

(No Model.)

2 Sheets—Sheet 1.

J. E. AMES.
ACCOUNT BOOK.

No. 477,631.

Patented June 28, 1892.

Fig. 1.

Fig. 1. A perspective view of the account book showing multiple pages. The pages are labeled A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z. The pages are arranged in a fan-like manner, showing the binding and the edges of the pages. The pages contain various forms and tables for recording transactions.

Fig. 2. A perspective view of the account book showing a single page. The page is labeled A, B, C, D, E, F, G, H, I, J, K, L, M, N, O, P, Q, R, S, T, U, V, W, X, Y, Z. The page contains various forms and tables for recording transactions.

Witnesses:
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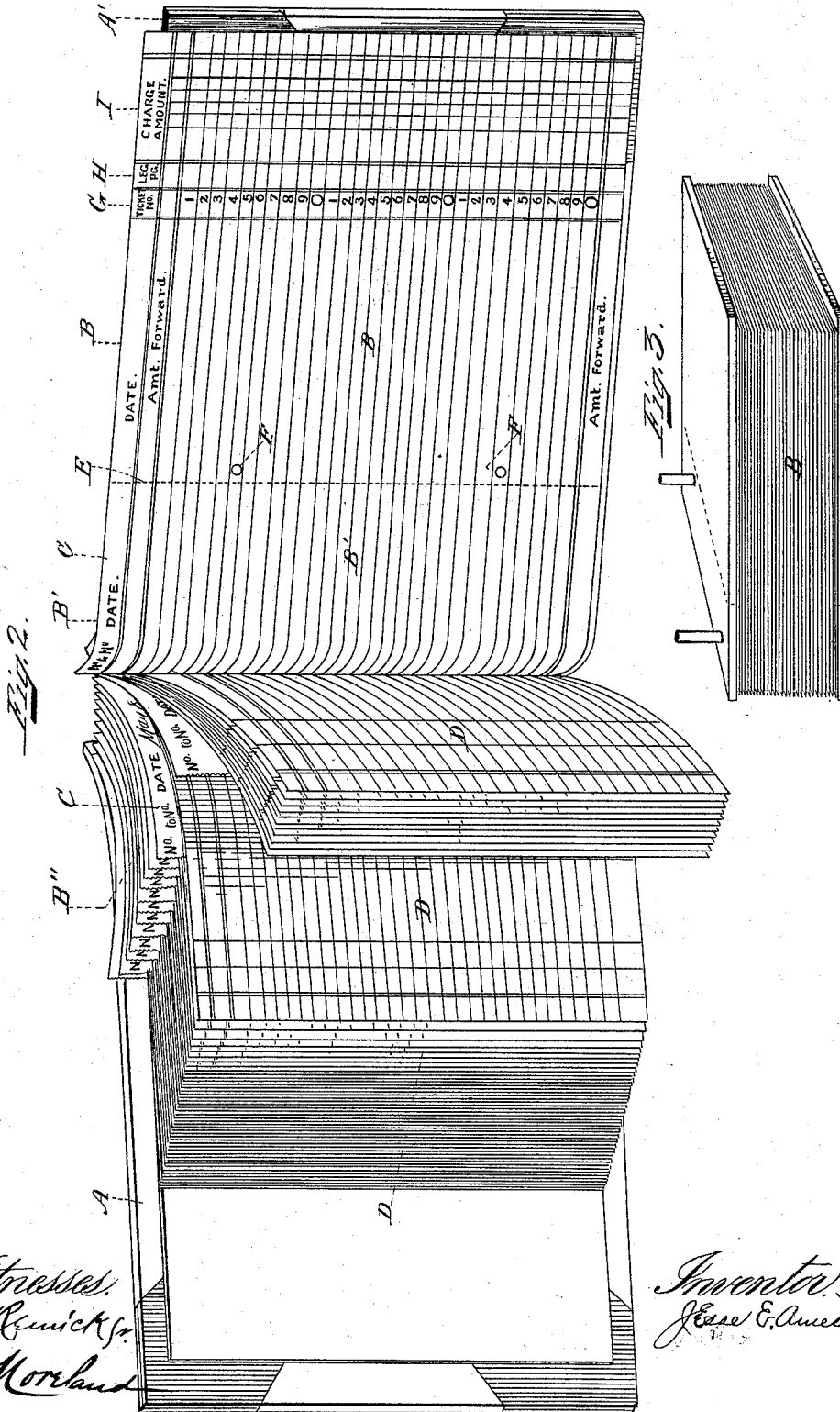
(No Model.)

