

No. 790,944.

PATENTED MAY 30, 1905.

M. M. WHEELER.

MEANS FOR KEEPING INDIVIDUAL BALANCES IN BOOK ACCOUNTS, &c.

APPLICATION FILED DEC. 29, 1903.

Fig. 1.

98

1,234.56	Adams W.E.
1,281.00	Ayres & Co.
1,234.56	Adams Express Co.
1,234.56	Allen & Co.
341.80	Avery A.H. & Co.
1,234.56	Amsden A.B.
1,234.56	Anna Mining Co.
1,234.56	Addicks G.H.
2,760.00	Arnold Bros.
1,234.56	Arnold H.J.
<b>C</b>	
	<b>B</b>
	<b>A</b>
1234567	Baer Ben.
1234567	Barclay W.J.
49.00	Barker J.N.
1234567	" John M.
1234567	Black J.C.
1234567	Boley D.C.
1234567	Brown O.N.
12345678	Brash Harry
12345678	Beardsley R.J.
375.81	Barnard R.C.
12345	Binney T.C.
12345	Ball A.C.
123456789	Bitner R.M.
4801.50	Ballard T.C.

Fig. 2.

	1,234,56
1,281-	<del>1,234,56</del>
	1,234,56
	1,234,56
	1,234,56
341.80	<del>1,234,56</del>
	1,234,56
	1,234,56
2,760-	<del>1,234,56</del>
	1,234,56
<b>D</b>	
	1,234,567
	1,234,567
49.	<del>1,234,567</del>
	1,234,567
	1,234,567
	1,234,567
	1,234,567
	1,234,567,8
	1,234,567,8
375.81	<del>1,234,5</del>
	1,234,5
	1,234,5
	1,234,567,89
4801.50	<del>1,234,567,89</del>



Witnesses:

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# UNITED STATES PATENT OFFICE.

MILTON M. WHEELER, OF DEADWOOD, SOUTH DAKOTA.

## MEANS FOR KEEPING INDIVIDUAL BALANCES IN BOOK ACCOUNTS, &c.

SPECIFICATION forming part of Letters Patent No. 790,944, dated May 30, 1905.

Application filed December 29, 1903. Serial No. 187,068.

*To all whom it may concern:*

Be it known that I, MILTON M. WHEELER, a citizen of the United States, residing at Deadwood, in the county of Lawrence and State of South Dakota, have invented certain new and useful Improvements in Means for Keeping Individual Balances in Book Accounts, &c.; and I do 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, reference being had to the accompanying drawings, and to the letters of reference marked thereon, which form a part of this specification.

The invention relates to an improved means for keeping individual balances in book accounts, and has for its object a system employing means that will permit the daily individual balances taken in connection with an adding-machine to be quickly placed in alphabetical arrangement and in condensed form, so as to be adapted for easy and ready reference.

For this purpose the invention consists of means for keeping individual balances of accounts, as hereinafter set forth and claimed.

In the accompanying drawings, forming a part of this specification, Figure 1 represents a sheet or specimen page of a book of accounts embodying my invention. Fig. 2 represents an amount-slip of daily individual balances, the figures on the right thereof showing balances of a previous day and those on the left the changes in the balances. Fig. 3 represents a cross-section of the sheet shown in Fig. 1.

Similar letters indicate like parts in the several figures.

In the drawings, A designates a sheet or page of the book employed in keeping the daily individual balances and of which sheets there may be as many as is necessary to contain the names of the persons having accounts to be kept. Each sheet is formed of two pieces or strips *a* and *b*, of tin or other suitable material, having inturned edges, constituting the grooves *d* and *e* of the piece *a* and the grooves *c* and *f* of the piece *b*, respectively. The said pieces *a* and *b* are rigidly secured together along one side of each in any

suitable manner, such as soldering, so as to form practically a single sheet having on one side thereof a raised intermediate and side portions integral therewith forming two channels E and F. In the wider one, E, of said channels is detachably held a name-strip B, of ruled paper or cardboard, having thereon arranged in alphabetical order the names of the parties in account, while within the other channel, F, is placed an amount-strip containing the account of the individual balances arranged so as to appear in line with the proper name on the other strip. The channels or open spaces E and F are open at each of their ends, having no raised portions at said ends. Each of the strips can be held in place against accidental displacement by means of a spring-clip *g* of any well-known construction, one only of said clips being shown; but one may be used, if desired, to hold the same strip in place. These sheets may be secured together in book form, if so desired, either by attaching the sheets to cardboard backs or making the sheets of aluminium and binding them along the edges or in any suitable manner; but as such binding *per se* forms no part of this invention, not affecting the system or plan herein set forth, any illustration of the same is not deemed necessary.

