

# Four and Twenty Blackbirds

by [Michael E. Marotta](#)

In the nursery rhyme, "Sing a Song of Six Pence" we hear that "the king was in his counting house, counting out his money." Even today, the British government calls its Treasury, "the Exchequer" because in the Middle Ages, counting houses kept records on a checkerboard.

As life gradually improved after the Dark Ages, keeping track of the accounts for a manor or fiefdom was a challenge. Roman numerals were cumbersome to work with and there was no such thing as double-entry bookkeeping.

The checkerboard was long known from the game of chess and it made a convenient tabletop calculator. An accountant of the Middle Ages assigned debits and credits, incomes and expenses, to squares on the checkerboard. Coins were stacked on the squares to show balances.

Of course, the king preferred not to trust menials with the coin of the realm. So, a system of tokens was invented. Called "jetons" in French, many of these base metal replicas of actual gold and silver coins were made in the German town of Nuremberg.

Following the Crusades, two sweeping changes liberated chessboards from their financial duties. Arabic numerals made arithmetic much easier. And, the invention of double-entry bookkeeping replaced the simplistic ledger of ancient times.

Also free for other duties were the thousands of jetons. Some of them were imported to England where they met the needs of common people for small change. Others stayed in France to be used as gambling counters.