

(No Model.)

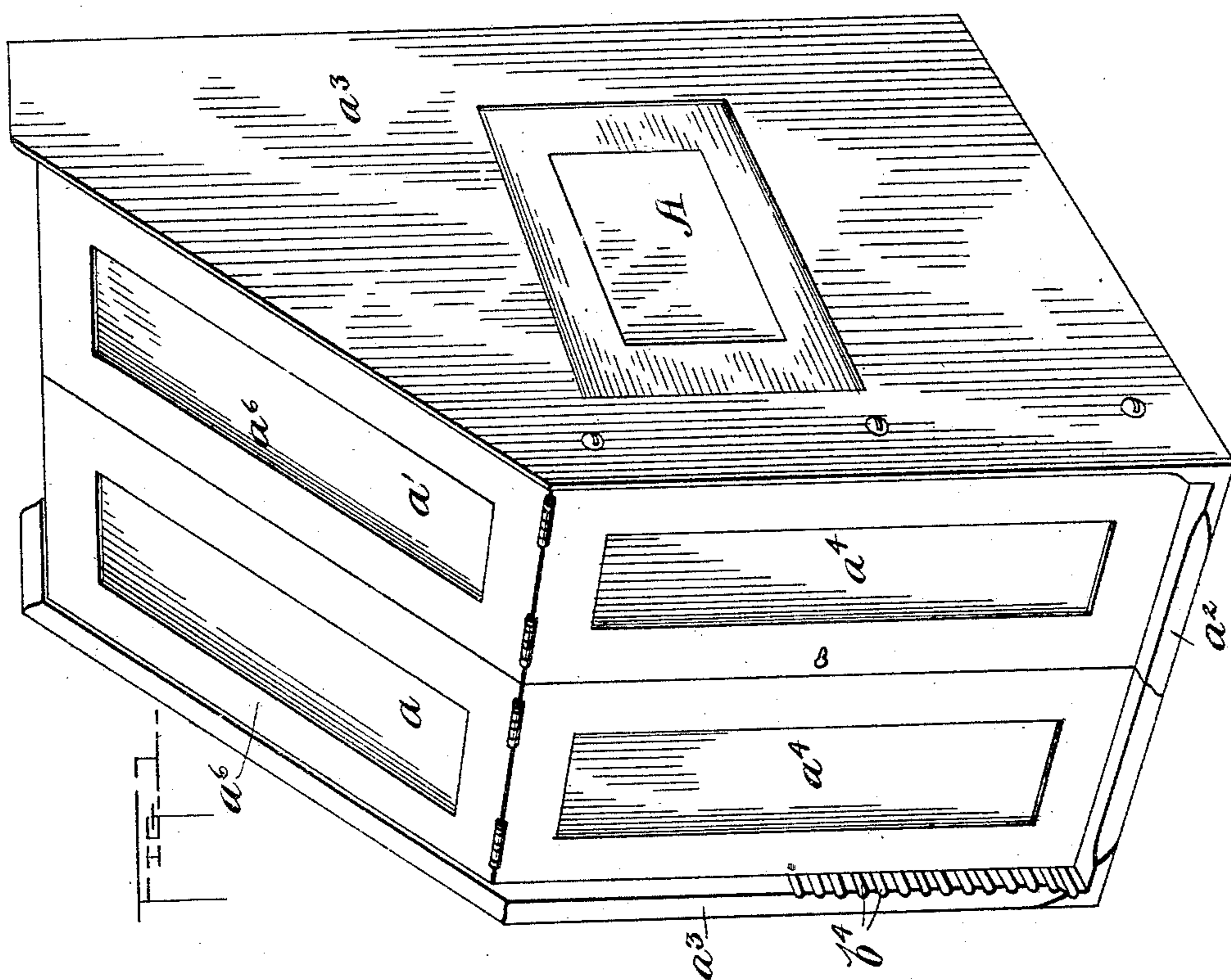
