

PATENTED MAR. 10, 1908.

APPLICATION FILED MAR. 8, 1906.

2 SHEETS—SHEET 1.

[illegible]

Witnesses
 Mr. Innie
 Warrilliams

By *Burton J. Boyle,*
Attorney

Inventor

G. H. Vroom

No. 881,750.

G. H. VROOM.

PATENTED MAR. 10, 1908.

BOOKKEEPING SYSTEM AND LEAF FORMING PART OF THE SAME.

APPLICATION FILED MAR. 8, 1906.

2 SHEETS—SHEET 2.

The J. Doe Farm Record									

UNITED STATES PATENT OFFICE.

GEORGE HENRY VROOM, OF COLUMBUS, OHIO.

BOOKKEEPING SYSTEM AND LEAF FORMING PART OF THE SAME.

No. 881,750.

Specification of Letters Patent.

Patented March 10, 1908.

Application filed March 8, 1906. Serial No. 304,862.

To all whom it may concern:

Be it known that I, GEORGE HENRY VROOM, a citizen of the United States, residing at Columbus, in the county of Franklin and State of Ohio, have invented new and useful Improvements in Bookkeeping Systems and Leaves Forming Part of the Same, of which the following is a specification.

This invention relates to improvements in bookkeeping systems, and the sheets forming part of the same.

The invention is primarily designed for farmers, a conveniently arranged form of sheet being provided, having a series of columns with appropriate subject matter in each column representing certain subjects of trade, each mentioned subject having a character opposite it, indicative of a sign to be used in tabulating in a sub-column to save time and space in keeping the accounts.

Other objects and advantages will be hereinafter referred to and particularly pointed out in the claims.

In the drawings—Figure 1 is a view of a blank or sheet of my improvement. Fig. 2 is a perspective view of my improvement illustrating the same in book form. Fig. 3 is an enlarged detail view of one end of a sheet.

The numeral 1, represents one of a series of sheets of a book, and as each sheet is identical in form, I will describe but one.

2, represents a series of major columns, divided into minor columns 3, said columns being sub-divided by a series of horizontal lines 4. Near the top of the major column is printed the subject matter designed to be accounted for in the minor columns, and adjacent each of these subjects is a character in "quotations" as shown at 5. I prefer arranging the characters of one column from 10 to 20, and the second column 20 to 30, and so on throughout the sheet, to facilitate memorizing the particular subject matter to be enumerated in the minor columns. The subject matter of each major column relates to articles or things of a particular group. For instance in the first major column the subjects of a group of live stock are indicated and in the second major column the group of subjects represent grain and feed. In the succeeding major columns the subjects pertain to other commodities.

The cash column is divided into two subjects, "Paid out, and received," for keeping account of the business of each day. By arranging a character opposite each subject in

a group, and the characters being within ten or multiple thereof of respective groups, a check soon memorizes them to indicate a particular subject. The minor columns are conveniently arranged and appropriately designated to tabulate the business of each day. One minor column 10, indicates the "Day of the month," one 11, the "Kind" of article or thing dealt in, another 12, "Price"; columns 11 and 12, having a common designation to indicate "Purchases." The other two minor columns 13 and 14, are respectively designated "Quality" and "Price", under a common designation "Sold." Below the major columns I provide a series of tabulating spaces 16, 17 and 18, in which bills payable, and to whom paid may be noted. These spaces are divided by lines for making a memorandum of the transaction, and a column for the amount. In space 17, bills receivable and from whom, may be noted. These spaces are divided by lines for making a memorandum of the transaction, and a column for the amount. In space 18, "Other cash terms and cash deposits," and "What for" are noted. In spaces 16, 17 and 18, the sales and usual transactions carried on in business may be tabulated in such manner as to accurately indicate the sum total of business being done at any particular time, without referring in detail to the particular days sales.

To more fully give a comprehensive understanding of my improved system I will briefly note several transactions. A farmer purchased 2 cows at \$25.0 each, on Jan. 2nd; Jan. 3rd. he sold 1 cow at \$30.; Jan. 5th he sold 50 bushels of potatoes at 50c per bushel. He would place No. "10" in minor column "Kind" of major column of live stock, and in minor column "Quality" under purchased, 2; and in minor column "Price" \$25.00. In the same major column under "Sold" he would place in minor column "Quality" 1, and in the "Price" column \$30.

In the group "Vegetables & fruit", under "Kind" he would place 30 and in minor column "Quality" under "Sold" 50, and in price column 50. Then in the cash column under "Total purchases" the total would be written i. e. \$50, and in the adjacent column under total sales \$30. and \$25.

On Jan. 6th, a bill for lumber was owing, which would be enumerated in space 16; and on Jan. 8th, note for 60 days was out, which is recorded in space 17; and cash matters

paid out and receivable are noted in space 18. Thus the financial standing of the proprietor of a business is recorded in detail each month, which will enable him to learn the status of his financial affairs with little or no trouble.

While I have shown and described the invention as being applicable to a farmer obviously it is equally well adapted for any other line of business.

What I claim is:

1. A ledger sheet having thereon a series of lines to provide major columns, each of said columns being subdivided by lines to provide a series of minor columns which terminate short of one end of the major columns to provide a schedule space, a series of lines running transverse of the major and minor columns to provide account spaces, a schedule of articles or material formed in each schedule space in the major column, the minor columns having printed therein designations as follows—"Kind", "Quality", and "Price", to indicate the data in connection with a transaction and two columns formed by ruled lines opposite the minor columns, and one of said columns having printed therein "Total purchases", and the other of said columns having printed therein the words "Total sales".
2. A ledger having thereon a series of lines to provide major columns, each of said columns being subdivided by lines to provide a series of minor columns which terminate short of one end of the major columns to provide a schedule space, a series of lines running transverse of the major and minor columns to provide account spaces, a schedule

of articles or material formed in each schedule space in the major columns, a character opposite each scheduled article, the minor columns having printed designations therein as follows—"Kind", "Quality", and "Price", to indicate data in connection with a transaction in one of which is printed "Total purchases" and in the other is printed "Total sales".

3. A ledger sheet having printed thereon a series of lines to form major columns, a series of shorter lines within the major columns to form columns which stop short of one end of the major columns to provide a space, a schedule of articles printed in said space of each major column, the minor column having printed therein "Kind"; another of said columns having printed therein "Sold"; another of said columns having printed therein "Purchased", and other printed matter in said minor columns as follows—"Quality" and "Price"; the printed matter serving as a guide to record a transaction, two columns formed by lines parallel with the minor columns having printed therein "Total sales" and "Total purchases", a series of lines to form spaces on the sheet and in certain of which spaces is printed "Bills receivable", "Bills payable", "Other cash receipts" and other "Cash payments".

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

GEORGE HENRY VROOM.

Witnesses:

SANFORD SMITH,
FLORENCE E. HITE.