2 Sheets—Sheet 2.

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No. 477,631.

Patented June 28, 1892.



UNITED STATES PATENT OFFICE.

JESSE E. AMES, OF BOSTON, MASSACHUSETTS.

ACCOUNT-BOOK.

SPECIFICATION forming part of Letters Patent No. 477,631, dated June 28, 1892.

Application filed February 29, 1892. Serial No. 423,248. (No specimens.)

To all whom it may concern:

Be it known that I, JESSE E. AMES, a citizen of the United States, and a resident of Boston, in the county of Suffolk and State of Massachusetts, have invented a certain new and useful Improvement in a Footing and Posting Sheet as Adapted to Mercantile Accounts, of which the following, taken in connection with the accompanying drawings, is a specification.

The object of my invention is to collect the several amounts charged daily on the various "sales-sheets," adapted to the binders ordinarily used in mercantile business through the employment of a footing and posting sheet as an interleaf, arranged to extend beyond the ordinary sale-sheets at right-hand margin, wherefrom said charges may be entered in the ledger from the sales-sheet bearing the original entry, and also from the footing-sheet, at one and the same writing, thus quickly and accurately obtaining the total amounts, expediting the clerical labor, and reducing to a minimum the liability of errors in transcribing accounts.

To carry my invention into effect, I proceed in the manner illustrated in the annexed drawings, forming a part of this specification, wherein—

Figure 1 is a view in perspective of the sales-sheets in binders ordinarily used with my footing and posting sheet thereto attached and carrying an example of one account, Fig. 2 being a similar view exposing more of the surface of said footing and posting sheet with no account thereon written. Fig. 3 exhibits the arrangement in convenient book form of said footing-sheets after division as used for a book of reference. Fig. 4 is a plan of an upper portion of said interleaf, whereon the sheet is lengthened to accommodate several footing-columns to meet the requirements of more extended accounts.

Corresponding letters denote the same features in the various figures of the drawings, referring to which—

A A' designates a binder of the usual form devoted to the daily sales of commodities, with my footing and posting sheet attached as an interleaf, (indicated at B' B,) while the stubs or reference (half) sheets after division appear as at B'', remaining in the place of their original binding to separate the consecutive

daily transactions. Said stub-sheets, it will be observed, bear upon each upper marginal side the daily date, as at C, the width of each sheet extending for the purpose of a quick reference from face to back above the order sheets or pages D when desirable to refer to any preceding sales, the aggregate amount of the day's transactions also being noted thereon.

In the further description of my invention I divide by a perforated line E the before-mentioned stub-sheet B' from the footing-sheet B, which latter is provided with two or more holes, as at F F, Fig. 2, for the purpose of confining them in their reference form, (shown in Fig. 3,) as also similar holes F' F', Fig. 4, at the extreme left margin utilized in binding the interleaf between said sales-sheets in a manner similar to that shown. These footing-sheets also serve for comparison with the ledger should errors occur when entering amounts therein, thus avoiding the separation of each sales-sheet when checking back for such errors.