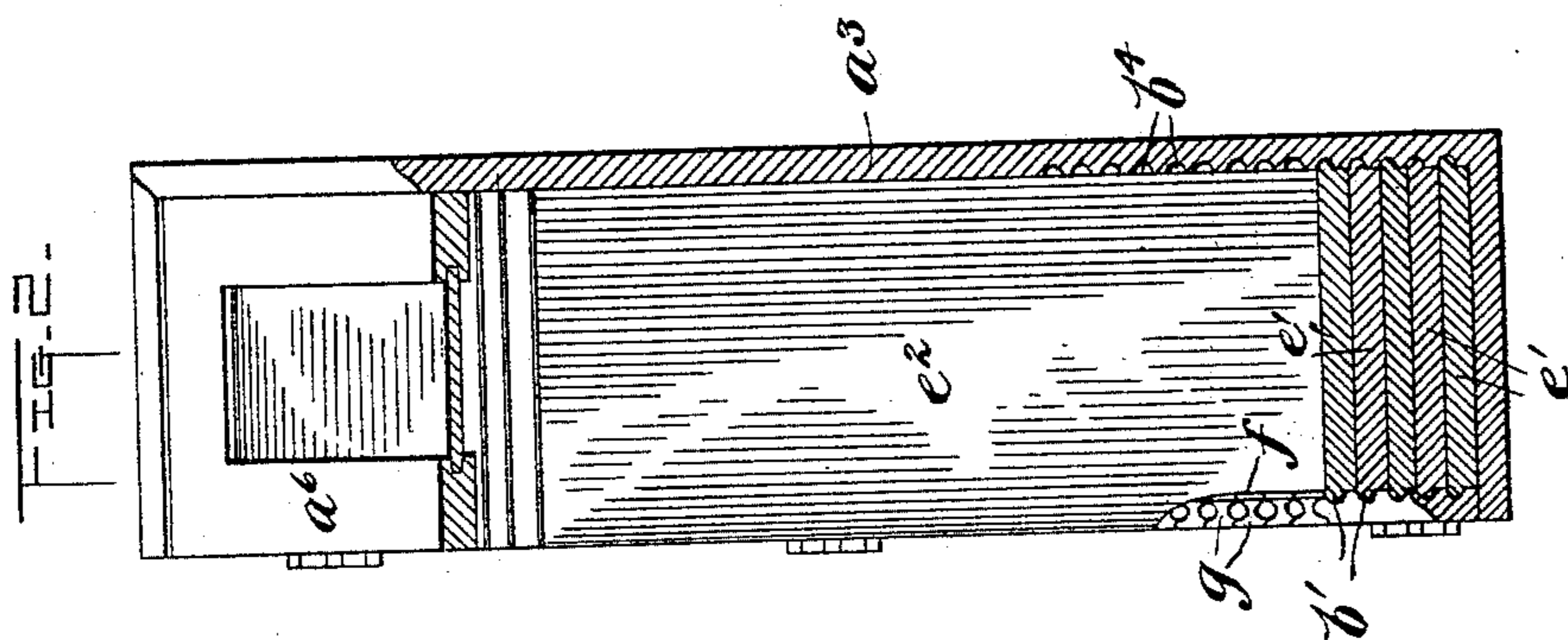
5. Sheets—Sheet 1.

