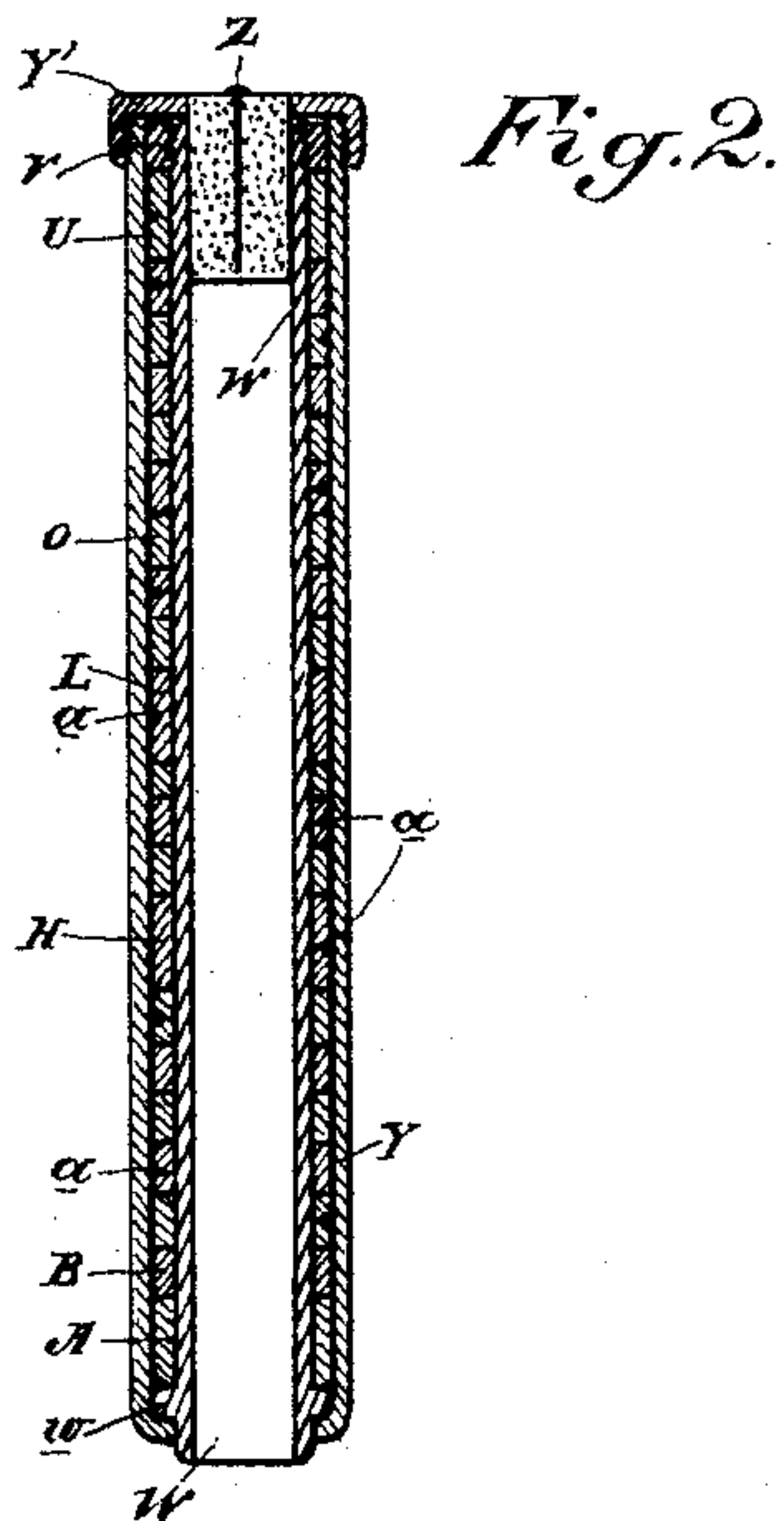
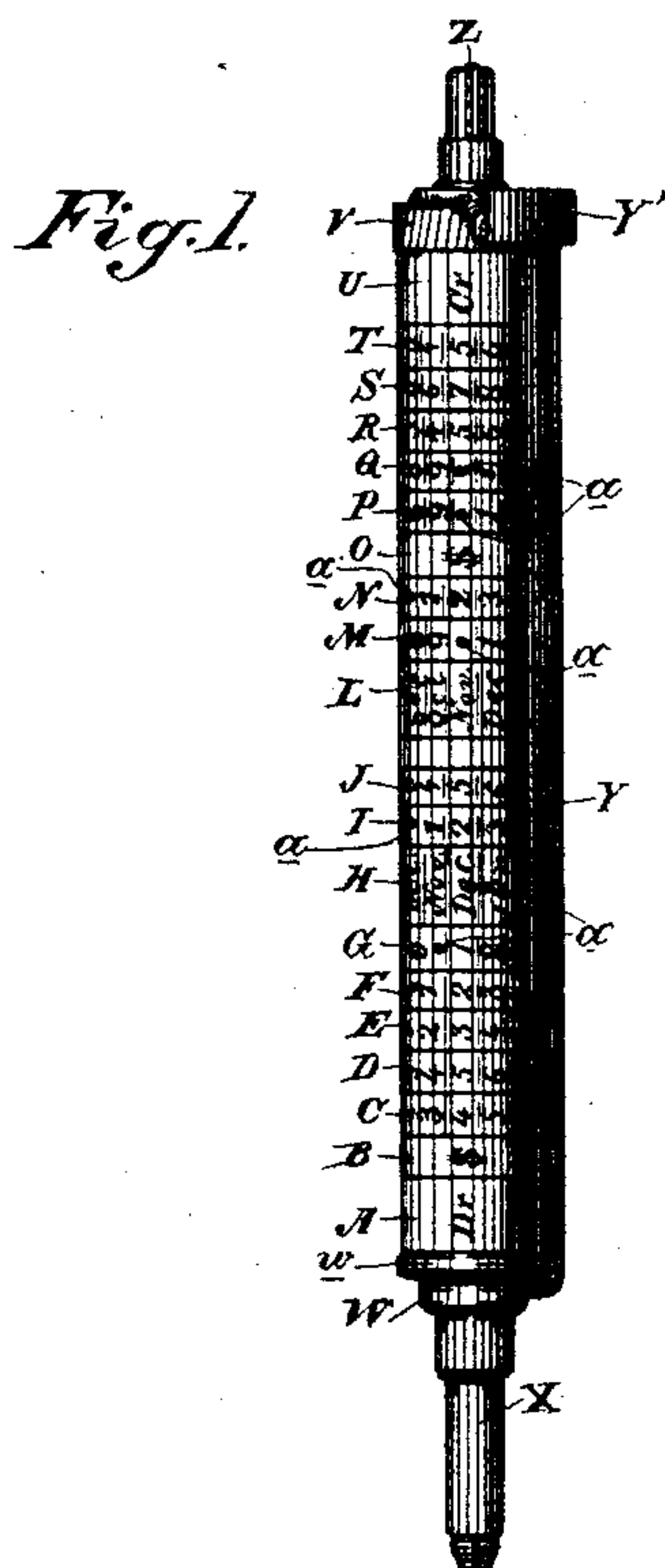


