* for "remarks," the column *a''''''''* for "loss account." In the column *a* are placed the dates of the days of the month, and beneath their proper headings are entered the sums total of the transactions thereunder for the respective dates. In the column *a'* is indicated the balance of cash on hand at the close of each day's business, and at the top thereof the balance on hand at the end of the last preceding month.

B designates what might be termed the "credit-sheet," and the same is divided off into a series of parallel columns similar to sheet A. The column *b* is for the "date," the column *b'* for "sundries," the column *b''* for "cash purchases," the column *b'''* for "interest and discount," the column *b''''* for "stationery and postage," the column *b'''''* for "express and telegraphing," the column *b''''''* for "wages," the column *b'''''''* for "light and fuel," the column *b''''''''* for "freight, wharfage, and drayage," the column *b'''''''''* for "traveling expenses," and the column *b''''''''''* for "taxes, insurance, and rents."

On Sheet A beneath the series of columns formed thereon are two columns C C' for recapitulation. In these columns are placed, first, the total receipts from cash sales for the entire month, next interest and discount, and then sundries, all of which are added together, and to this sum total is added the balance carried over from the last preceding month. In the column C are also placed the sums total of the cash sales and time sales, which, being added together, show the total sales of merchandise, and in this column is also placed the sums total of the merchandise purchased on time. Beneath these two recapitulating columns are two shorter columns D D' for a summary of the total amount of merchandise sold on time and for cash, the separate amount of each being indicated after the words "Sold merchandise time" and "Cash," and also the total amount of merchandise purchased both on time and for cash, the respective sums total being likewise indicated after the proper headings, while the difference between the total amount of merchandise sold and that purchased is placed in the column D'.

On Sheet B, at the bottom thereof, are likewise placed or formed two columns E E', the former being the "Expense" column and the

latter the "Merchandise" column. Adjacent the column E are the same headings as are placed over the series of columns from b' to b¹⁰. The sums total of the "Sundries" and "Merchandise purchased" columns are set forth in column E', and to their sum total is added the sum total of the expense paid, thus showing the total disbursements, to which is added the last entry in the balance-column α⁶ of Sheet A, the sum total thereof showing the exact state of business at the close of the month.

F F' designate two sheets corresponding in every particular to Sheets A B, save that they are designed for the entry of the total transactions of each month in the year, and also to further show the exact state or condition of business after an inventory has been taken at the close of such year. On Sheet F, in addition to the series of columns f, corresponding to the columns of Sheet A, and the columns f', corresponding to those of Sheet B, are two columns f² for recapitulation corresponding to the columns C C', while on Sheet F' are columns f', corresponding to those of Sheet B. On Chart or Sheet F are two separate sections G G', the former being intended to show the "Total assets and net gain" and the latter the "Expense, loss, and gain." In the section G are two parallel columns g g', in the former of which is entered the sum total of the bills receivable, cash on hand, and inventory. From the sum total of these items, which is placed in column g', is subtracted the sum total of the bills payable, thus showing the total assets. In the column g is also indicated the total assets at the close of business of the last preceding year. In the section G' is placed the sum total of the sales for the entire year, and from this is subtracted the sum total of the purchases, the balance being thus ascertained. The sum total of the expense and loss is subtracted from this balance, and to the remainder is added the inventory-balance, thus showing the net gains. This net gain is also indicated in column g of section G, and is added to the total assets at the commencement of business of the year just closed. The sum total of these figures will correspond to the total assets at the close of the year indicated in column g'.

From what has been said it will be seen that by means of my improved account-book an exact analysis or synopsis of the business for each day in the month, as well as at the

end of the month, can be ascertained at a glance, and also that the exact state or condition of the business at the close of the year is apparent from the entries in the recapitulating column or summaries, showing the complete transactions for the entire year. By means of my invention the entries under all appropriate and proper headings readily show all business transactions, and the exact condition of the business is readily ascertained without an extended examination or research.

It is my preference to arrange or bind the sheets A and B together in a series of twelve or twenty-four, one for each month in a year, and to add to these sheets the sheets F F' for a summary of the transactions or sums total for each month, making a complete book for one, two, or more years.

I am aware that heretofore a "maturity-book" has been produced, the same being adapted to receive in condensed form the dates and other particulars when sums due to and from a person or firm are payable, and hence my invention is not intended to comprehend a book of that character.

I claim as my invention—

The herein-described improved account-book, comprising the sheet A, having a series of parallel columns with headings thereover, such as "dates," "cash sales," "time sales," "interest and discount," "time purchases," "sundries," "balance," "remarks," and "loss account," the sheet B, having a series of parallel columns with headings thereover, such as "date," "sundries," "cash purchases," "interest and discount," "stationary and postage," "expressage and telegraphing," "wages," "light and fuel," "freight, wharfage, and drayage," "traveling expenses," "taxes, insurance, and rents," two sets of columns on said sheets for recapitulation of the entries under the above headings, and the sheets F F', with headings corresponding to sheets A B, and recapitulating-columns corresponding to the recapitulating-columns of said sheets A B, and two additional sections divided off into columns for entry of a summary of the business at the end of the year, substantially as set forth.

In testimony whereof I affix my signature in presence of two witnesses.

ROBERT R. BARTON.

Witnesses:

JAMES TRIMBLE,
T. J. DAVIS.