

**No. 658,266.**

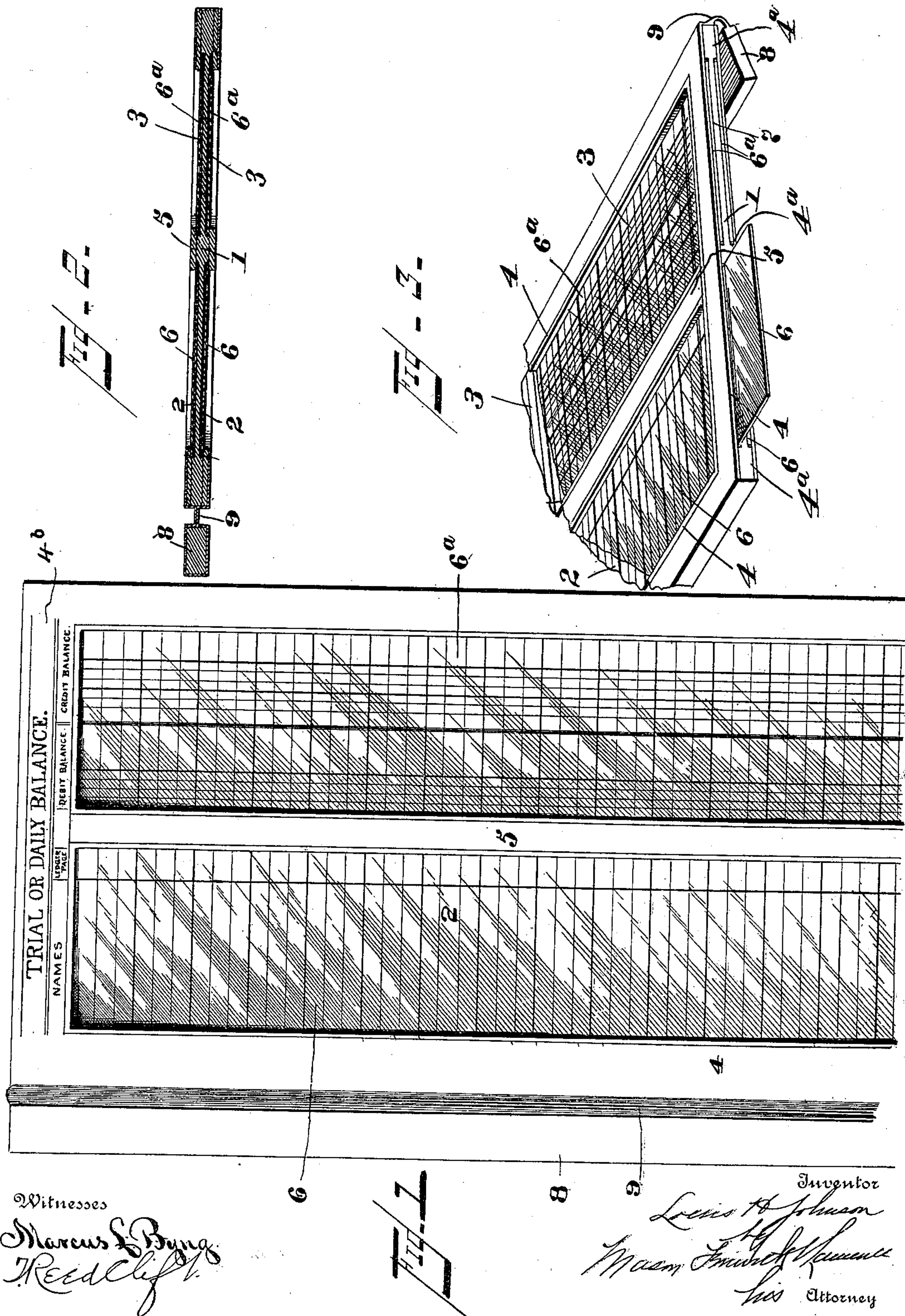
**Patented Sept. 18, 1900.**

**L. H. JOHNSON.**

**TRIAL OR DAILY BALANCE SHEET.**

(Application filed Oct. 24, 1899.)

