

(No Model.)

2 Sheets—Sheet 1.

C. L. SEARCY.

COMBINED LEDGER AND BILL BOOK.

No. 389,668.

Patented Sept. 18, 1888.

Fig. 1.

A

Mr J. B. M.

1886

195

C

Waco, Ky.

1886

B

Mr J. B. M.

1886

195

Bought of C. I. S.

Dealer in GENERAL MERCHANDISE.

PROFIT	DATE	DAY BOOK PAGE NUMBER	DEBIT	CREDIT	DATE	DEBIT	CREDIT
					July 1	To 40 yds. Brn Cotton 7 1/2 5 apuns 5	3 25
					"	" 12 lbs Sugar 8 1/3 10 lbs Coffee 15	2 50
	July 1	210	30 75		"	" Mdse Paid S. - T.	25 00
					15	Cr by 24 doz Eggs 8 1/2 5 lbs Butter 15	2 75
					"	" " Cash	20 00
					"	To 3 yds Jeans 40 1 pr boots 5 00	6 20
	15	290	9 70	22 75	"	" 1 doz boxes Toilet Self	3 50
					22	" 10 yds Brn Cotton 7 1/2 12 yds Bl Cotton 8 1/2	1 75
					"	" 100 lbs 4 d Nails 1/4 00 1 pr Pronged 1 50	5 50
					"	" 1 pr Ladies Kid Shoes	3 00
					"	" 12 yds Cashmere 80 2 doz Buttons 25	10 10
	22	332	20 35	5 00	"	Cr by Cash \$5.00	5 00
					29	" 100 lbs Bacon 9 1 doz chickens 150	10 50
	29	362		14 50	"	" 10 lbs Feathers 40	4 00
	Aug 17	410	4 00		Aug 17	To 1 Luster Coat 3 50 1 pr Suspender 4 50	4 00
			64 80	42 25			64 80 4225
	31	By Cash		22 55	31	Cr by Cash	22 55
			64 80	64 80			64 80 64 80

WITNESSES:

WITNESSES:
Fred G. Dieterich
Charles Wright

INVENTOR:

C. L. Searcy
BY *Munn*

ATTORNEYS.

(No Model.)

2 Sheets—Sheet 2..

C. L. SEARCY.

COMBINED LEDGER AND BILL BOOK.

No. 389,668.

Patented Sept. 18, 1888.

Fig. 2.

[illegible]

WITNESSES:

Donn Twitchell.
C. Sedgwick

INVENTOR:

BY *C. L. Searcy*
Munn & Co
ATTORNEYS.

UNITED STATES PATENT OFFICE.

CHARLES L. SEARCY, OF WACO, KENTUCKY.

COMBINED LEDGER AND BILL-BOOK.

SPECIFICATION forming part of Letters Patent No. 389,668, dated September 18, 1888.

Application filed March 23, 1886. Serial No. 196,110. (No model.)

To all whom it may concern:

Be it known that I, CHARLES L. SEARCY, of Waco, in the county of Madison and State of Kentucky, have invented a new and Improved
5 Combined Ledger and Bill-Book, of which the following is a full, clear, and exact description.

My invention relates to a combined ledger and bill-book for use by merchants generally, lawyers, doctors, &c., but is especially adapted
10 for the business of retail dealers, wherein goods are sold on account from day to day and it is necessary to render itemized bills or statements of account, the objects being to unite the single and double entry system of keeping
15 accounts in one book, to save separate bill heads and books, and to have an itemized statement of an account always prepared and ready to be delivered to a customer, thereby saving time, labor, and expense.

20 Referring to the accompanying drawings, Figure 1 represents one page of my combined ledger and bill-book for a single account, and Fig. 2 represents a page for two accounts.

Similar letters of reference indicate corresponding parts in both figures.

Referring by letter to Fig. 1 of the drawings, C represents a page which is divided into two parts, A and B, by the line of perforations *a a*, so that the part B can be readily detached, as
30 hereinafter described. The line of perforations extends upward, by preference, to within about one inch of the top of the page and downward to within about the same distance from the bottom of the page, for a purpose hereinafter set forth.

35 The main or permanent part A is ruled for a double-entry ledger, with profit, date, day-book page-number, debit, and credit columns, a blank for the customer's name, the year, and
40 number of the account being arranged above the column-ruling, as customary. The removable part B is ruled with date, item, debit, and credit columns, and above the column-ruling are arranged lines for the name of the
45 customer, the merchant or dealer, and the year of the account, the whole forming an ordinary bill-head, with columns for date, item, debit, and credit added.

In general practice the daily entries are carried from the regular day-book to the bill-head

part B, and from there the footings of each day are transferred to the ledger part A, the entries in the ledger part of each day's footings being made on a line opposite the line of the last charge on the bill-head part, as shown
55 in the drawings, so that the itemized account on the bill-head part and the footings of the same on the ledger part can all be seen at a glance.

By combining a ledger and bill-book substantially as described I am enabled to have an itemized statement of an account of a customer always prepared and ready for delivery at any time simply by detaching it from the
60 main part. 65

It will also be seen that I am enabled to dispense with the ordinary journal, my combined ledger and bill-book only being absolutely necessary in use, since, instead of taking the entries from the day-book, the entries
70 can be made direct upon the bill-head when desirable or necessary, thereby saving still more time, labor, and expense. The object in not extending the lines of perforations quite to the top and bottom of the page is to prevent the bill-head from being accidentally detached. In practice, when the bill-head is to be detached, the top and bottom edges of the page will be clipped to the line of perforation with a pair of scissors or other instrument.
75 If desired, the pages may be ruled to contain more than one account. When the page is divided for two accounts, as shown in Fig. 2, a horizontal line of perforations, *b b*, will be arranged between the bill-heads. The ledger
80 and the bill-heads are both to be correspondingly numbered, as shown in the drawings.

I find it a matter of convenience in the event of accounts overrunning the ordinary page to utilize the back of the sheet, with the same
90 rulings and headings as on the front, but reversed.

I desire to state that I make no claim to an account-book provided with leaves or pages having on the margin of each a numbered
95 stub provided with blanks for the name of a customer and his residence, a ruled vertical column for dates, ruled vertical columns for dollars and cents, and horizontal lines for items, each leaf or page also having a printed
100

bill-head, which is correspondingly numbered with the stub, and which is provided with ruled vertical columns for dates and for dollars and cents, and with horizontal lines for items, said stub and bill-head being separable along a predetermined perforated line.

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

10 A combined ledger and bill-book having the main or permanent part A of the pages ruled or otherwise provided with profit, date, day-book page-number, debit, and credit columns,

and an upper blank for the name of customer and number and date of account, and the re- 15 movable part B, provided with the ordinary bill-head blank, and ruled or otherwise provided with date, item, debit, and credit columns, the parts being divided for separation by a line of perforations, substantially as herein 20 shown, and for the purpose set forth.

CHARLES L. SEARCY.

Witnesses:

C. D. CHENAULT,

JNO. B. CHENAULT.