July 12, 1927. 1,635,357

J. E. BEMIS

COMPARATIVE VISIBLE RECORD BOOK

Filed Aug. 23, 1926

Fig. 1.

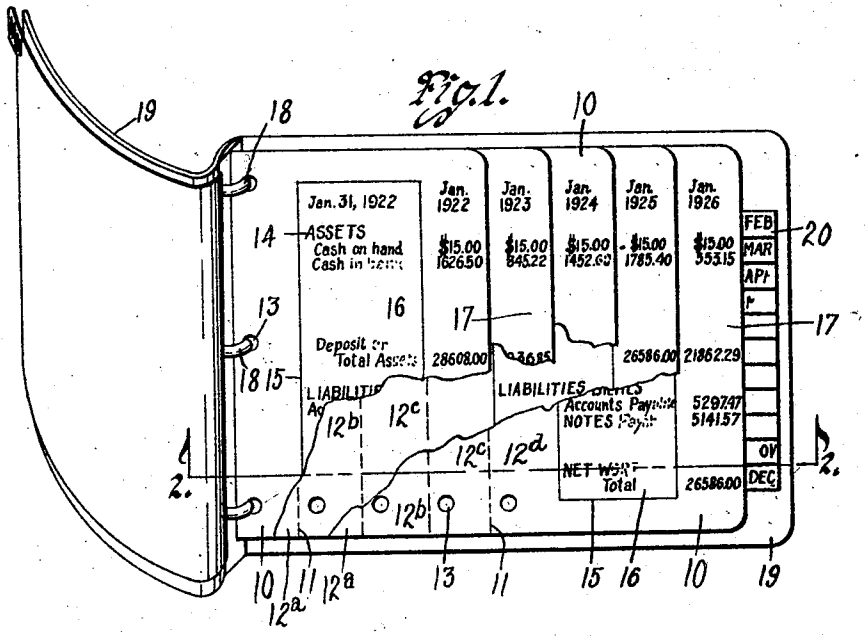


Fig. 2.

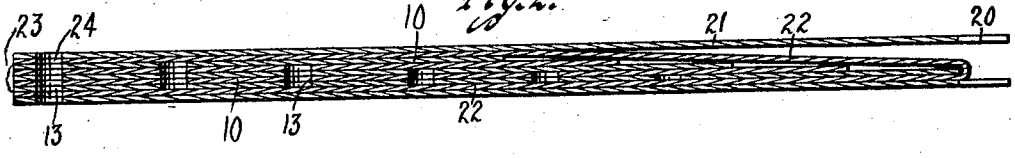
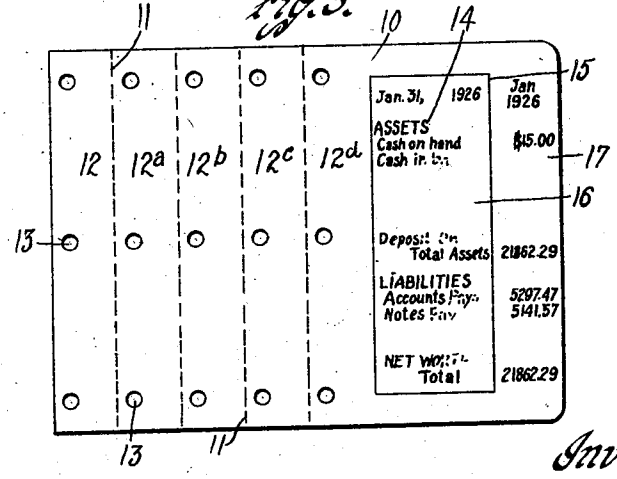


Fig. 3.



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COMPARATIVE VISIBLE RECORD BOOK.

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The object of my invention is to provide a comparatively visible record book of very simple and relatively inexpensive construction, having leaves of certain structure and arranged in certain relation to each other, which leaves on account of their construction are adapted to be readily modified and give a new arrangement, the whole being combined in a record book or series of sheets, whereby comparative records for successive periods of time may be conveniently kept in form for instant visible comparison.