C. M. WILSON.

COMPARTMENT CASE FOR SHEETS, CARDS, OR TICKETS.

No. 459,061.

Patented Sept. 8, 1891.



WITNESSES:

Everance  
J. E. Fenwick

INVENTOR:

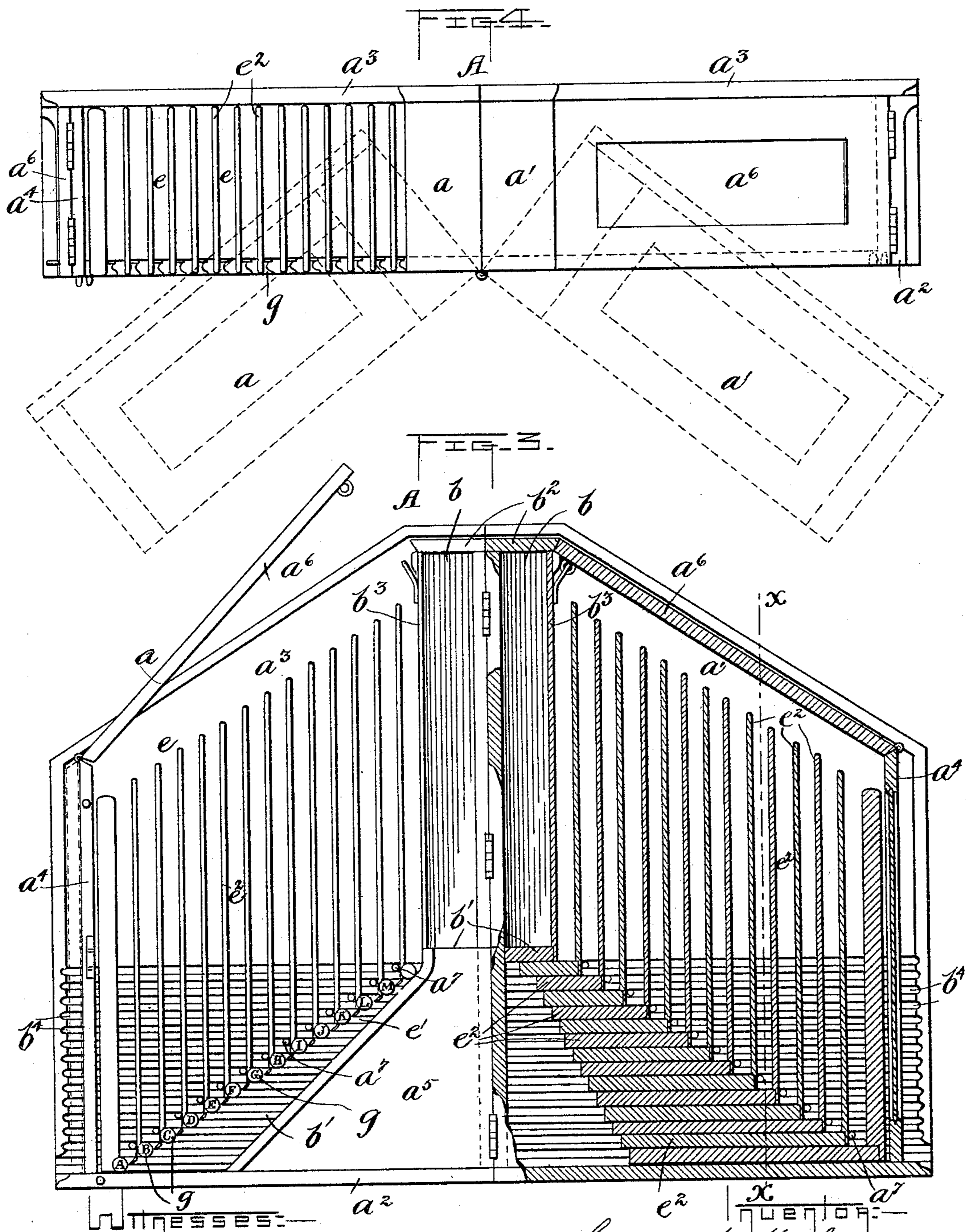
Cassius M. Wilson  
by his attorneys  
Mason, Fenwick & Lawrence

C. M. WILSON.

COMPARTMENT CASE FOR SHEETS, CARDS, OR TICKETS.

No. 459,061.

Patented Sept. 8, 1891.



Witnesses:  
J. E. J. Fenwick

Case of M. Wilson  
by his attorney  
Mason Fenwick & Co.

C. M. WILSON.

COMPARTMENT CASE FOR SHEETS, CARDS, OR TICKETS.

No. 459,061.

Patented Sept. 8, 1891.

