

F. LAPOINTE.
SYSTEM OF BOOKKEEPING.

(Application filed Sept. 23, 1901.)

(No Model.)

4 Sheets—Sheet 1.

Fig. 1.

1st Part "Sales and Receipts"										2nd Part "Unforeseen Losses"										3rd Part "General Expenses"										4th Part "Ledger" and "Balance Sheet"									
Sales					Receipts					Unforeseen Losses					General Expenses					Ledger					Balance Sheet														
Cash Sales		C.O.D. Sales		Credit Sales		Total Sales		Total Receipts		Total Unforeseen Losses		Total General Expenses		Total Ledger		Total Balance Sheet		Total Assets		Total Liabilities		Total Equity																	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24																
<i>[Handwritten entries and calculations follow in the grid]</i>																																							

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No. 710,103.

Patented Sept. 30, 1902.

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4 Sheets—Sheet 3.

Fig. 3.

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2nd Part "Unforeseen Losses"

Items of Unforeseen Losses	Nos of Folio and Remarks	Dis Counts On Credit Sales	Cancelled Sales			Mdse. Returned			Accounts	
			Selling Cost 1	2	Losses 3	Amount Due 4	Actual Value 5	Losses 6	Doubt ful 7	Re Covered 8
			1							
			2							
			3							
			4							
			5							
			6							
			7							
			8							
			9							
			10							
			11							
			12							
			13							
			14							
			15							
			16							
			17							
			18							
			19							
			20							
			21							
			22							
			23							
			24							
			25							
			26							
			27							

27a

3rd Part "General Expenses"

Items of Expenses	Nos of Folio and Remarks	Freight and Mdse	1	2	3	4	5	6	7	8
			Store	Advert ising	Stable	Interest	Collec tions	Person al	Real Estate	Total
			1							
			2							
			3							
			4							
			5							
			6							
			7							
			8							
			9							
			10							
			11							
			12							
			13							
			14							
			15							
			16							
			17							
			18							
			19							
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			23							
			24							
			25							
			26							
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4 Sheets—Sheet 4.

Fig. 7.

4th Part		"Ledger" and "Balance Sheet"	
Total Amount of Business		Total Amount of Business	
Nos. of Folio and Remarks		Nos. of Folio and Remarks	
1	Merchandise	1	Merchandise
2	Cash	2	Cash
3	Bank Account	3	Bank Account
4	Discounts	4	Discounts
5	Current Accounts	5	Current Accounts
6	Bills Receivable	6	Bills Receivable
7	Bills Payable	7	Bills Payable
8	Loss and Gain	8	Loss and Gain
9	Miscellaneous Accounts	9	Miscellaneous Accounts

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UNITED STATES PATENT OFFICE.

FREDERIC LAPOINTE, OF MONTREAL, CANADA.

SYSTEM OF BOOKKEEPING.

SPECIFICATION forming part of Letters Patent No. 710,103, dated September 30, 1902.

Application filed September 23, 1901. Serial No. 76,285. (No model.)

To all whom it may concern:

Be it known that I, FREDERIC LAPOINTE, a subject of His Majesty the King of Great Britain, residing in the city and district of Montreal, Province of Quebec, Canada, have invented certain new and useful Improvements in Systems of Bookkeeping; and I do hereby declare that the following is 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 a system of bookkeeping, making of the book a true register and balance-sheet, by which all the items of the income and disbursement from or relating to any source whatever and all the transactions connected with the conduct of a particular mercantile business, financial communities of any kind, railway and navigation offices, and various other kinds of businesses may be summarized daily and the totals or all the summaries may be brought together for the period of one business month or other interval, so that at a single glance the proprietor may make comparison of the daily receipts and expenditures and of the condition of accounts and of his business generally for such period as the summaries are brought together in such a simple way that any one that knows a little or even nothing of bookkeeping will understand the system, simple as it is, by having all the daily transactions in one sheet of the one book only.

In my newly-invented system the section or part which relates to the income is denominated "sales and receipts." Provision is made in this part or section for noting the income on each of the working days of a calendar month, and this part or section is divided in nine general columns, which are devoted to the salesman's record by numbers relating to a special key left in the hands of the timekeeper, said columns receiving, respectively, the number of folios and remarks, the amount of the sales, the cash sales, the "C. O. D." sales and current accounts, the credit sales, the total of cost prices and profits, to cash collections, to sundries, and total receipts.

The second section or part is devoted to "unforeseen losses," arranged with a series of columns arranged to individually receive

data relating to the items of such losses, number of folios and remarks, to discounts on credit sales, to canceled sales, to the value of merchandise returned, and to the doubtful and recovered accounts.

The third section or part relates to "general expenses" and is divided into columns which individually receive data relating to items of expenses, number of folios and remarks, to freight and merchandise, to the store, to advertising, to stable, to interest, to collection, to personal, to real estate, and to total of expenses at the end of columns.

The fourth part or section is devoted to a "ledger" and "balance-sheet," divided into columns indicating the number of folios and remarks, the total amount of business, merchandise, cash, bank account, discounts, current accounts, bills receivable, bills payable, loss and gain, and miscellaneous accounts.

