

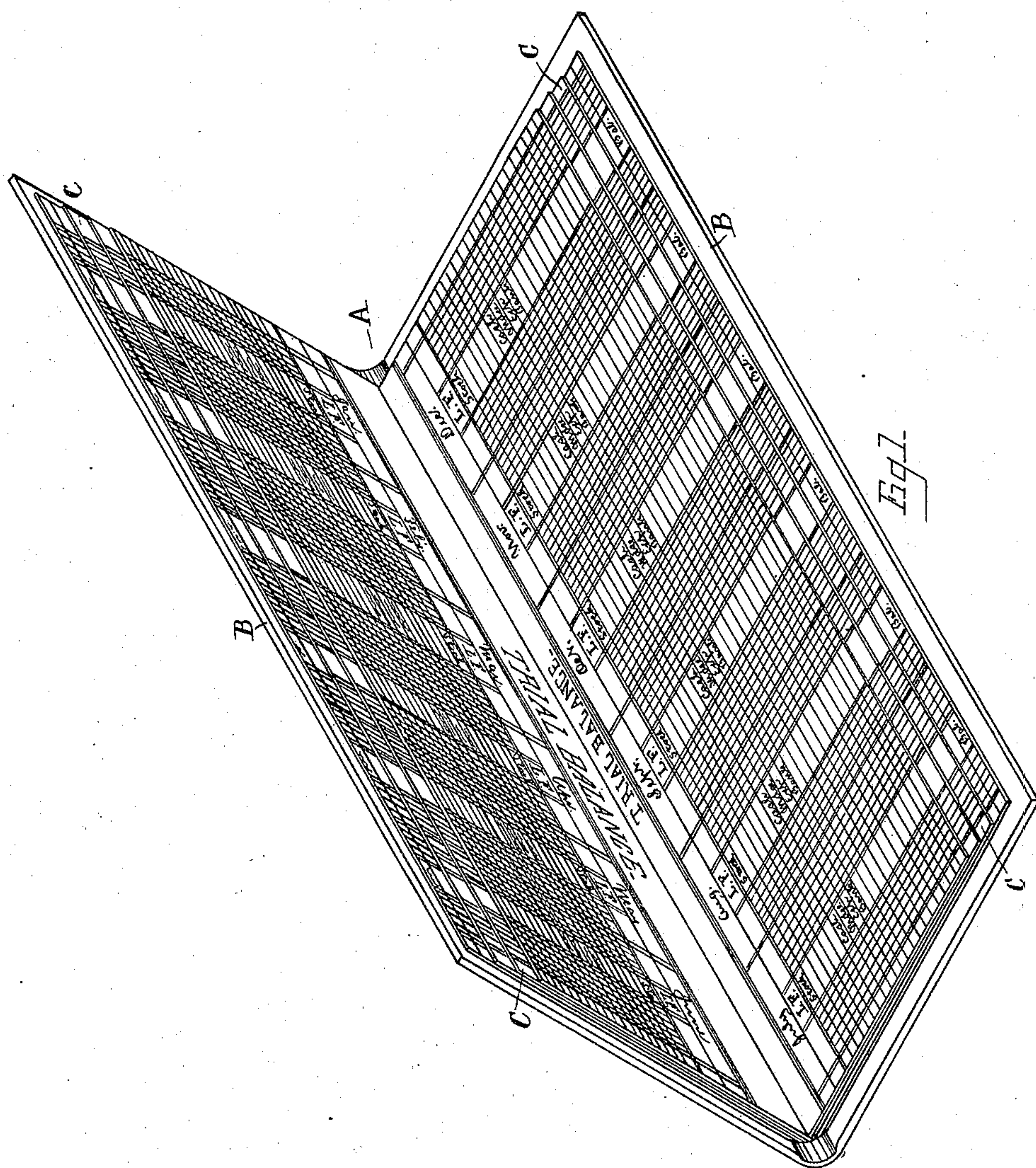
(No Model.)

2 Sheets—Sheet 1.

S. K. BURDIN.
TRIAL BALANCE BOOK.

No. 470,470.

Patented Mar. 8, 1892.



WITNESSES

Carroll J. Webster.
Anna L. Shaney.