Name <i>Ben. Converse</i>		Mo. <i>Sept.</i>		1890.	
<i>Forward</i>		<i>20</i>	<i>59</i>	<i>20</i>	<i>59</i>
<i>29</i>	<i>Coffee<sup>60</sup> Sugar<sup>20</sup> Yeast<sup>10</sup></i>	<i>90</i>		<i>90</i>	
<i>30</i>	<i>Wheat</i>	<i>52</i>		<i>52</i>	
<i>Posted Sept. 30 Leg. fol. 1801</i>		<i>22</i>	<i>01</i>	<i>22</i>	<i>01</i>
<i>Oct.</i>					
<i>6</i>	<i>Flour<sup>125</sup> Coffee<sup>60</sup></i>	<i>1</i>	<i>85</i>		
	<i>Sugar<sup>50</sup> Soap<sup>25</sup></i>	<i>75</i>			
	<i>Bacon<sup>35</sup> Coll. fish<sup>20</sup></i>	<i>55</i>			
	<i>C. Cutter<sup>5</sup> Oil<sup>15</sup></i>	<i>20</i>			
	<i>Matches<sup>12</sup> Chimney<sup>25</sup></i>	<i>37</i>			
	<i>Onions</i>	<i>20</i>		<i>3</i>	<i>92</i>
<i>11</i>	<i>Coffee<sup>60</sup> Butter<sup>60</sup></i>	<i>1</i>	<i>20</i>		
	<i>Tobacco</i>	<i>20</i>		<i>1</i>	<i>40</i>
<i>15</i>	<i>Wheat</i>	<i>90</i>		<i>90</i>	
<i>17</i>	<i>Syrup<sup>60</sup> Vinegar<sup>30</sup></i>	<i>90</i>		<i>90</i>	
<i>18</i>	<i>Sugar<sup>72</sup> Pholad<sup>5</sup></i>	<i>77</i>			
	<i>Flour<sup>270</sup> Groceries<sup>370</sup></i>	<i>6</i>	<i>40</i>	<i>7</i>	<i>17</i>
<i>20</i>	<i>Butter</i>	<i>52</i>		<i>52</i>	
<i>25</i>	<i>Tobacco</i>	<i>20</i>		<i>20</i>	
<i>27</i>	<i>Ass. Hdl.<sup>25</sup> Salt<sup>25</sup></i>	<i>50</i>			
	<i>Matches<sup>5</sup> Coffee<sup>60</sup></i>	<i>65</i>			
	<i>Sugar</i>	<i>15</i>		<i>1</i>	<i>30</i>
<i>31</i>	<i>Wheat</i>	<i>1</i>	<i>13</i>	<i>1</i>	<i>13</i>
<i>Posted Oct. 31 Leg. fol. 1801</i>		<i>18</i>	<i>04</i>	<i>18</i>	<i>04</i>

*Witness:*  
*H. S. Fenwick*

*Witness:*  
*Cassius H. Wilson*  
*by his atty*  
*Mason Fenwick*

5 Sheets—Sheet 4.

COMPARTMENT CASE FOR SHEETS, CARDS, OR TICKETS.

Patented Sept. 8, 1891.

[illegible][illegible]

Reverence  
 E. D. French

Cassius M. Wilson  
 by his atty,  
 Mason, Tenick & Lawrence.

(No Model.)

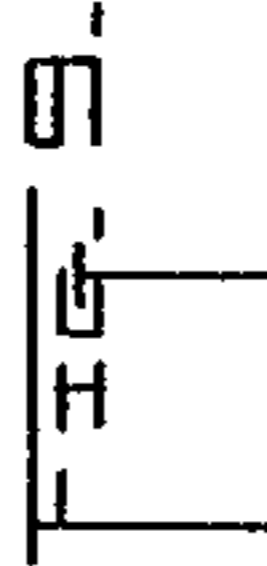
5 Sheets—Sheet 5.

C. M. WILSON.

COMPARTMENT CASE FOR SHEETS, CARDS, OR TICKETS.

No. 459,061.

Patented Sept. 8, 1891.



Grand Receipts	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	Grand
Oct. 1																	
Oct. 2																	
Oct. 3																	
Oct. 4																	
Oct. 5																	
Oct. 6																	
Oct. 7																	
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Oct. 9																	
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Oct. 26																	
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Oct. 28																	
Oct. 29																	
Oct. 30																	
Oct. 31																	
Grand Total																	

Grand Receipts	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	Grand
Oct. 1																	
Oct. 2																	
Oct. 3																	
Oct. 4																	
Oct. 5																	
Oct. 6																	
Oct. 7																	
Oct. 8																	
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Oct. 28																	
Oct. 29																	
Oct. 30																	
Oct. 31																	
Grand Total																	

WITNESSES:—

Leverance.  
E. J. Fennick

WITNESSES:—

Cassius M. Wilson  
by his Attys.  
Wm. Fennick & Lawrence

# UNITED STATES PATENT OFFICE.

CASSIUS M. WILSON, OF FAIRCHILD, WISCONSIN.

## COMPARTMENT-CASE FOR SHEETS, CARDS, OR TICKETS.

SPECIFICATION forming part of Letters Patent No. 459,061, dated September 8, 1891.

Application filed March 11, 1891. Serial No. 384,622. (No model.)

*To all whom it may concern:*

Be it known that I, CASSIUS M. WILSON, a citizen of the United States, residing at Fairchild, in the county of Eau Claire and State of Wisconsin, have invented certain new and useful Improvements in Compartment-Cases for Sheets, Cards, or Tickets; and I do hereby declare the following to be a full, clear, and exact description of the invention, such as will enable others skilled in the art to which it appertains to make and use the same.