Another object is to provide such a structure so arranged that the series of leaves exposed for comparison may be readily modified and rearranged for exposing varying series of leaves for comparing records for different periods of time.

With these and other objects in view, my invention consists in the construction, arrangement and combination of the various parts of my comparative visible record book, whereby the objects contemplated are attained, as hereinafter more fully set forth, pointed out in my claims, and illustrated in the accompanying drawings, in which:

Figure 1 is a perspective view of a comparative visible record book embodying my invention, parts being broken away.

Figure 2 is a detail, sectional view taken on the line 2—2 of Figure 1; and

Figure 3 is a plan view of one of the leaves.

It is well known that it is very highly desirable to compare the records of business transactions for different periods of time. For example, it may be desired by the managers or operators of a business to be able to compare the balance sheets for a series of years, and is a great advantage to be able to do this quickly and easily by exposing the records for the successive years in parallel columns, and such a comparison could, of course, be made by taking the complete balance sheets for the various years and laying them out on the desk. The eye, however, would have to travel a considerable distance in going over the different sheets.

I have provided an arrangement whereby the indicating characters for the items or headings may be placed in one column and the comparative figures for the different years may be placed in another column on different sheets, so that the columns for the figures will be parallel and the figures for the corresponding items will be in horizontal lines for maximum convenience in comparison.

In Figure 3, I have shown one of the sheets which forms a part of my comparative visible record book.

Each sheet 10 has its left-hand portion divided by vertical, weakened lines 11, preferably perforated, into a series of sections or portions extending from the left-hand edge of the sheet.

I have illustrated my device in the form of a book adapted to compare figures for five periods of time.

In a book of this kind, there will be provided five of these sections or parts, which I have indicated in Figure 3 by the reference characters 12, 12^a, 12^b, 12^c and 12^d. Each section is punched with holes 13 to receive a binding means, such as a post, ring or the like.

To the right of the right-hand section 12^d is a portion or section for a column of indicating characters 14 defining the data of which comparison is desired.

I preferably provide a border 15 for the portion of the sheet adapted to receive the column 14 for convenience in idicating the range of standard bookkeeping machines.

To the right of the portion just mentioned, which I have indicated generally by the character 16 is the portion 17 for receiving a column of figures relating to the indicating characters 14.

For example, if it is desired to keep records of the balance sheets for various periods of time in such manner that they may be readily compared, the bookkeeper enters in the column 14 the headings for the balance sheets, such for example as—"Assets", —"Cash on hand," "Cash in bank" and so forth, and—"Liabilities," "Accounts payable" and so forth.

At the top of the portion 17 is entered the date, as for example—"January, 1922."

Then in horizontal alignment with the indicia in column 14 are entered the proper figures, as for example—"Cash on hand, $15.00,"—"Cash in bank, $515.53."

If it is desired to compare five years, for instance from 1922 to 1926 inclusive, five sheets are filled out with the proper data.

The 1926 sheet is placed at the bottom of the series, next over that the 1925 sheet, next over that the 1924 sheet, and so on.

For the 1925 sheet, the left-hand section 12 is torn off along the weakened line 11.

The 1926 sheet is then mounted on the support, for instance the rings 18 in a suitable binder 19, with the rings extended through the left-hand holes 13. The 1925 sheet with the left-hand section 12 removed is thus superposed on the 1926 sheet, and the rings are inserted through the left-hand remaining holes 13, which would be the holes in the section 12^a.

On the 1924 sheet, the sections 12 and 12^a are torn off, and the rings inserted through the holes in the section 12^b and so on.

When this is done, the top sheet or 1922 sheet will have had the sections 12, 12^a, 12^b and 12^c removed and will lie on top of the series, and will have the column of indicating characters 14 readily visible. Instead of rewriting or reprinting this column of figures on each sheet, it need not be duplicated on any of the other sheets.

Opposite the various indicating characters, such for instance as "Cash in bank" will be the proper figures arranged in horizontal lines on the respective sheets.

The business manager can quickly and easily compare his balance sheets for five year periods.

On the first of January, 1927, when it is desired to enter the 1927 figures under the date "1927", it will be seen that the characters in column 16, may be placed on the 1923 sheet. The 1922 sheet may be removed.

