

(Model.)

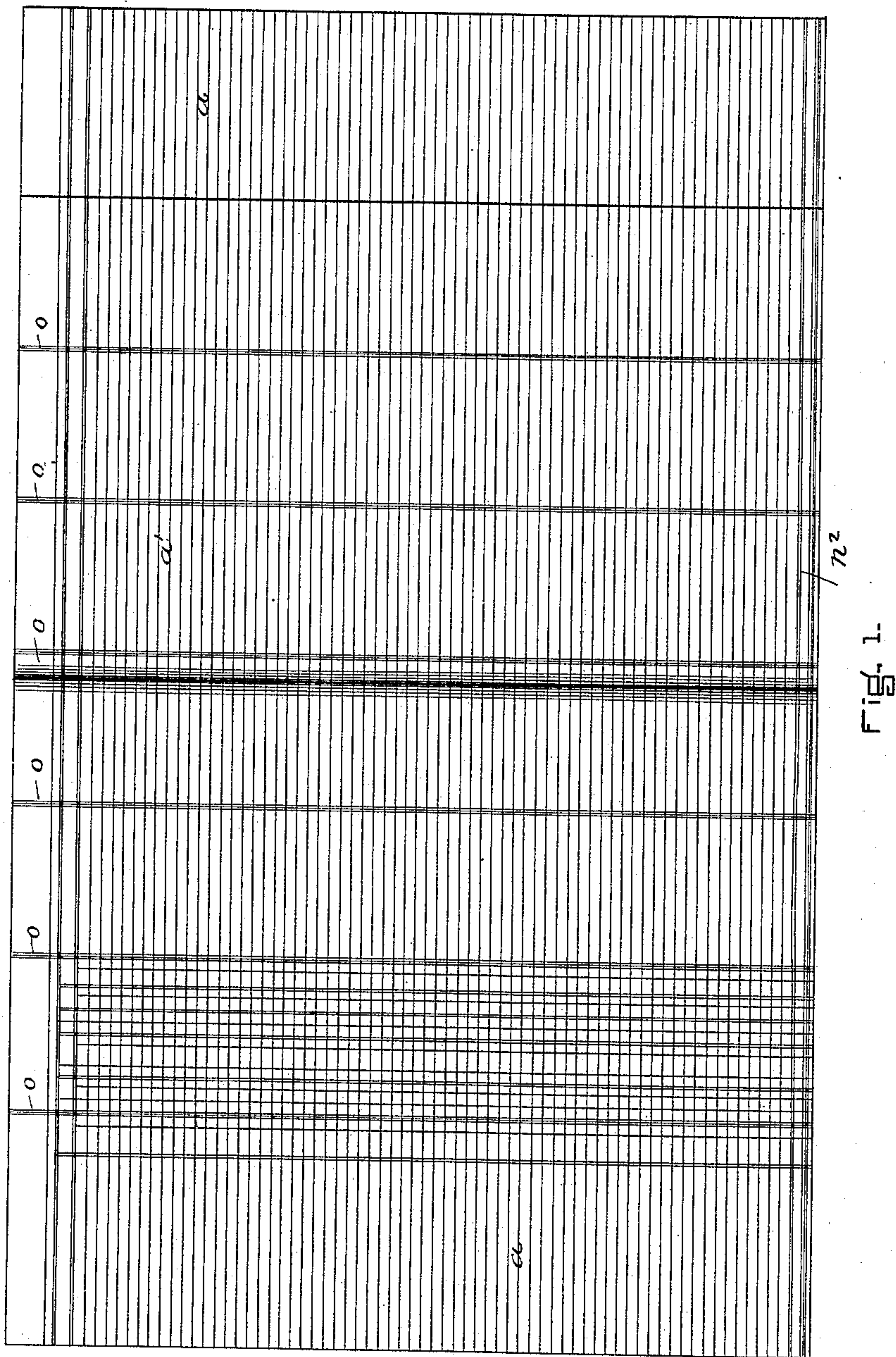
2 Sheets—Sheet 1.

J. W. HORNE.

LEDGER OR SIMILAR ACCOUNT BOOK.

No. 401,497.

Patented Apr. 16, 1889.



WITNESSES.

J. M. Dolan,
Fred. B. Dolan.

INVENTOR.

John W. Horne
by his attys
Clarke & Raymond

(Model.)