My invention relates to certain new and useful improvements in a compartment-case which comprises in its construction a series of independently-sliding compartments which can be extended or contracted according to the capacity required for holding and preserving sheets, cards, or tickets; and it consists in providing said compartment-case with grooves in the back and front boards which form guides for the independently-moving slides.

It further consists in forming the case of two hinged sections, whereby the two sections can be brought tightly together and locked, or, if desired, the sections can be set at different angles, thereby giving the clerk or other person in charge of the case ready access to the cards, sheets, or tickets for removing the same from the case, this construction of the hinged sections also rendering unnecessary the placing of the sliding compartments on a slight angle toward the center, and, finally, it also consists, in conjunction with this case, of correlative sheets, cards, or tickets in series as a means whereon to enter the items of an individual or a number of individual accounts or the like coming under a certain letter or indice, such sheets giving quickly and accurately information both to employer and employé of the single and bulk transactions of a day, month, and year by a single individual of a class, all the individuals of a class, and all the individuals of all the classes, as will be hereinafter described and claimed.

In the accompanying drawings, Figure 1 is a perspective view of my improved compartment-case, showing the same in its folded and locked condition. Fig. 2 is a section of the

case, taken in the line  $xx$  of Fig. 3. Fig. 3 is a front elevation and vertical section of the case, showing the case in its open position and also showing very clearly the grooves in the back board and the top cover to one of the hinged sections slightly elevated; and Fig. 4 is a top view of the case, one of its upper hinged cover-pieces thrown open, and showing in dotted lines the hinged sections set at an angle. Figs. 5, 6, 7, 8, and 9 are illustrations of the sheets or cards utilized in my method of keeping itemized accounts.

A represents the compartment-case, formed of two similar hinged sections  $a a'$ , which when extended to their full extent, as in Fig. 3, or when set at an angle, as in Fig. 4, expose the contents of the case to view and afford ready access for removing and replacing cards, sheets, or tickets from and into the case. In Fig. 4 I have shown the hinged sections set obliquely in dotted lines. By this adjustment the operator is enabled to sit directly in front of the center of the case and without changing his position see the ends of the cards or sheets and also readily and conveniently remove these sheets from the case, and also the necessity of setting the independently-sliding compartments obliquely is avoided. I regard this as a very important feature of my invention. The two hinged sections  $a a'$  being similar in construction, it is not necessary that I describe both separately, as the description of one will suffice for the other. The case in its opened position, as in Fig. 3, is formed of a horizontal base-board  $a^2$ , a vertical back board  $a^3$ , two vertical end boards  $a^4$ , a vertical front board  $a^5$ , and two top hinged cover-boards  $a^6$ . The intermediate or horizontal portion  $a^9$  of the back board is parallel with the bottom board, and from this portion its edge slopes downward in opposite directions to the ends of the case. The front board is made of considerably less length than the bottom and back boards, and the intermediate portion of this front board is parallel with the bottom board, while the remainder of its edge slopes downward in opposite directions. Centrally of the case, from the top of the front board  $a^1$  to the top of the back board, recesses  $b$ , adapted to hold extra sheets

or cards, are formed by means of the boarding  $b'$   $b^2$   $b^3$ , said recesses being open at front, but closed on all other sides.