(No Model.)

J. DAVIS.
POCKET CASH ACCOUNTANT.

No. 473,656.

Patented Apr. 26, 1892.



Witnesses,
J. H. House
J. F. Aschbeck

Inventor,
James Davis
By Dewey & Co.
attys

UNITED STATES PATENT OFFICE.

JAMES DAVIS, OF SAN FRANCISCO, CALIFORNIA.

POCKET CASH-ACCOUNTANT.

SPECIFICATION forming part of Letters Patent No. 473,656, dated April 26, 1892.

Application filed June 30, 1891. Serial No. 398,091. (No model.)

To all whom it may concern:

Be it known that I, JAMES DAVIS, a citizen of the United States, residing in the city and county of San Francisco, State of California, have invented an Improvement in Pocket Cash-Accountants; and I hereby declare the following to be a full, clear, and exact description of the same.

My invention relates to a device which I call a "pocket cash-accountant."

It consists of a cylinder having a series of rings or sleeves fitted to its exterior surface and movable around it, these rings having figures or characters by which the debtor and creditor sides of an account may be indicated, together with dates and other matter connected therewith.

It also consists in certain details of construction, which will be more fully explained by reference to the accompanying drawings, in which—

Figure 1 is a side elevation of my device partially broken away to show encircling rings and with the pencil introduced into the tube. Fig. 2 is a sectional view.

The object of my invention is to provide a convenient mechanical accountant which may be easily carried in the pocket and the debit and credit side of an account indicated thereon, with dates of expenditures and receipts.

