

(No Model.)

4 Sheets—Sheet 1.

R. R. BARTON.  
ACCOUNT BOOK.

No. 466,316.

Patented Jan. 5, 1892.

1890								A.	

Witnesses

John D. Innie  
J. S. Hodges

Inventor

Robert R. Barton

By his Attorney

Patrick O'Farrell



(No Model.)

4 Sheets—Sheet 2.

R. R. BARTON.  
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No. 466,316.

Patented Jan. 5, 1892.

B											
1890											
Date	Sundries	Cash Purchases	Int. and Disc.	Sta. and Postage	Express and Telg.	Wages	Freight Wharfage and Drayage	Light & Fuel	Traveling Expenses	Taxes Insurance and Rents	
Oct											
" 1				25				175			
" 2	187 07					130					
" 3	1480				30					80 15	
" 4	15044				100	11868	22 10				
" 5											
" 6	1000		1400			4075					
" 7					135			75			
" 8	562										
" 9											
" 10	1680	827					1080				
" 11	105				65	4345	1545				
" 12											
" 13	22380					2500		125	5120		
" 14	9760										
" 15	40										
" 16	11905			1400							
" 17							876		3230		
" 18	200					4550	1132			210	
" 19											
" 20						1236	587				
" 21	26133										
" 22											
" 23			1010					150			
" 24	28234										
" 25	1348					8080	2260				
" 26											
" 27		160					140				
" 28	7027				60						
" 29	14185					393					
" 30	62828							25	810		
" 31											
	223618	987	2410	1425	440	37177	9833	550	9160	8225	
Recapitulation											
Expense											
Mase.											
Sundries											
Cash Purchases											
Interest and Disc.											
Sta. and Postage											
Express and Telg.											
Wages											
Light and Fuel											
Freight Wharfage and Drayage											
Traveling Expenses											
Taxes Insurance and Rents											
Total Mase. Paid											
Total Expenses Paid											
Total Disbursements											
Balance											
E											
E											

Witnesses

John Jamie  
Geo. S. Hodges

Inventor

Robert R. Barton

By his Attorney

Patrick O'Farrell

(No Model.)

4 Sheets—Sheet 3.

R. R. BARTON.  
ACCOUNT BOOK.

No. 466,316.

Patented Jan. 5, 1892.

1890									
Date	Cash Sales	Time Sales	Int. and Discount	Time Purchases	Sundries	Balance	Remarks	Loss Account	
Jan. 1	Balance carried forward						917.89		
" 31	314.51	1568.58	63.82	1720.91	2227.23	231.74			
Feb. 28	439.77	1363.36	42.43	1432.95	1473.00	210.57			
March 31	335.24	1347.11	10.16	1026.49	1212.75	207.5		18.65	
Apr. 30	1060.26	1876.49	77.77	1468.28	2668.28	982.35			
May 31	720.59	2395.01	17.93	2777.12	1894.53	364.52			
June 30	339.97	2169.22	30.29	1735.23	1410.31	483.63		28.75	
July 31	312.90	1627.33	20.63	1685.87	1863.51	175.20			
Aug. 31	355.57	1683.49	25.64	1658.46	2620.34	166.13			
Sept. 30	425.75	1806.19	34.14	1488.90	1272.64	11.32			
Oct. 31	981.68	3159.93	27.13	2308.13	3227.83	1369.74		32.63	
Nov. 30	518.10	2180.96	27.42	1968.18	1871.10	1078.02			
Dec. 31	518.97	2095.64	11.08	950.64	1964.96	1882.82		80.03	
	6783.34	23503.31	438.44	20281.16	23716.48				
Recapitulation.									
Cash Sales						6783.34	31789		
Int. and Discount						438.44			
Sundries						23716.48	30938.26		
Total Cash Receipts							31456.15		
Cash Sales						6783.34			
Time Sales						23503.31			
Mdse. Total Sales						30286.65			
Mdse. Purchased on Time						20281.16			
Summary									
Sold Mdse. Time \$ 23503.31 Cash \$ 6783.34						30286.65			
Purch'd. Mdse. Time \$ 20281.16 Cash \$ 1223.30						21504.46	8782.19		
Total Assets and Net Gain.									
Bills Receivable						7421.41			
Cash on hand						1882.62			
Inventory						10251.32	19555.55		
1891 Bills Payable						6441.73			
Jan. 1 Total Assets						1311382			
1890 Total Assets						983862			
Jan. 1 Net Gain						327520			
						1311382	1311382		
							Net Gain	327520	