2 Sheets—Sheet 2.

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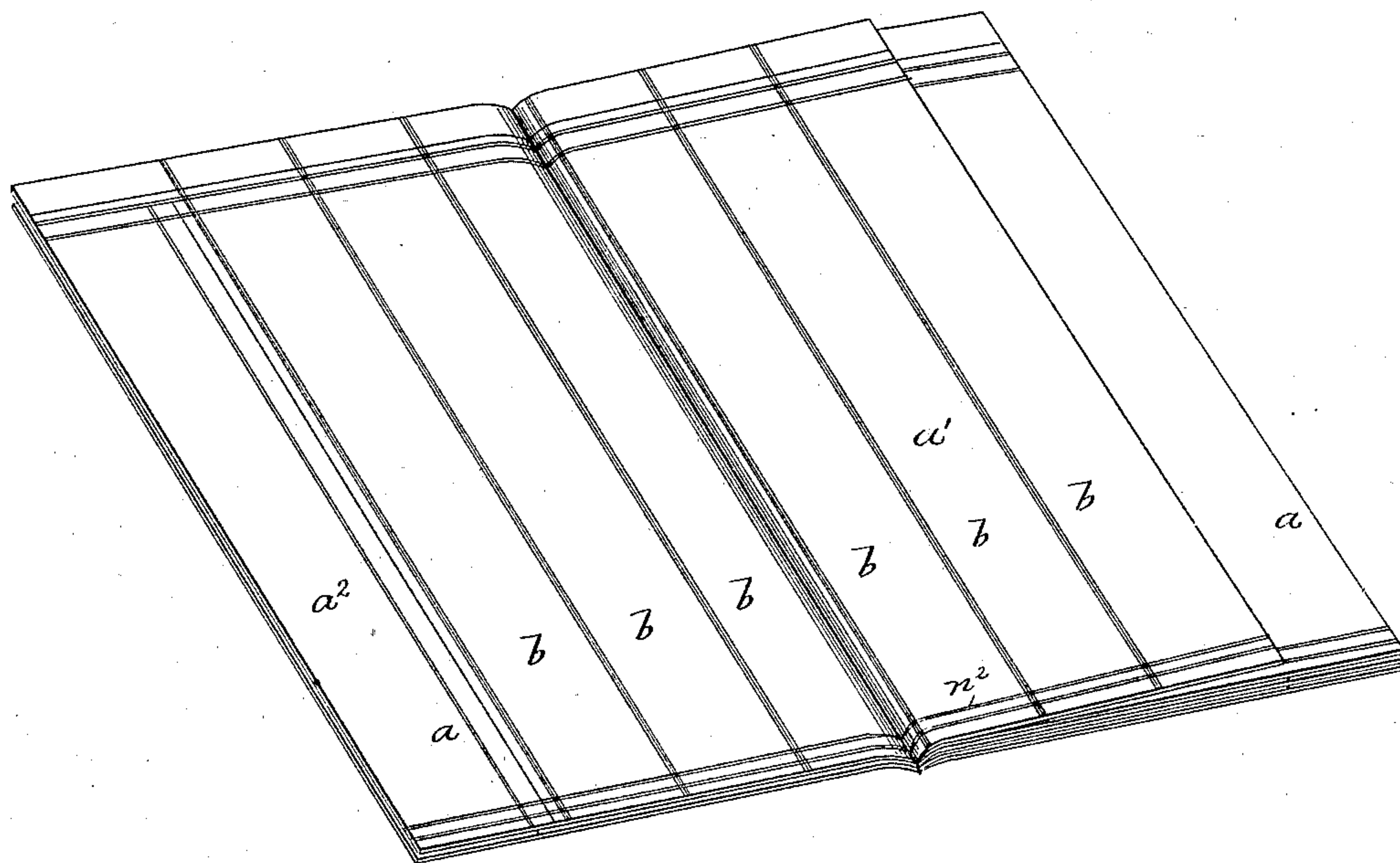


Fig. 2.

[illegible]

WITNESSES.

J. M. Dolan.
Fred. B. Dolan.

File No.

INVENTOR_

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Clarke & Raymond.

UNITED STATES PATENT OFFICE.

JOHN W. HORNE, OF BOSTON, MASSACHUSETTS.

LEDGER OR SIMILAR ACCOUNT-BOOK.

SPECIFICATION forming part of Letters Patent No. 401,497, dated April 16, 1889.

Application filed March 1, 1886. Serial No. 193,648. (Model.)

To all whom it may concern:

Be it known that I, JOHN W. HORNE, of Boston, in the county of Suffolk and State of Massachusetts, a citizen of the United States, have invented a new and useful Improvement in Ledgers and Similar Accounts-Books, of which the following is a full, clear, and exact description, reference being had to the accompanying drawings, forming a part of this specification, in explaining its nature.

The invention comprises a ledger or similar account-book having its pages ruled, shaped as to size, and arranged in relation to each other, as hereinafter indicated.

In the drawings, Figure 1 is a plan view of the book when open. Fig. 2 is a plan view of one page and part of another to show the ruling. Fig. 3 is a view in perspective of the book when open.