The vertical back board  $a^3$  and the vertical front board  $a^5$  are respectively provided with a series of horizontal coinciding grooves  $b^4$ , corresponding to the number of sliding compartments employed, said grooves serving as guides for the independently-moving slides or compartments. The grooves in the back board are of a width to correspond with the thickness of the bottom board of the sliding compartments and are provided with limitation-stops  $a^7$  to limit the outward movement of the sliding compartments, and the grooves in the front board are of a width to receive the bead of the finishing molding-strips  $b'$  on the lower front edge of the sliding compartments. At the upper ends of the vertical side boards  $a^4$  hinged cover-boards  $a^6$  are provided, which can be raised and swung downward into a compacted position alongside of the vertical side boards; or when it is desired to close and lock the case these cover-boards can be swung into the position shown in the right-hand section in Fig. 3 and secured in position by means of an ordinary fastening  $d$ , as shown, and the two sections of the case swung toward each other, as shown in dotted lines in Fig. 3, and thereby brought together in a closed position, as in Fig. 1, so as to be locked, thus keeping the interior of the case and its contents free from dust and also making the contents of the case secure and also bringing the case into very compact form. Within this case thus described is a series of slides  $e$ , which are formed, respectively, of a horizontal bottom portion  $e'$  and a vertical portion  $e^2$ , thus forming a compartment. The horizontal bottom portions are respectively formed with an ornamental molding-strip  $b'$ , which fits in a groove in the front board  $a^5$ , and is guided thereby when the compartment is slid inward or outward to form a smaller or larger receptacle, as the occasion may require. The vertical portions  $e^2$  of these sliding compartments are preferably made upright, as shown, as the necessity of giving them an inclined oblique set is obviated by having the compartment-case formed with two hinged sections which can be swung to form any desired angle, and thereby enable the person operating the sheets or cards to readily and conveniently remove the same from the case. The upright portions  $e^2$  and the horizontal portions  $e$  are about as wide as the depth of the case A; but the upright portions are cut away at their lower front edge and reduced in width in the manner shown at  $f$ , in order to partly expose the lower front ends of the sheets or cards, to enable the clerk or person in charge of the case to grasp the sheets with his fingers when he desires to withdraw them from the compartments. The slides are also provided on their lower front ends, preferably on the horizontal bottom boards, with indexed handles  $g$ , which serve for manipulating the slides and also

giving a letter or indice to each particular compartment.

It will be observed that when the account-case is brought together and locked the side boards  $a^4$  will form the front of the case, that the back board  $a^3$  becomes the sides, and the vertical hinged walls of the recesses  $b$  serve as the back of the case.

In conjunction with this case just described I have contrived a series of connected correlative cards or sheets (represented in Figs. 5, 6, 7, 8, and 9) for keeping the itemized debit accounts for a day, month, and year of a single individual of a class, all the individuals of a class, and all the individuals of all the classes.

In Fig. 5 I have illustrated a merchandise debit-account sheet which gives an itemized daily debit merchandise statement with an accountant or customer. On this sheet is written the name of a person having an account, whose surname in this instance begins with the letter C. The date of the different purchases, the month, and the year are also written in. Similar sheets are prepared for each person having an account and the sheets arranged according to the alphabetical letter of the surname, and accordingly placed in the different lettered or indexed compartments. To avoid the use of a journal altogether, clerk's tickets are used for original entries. These tickets are made of plain paper and three inches by four inches in length and breadth. At the end of each day's business these tickets are assorted according to name and letter and placed upon a spindle-file for next day's entry to the sheet. In this way they can be entered to the sheet more readily and quickly than entries could be made to a journal, as each letter of the tickets is on the spindle and the respective letters of the sheets are together in the case. In making entries in a journal each name would have to be written in while the sheets are already opened. By writing up the sheets each day all items belonging to an account are brought under the one heading from the commencement to the close of the previous day. After entering the items of purchase of the previous day from the clerk's tickets onto these merchandise debit sheets footing-lines may be drawn and the sum of the purchases of that day placed in a column to the right of the column containing the single itemized daily amounts, thus presenting at a glance the articles purchased during a single day and the cost thereof and the amount of the purchases of the entire day. The items on these sheets are entered on the journal but once each month and postings are made to the ledger from the journal at about the same time. By this means a large amount of time in making settlements is saved and a great number of postings avoided, as the items are all together and under the proper head and not scattered through the journal. At the end of the year these merchandise

debit sheets are bound together according to the name, vowel, and letter of the person having an account, making an itemized ledger, to which ready reference can be had and which makes a permanent record.