Expenses, Loss & Gain	
Sales	30286.65
Purchases	21504.46
Balance	8782.19
Expenses \$ 604.051	6120.54
Loss \$ 8003	2661.65
Inventory Balance	61355

Witnesses

John D. Murre  
J. 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 & Drayage	Traveling Expenses	Taxes Insur- ance & Rents		
Jan												
" 31	222604	39079	1913	1079	360	23405	350	4781	4340	10260		
Feb	28	133378	7366			245	24265	408	6009	6565	150	
March	31	150814				125	35509	600	6657	1095		
Apr	30	252965	604			155	17496	200	7056	895	4050	
May	31	223232	35436			462	29715	2093	15345			
June	30	124699	12873	1666		110	30370		6688	9740		
July	31	155236	14450	2364	10	120	37905		12174	1845	16443	
Aug	31	243501	2993	2215	2385	165	27048		7395	7075	5285	
Sept	30	144162	900			160	28985		13869	1585		
Oct	31	223618	987	2410	1425	440	37177	550	9833	9160	8225	
Nov	30	210307	1545	1366	350	635	33673		12711	5037	5210	
Dec	31	116436	3095		3400	50	36479	4000	3236	725	1600	
	2230952	122330	11934	13623	3027	362027	8201	105954	48062	51223		
Recapitulation												
Expense						Mase.						
Sundries						2230952						
Mase Purchased						122330						
Interest and Discount						11934						
Sta. and Postage						13623						
Express and Teleg.						3027						
Wages						362027						
Light and Fuel						8201						
Freight Wharfage and Drayage						105954						
Trav. Expenses						48062						
Taxes Insurance and Rents						51223						
Total Mase Paid						2353282						
Total Expense Paid						604031						
Total Disbursements						2957313						
Balance						188288						
						3145645						

Witnesses

John D. Innie  
S. S. Hodges

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.

10 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  
15 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-  
20 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  
25 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  
30 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  
35 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  
40 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 ex-  
45 tended 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,"  
50 the next column  $a^2$  for "time sales," the column  $a^3$  for "interest and discount," the column  $a^4$  for "time purchases," the column  $a^5$

for "sundries," the column  $a^6$  for "balance," the column  $a^7$  for "remarks," the column  $a^8$  for "loss account." In the column  $a$  are  
55 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  $a^6$  is indicated the balance of cash on  
60 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  
65 into a series of parallel columns similar to sheet A. The column  $b$  is for the "date," the column  $b'$  for "sundries," the column  $b^2$  for "cash purchases," the column  $b^3$  for "interest and discount," the column  $b^4$  for "stationery  
70 and postage," the column  $b^5$  for "express and telegraphing," the column  $b^6$  for "wages," the column  $b^7$  for "light and fuel," the column  $b^8$  for "freight, wharfage, and drayage," the column  $b^9$  for "traveling expenses," and the col-  
75 umn  $b^{10}$  for "taxes, insurance, and rents."

On Sheet A beneath the series of columns formed thereon are two columns C C' for re-  
80 capitulation. 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 car-  
85 ried 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 mer-  
90 chandise, 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  
95 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  
100 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 b<sup>10</sup>. The sums total of the "Sundries" and  
 5 "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  
 10 a<sup>6</sup> 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  
 15 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 f<sup>2</sup> for recapitulation corresponding to the columns C C', while on Sheet  
 25 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  
 30 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  
 45 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  
 55 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.