

(No Model.)

J. E. DEPUE.

LEDGER, SALES, AND BILLING BOOK.

No. 469,549.

Patented Feb. 23, 1892.

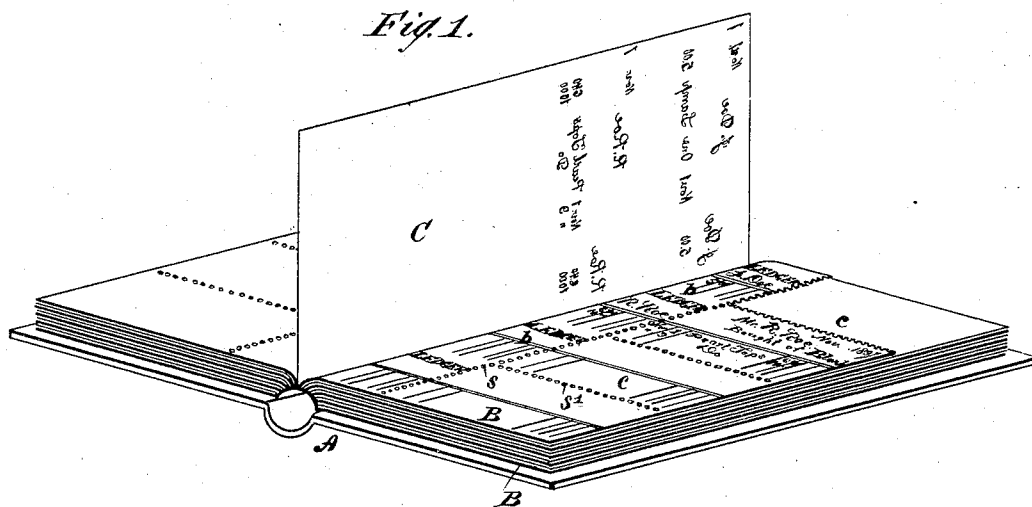


Fig. 2.

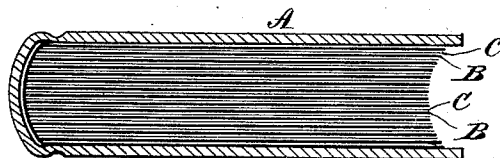


Fig. 3.

LEDGER	Mr.	189
	Bought of Blank	
B	C	S ²
LEDGER	Mr.	189
	Bought of Blank	
B	S	
LEDGER	Mr.	189
	Bought of Blank	
B	C	S ¹
LEDGER	Mr.	189
	Bought of Blank	

WITNESSES:

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UNITED STATES PATENT OFFICE.

JAMES E. DEPUE, OF OAKLAND, CALIFORNIA.

LEDGER, SALES, AND BILLING BOOK.

SPECIFICATION forming part of Letters Patent No. 469,549, dated February 23, 1892.

Application filed November 12, 1891. Serial No. 411,652. (No model.)

To all whom it may concern:

Be it known that I, JAMES E. DEPUE, of Oakland, in the county of Alameda and State of California, have invented a new and useful
5 Improvement in a Combined Ledger and Sales-Book and Billing-Book, of which the following is a full, clear, and exact description.

My invention generally consists in a book that combines within itself three books such
10 as used in mercantile businesses—to wit, a general ledger, a sales-book or personal ledger, and a billing-book, substantially as hereinafter described, and more particularly pointed out in the claims, and whereby, while I do
15 away with a multiplicity of books and lessen the labor of the book-keeper, the keeping and the rendering of accurate accounts is greatly facilitated.

Reference is to be had to the accompanying
20 drawings, forming a part of this specification, in which similar letters of reference indicate corresponding parts in all the figures.

Figure 1 represents a view in perspective of my improved book thrown open; Fig. 2, a
25 transverse section of the same closed; and Fig. 3 is a face view of one of the main or entry sheets detached or before it is bound up in the book.