Each of the sheets for 1923, 1924, 1925 and 1926 may have an additional section 12, 12^a and so forth removed. The 1927 sheet can be inserted under the 1926 sheet and all the sheets placed together for a comparative visible record for the years 1923 to 1927 inclusive.

It will be seen that a device of this kind can be used for a great variety of purposes, as for instance comparing the monthly sales of different salesmen, their annual sales, the monthly sales of a plant, the periodical production of a plant and so forth.

It will, of course, be understood that the sheets may be made in different sizes for different purposes, but I preferably make them in a size adaptable for use with standard bookkeeping machines.

I preferably provide with my comparative visible record book an envelope 22 with a transparent face to receive each series of sheets. This envelope is open at one side, as at 23 (Figure 2), and is provided near its open end with suitable holes 24 to receive the rings 18.

This may be desired where the records are referred to frequently, especially if some of the sheets are used for a long period of time, for purposes of cleanliness and for the protection of the sheets.

It will be seen from the foregoing that I have provided a comparative visible record book of very simple and inexpensive construction, peculiarly constructed and adapted for conveniently exposing the records for a plurality of periods of time in such manner that the figures will be arranged close together in horizontal columns for purposes of comparison.

The construction of the sheets is such as to make the changing of the sheets comparatively easy and as to make is possible to continually add one lowermost sheet and remove one topmost sheet and retain a series of sheets showing the data for several periods of time.

Thus for example, in the illustration shown, the balance sheet for five years can be kept in position for easy comparison and it is very easy to, at the end of each year, tear off some of the sections 12 to 12^c, inclusive, insert another sheet, and have the last succeeding five-year records exposed to view.

A great saving of time and labor is accomplished by the use of this device, since the records for each period need be copied but once to arrange for comparison of a series of years or periods.

Between the envelopes containing matter for comparison, there may be inserted index sheets 21, having the index tabs 20.

I claim as my invention:

1. In a structure of the class described, a series of sheets, each having adjacent to one edge a plurality of sections separated by weakened lines, each of said sections being provided with holes for mounting the sheets on supporting members, whereby it is possible to tear from the members of a series of sheets, a successively increasing number of said sections and to arrange the sections with their left-hand edges flush with each other and with their right-hand ends successively projecting from the superposed sheets for making visible upon the exposed portions of the sheets data for comparison.

2. In a structure of the class described, a series of sheets, each having adjacent to one edge a plurality of sections separated by weakened lines, each of said sections being provided with holes for mounting the sheets on supporting members, whereby it is possible to tear from the members of a series of sheets, a successively increasing number of said sections and to arrange the sections with their left-hand edges flush with each other and with their right-hand ends successively projecting from the superposed sheets for making visible upon the exposed portions of the sheets data for comparison, a support for said sheets extended through the left-hand holes of the respective sheets.

3. In a structure of the class described, a series of sheets, each having adjacent to one edge a plurality of sections separated by weakened lines, each of said sections being

provided with holes for mounting the sheets on supporting members, whereby it is possible to tear from the members of a series of sheets, a successively increasing number of said sections and to arrange the sections with their left-hand edges flush with each other and with their right-hand ends successively projecting from the superposed sheets for making visible upon the exposed portions of the sheets data for comparison, and an enveloping member for the series of sheets, having a transparent face and having an open end, it being provided near said open end with holes registering with those of the sheets.

4. In a structure of the class described, a series of sheets, each having adjacent to one edge a plurality of sections separated by weakened lines, each of said sections being provided with holes for mounting the sheets on supporting members, whereby it is possible to tear from the members of a series of sheets, a successively increasing number of said sections and to arrange the sections with their left-hand edges flush with each other and with their right-hand ends successively projecting from the superposed sheets for making visible upon the exposed portions of the sheets data for comparison, an enveloping member for the series of sheets, having a transparent face and having an open end, it being provided near said open end with holes registering with those of the sheets, and a binder having a supporting member to extend through the holes of the enveloping member and the left-hand holes in the respective sheets.

Des Moines, Iowa, August 19, 1926.

JOHN E. BEMIS.