INVENTOR

Scott K. Burdin
By William Webster
Atty

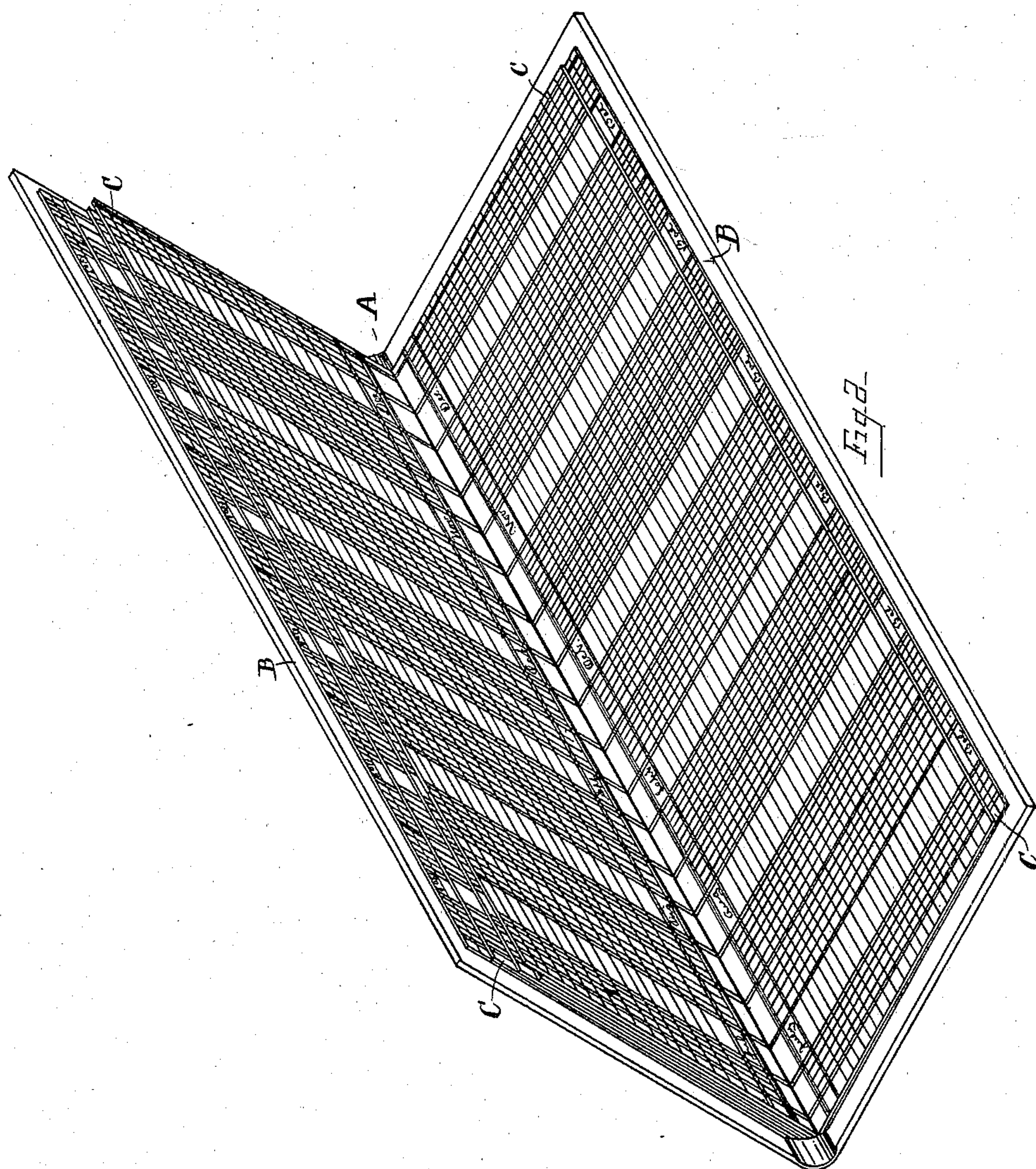
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UNITED STATES PATENT OFFICE.

SCOTT K. BURDIN, OF TOLEDO, OHIO.

TRIAL-BALANCE BOOK.

SPECIFICATION forming part of Letters Patent No. 470,470, dated March 8, 1892.

Application filed December 10, 1888. Serial No. 293,118. (No model.)

To all whom it may concern:

Be it known that I, SCOTT K. BURDIN, a citizen of the United States, residing at Toledo, in the county of Lucas and State of Ohio, have invented certain new and useful Improvements in Improved Trial-Balance Books; and I do hereby declare that the following is a full, clear, and exact description of the invention, which will enable others skilled in the art to which it appertains to make and use the same, reference being had to the accompanying drawings, and to the letters of reference marked thereon, which form part of this specification.

