(No Model.)

E. H. DOAN.
ACCOUNT BOOK.

No. 541,430. Patented June 18, 1895.

FIG. 2.

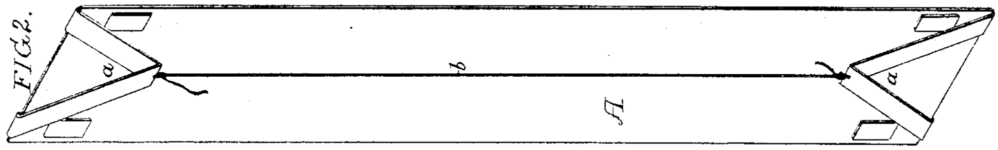
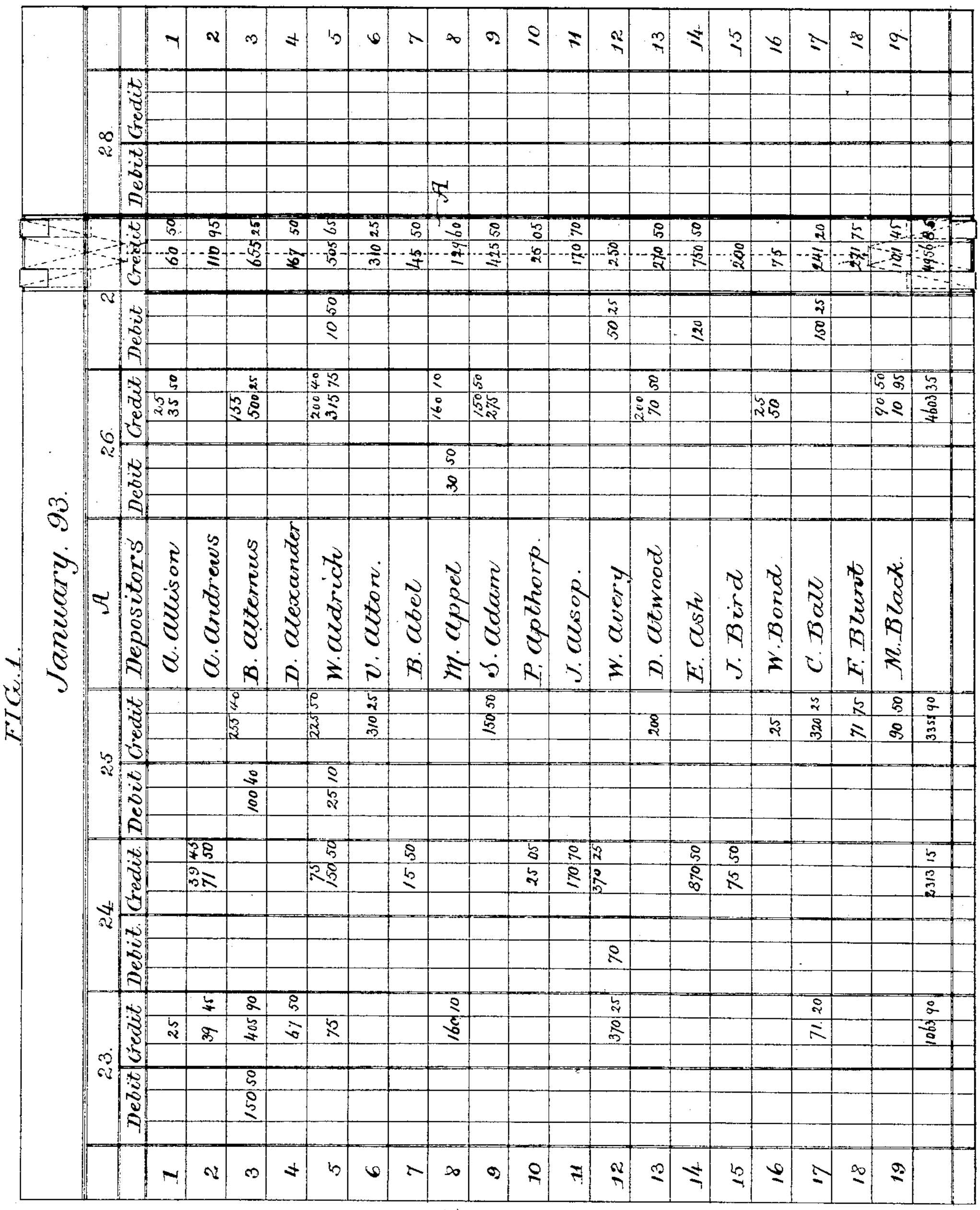


FIG. 1.



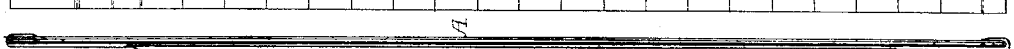


FIG. 3.