In Figs. 6 and 7 I have illustrated a daily recapitulation-sheet as it appears on its front and rear sides. On the front side of this sheet, at the upper left-hand corner, the month and year are written. In and below these are the names of persons having accounts, and who in this instance belong to class C, and on the right opposite each of the names and in columns corresponding to the day of the month the total purchases of a day by each individual are placed, and the sum total of all the purchases by that class for each day are footed up at the bottom of the column, and in the last column on the sheet, at the extreme right, the sum totals of each individual to that date are placed, which in this instance is the 16th day of October, and at the bottom of this last column the sum total of all the purchases by all the individuals of that class to that date is placed. I have found in practice that it is most convenient to keep about one-half a month's account on one side of a sheet and the remainder on the back of the same sheet. The back of the sheet is ruled and written up precisely as in the case of the front of the sheet, except that the days of the month are continued from where they were left on the front of the sheet and the amounts in the last column of the front of the sheet carried forward to the first column directly to the right of the series of names, which column is marked "Forward." These items of amounts are taken directly from the debit merchandise-sheet or from the clerk's tickets, and each lettered or indexed compartment of the case is provided with one of these daily recapitulation-sheets. There is very little difficulty in preparing these sheets, as the names have to be written in but once a month and after that only the figures under the proper dates. This recapitulation-sheet can be used for obtaining the daily sales in merchandise-accounts or utilized as a trial-balance daily. The great feature of these sheets, besides saving journalizing, is the saving of postings to the ledger—that is, where a class of debit accounts stand against a single property account—as, for instance, merchandise—the postings are made to the ledger but once a month. In case of other entries—such as cash or credits—it is better to oftener post them to the ledger—say each day—though this is not necessary.

In connection with the itemized daily debit merchandise-sheets and the daily recapitulation-sheets, a grand recapitulation-sheet (shown in Figs. 8 and 9) is employed. On this sheet are placed the month and year, as October, 1890, and across the sheet at the top and in columns the days of the month, and in the first column, at the extreme left, letters

or other indices corresponding to the number of classes of employes having accounts are placed. In the different columns the total daily debits of each of the classes or letters are placed, and at the foot of the respective columns the total debit amounts of all the classes or letters for that day, and in the last column, at the extreme right, the debit amounts for the respective classes to that date, which in this instance is the 16th day of the month, and at the foot of this column the sum total of all the classes to that date is placed. The back of this sheet is carried out in the same manner as with the front of the sheet, except that the amounts of the last column are carried forward and the days of the month continued.

Aside from merchandise-accounts, the case and sheet or cards are invaluable for keeping any kind of records or accounts to which daily additions or entry of items are to be made. It will be observed that the sheets while in current use constitute an unbound fully-itemized ledger, but with many advantages over the bound itemized ledger, as in an ordinary ledger it is not exactly known how much room should be given to a single account, or, in other words, how much space should be left between accounts, and rather than have the accounts crowded or transferred from one page to another a large amount of ledger room is often left which is never used, thereby involving the necessity of using very large ledgers, which are very inconvenient and expensive; second, the ledger is seldom fully itemized, involving the frequent reference to the journal in making statements or settlements where the information is required to be exact, and, third, the time wasted in posting the items or an abstract of them, as they have to be entered on the journal. With my case and sheets it is only necessary to open an account or write the name of an account at the head of a sheet, and thereafter each day as an item or items belonging to that account come in they are entered in full opposite the proper date.

What I claim as my invention is—

1. A case for holding sheets or cards, comprising two vertical hinged sections, the said sections being hinged at their back edges and adapted to be brought together and locked, forming a compact, secure, and dust-excluding case, and to be set to form different angles for ready removal of the contents of the two sections forming the case, substantially as described.

2. In a case for holding sheets or cards, the combination of the two hinged sections, the end portions  $a^4 a^4$ , the back portion  $a^3$ , said portions, when the hinged sections are brought together, forming the front and side portions, respectively, and the hinged cover portions, and means for locking the same, substantially as described.

3. A case for the purpose described, com-

prising two hinged sections and the adjustable slides provided with upright vertical walls, substantially as described.

4. A case for the purpose described, comprising the two hinged sections and adjustable indexed compartments arranged successively above and in advance of one another, substantially as described.

5. In conjunction with a sheet, card, or ticket  
10 holding case comprising two vertically-hinged sections provided with separated adjustable indexed compartments, separate sheets, cards, or tickets in series for rendering accounts or records, said sheets, cards, or tickets having  
15 suitably-spaced lines and words marked or printed on them and the first sheet of the series being a merchandise debit account and

having on it the itemized debit merchandise transactions of a single individual of a class, a second sheet of a series having on it the 20 daily and total accounts of an individual of a class and the daily and total accounts of an entire class for a month or less portion of time, and a third sheet of a series having the initial letters or indices of all the classes and 25 the daily and total amounts of the debits of each and all the classes, substantially as described.

In testimony whereof I hereunto affix my signature in presence of two witnesses.

CASSIUS M. WILSON.

Witnesses:

O. A. FOSTER,  
M. I. HOOD.