

PERPETUAL INVENTORY BOOK.
APPLICATION FILED FEB. 21, 1910.

Patented July 18, 1911.

2 SHEETS--SHEET 1.



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2 SHEETS—SHEET 2.

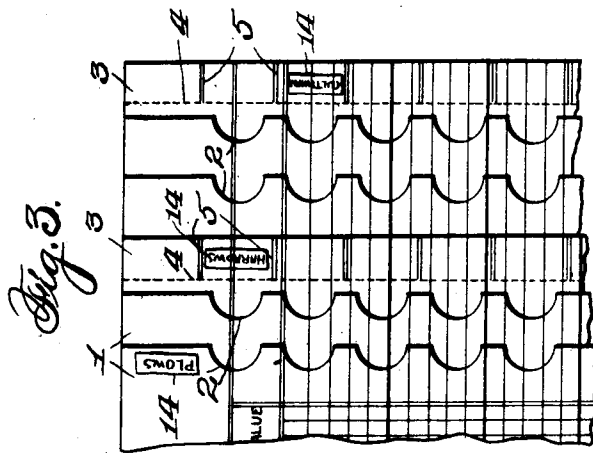
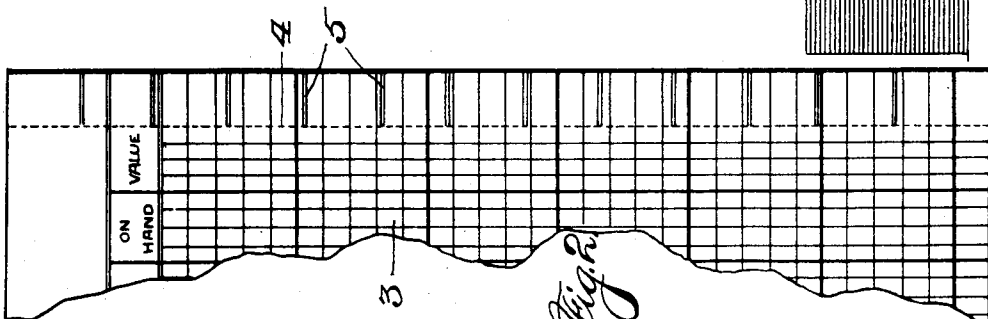


Fig. 4.



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UNITED STATES PATENT OFFICE.

CALVIN K. REIFSNIDER AND FRANK E. GOODWIN, OF ST. LOUIS, MISSOURI, ASSIGNORS
TO MIDLAND PUBLISHING COMPANY, OF ST. LOUIS, MISSOURI, A CORPORATION OF
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PERPETUAL-INVENTORY BOOK.

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Specification of Letters Patent.

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To all whom it may concern:

Be it known that we, CALVIN K. REIFSNIDER and FRANK E. GOODWIN, citizens of the United States, and residents of St. Louis, Missouri, have invented certain new and useful Improvements in Stock-Record and Perpetual-Inventory Books, of which the following is a specification containing a full, clear, and exact description, reference being had to the accompanying drawings, forming a part hereof.

Our invention relates to stock record and perpetual inventory books, the object of our invention being to construct a book of the class described, the individual sheets of which are ruled in such manner that the inventory may be kept according to the increase and shrinkage of the stock, the entries of such changes of stock being made at the times of said changes so that the accountant, at any time, may determine the exact condition of the stock.

A further object of our invention is to construct the sheets so that the indexing of the various sheets, according to the various commodities handled, will be elastic, that is an index which may be changed according to the number of sheets desired in advance of the tabs bearing the names of the various commodities.

For the above purposes our invention consists in certain novel features of construction and arrangement of parts as will be hereinafter more fully described, pointed out in the claim and illustrated by the accompanying drawings, in which:

Figure 1 is a perspective of one of our improved books, a portion of the binding therefor being removed; Fig. 2 is a plan of a portion of one of the division sheets; Fig. 3 is a plan of a series of superimposed sheets and illustrating the arrangement of the partition sheets relative the cut-away sheets; and Fig. 4 is an edge view of one of our complete books.

Referring by numerals to the accompanying drawings: 1 designates the cut-away sheets which are arranged in pairs throughout the book and the right hand margins of which are provided with cut-away portions 2.

3 designates the partition sheets, each of which is the full length of the book and each of the sheets 3 is scored at 4 adjacent

their right hand margins. Leading from the score mark to the right hand margin of the sheet and at intervals throughout their height are the cutting lines 5, which are arranged between the cut-away portions 2 of the cut-away sheets 1. Except for the details just described, that is the cut-away portions of the sheets 1 and the scoring and cutting lines of the sheets 3, the sheets of the book are exact counterparts of each other.

Adjacent the top margin of each of the sheets is a pair of parallel lines 6 extending the full length of the sheet. In the space between the lines 6 and the top margin of each sheet is a space in which the title "Stock record and perpetual inventory" is printed. Some considerable distance below and paralleling the lines 6 are the parallel lines 7 which extend the full length of the sheet, and between which suitable headings and subheadings are printed which will be hereinafter described in detail. Adjacent the left hand margin of each sheet is a pair of ruled, vertical lines 8 extending from the lines 6 to the lower margin of the sheet, and, extending from the lines 6 to the bottom margin of the sheet, some considerable distance to the right of the lines 8, is a line 9. Between the lines 6, 7, 8 and 9 is printed the word "Manufacturer."