My invention relates to means for facilitating the preparation of a trial-balance in book-keeping, and has for its object to provide an especially-arranged book for entries that shall disclose the totals of each page when summing up the grand total.

A further object is to arrange the pages of such relative lengths and widths that the several entries and totals may comprehend a full and comprehensive summary of the business of a year.

The invention consists in the parts and combination of parts hereinafter described, and pointed out in the claim.

Heretofore in preparing a trial-balance it has been necessary to foot the columns of each page and transfer the footings to the next succeeding page, and also requiring the transfer of the several headings of items to each page, thereby involving great labor and taking much time.

The object of my invention is to obviate the necessity of transferring either the headings or amounts from one page to another by an arrangement whereby the several totals of each page shall be in plain sight when footing the grand total of all the pages.

In the drawings, Figure 1 is a perspective view of a trial-balance book opened at the center and showing the several headings under which the particular entries are to be made, and also showing the different widths of pages, whereby the balance of each page shall be disclosed to allow a rapid computation of the totals of each page in arriving at a trial-balance to any desired date. Fig. 2 is

a like view, showing two of the pages turned to continue the itemized statement.

A designates a book formed of a cover B and any desired number of pages C, preferably arranged in two series, commencing from the center of the book, which leaves are secured together centrally of their width. Each page C, commencing from page 1, (either in one or two series,) is of slightly less length than the following page, and this relation exists throughout the entire number of pages, the difference in length being sufficient to allow of the total footing of each column to be placed at the bottom of each page without being overlapped by the next succeeding page, whereby each footing is in plain view and immediately in line with the next succeeding footing to allow a ready computation of all the footings in arriving at a grand total. This arrangement will be at once apparent by reference to Fig. 1.

By reference to Fig. 2 it will be seen that after filling the columns of page 1 the column is footed and the result is placed at the foot of the column and the page turned.

In the ordinary arrangement the figures resulting from a footing of the columns of page 1 would of necessity be carried to the head of sheet 2, thereby requiring a new heading to the sheet corresponding to the heading of sheet 1.

By my improved means the figures resulting from an addition of the columns of page 1 are placed at the bottom thereof and the sheet turned, bringing page 2 into use, when the entries commence at the top of the page and continue to the bottom thereof, and also through page 3, the footings of both sheets being made at the bottom of page 3, which brings the footings just below the footings of sheet 1, and this arrangement is carried out throughout the portion or during the entire year, as each half or the entire book may be arranged.

In the drawings I have shown the book arranged with a series of pages of differential lengths, commencing from the center of the book, the first series comprising the first six and the second series the last six calendar months of the year. It will be apparent that

I may arrange the order of pages commencing from January to December consecutively, and, instead of arranging the pages to terminate in differential lengths on a plane with the greatest length of the cover, I may arrange the differential lengths on a plane transverse to the length of the covers, so that the footings shall be at the foot of the pages in a direction of their length, instead of in the direction of the width of the cover, as illustrated. This being an obvious modification, it is not deemed necessary to illustrate the same. It is designed that the first page of the series shall have the usual trial-balance headings, as "L. F. Stock," "Cash," "Mdse. Exp. Bank," &c., and will be varied to suit the account of an individual, a partnership, or corporate company.

In operation the several items are placed upon page 1, the footings are made at the bottom thereof, and the page is turned, the items are continued upon pages 2 and 3 and the footings made upon the bottom of page 3, and the operation is continued in like manner until the grand total is desired, when the

pages are returned to their primary order and the footings appear in regular order to be footed.

While I have shown but four sheets to each series, I design constructing the book in any desired number of pages to balance the accounts of any desired number of customers.

What I claim is—

An improved trial-balance book consisting of a series of sheets ruled longitudinally and having the balance-column at the outer edges of each sheet, said sheets being bent centrally and connected to form a book, the interior leaves being shortest, and each outer succeeding leaf being longer by the balance-column, whereby said balance-columns appear in rows directly one beneath the other.

In testimony that I claim the foregoing as my own I hereby affix my signature in presence of two witnesses.

SCOTT K. BURDIN.

Witnesses:

WILLIAM WEBSTER,
CARROLL J. WEBSTER.