

(No Model.)

A. A. WHIPPLE.  
ACCOUNT BOOK.

No. 386,370.

Patented July 17, 1888.

A	B Amesbury Co	Capital Stock	Bills Direct	Interst	B Circulation	B Expenses	B Cash	A' Prof
Credit	Dep. 389.25	389.25		9.75	389.25		389.25	389.25
May 1	Credit 1.00							
May 2	Credit 1.00							
May 3	Credit 1.00							
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May 9	Credit 1.00							
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May 12	Credit 1.00							
May 13	Credit 1.00							
May 14	Credit 1.00							
May 15	Credit 1.00							
May 16	Credit 1.00							
May 17	Credit 1.00							
May 18	Credit 1.00							
May 19	Credit 1.00							
May 20	Credit 1.00							
May 21	Credit 1.00							
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May 24	Credit 1.00							
May 25	Credit 1.00							
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May 27	Credit 1.00							
May 28	Credit 1.00							
May 29	Credit 1.00							
May 30	Credit 1.00							
May 31	Credit 1.00							
June 1	Credit 1.00							
June 2	Credit 1.00							
June 3	Credit 1.00							
June 4	Credit 1.00							
June 5	Credit 1.00							
June 6	Credit 1.00							
June 7	Credit 1.00							
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June 9	Credit 1.00							
June 10	Credit 1.00							
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Dec 18	Credit 1.00							

# UNITED STATES PATENT OFFICE.

ATTIS ADRASTUS WHIPPLE, OF KANSAS CITY, MISSOURI.

## ACCOUNT-BOOK.

SPECIFICATION forming part of Letters Patent No. 386,370, dated July 17, 1888.

Application filed May 20, 1886. Serial No. 202,740. (No model.)

*To all whom it may concern:*

Be it known that I, ATTIS ADRASTUS WHIPPLE, of Kansas City, in the county of Jackson and State of Missouri, have invented certain new and useful Improvements in Account-Books, of which the following is a specification.

My invention consists in a combined cash-book, ledger, and balance-book having a single up-and-down column for each account, and cross lines or spaces for debits, credits, &c., by which all the data of the several books usually employed are brought into view on one page.

The drawing represents the improved book as it appears when open for use.

A A' indicate the first and last leaves of the book, which bear the headings B, giving the names of those with whom the accounts are held, capital stock, bills discounted, interest, circulation, expenses, cash, and profit or such items or accounts as may be desired, preferably in the order named, beginning at the left and continuing regularly across the two opposing pages, as shown, each heading falling directly over a space or column, C, ruled from top to bottom of the page.

D D indicate the inside leaves, which are cut off at the top to expose the headings B of the outer leaves, thus rendering rewriting of the headings unnecessary.

Beginning at the left-hand side of the left-hand page, lines *a* are carried across the two pages, making spaces for receiving entries of credits, dates, debits, and balances, one falling directly below another in the same up-and-down column, and the footings of each being carried out to the right hand, as indicated in the drawing.

It will, of course, be understood that the lines will be ruled with inks of different colors, or of the same color in light and heavy lines, to separate and clearly distinguish the different spaces, as is usually done in ruling account-books. The distinction is represented in the drawing by heavy and light lines, owing to the impossibility of representing the colored lines in the drawing for the Patent Office. By this plan the keeping of accounts is greatly simplified and facilitated.

To better explain the mode of using the book, reference is again made to the drawing. Taking the first column, in which is the account

of "Amsden & Co.," we have first the credit of amount brought forward from previous page, \$290.25, which is the balance to their credit on the date, "May 1," written in the space provided for the account for that day. Next are the debits, in the shape of checks made against the credit or balance above, which footed up amount to \$151.80, and this amount deducted from the \$290.25 leaves the balance at the opening of the next day, May 2, \$138.45, the space for which balance is dropped down to allow room for the entry of credits by deposits, &c., which in the example is \$140.80. The line-space occupied at the extreme left by the date, not being needed for that purpose at other points across the page, affords room to foot up or add the former balance and subsequent deposits, which in the example taken amount to \$279.35. Below this are entered the debits—as checks, &c.—beneath which is a line or space for footing up their total, preparatory to subtracting the same from the footing of the previous balance and later deposits to strike a new balance. The same process is repeated throughout the entire account and all the accounts.

The credits of all the different accounts for each day fall in the same line or space across the pages, and the same is true of the balances; hence both may be footed up across the page at any time and the book thus made to show a daily individual balance and a daily general or aggregate balance.

It is obvious that all the matter described as being on two pages may be placed upon one page. By this plan the time and labor and liability of error incident to transferring entries from one book to another are obviated, the balances are quickly and easily determined, and all necessary data, both as to individual accounts and as to the aggregate business, are brought into compact shape. I also effect a great saving in stationery and in space required for books.

The column or space for balances, running from left to right across the page, runs between and is intended to separate the credits from the debits. It is necessary to have the spaces for debits and credits separated, and it is done in this manner, the credits being put above the balance-column, so that the credits and credit balances can be added together,

and the debits of the day deducted therefrom to show the balances for the next day.

Having thus described my invention, what I claim is—

5 1. A combined cash book, ledger, and balance-book having its pages provided with an up-and-down individual-account column, and credit, balance, and debit spaces in said up-and-down column, one below another, the latter spaces provided at one side of the page  
10 with headings indicating credits, balances, and debits.

2. A combined cash-book, ledger, and balance-book having its pages ruled with up-and-down columns for individual accounts and with lines extending across the pages from  
15 side to side to form spaces for debits, credits, and balances in the same up-and-down column one below another, said cross-spaces being furnished with headings indicating credits, bal-  
20 ances, and debits in their order.

3. A combined cash-book, ledger, and balance-book having its pages provided with a single up-and-down column for each account,

and cross-spaces, one below another, in each  
25 column for entries in said up-and-down column of the debits, balances, and credits, the balance-space running between and separating the debit and credit spaces, substantially as set forth, and the cross-spaces being furnished  
30 with headings indicating credits, balances, and debits.

4. A combined cash-book, ledger, and balance-book having its pages furnished with a single up-and down column for each account  
35 and an up-and-down column at the outer end of the page for footings, and a series of cross-spaces extending uniformly across the columns of the page, one below another, to receive the credit, balance, and debit entries, one below  
40 another in each column, and the footings of the balances at the side of the page, the cross-spaces being provided with headings indicating credits, balances, and debits.

ATTIS ADRASTUS WHIPPLE.

Witnesses:

E. P. MORIARTY,

E. P. SUTHERLAND.