Arranged at various intervals throughout the sheet, to the right of the line 9, are the lines 10 which extend from the lines 6 to the bottom of the sheet. The lines 10 form spaces between the lines 6 and 7 and, reading from left to right, these spaces contain respectively the headings "Kind, number and size;" "On hand at inventory;" "Number bought;" "Date of invoice;" and "Total number." Between the next pair of lines 10 and between the lines 6 and 7 there is a multiple box-head in the upper half of which appears the word "Cost" and beneath the word "Cost" appears, from left to right, the words "Invoice cost;" "Freight cartage;" "Total cost." To the right of the multiple box-head just described is the box-head in which appears the words "Selling price," and then in the order named are the box-heads in which appear the words "Sold;" "Ret'd. to mfr.;" "On hand" and "Value." The columns formed by the lines 8, 9 and 10, except those appearing under

the words "Manufacturer;" "Kind, number and size" and "Date of invoice" are subdivided vertically by the lines 11 forming dollar and cent columns.

5 12 designates a number of horizontally disposed lines which divide the sheet into sections and between the lines 12 are the lines 13 subdividing said sections.

10 14 designates indexing tabs which are designed to be secured by any suitable adhesive substance to either the sheets 1 or 3. As shown, these tabs bear the various words "Plows," "Harrows" and the like.

15 A book constructed as shown and described is designed solely for the purpose of keeping a record of the stock on hand and, while we have shown and described the indexing tabs as being applied to agricultural machinery, it is obvious that the book
20 may be used for keeping an inventory of other stocks of goods; an example of the use of the book follows.

In the column under the word "Manufacturer" the accountant writes the name of the
25 manufacturer from whom the goods were bought and in the column under the head "Kind, number and size" the accountant writes a brief description of the goods. In the column under the head "On hand at inventory" the accountant writes a numeral
30 designating the number of a certain class and kind of goods on hand at the time. In the column under the head "Invoice cost" the accountant writes the numerals designating the invoice cost of the whole number of
35 goods of a particular class on hand and, in the column under the head "Freight and cartage" the accountant writes numerals designating the cost of such freight and
40 cartage on the number of goods on hand in that particular class. In the column under the head "Total cost" the accountant writes the figures designating the invoice cost plus the freight and cartage of the number of
45 goods on hand. In the column under the head "Selling price" the accountant writes the retail price of the individuals of the goods on hand. In the column under the head "Sold" the accountant keeps a tally
50 of the individual sales of such goods. In such lines of goods it is known to persons familiar with the art that the manufacturer will receive back the defective or broken pieces of machinery or whole machines, and,
55 in the column under the head "Ret'd. to mfr." the accountant keeps a tally of the individuals returned to the manufacturer, if any. In the column under the head "On hand" the accountant writes a figure designating the number of individual machines of
60 the class designated on hand at the time. In the column under the head "Value" the accountant writes figures designating the total value of the goods on hand which is determined by multiplying the number on hand

by the individual invoice cost of the goods on hand.

As shown, the first two sheets of the inventory book are employed for the record of the number of plows on hand. The first
70 partition sheet between the first two pairs of lines 5 bears a tab with the word "Harrows," thus indicating that the sheet immediately in advance of the first partition
75 sheet bears a record of the number of harrows on hand. The second partition sheet between the second and third pairs of lines 5 bears a tab with the word "Cultivator" thereon, thus indicating that the sheets be-
80 tween the first and second partition sheets bears a record of the number of cultivators on hand. It is to be observed that the cut-away sheets are arranged in pairs. Now,
85 if it be desired to increase the number of sheets for one particular line of goods the whole or a portion of the margin of the sheets 3 may be removed on lines indicated
by the score line 4 and the cutting lines 5.

As shown the sheets 1 are arranged in pairs and the division sheets or sheets 3 are
90 arranged between such pairs, the indexing names designating the character of goods are applied to the sheets 3 between the line 4 and the right hand margin of the sheet
95 and between pairs of the lines 5. Now, if it be desired to extend the inventory record beyond any pair of sheets a portion of the right hand margin of the sheets 3 may be removed, thus the inventory of any one particular
100 line of goods may be extended to the next pair of sheets 1. It is obvious that this may be continued indefinitely throughout the book, thereby making an elastic index system for an inventory book.

By reference to Fig. 3 of the drawing, it
105 will be observed that there are two sheets having cut away portions and two full sheets. As previously described, all of these sheets are similarly ruled so as to receive the same matters. Now, if the first
110 cut away sheets are filled up and it be desired to continue such a record, the first of the sheets marked "3" may be classified and grouped with the first cut away sheets by removing all of the right hand margins of the
115 sheet 3 on the score line 4. Thus it will appear that the first of the sheets 3 will be classified with the sheets indicated "plows." A further example of the use of our improved index will be apparent from the following: If it be desired to add one of the
120 full sheets to a succeeding sheet, rather than to a preceding group of the cut away sheets, the sheet may be cut on a pair of the indicated lines 5 to the score line 4, so as to remove a portion of the margin of the sheet
125 and expose the index tab immediately succeeding the sheet.

We claim:

In a book of the class described, a plu- 130

5 rality of sheets similarly ruled, a number of
the sheets having a plurality of cut away
portions arranged in groups throughout the
book, a full sheet interposed between each
group of the sheets having the cut away
portions, each of the full sheets having a
weakened line extended the full length of
the sheet and adjacent the margin of the
sheet next the cut away margins of the other
10 sheets, and ruled lines extending from the
weakened line to the adjacent margin, said
ruled lines being spaced apart distances

equivalent to the spacing apart of the cut
away portions in the other sheets, for the
purposes stated.

15 In testimony whereof, we have signed
our names to this specification, in presence
of two subscribing witnesses.

CALVIN K. REIFSNIDER.
FRANK E. GOODWIN.

Witnesses:

E. E. LONGAN,
E. L. WALLACE.

Copies of this patent may be obtained for five cents each, by addressing the "Commissioner of Patents,
Washington, D. C."