The invention further consists in the novel construction and arrangement and relation of the parts one to the other, as will be hereinafter fully described and claimed.

In the drawings hereto annexed, forming a part of this specification, Figure 1 is a plan view of a page or of two facing pages forming a part of a book for keeping accounts and embodying my invention. Fig. 2 is an enlarged view of the first part or section, which is devoted to the sales and receipts. Fig. 3 is an enlarged view of the second and third parts or sections, which are adapted to receive data relating to unforeseen losses in the business and to general expenses. Fig. 4 is a detail enlarged view of the fourth part or section, relating to the ledger and balance-sheet.

It should be understood that certain vertical lines forming minor subdivisions of the columns are omitted from Fig. 1 for the sake of clearness, owing to the reduced scale of this figure.

The same numerals and letters of reference denote like parts in each figure of the drawings.

A designates a large page of a book, which may be formed by a single sheet or by two facing pages. The middle portion of this page or pages is ruled with the lines *a b*, which provide the intermediate space B, that divides the upper and lower portions of the page

into two equal halves, except at the left-hand portion, which is reserved for a space C in line with said dividing-space adapted to receive the daily data, which is a recapitulation in a condensed form of the entries contained in the fourth section or ledger and balance-sheet. The upper half of the page is ruled with the horizontal lines *c*, which form the lower limit of the heading-space C', having the date-lines *c'*, and this upper half of the page is ruled with the vertical line 5, which divides said upper part of the page into the first and second parts, which are preferably of unequal area. This upper half of the page is ruled with a series of horizontal lines *d*, twenty-seven or more in number and representing the number of working-days in a month, said horizontal lines *d* extending entirely across the upper half of the page or from the right to the left hand edge thereof. For convenient reference and for guidance of the accountant this upper half of the page is ruled with a series of vertical columns 6, 7, and 8, that are disposed at suitable intervals one from the other across the page and which are adapted to receive the numerals from "1" to "27," inclusive, so as to indicate the number of working days in a month. The lower half of the page A is ruled with a similar number of horizontal lines *e*, extending entirely across the page from edge to edge thereof, and said lower half of the page is ruled with the similar vertical index-columns 9, 10, and 11, adapted to receive the numerals from "1" to "27," inclusive, representative of the number of working days in a month and serving as a ready reference for the accountant.

I will now proceed to describe the first part or section, which is devoted to the sales and receipts and is represented by Figs. 1 and 2. The extreme left-hand space of the page A, at the upper portion thereof, is ruled off to form the wide column 12, adapted to receive the purchasers' names and addresses, and this column 12 is subdivided so as to provide the narrow spaces 13, adapted to receive the numbers devoted to the folios of the sales-book. The upper part of the wide column is reserved so as to form the space 14, adapted to receive remarks relating to the salesmen's record. Immediately to the right of the column 12 the page is ruled so as to produce a series of columns 15, 16, 17, 18, 19, 20, 21, 22, and 23. (See Fig. 2.) The column 15 has a heading-space 15^a, which receives the heading entitled "Number of folio and remarks," and in this column will be made suitable entries opposite the name and address of the purchaser. The small column 24^a may receive the number of the salesman. The column 16 is subdivided by vertical rulings 16^a to facilitate the entries relating to the total amount of sales. The column 17 receives entries relating to cash sales, and this cash-sale column is subdivided by the vertical double lines 17^a into subcolumns adapted to receive entries relating to the selling price of the mer-

chandise and the cost price thereof. The column 18 is devoted to the C. O. D. sales and current accounts, and it is subdivided into four subcolumns adapted to receive entries relating to the selling price of the goods, the cost prices thereof, the amount received on account of the goods, and the balance of the account. The wide column 19 is devoted to credit sales for which notes may be given in settlement or arrangements made for payments on easy terms, and this column is subdivided into six subcolumns adapted to receive remarks or data relating to the selling price of the goods which are charged up under credit sales, the cost price of the goods, the interest charges on the goods, the total amount of the credit sales, the amount given on account of the credit sales chargeable to personal accounts, and the balance of the sales. The column 20 is subdivided into two subcolumns adapted to receive the total of the cost price and the total of the profits, respectively. The column 21 is devoted to collections on goods, and it is subdivided into two subcolumns which are adapted to receive data relating to money received on goods which are to be paid for on delivery and to the credits resulting from the collections. The column 22 is devoted to sundries, and the column 23 is devoted to the total receipts.

I will now proceed to describe the second part or section, which is devoted to the unforeseen losses and is represented by Figs. 1 and 3, said second part or section occupying the upper right-hand portion of the page A. Immediately next to the division-line 5, between the first and second parts, is a wide column 24, adapted to receive the items of the unforeseen losses. Next to this wide column is a series of narrower columns 25, 26, 27, 28, and 29. The first of these series of columns in the second section or part, which is indicated by the numeral 25, is adapted to receive data relating to the ledger-folio or other information. The next column 26 is devoted to discounts on credit sales. The next column 27 relates to canceled sales, and it is subdivided into three subcolumns, which are devoted to entries relating to the selling price of the merchandise, the cost price thereof, and to losses on the canceled sales. The next column 28 relates to merchandise returned, and it is subdivided into three subcolumns, which are designed to receive data relating to the amounts due on the sales, the actual value of the goods, and the loss incident to the return of the merchandise. The last column 29 relates to accounts, and it is subdivided into two subcolumns, referring to doubtful accounts and to recovered accounts, respectively.