(No Model.)





# UNITED STATES PATENT OFFICE.

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## TRIAL OR DAILY BALANCE SHEET.

SPECIFICATION forming part of Letters Patent No. 658,266, dated September 18, 1900.

Application filed October 24, 1899. Serial No. 734,659. (No model.)

*To all whom it may concern:*

Be it known that I, LOUIS HOWE JOHNSON, a citizen of the United States, residing at Eugene, in the county of Lane and State of Oregon, have invented certain new and useful Improvements in Trial or Daily Balance Sheets; and I do hereby declare the following to be a full, clear, and exact description of the invention, such as will enable others skilled in the art to which it appertains to make and use the same.

My invention relates to means for facilitating the taking of trial or daily balances from sets of books used in keeping the accounts of banks, manufactories, mercantile establishments, or other business concerns.

At the present day it is almost the universal custom for large business concerns to take a daily balance and to take trial balances from their books at short intervals, and where no devices other than the usual ledger and balance-sheets are used so much labor is involved in taking such balances as to make it a very onerous and expensive task. On account of this fact many devices have been invented and patented for facilitating this work and much time, money, and ingenuity expended in the origination and development of such devices, clearly indicating the value of a cheap, durable, and efficient device of this class.

The object of my invention is to produce a device of this class which shall be durable, economical in construction and in the labor required to operate it, and of the handiest possible form. In experimenting with a view to this end I have duly considered many prior constructions, all possessing more or less merit, among which may be mentioned trial-balance sheets prepared for the easy erasure and alteration of one or more individual balances and the consequent erasure and alteration of the totals without interfering in any way with those individual balances which may not have been changed since the last trial or daily balance was taken. This saves the labor of copying the whole prior balance-sheet, and inasmuch as a very small proportion of the individual balances are changed daily amounts to the saving of a very large proportion of the work, and the

main object of all previous efforts in this line seems to have been the production of the best possible means for accomplishing this economical result.

As a result of my experiments for the perfection of my invention I have come to the conclusion that a complete device of this class should possess, among other characteristics, the following, to wit: First, the device should be entirely separate from and independent of the ledger, so as to permit balances being taken without unnecessary handling of heavy ledgers, which will be of especial value in large concerns where the accounts are so numerous as to require more than one ledger and where more than one bookkeeper is employed, in the latter instance a special advantage being that one may work on the ledger while another is at work on the balances; second, there should be provision made whereby any individual balance may be changed, as before mentioned, without altering or interfering with any other balance; third, the device being handled often should be of durable construction and of handy form; fourth, the balance-sheet and other operative parts should be removable and interchangeable, so that any single one may be renewed when required without interfering with any of the rest.

With the before-mentioned objects in view my invention consists in an improved device or apparatus for facilitating the taking of trial or daily balances from the books of business concerns, the construction, arrangement, and combination of the parts of which will be fully described hereinafter and the specific points of novelty particularly set forth in the appended claims.

In the accompanying drawings, Figure 1 represents a top or face view of a device constructed in accordance with my invention. Fig. 2 represents a transverse sectional view; and Fig. 3 represents a perspective view of the device turned over to the left to expose the opposite face from that shown in Fig. 1, one of the transparent sheets hereinafter described being partially drawn out.

Where the same parts appear in more than one figure they are indicated by the same numerals.



