

(No Model.)

2 Sheets—Sheet 1.

E. F. WARD.
ACCOUNT KEEPING BOOK.

No. 574,507.

Patented Jan. 5, 1897.

B	C	A			
		NAME			
		A'			
		Date	No.	Page	Amt.

Fig. 1

ORDER BOOK				NAME		
Date	No.	Page	Amt.	Total	Credit	Bal.
F						
E						
E						

Fig. 2.

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UNITED STATES PATENT OFFICE.

EDWARD F. WARD, OF NORTHPORT, NEW YORK.

ACCOUNT-KEEPING BOOK.

SPECIFICATION forming part of Letters Patent No. 574,507, dated January 5, 1897.

Application filed May 28, 1896. Serial No. 593,395. (No model.)

To all whom it may concern:

Be it known that I, EDWARD F. WARD, a citizen of the United States, residing at Northport, in the county of Queens and State of New York, have invented certain new and useful Improvements in Account-Keeping Books, of which the following is a specification, reference being made to the drawings accompanying and forming a part of the same.

The present invention relates to new and improved means for simplifying keeping of accounts, more particularly and as an example accounts between merchantmen of retail classes and their customers.

With many such retail dealers the matter of keeping books, and particularly the matter of having a person to specially superintend and care for the books, is an important item of expense.

One of the essential objects of my invention is to simplify account-keeping as usually practiced by such retail dealers, and especially to save as much as possible the transferring of entries, especially as between the receiving of an order and the final or ledger account or bill-statement to the customer of the same.

In essential respects my invention consists of a new form of what I term a "ledger," the pages of which are provided with means for temporarily engaging and holding order sheets, pages, or slips in such positions that the footings or other indices of these sheets become practically ledger-entries.

Referring to the drawings, Figure 1 is a plan view of a single order sheet, slip, or the leaf from an order-book adapted to be used in connection with a ledger-book of the kind embodying my improvements. Fig. 2 indicates a sheet or page of the ledger-book. Fig. 3 indicates such a sheet or page with the order sheets or leaves inserted therein. Fig. 4 is a detail cross-section of Fig. 3.

Referring to the views in detail, A represents a sheet or page of the order-book. B is the stump of the same. C indicates a line of perforations whereby the sheet A may be torn or removed from the order-book. At the top of this sheet is a ruling, on which may appear the name of the customer. In the space A' may be entered the items of the goods bought. At the bottom of the page are four spaces, which may be marked, respectively,

"Date," "No.," "Page," and "Amt.," or with other indices. The date of order is supposed to be entered in the first space. In the next space may be entered the number of the order-book, in the next space the page of the ledger when the customer's account is recorded, and in the last space the amount of an order written out on one of these order-sheets.

As a probable general practice it is supposed that those order-sheets will be filled up from various customers, as, say, during a day's time. At the convenience of the merchant or dealer they are to be inserted in the ledger-page as follows: This ledger-page D is provided with wires E, which are secured to the sheet and are of extent and position so as to pass around, engage, and hold one or more of the sheets A in contact with the ledger-sheet. In lieu of wires threads, strips of paper, or other similarly-acting pieces may be used.

The ledger-page (see particularly Figs. 2 and 3) has a single left-hand column or division of the width corresponding to that of the slips A, and the said wires are of a length corresponding to this width and are separated from each other, preferably, by about the width of the divisions at the lower end of the order-sheet A. This ledger-page is ruled or divided so as to have at its top a space for the name of the customer. Also, commencing at the left-hand side, it has heading indications of date, number, page, and amount corresponding in arrangement and indication to the similar indications on the order-sheets. At the right hand of the page are three columns marked, respectively, "Total," "Credit," and "Balance" or any similar ledger-column headings.

The retail dealer is supposed to remove the order-sheets from his order-book. All bearing the same customer's name are to be successively inserted in a page or pages of the ledger-book, as shown in Fig. 3, which figure represents the orders of a single customer, say, for a day's time. A sheet of the page of the ledger-book may be composed of two or more thicknesses and the sheets from the order-book inserted between these separate parts, so that their lower edges project through the slot F and to under the various of the wires E; that is, the first order-sheet will be

brought to under the first or uppermost wire, the second slip will be brought to under the second wire, and soon. Preferably each leaf of the ledger-book consists of a blank sheet
 5 of thin cardboard, to which slips are attached by insertion under the wire-holders (or tape) at proper places. On these slips are printed the ledger rulings, headings, &c. They may be detached when necessary and new slips
 10 inserted in their places, or they can be inserted one upon another to a considerable number if necessary in extended accounts.

The retail dealer having inserted the slips, as shown in Fig. 3, has then but to add up
 15 the numbers in the column marked "Amt." and transfer the sum to the column on the ledger-page marked "Total." If the customer should pay something on account, this amount would be put in the column called "Credit,"
 20 and the balance then standing would be put in the balance-column.

After a page of the ledger-book has been filled, or more particularly after the right-hand columns have been used to the bottom of
 25 the page, the account may be carried to the next sheet. If at any time during the use of one page the account be finally settled, the previously-entered amounts on the page may be erased or a paster may be placed over the
 30 same and the page used again. Upon closing a customer's account, and if desired, similar pasters may be placed over the name of the previous customer and the page reopened for another customer.

35 At the end of the month or at such other time as the retail man would render accounts to a single customer he can withdraw the order-sheets and render a bill for the total amount of the same, to which would be at-
 40 tached the order-sheets, whereby the customer will be furnished duplicates of original orders. It is also to be understood that the order-book may be provided, as is well understood, with transfer-sheets, so that at the
 45 time of entering a single order two duplicates

of the same are produced. One of these duplicates may go to the ledger-book and eventually to the customer, and the other duplicate may be retained, so that upon rendering account and surrendering one set of the original order-duplicates the retail man will still
 50 have a duplicate of all the orders for his own use and to verify his account and effect correction because of possible error in entry, &c.

The essential means and arrangement of
 55 the parts of the ledger-book may in various ways be changed from those illustrated in the drawings, and therefore I do not limit myself strictly to those shown.

The essential feature of improvement is
 60 providing a ledger-book with slits, wires, supports, or similarly-acting devices whereby order-sheets can be inserted on the page of the ledger-book (instead of the figures of the same
 65 being transferred to the ledger-book) and while so on, or in the ledger-page, can be used as ledger entries, and can subsequently be removed for surrendering the same to the customer as a detail statement of his bill.

What is claimed as new is—

70 In account-keeping books, the combination of an order-sheet having a space at the top for the name of the purchaser, spaces at the bottom for date, number, page and amount, and an intermediate space for the name of
 75 the goods bought, with a ledger-sheet ruled or divided so as to have at top a space for the name of the purchaser, and heading-indications of date, number, page and amount corresponding with the similar indications on the
 80 order-sheet, and three columns at the right-hand side for total, credit and balance, or similar ledger-column headings, and parallel horizontal loops, and slot F—these parts being combined and arranged substantially as
 85 and for the purposes hereinbefore set forth.

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Witnesses:

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