The right-hand portion of said sheet B, I subdivide into the following vertical columns in their consecutive order from the center of the face of sheet, viz: "Ticket No.," as shown at G, printed upon its upper margin, beneath which appears the repetition of a series of numerals from "1" to "0," subdividing the page into equal spaces of ten lines each. I would observe that every tenth figure is emphasized to denote a higher notation in the column G, reading downward, while said printed numerals avoid the necessity of carrying forward each figure denoting the sales-sheet—as, for example, the numeral "7" (see Fig. 1) is written by the accountant at the top of the column G, taken from the corresponding sales-sheet D at J, placing it at the left of the printed number "1," thus designating "71." Obviously the repetition of said figure "7" may be omitted until the higher numeral be reached, and in the same manner the remaining higher numbers can be treated. Said numbers also serve to detect any omission to transfer an amount from sheet D to sheet B, or to post an amount from sheet D to the ledger, as the absence of such amount from the latter sheet or a ledger-page will leave an unfilled space in line with the same number as the sheet D omitted, as

would be apparent on footing the sheet B. In the subdivision of said right-hand portion of this sheet B, I find it expedient to increase these footing-columns to meet the exigencies of a large business in the manner shown in Fig. 4, wherein are three footing-columns, which I deem sufficient for most accounts, though the number may be increased.

Next in order is the "Ledger page" H, which column obviously receives the numerals indicating the ledger-pages, requiring no extended description, and, finally, the heading "Charge amount." These columns, as at I, receive the figures indicating the totals from the sales-sheet D, which are written on a line with the corresponding number in the footing-sheet B. The total amount written on a line with the number on said footing-sheet B should thus agree with the total on the corresponding number of the sales-sheet D, proving the accuracies of the entries, as previously explained.

I will now briefly summarize my improved system of footing and posting, as herein described, by stating that said sales-sheets D accumulate in a temporary holder (not herein illustrated) as rapidly as the goods thereon represented are shipped and billed. The back cover A' of the binder A is then removed, and these sheets D are taken from their temporary holder and placed in said binder daily, as shown in Figs. 1 and 2. The footing and posting sheet B' B is placed on last, and the binder A' is replaced. The sales-sheets are now paged and the charge amounts written on the footing-sheet B, continuing the pages of said sales-sheets consecutively from those of the previous day. The day's transactions are now ready for posting into the ledger. Beginning with the first sales-sheet D, post the amount (I will say, for example, "\$110.50") to John Smith's account in said ledger, also writing the page (19) thereof in the column marked "H," and in line with amount "\$110.50" on footing-sheet B, and thus continue the posting throughout the remaining sheets D until completed. I wish to observe here that much expenditure is avoided in printing and material through the adaptation of my interleaf for the common form of sales-sheets wherein the number of columns and divisions may be lessened by using a corresponding number of footing-sheets B, the amount, for example, posted in each of four ledgers being quickly ascertained by carry-

ing four of said footing-sheets daily, while any increase in size of the sales-sheets D is avoided.

Having ascertained the nature and application of my invention, I desire to secure by Letters Patent of the United States and I claim—

1. The herein-described interleaf, comprising a footing and posting sheet provided with means for its separation into two or more parts and adapted to be temporarily or permanently bound with sales-sheets herein described, in a manner to extend beyond said sheets and expose its lettered headings and figure-column, substantially as specified.

2. In combination with an order-book, substantially as hereinbefore described, an interleaf footing and posting sheet adapted to be divided into two parts, one of said parts bearing marginal daily dates on both sides for ready reference while bound, the second part bearing on its face the "Daily date," "Ticket No.," "Ledger page," and "Charge amount," adapted to be perpetually exposed for reference while bound and before division, as specified.

3. In combination with a binder and sales-sheets, a footing and posting sheet provided with printed margins and headings, as previously described, adapted in its integral form as an interleaf and after division for use as a reference and a stub-book, as set forth.

4. An interleaf combining a stub-sheet B', a footing and a posting sheet B, the former sheet provided with duplicate headings C, printed on its top margins, the latter sheet having three or more headings "G" "H" "I" duplicated over footing columns, said interleaf further provided with a perforated line E for its division into two parts B' B, each of said parts provided with duplex perforations F' F to receive a spindle when binding into separate parts, the integral interleaf designed, arranged, and adapted to be employed in combination with the ordinary binders in commercial use, substantially in the manner and for the purpose specified.

In testimony whereof I have signed my name to this specification, in the presence of two subscribing witnesses, on this 21st day of January, A. D. 1892.

JESSE E. AMES.

Witnesses:

N. S. SHELDER,
WALTER SIMMONS.