I will now proceed to describe the third part or section, which occupies the lower right-hand end portion of the page A, which is separated from the fourth part or section by the vertical line 30 and which is devoted to matters relating to the general expenses of the establishment. This third part or sec-

tion has a wide column 31 for the reception of data relating to the items of expenses, and it is subdivided into ten narrower columns, indicated by the numerals 32 to 41, inclusive.

5 (See Figs. 1 and 3.) The column 32 is for the entry of folio-numbers and remarks explanatory of the entries in the column 31. The column 33 relates to entries having reference to expenses on merchandise and to freight
10 charges. The column 34 is for entries relating to expenses connected with the store or other establishment. The column 35 is for advertising expenses, and the column 36 is for expenses connected with stabling of the
15 horses and care of the vehicles. The interest charges are indicated in the column 37, the charges for collections in the column 38, personal expenses are entered in the column 39, and expenses on the real estate in the column
20 40. The column 41 receives a total of all the expenses, which are distributed under the different headings numbered 1 to 7, inclusive, (columns 34 to 40, inclusive,) the amounts in column 33 being preferably not added into
25 the total thus formed, which is intended only to summarize regular operating expenses.

The fourth part or section, relating to the ledger and balance-sheet, as shown by Figs. 1 and 4, occupies the major portion at the
30 lower half of the page A. This fourth part or section is divided into a wide column 42, having the narrow columns 43-44, adapted to receive the numbers of the folio and incidental remarks. This fourth part or section has
35 a column 45, adapted to receive data indicating the total amount of business on each of the working days of the month, and this fourth part or section is furthermore divided into a series of columns 46, 47, 48, 49, 50, 51,
40 52, 53, and 54, each of which is subdivided into two subcolumns having reference to debit and credit entries. The column 46 relates to merchandise, the column 47 to the cash, the column 48 to the bank account, the
45 column 49 to discounts, the column 50 to current accounts, the columns 51 and 52 to bills receivable and to bills payable, respectively, the column 53 to losses and gains, and the column 54 to miscellaneous accounts. Be-
50 tween the wide columns 12 and 42 is the reserved space C, which is divided into the vertical columns 55-56, relating to the debits and credits, and these columns are ruled with the horizontal lines *f*, adapted to receive the totals
55 from the columns 46 to 54, inclusive, thus giving in a condensed form the summary of the totals from the ledger and balance-sheet, so as to prove that the debits and credits of the entries are balancing with the total amount
60 of business noted in the column No. 45.

In the preferred embodiment of the invention as shown by Fig. 1 the four several parts or sections are provided on the page A or two facing pages of the book; but I do not re-
65 strict myself to this special arrangement, because I am aware that each of the four parts or sections may be provided on separate pages

or in separate books or that any two of the parts or sections may be provided on one and the same page or in one book—as, for instance, 70 the second and third parts in the manner represented by Fig. 3.

It must be understood that the sections referred to in my invention as No. 1, No. 2, No. 3, and No. 4, recording all transactions made 75 daily, monthly, yearly, &c., on the one sheet in the one book, can be made also in one, two, three, or four different books—that is, one book for each section or part, recording all the transactions in each of the books sepa- 80 rately, as the case may be, and that I do not bind myself to the only drawings hereto annexed, for the book can be made with the different headings as may be required to suit the different business, &c.; that also for a 85 small business the daily transactions can be made in only one of the sections or parts referred to in the drawings hereto annexed, registering as well the monthly business.

The new account system constituting my 90 invention is, on the whole, the clearest, simplest, and most abbreviated method of book-keeping yet known in the art, enabling daily transactions to be recorded and summarized by months and years through any desired 95 period of years, thus giving all figures which may be desired for reference at any time and combining a day-book, ledger, statistical register, and perpetual true balance-sheet in a single volume. 100

Having thus described my invention, what I claim as new is—

As an improved article of manufacture, a bookkeeping-sheet comprising in a single element four correlated sections or parts, the 105 middle portion of said sheet being ruled to provide an intermediate space dividing the upper and lower portions, a reserved space at the left-hand edge thereof headed “Recapitulation and balance” for recapitulation 110 in condensed form of the entries contained in the fourth section, and having a numbered column corresponding to the number of vertical columns in the said fourth section, said four sections being arranged in each of the 115 four quarters of the sheet with the first and fourth and the second and third section in vertical alinement, and the first and fourth sections of greater width than the second and third, each section having columns with ap- 120 propriate headings relating to such section, and the fourth section having a total-business column, and each section and the recapitulation and balance space having corresponding columns for the number of folio, and all ar- 125 ranged for use, substantially as shown and described.

In witness whereof I have hereunto set my hand in the presence of two witnesses.

FREDERIC LAPOINTE.

Witnesses:

J. A. MARION,
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