A indicates the book, which may be of any
30 convenient size and shape, bound in any desirable manner. It is made up of or contains two classes of leaves bound together—namely, a series of main or entry leaves B, of peculiar construction, and a series of intervening transfer or copying leaves C in successive order
35 with the main sheets, so that a press-copy may be taken of the writing on the main leaves. Each main or entry sheet B has its inner end portion ruled to form a column consisting of
40 any number of ledger-spaces—that is, general ledger entry blanks or spaces *b*, one below the other, and which, as shown in the drawings, may have a heading marked "Ledger" over each of them. The rest or main and front
45 portion of said sheet has opposite each ledger-space *b* a space *c* corresponding to the leaves in a sales-book or a bill-head book, and each of which may be ruled, as the blanks in such books usually are to enter the usual items of
50 the account, dates of delivery, and separate charges or amounts of the several items carried out in the right-hand ruled marginal por-

tion of said space *c*. The upper portion of these spaces *c* or blanks has the usual or any suitable heading, including, for instance, the
55 place and date of the bill, name of the business-house rendering the bill, and blank for entry of the name or names of the party or parties to whom the goods have been sold. Each of said spaces *c* also bears a special num-
60 ber printed thereupon in copying-ink.

Each space portion *c* of each sheet B is designed to be detached and removed, when desired, from its respective ledger portion *b* to
65 make it presentable as a bill, leaving the ledger portions *b* of the sheet undisturbed in the book. To facilitate the removal I perforate the sheet A by a vertical row of perforations *s* to separate the several ledger-spaces
70 *b* from the bill spaces or portions *c*, which latter are separable from one another by horizontal rows of perforations *s'*, whereby an account or bill when filled up can be readily removed from the page-sheet. Before detach-
75 ing the bill or bills, however, from any of the sheets B, I lay over it the copying-sheet C, which belongs to it, and take a press-copy on said sheet C of the account or written matter thereon. This copying-sheet C, bound up in
80 the same book as the main sheet or sheets B, will then show on the face of it for future reference, as required, a general ledger account copied from the portion or portions *b* of the main sheet B, and a personal ledger or sales
85 account and itemized bill or bills pertaining to such portions copied from the portion or portions *c* of the sheet B, after which the original account C, which forms a ready-made bill, may be detached from the sheet B for presen-
90 tation to customers, as required.

I thus make the one book A form a general ledger, a personal ledger or sales-book, and a billing-book, to the great saving of time, labor, and multiplicity of books and with increased
95 convenience as regards inspection, handling, and writing up of the ordinary separate books and bills. There is also a great saving of expense for stationery by the use of my improvement, and business generally is expedited, inas-
100 much as there is no separate ledger to write up from the personal ledger or sales-book and no separate bills to make out; but by my improvement the bill will be ready to detach and present at any moment when the customer

calls for it without loss of time, while a clear record will be kept of it on the copying-sheet. Each of the separated accounts or bills C bears its own special number, which number is 5 copied or impressed upon the copying-sheet when the copy is made, and when it is desired to refer from the detached bill to the copied account it is only necessary to consult the number of the detached bill and then turn to 10 the corresponding number of the copy in the account-book, the inconvenience of being obliged to refer to a special index, which is the usual method, being thus saved and avoided.

15 I am aware that copying-leaves have heretofore been bound up in account-books, and this I do not claim as my invention.

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

20 1. A combined general ledger, sales-book, and billing-book consisting of a series of leaves B, each having a column or series of ruled ledger blanks or spaces *b* on its inner end and 25 a corresponding series of perforated separable and ruled account-blanks *c* on its outer end or portion respectively opposite the ledger blanks or spaces, and a series of copying leaves or sheets C, bound up in successive order 30 with the leaves B, substantially as specified, whereby separate general ledgers, separate sales-books, and separate billing-books

or bill-heads are dispensed with and ready-made bills are provided, as set forth.

2. The leaves B, each having a column or 35 series of ruled ledger blanks or spaces *b* on its inner end and a corresponding series of account blanks or spaces *c* on its outer end or portion respectively opposite the ledger 40 blanks or spaces, and the copying-leaves C, alternately arranged between leaves B, said account-blanks *c* being separable from each other and from the ledger blanks or spaces by vertical and horizontal perforations, substantially as specified. 45

3. The main or entry leaves or sheets B, each having a column or series of ruled blanks or spaces *b* on its inner end and a corresponding series of account blanks or spaces *c* on its 50 outer end or portion respectively opposite the ledger blanks or spaces, with copying-leaves C, alternately arranged between the leaves B, each of said account-blanks bearing a different number made or printed in copy- 55 ing-ink and each account-blank being separable from each other and from the ledger blanks or spaces by vertical and horizontal rows of perforations *s s'*, essentially as described.

JAMES E. DEPUE.

Witnesses:

E. M. CLARK,
EDGAR TATE.