W represents a cylinder upon which the rings lettered from A to V, inclusive, are fitted. In the present case I have shown this cylinder as being made tubular and of sufficient size to receive any suitable form of pen or pencil X which may be slipped into it, so that the whole is conveniently carried in the pocket as a single article. The rings A B C, &c., to V are of any suitable or desirable width and are slipped over the cylinder W, the ring A in the present case abutting against a shoulder *w*, formed at the lower end of the cylinder, which prevents the rings from slipping off in that direction. The opposite end of the cylinder is screw-threaded and the ring V is correspondingly threaded and screws upon the cylinder, serving both to hold the rings in place and to bind or lock them when they have been set to any desired point with reference to each other.

Exterior to the rings is a case Y, the lower

end *y* of which is shown as turned inwardly, so as to fit beneath the shoulder at that end, while the upper end has a cap or cover Y' screwed upon it, thus inclosing all the rings and keeping them together.

Each of the rings from A to U has a small hole *a* made in it for the introduction of a pin Z, which is used to turn the rings around the interior cylinder. For convenience this pin is introduced into one end of the cylinder, which contains any suitable soft substance—like cork or rubber—to retain the pin in place. The ring A has upon its outer surface the abbreviation for "debtor" and the ring U has upon its surface the abbreviation for "creditor." The ring B, next to ring A, has the dollar-sign marked upon it.

The next five rings, C to G, inclusive, are divided into ten spaces each around their circumference, these spaces carrying the Arabic numerals and cipher from "0" to "9," and they serve to indicate dollars and cents up to one thousand dollars. In the same manner the five rings P to T, inclusive, and adjacent to the ring U, having the abbreviation for "creditor" marked upon it, are used to show the credit side of the account.

The rings H and I have their surfaces divided into twelve spaces, these spaces having abbreviations for the twelve calendar months of the year marked upon them.

The rings J and K are used to show the date from which the reckoning is taken for the debit side, and the rings M and N show similar dates with relation to L in the same manner for the credit side.

The ring O carries the dollar-sign for the credit side of the calendar.

The operation is then as follows: Removing the exterior case Y, the ring V is loosened upon its screw-thread, so as to allow the intermediate rings to be moved, and by means of the pin Z either of the sets of rings upon the debit or credit side or any of the calendar-rings may be moved to indicate any desired entry. The figures which it is desired to exhibit are brought into line between the abbreviations "Dr." and "Cr.," this line being the one which is always consulted to show the state of the account. For instance, as illustrated in Fig. 3, supposing the figures in-

dicating "\$342.10" just above the line of the abbreviation "Dr." are to have "\$111.11" added to them, the rings would then be turned so as to bring the figures "\$453.21" in line with the abbreviation, as shown in the drawings, thus indicating the amount which the indebtedness has been increased. It will thus be seen that a convenient indication is made when the expenditures or receipts have been added up by turning the rings to the proper position to show the amount and locking them. By this means all receipts and expenditures may be kept in this mechanical manner, either permanently or to be transferred to books at certain stated times, if desired.

Having thus described my invention, what I claim as new, and desire to secure by Letters Patent, is—

1. A mechanical accountant consisting of the cylinder, a series of rings fitted thereon and rotatable upon it, said rings having numerals, respectively, for debit and credit sides of the account, abbreviations indicating debt or and creditor, and calendars to correspond with each, holes made in the rings for the introduction of a pin, whereby they may be moved with relation to each other, and a screw-threaded ring fitting corresponding threads upon the end of the cylinder and

serving to lock the calendar and account rings, substantially as herein described.

2. A mechanical accountant consisting of the cylinder, a series of rings rotatable thereon, numerals marked upon the rings to indicate, respectively, debit and credit, and corresponding abbreviations and calendars for each set of rings, means for rotating the rings and locking them in place, and an exterior casing or cover fitting over the rings, with a cap whereby the casing is retained in place, substantially as herein described.

3. A mechanical accountant consisting of the cylindrical tube having the rings rotatable upon its exterior surface, said rings being marked with numerals, abbreviations for debit and credit and for calendars with relation to each set of numerals, an exterior casing, and a disk or cap whereby it is secured in place, said disk having a central opening corresponding with the opening of the central tube for the reception of a pen or pencil, substantially as herein described.

In witness whereof I have hereunto set my hand.

JAMES DAVIS.

Witnesses:

GEO. H. STRONG,
S. H. NOURSE.