The ledger or book is divided into as many sections as may be desired by means of full leaves *a*. Each section between the full leaves may have one, two, or more narrower leaves, *a'*, according to the number of columns into which the page is ruled or the number of months represented upon each page or upon the opposite pages when the book is wide open. Each left-hand margin, *a*², of the full page is sufficiently wide for the entry of the names of the parties and accounts with whom business is done. The remainder of the full page and of the opposite page when the book is open is divided by vertical lines or ruling into the sections *b*, as many sections being used as may be desired. It is preferable to use four or six of these sections upon the two pages, and in the drawings I have represented six of these sections. Each of these sections is divided into eight sub-sections or divisions by appropriate ruling, and these sections are indicated in the drawings by the letters *c d e f g h i*, and these subdivisions or sections have at their heads the name or an indication of their use, and in the book referred to in the drawings the uses are for dates, sales, items, debits, dates, items, credits, and balances. These various columns or sections may be divided into dollar and cent columns by ruling, if desired. There is arranged a general balance-column, *n*, upon the full pages,

immediately next the main entry-space, which is separated therefrom by the ruling *n'*. If the book is arranged to represent a six-months business upon its pages, then the narrow and full leaves will alternate—first one full leaf and then one narrow leaf. This will provide four pages, on every two of which will be the necessary divisions for the six months.

In case every two pages are divided into sections representing four months' business then there must be first a full leaf, then two narrow leaves, and then a full leaf. By arranging the leaves in this way the one entry of the name in the name-column of the full leaf will answer for the entire year's business, or even for a longer period, if desired, it being necessary upon the completion of the last month's entry upon the page opposite the full page simply to turn it and bring the next month in order opposite the names, thereby rendering a transfer of the names or of the accounts, excepting the balances, unnecessary.

Of course the sub-sections of the section for each month may have different headings, according to the purposes for which the book is used, and there is at the lower edge of each page a ruling, *n*², to provide a space for the totals of the amounts of the various columns. To make the distinctions between the monthly sections obvious, I prefer to rule the page with heavy lines, or with lines *o* arranged closely together, each line or set of lines being of the same color or colors, and to separate the various subdivisions into other parts, so that they can readily be followed, I prefer to make the divisional lines of a color different from the main divisional lines *o*, and I prefer to use two small lines, *o'*, closely arranged, as represented in the drawings. To mark the divisions which exist in these various parts, I prefer to use lighter lines of a different color, and to use them single or double, as may be desired; and in the drawings I have represented the parts or subsections—date and item, or *c* and *d*—separated from each other by a single line, and the sections *d* and *e* or sales and item columns separated from each other by a double line. These two columns (date and sales) mark one of the divisions of the monthly

section and are separated from the next one of the principal divisions by the double lines o' of a contrasting color. The subdivisions or columns in this second principal division are items and debits. Of these the item-column e is separated from the debit-column f by one line. This second principal division is separated from the third principal division, or date, item, and sale columns, by two lines of the same arrangement as the lines separating the first and second principal divisions. The fourth principal division is the balance, and it is separated from the third by double lines. The lines marking the monthly division extend from the upper margin or edge of each page to the lower margin. The lines marking the other or subdivisions extend from the cross-lines o^2 , and immediately below these cross-lines are other cross-lines, o^3 , which, in connection with the vertical lines, make boxes or spaces for the headings of the various columns.

The division of the page into monthly columns, as herein described, and their subdivision into separate columns enables all necessary entries and balances to be obtained with great facility, and this efficiency is increased, of course, by the shape of the pages and the arrangement of the divisions, whereby one name-entry column or division may be used for three or more pages.

In lieu of the headings to the subdivisions above indicated the subdivisions may have different headings corresponding to the one to which the book is to be put. For instance,

an invoice-ledger would have the headings, date, item, debit, date invoices, item, credit, and balance.

The balance-column of the extreme left division of each page may be omitted.

Having thus fully described my invention, I claim and desire to secure by Letters Patent of the United States—

1. A ledger or other similar account-book having alternating full or wide and narrow leaves, all of which are complete or integral with the parts thereof which are bound in at the back of the book, the narrow leaves being interposed between the full or wide leaves throughout the book, substantially as set forth.

2. A ledger or other similar account-book having alternating full or wide and narrow leaves, all of which are complete or integral with the parts thereof, which are bound into the back of the book, the narrow leaves being interposed between the full or wide leaves throughout the book, one page of each full leaf being provided with a name-entry space or margin which is outside of or beyond the edge of the adjacent narrow leaf or leaves, and the remainder of the page-space of the full leaves and also the pages of the narrow leaves being divided by rulings into monthly sections, substantially as set forth.

JOHN W. HORNE.

Witnesses:

F. F. RAYMOND, 2d,
FRED. B. DOLAN.