In the embodiment of my invention I provide a main body or sheet 1, of cardboard or other analogous material, upon which are placed sheets 2 3 on one or both sides, said sheets being ruled as though intended for trial-balance sheets, the sheet 2 being horizontally ruled to receive the names and pages of the several accounts; the lines being spaced by a single vertical line near the right-hand side of the sheet, and the sheet 3 ruled horizontally and vertically to receive the figures denoting the balances of the several accounts and the total of all the balances on the sheet. The main body or sheet 1 is thickened along its top and side edges and down its central portion, as at 4<sup>a</sup>, on one or both faces, and a frame of cardboard or analogous material secured upon such thickened portions, the side pieces 4 and the upper end piece 4<sup>b</sup> of said frame projecting inwardly beyond the edges of the thickened portions of the body 1, upon which said side and end pieces rest, and the central piece 5, which divides the frame into two compartments, projecting on each side beyond both side edges of the central thickened portion of the body 1, upon which it rests. By virtue of this construction slideways are formed at the sides of sheets 2 and 3, with openings at their lower edges, where- by transparent sheets 6 and 6<sup>a</sup> may be inserted or removed, said transparent sheets when inserted covering the sheets 2 and 3, respectively, in which position the ruling of sheets 2 and 3 will show through the transparent sheets 6 and 6<sup>a</sup>, so that entries may be made on said transparent sheets with the ruling of sheets 2 and 3 as guides therefor, and the entries being capable of easy erasure as many as necessary may be erased each day and new entries made and the totals changed without in any wise interfering with the entries in which no change in the balance has been made during the day.

On the upper end piece 4<sup>b</sup> of the frame are placed the proper headings of the sheets 2 and 3, such headings being preferably permanent and in this instance consisting of the words, "Trial or daily balance," "Names," "Ledger page," "Debit balance," and "Credit balance."

The transparent sheets are freely removable through spaces 7, where either may be removed and another inserted whenever necessary, thereby permitting of the renewal of single sheets without the necessity of renewing others not so much worn or soiled.

The changes on the transparent sheet 6 would be less frequent than those on the transparent sheet 6<sup>a</sup>, and by employing two comparatively-narrow transparent sheets instead of one wide one quite a saving of material is secured. My improved device, which, as a whole, I denominate a "trial or daily balance sheet," is not intended to be bound with the ledger, but is intended to be separate therefrom and used singly or a number of them bound into a trial or daily balance book.

The names will be arranged in alphabetical order, a certain number of entries to a page, to facilitate handling accounts. Another important feature of my invention is constructing the frame the same on both faces of the central body portion or sheet 1 and providing duplicate name, ledger-page, debit and credit sheets 2 and 3, so that both faces of sheet 1 can be employed, thus doubling the capacity of the device. As a means of binding my improved trial or daily balance sheets into a trial or daily balance book they are provided with extensions 8, which are connected by a suitable flexible hinge 9, as clearly shown in the drawings, and may be secured together either temporarily or permanently, leaving each leaf-sheet free to be moved as the leaf of a book.

By constituting the trial or daily balance sheet independent of the ledger, so that it can be entirely removed therefrom, a great advantage is secured over trial balances which are bound into the ledger, for the reason that it enables a teller in a bank or a second bookkeeper to use the sheet at the same time the bookkeeper is working on the ledger, which could not be done if the sheet was bound in the ledger.

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

1. As a new article of manufacture, a trial or balance sheet comprising a main body or sheet 1, separate sheets mounted thereon properly ruled to receive the names, ledger-pages and debit and credit balances, a skeleton frame secured to the face of the sheet 1 with slideways along the edge of each separate sheet, and transparent sheets arranged in said slideways and covering said ruled sheets, the skeleton frame being provided with suitable permanent headings for the ruled sheets, substantially as described.

2. As an improved article of manufacture, a trial or balance sheet comprising a main body or sheet 1, thickened along its upper and side edges and longitudinally through its center, separate sheets mounted thereon, properly ruled to receive the names, ledger-pages, and debit and credit balances, said sheets being mounted between the edge and longitudinal centrally-thickened portions of said sheet 1, a skeleton frame secured upon the thickened portions of the sheet 1 and projecting slightly over said separate sheets, forming slideways along the edge of each separate sheet, and transparent sheets arranged in said slideways and covering said ruled sheets, the skeleton frame being provided with suitable permanent headings for the ruled sheets, substantially as described.

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

LOUIS HOWE JOHNSON.

Witnesses:

W. W. BROWN,  
W. BROWN.