Witnesses
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Inventor.
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by his Attorneys
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THE NORRIS PETERS CO., PHOTO-LITHO., WASHINGTON, D. C.

UNITED STATES PATENT OFFICE.

ELLIS H. DOAN, OF COATESVILLE, PENNSYLVANIA.

ACCOUNT-BOOK.

SPECIFICATION forming part of Letters Patent No. 541,430, dated June 18, 1895.

Application filed February 6, 1893. Serial No. 461,094. (No model.)

To all whom it may concern:

Be it known that I, ELLIS H. DOAN, a citizen of the United States, and a resident of Coatesville, Chester county, Pennsylvania, have invented certain Improvements in Account-Books, of which the following is a specification.

My invention relates to that class of account books in which each leaf is ruled for a number of names and has for each name a number of columns indicating debits and credits, the object of my invention being to provide such a book with a simple and convenient device whereby the labor of ascertaining the aggregate amount of credits at the end of a day, or other business period, is very much lessened, and the operation correspondingly facilitated, the device being also of value in transferring accounts from page to page.

In the accompanying drawings, Figure 1 is a view illustrating a page of a balance-ledger having my improved attachment applied thereto. Fig. 2 is a rear view illustrating the preferable method of securing the attachment in place, and Fig. 3 is a sectional view.

As shown in the drawings, each leaf of the ledger has a central column A for the names of the depositors, and on each side of this central column is a series of parallel columns representing the debits and credits of each depositor for a number of successive days.

According to the present practice, the person in charge of the book, at the close of business on each day, transfers to the credit side of the column representing the next day, the amount remaining to the credit of each depositor, all of the credits having to be thus transferred whether or not they have been affected by the debits and credits representing the business of the day, in order that the credit columns may be summed up in balancing the books for the day.

As but a very small proportion of the accounts are varied by the business of any one day, a very large amount of this labor is devoted to the simple transfer of the same sum from one column to the other, and it is with the idea of rendering unnecessary this large percentage of the labor of transfer that my invention has been devised.

The invention consists of a movable credit column strip which is represented at A, and which can be moved across the leaf of the book and caused to register with the credit columns of different days in succession.

In starting the book, as many of these slips are employed as may be rendered necessary by the list of accounts, and in first entering upon the book the credit of each depositor, a corresponding credit is entered upon the strip, this latter entry being preferably made in pencil or other medium which can be readily erased, the strip occupying a position over the column next to that in which the original entry is made.

At the close of business each day the entry of credits upon the movable strip is changed to accord with the debits and credits representing the business of the day. Hence it is necessary to correct, on the movable strip, only such accounts as are actually changed by reason of the day's business. The strip is moved along on the leaf from day to day, or is shifted from leaf to leaf as time goes on, but at the close of business each day the strip always indicates the proper credit of each depositor and the summing up of these credits will accurately represent the aggregate credits at the end of the day, while the work of transfer at the close of business is but a small fraction of what would be required if all of the credits had to be transferred from one column to another.

Various means may be employed for securing the strip A in position upon the leaf. For instance, the strip may be in the form of an endless ribbon extending completely around the leaf, or it may have suitable clips or fastenings at top and bottom to engage with the edges of the leaf, or the strip may even be unconfined in some cases and lie between the leaves of the book. I prefer, however, the construction shown in Fig. 2, on reference to which it will be observed that the strip is secured at each end to the ends of a loop *a* of tape, ribbon, or other narrow web, and that these loops are united by a thread or cord *b*, the advantage of which method of fastening is, that while the strip is prevented from twisting or getting out of line on the leaf, the accounts on the back of the leaf are not hidden or obstructed, the securing device, moreover, being perfectly flexible and permitting the ready slipping of the strip from one leaf, and its application to another.

Although I have described my invention as applicable to a balance ledger such as used by banks in which the accounts are those of depositors, it will be evident that the invention is applicable to account books generally in which a number of separate accounts are carried from day to day.

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

1. The combination of an account book having individual account columns running in one direction, and columns for each day or other business period running in a direction at right angles thereto, with a credit slip upon which entries may be made and erased as desired, said strip being in sliding frictional contact with the leaf of the book and movable across the said day columns, whereby, at the end of each day, the only credits to transfer to this strip are those which have been affected by the day's business, substantially as specified.

2. A ledger or like account book having individual account columns running in one direction and columns for each day or other business period running in a direction at right angles thereto, in combination with a credit strip upon which entries may be made and erased as desired, and means for holding said strip in sliding frictional contact with the leaf of the book, said means comprising a loop at each end of the strip and a thread connecting these loops on the back of the leaf, substantially as specified.

In testimony whereof I have signed my name to this specification in the presence of two subscribing witnesses.

ELLIS H. DOAN.

Witnesses:

FRANK E. BECHTOLD,

JOSEPH H. KLEIN.