



## financial ledger

<https://mhc.andornot.com/en/permalink/artifact15145>

- Accession Number: 014002225
- Collection: [Parks Canada Agency Pharmacy Collection](#)
- Category: [Archival Items](#)  
[Financial Records](#)
- Classification: [Pharmacy, General](#)  
[Financial Record Keeping](#)
- MeSH Heading: [Accounts Payable and Receivable](#)  
[Books](#)  
[Records](#)  
[Archival](#)  
[Pharmacy](#)
- Description: Hardbound rectangular financial ledger with transaction histories for 542 pharmacy accounts hand written on both sides of paper pages in ink; dark brown leather on exterior of cardboard covers and spine; covers have a grey metal frame around perimeter of front, back and spine attached inside to the spine with metal hinges; box spine has a metal frame and a key hole on the front centre; paper dividers separate sections of the ledger and have leather covered tabs with letters stamped on the front and back in gold ink; very heavy thick ledger with lined pages with thirteen accounting column headings; key missing; 474 pages (double sided).
- Number Of Parts: 1
- Provenance: Transferred from the Parks Canada Agency, via Gail Cariou of the Curatorial and Collections Branch.
- Maker: The Copeland-Chatterson Co., Limited
- Site Made (City): [Toronto](#)
- Site Made (State): [Ontario](#)
- Site Made (Country): [Canada](#)
- Dates: 1901  
1908  
circa 1901 - 1908
- Date Remarks: Start date is latest patent date recorded on the ledger; end date is the latest hand written entry
- Material: paper: cream, tan  
leather: dark brown  
metal: grey  
ink: blue, black, gold, pink

Inscriptions: Stamped on front cover in gold ink: "CURRENT LEDGER // No. 1 // R. D. STILES"; stamped on the spine in gold ink: "CURRENT LEDGER // No. 1 // R. D. STILES // PATENTED 1901"; printed inside front and back cover in blue ink: "C-C // PERPETUAL // LEDGER // Patented Feb. 6, 1896. // 'May 1, 1898. // Other Patents Pending, and in United States, Great // Britain and other Foreign Countries."; printed on piece of paper affixed to the front of the first page in black ink: "INSTRUCTIONS FOR OPERATING THE // C-C // Retail Monthly Account System." // "THE COPELAND – CHATTERSON CO., LIMITED, // DEVISERS AND MANUFACTURERS OF BUSINESS SYSTEMS, // MONTREAL TORONTO."; printed on the back of first page and front of last page in blue ink: "How to Open Accounts in Perpetual Ledger; // THE COPELAND-CHATTERSON CO., LIMITED. // Devisers and Manufacturers of Business Systems. // GENERAL OFFICES AND WORKS, // TORONTO. // HOPE BUILDING, // OTTAWA. // MERCHANTS BANK BUILDING, // MONTREAL."; printed at the top of each account page in blue ink: "SHEET NO. ACCOUNT NO. // NAME // ADDRESS"; printed at the top of each account table in blue ink: "THE C-C PERPETUAL LEDGER. PATENTED 1896 AND 1900. THE COPELAND-CHATTERSON Co., LIMITED, SOLE MAKERS, TORONTO."; column headings: "DATE // DESCRIPTION // FOLIO // DEBITS // CK // CREDIT // BALANCE"

Permanent Location: Storage Room 2005  
2005-3

Length: 31.5 cm

Width: 23.6 cm

Depth: 8.5 cm

Unit Of Measure: centimeters

Dimension Notes: Dimensions when the ledger is closed

Condition Remarks: Minor soiling to covers, spine, and pages; minor rusting of metal pieces, especially around key hole on front of spine; minor tears and loss to edges of leather tabs and edges of several pages

Copy Type: original

Reference Types: Website  
Artifact (book)

Reference Comments: "Pictou Parade." Haggis: The McCulloch Heritage Centre. 2016. Accessed 15 May 2019.  
Pharmacy ledger, 014.002.224

Research Facts: The ledger contains hand written records of account transactions from 1902 to 1908 for the pharmacy operated by R. D. Stiles. R. D. Stiles was a druggist and apothecary and was a colleague of J. D. B Fraser. He operated several of J. D. B. Fraser's drugstore branches.

#### Images