The manner of using the sheet A, name-strip B, and amount-strips D and C is as follows: The strip D contains the individual balances of the respective parties as they were of a previous day—that is, the figures along the right on that strip were the balances in the bank of the said different parties on said previous day. When a person's checks and deposits are entered in his account in the bank's ledger and a balance brought forward, his new balance is placed on this strip with a pen—*i. e.*, in ink—alongside of the old one, which is in type-written figures, and a pen drawn through the old balance. This, it will be noticed, has been done in the balances of Ayres & Co., A. B. Amsden, Arnold Bros., J. N. Barker, and T. C. Ballard. The other balances remaining the same are not changed, except as to that of R. C. Barnard, whose account was overdrawn, and the overdraft is placed in red ink.



When the balances are taken off on an adding-machine and placed on the new slip C, the lever is pulled without printing, so that a space is left for an overdraft, which overdrafts are few, as a matter of course, and the said space or spaces are filled in by hand. Having made the changes in the accounts that had entries, the book is taken over to the adding-machine and all the credit-balances are taken off, each page being totaled by itself and the totals proved in the customary manner. When this is done, the amount-strip D is pulled out and the new amount-strip C with the new balances is put in its place, sliding it in until the amounts are opposite or in line with the respective names. Then if there is any excess of paper it is torn off even with the top and bottom of the sheet, the tin having an edge for easily cutting the paper. The strip is then secured in place by slipping a clip *g* over an end of the same, and the overdrafts, if any, are inserted in red ink opposite the proper name. This action is repeated daily or as often as accounts are balanced.

The thin cardboard for names is ruled to suit the spacing of whatever adding-machine may be employed, so that the amounts and names will be in alinement. The spacing in the drawings is the same as in a "Burroughs Registering Accountant;" but the system may use any adding-machine.

When an account is "dead" and it is desired to run a new one in its place, the name of the new party is printed on a slip and the slip pasted over the old one, as in the case of R. J. Beardsley. When many changes have been made, a new name-strip may replace the old one.

By having the figures on the strip C from the adding-machine in plain or printed figures there is no difficulty in readily observing the same. In this plan there is no erasing by rubber, nor, as in some systems, is there the necessity of removing a separate slip for each account, thus taking a great amount of time.

It will readily be understood from the foregoing description that both the system and means employed are simple in character, in-

volving little time or expense, and are of great practical utility.

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

1. The herein-described means for keeping or indicating balances of individual accounts, consisting of one or more sheets of metal, each composed of two strips with inturned edges forming grooves, said strips being rigidly connected along one side of each so as to form the single sheet with raised intermediate and side portions forming channels, extending the length of said sheet and having open ends without raised end portions; and strips of paper adapted to be detachably held in said channels; said parts being combined substantially as described.

2. The herein-described means for keeping or indicating balances of individual accounts, consisting of one or more sheets of metal, each composed of two strips with inturned edges, said strips being rigidly connected together forming a single sheet with raised intermediate and side portions integral therewith having open spaces without raised ends between them; and strips of paper adapted to be placed in said open spaces, and clips for holding said strips of paper in place; said parts being combined substantially as described.

3. The herein-described means for keeping or indicating individual balances of accounts consisting in a sheet of thin metal formed of strips having inturned edges, and having two channels in its face and provided with a cutting end; and strips adapted to slidably enter the ends of said channels respectively, and clips for holding said strips in place; said parts being combined substantially as and for the purpose set forth.

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

MILTON M. WHEELER.

Witnesses:

MADGE HARDING,  
J. R. HICKOX.