

(No Model.)

2 Sheets—Sheet 1.

G. D. THOMAS.
BOOK FOR BOOKKEEPING.

No. 491,202.

Patented Feb. 7, 1893.

Fig. 1. f. g.

I' G' H' I' G' H' I' G' H' I' G' H' I' G' H'

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REMARKS

DEBIT ITEMS

CREDIT ITEMS

DATE

MONTH

YEAR

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4 Name of Account

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(No Model.)

2 Sheets—Sheet 2.

G. D. THOMAS.
BOOK FOR BOOKKEEPING.

No. 491,202.

Patented Feb. 7, 1893.

The diagram illustrates a double-entry ledger system with two main parts, Fig. 2 and Fig. 3. Fig. 2 shows a ledger with columns for 'Debit Items', 'Credit Items', and 'Trial Balance'. Fig. 3 shows a similar ledger with columns for 'Debit Items', 'Credit Items', and 'Trial Balance'. The diagram includes various labels like 'A', 'B', 'C', 'D', 'E', 'F', 'G', 'H', 'I', 'J', 'K', 'L', 'M', 'N', 'O', 'P', 'Q', 'R', 'S', 'T', 'U', 'V', 'W', 'X', 'Y', 'Z' and 'Fig. 2', 'Fig. 3'.

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UNITED STATES PATENT OFFICE.

GUSTON DAVID THOMAS, OF GREENVILLE, MISSISSIPPI.

BOOK FOR BOOKKEEPING.

SPECIFICATION forming part of Letters Patent No. 491,202, dated February 7, 1893.

Application filed October 5, 1892. Serial No. 447,885. (No model.)

To all whom it may concern:

Be it known that I, GUSTON DAVID THOMAS, a citizen of the United States, residing at Greenville, in the county of Washington and State of Mississippi, have invented certain new and useful Improvements in Books for Bookkeeping; 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 improvements in books for book keeping and the objects of the invention are, first, to simplify and reduce the labor involved in keeping books in the ordinary manner, and, secondly, to provide a book in which a number of accounts can be kept several months without requiring the titles or names of the accounts to be transferred from page to page of the book at the close of every month or at such other time as the space allotted to a particular account on one page becomes filled, as is necessary in the common practice of mercantile book keeping.

With these and other ends in view, the first part of my invention consists in a book the pages of which are divided into series of spaces or divisions provided with suitable captions or headings to enable the book to be used for all purposes to which the "journal" and "ledger" commonly employed are adapted.

The second part of my invention consists in a book having two series or sets of leaves of different lengths all of which are divided into suitable spaces to receive a number of accounts the short pages being arranged between the long pages whereby a name written on one long page will be applicable to the next succeeding page, and also to all of the intermediate short pages.

My invention further consists in the peculiar construction and arrangement of parts as will be hereinafter more fully pointed out and claimed.

In the accompanying drawings—Figure 1 is a plan view of a book constructed in accordance with my invention showing the same open; and Fig. 2 is a similar view showing the short page in a reverse position from that shown in Fig. 1. Fig. 3 is an enlarged detail view of the top of one of the longer pages.

Like letters of reference denote correspond-

ing parts in the several figures of the drawings, referring to which—

A designates the longer or full size leaves of the book and B the shorter leaves thereof, one or more of the latter being arranged between every two of the former. Near the top of each page of the book is arranged a space C designed to receive the name and place of business of the individual or firm employing the book. Each page of each of the longer leaves A is provided at its left hand edge with the caption or heading "Trial balance." Below the caption or heading is arranged a space to receive the month and year and at the upper end of the parallel column D are arranged the captions or headings "Debit balance" and "Credit balance" respectively.

At the right hand end or edge of each page of the longer leaves is arranged a blank column C' provided with the caption or heading "Remarks" and designed to receive any information concerning the accounts on that page of the book. At the left of and adjoining the column C' is arranged another double column D' the exact counterpart of the double column D near the opposite side of the page. The space between the parallel double columns D, E', is divided into a series of parallel spaces by parallel horizontal lines extending continuously across said space which is also divided into a number of separate account divisions E by means of heavy or different colored lines *e*. Each of the individual account spaces E is divided into two broad parallel columns E', E², provided with the headings "Debit items" and "Credit items," respectively. To the right of each of the columns E', E², are arranged a series of parallel vertical columns F, G, H, and F', G', H', provided with headings "Amount of merchandise cr. sales," "Amount of other accounts," "Total debits," "Dr. merchandise amount received," "Amount of other accounts" and "Total credits" respectively. At the left of each of the columns E', E², are arranged narrow columns *f*, *g*, provided with the headings "From page" and "Date."

The account divisions E are numbered consecutively from the upper end of the first page of the book to the end of said book which is provided with a suitable index, not shown.

The shorter leaves B arranged between every two of the longer or full sized leaves A are provided on both faces or pages with columns or spaces similar to those hereinbefore
5 described as occupying the space between the parallel double "Trial balance" columns on the pages of the longer leaves A.

The outer free ends of each of the shorter leaves B are adapted to be bent upon themselves on the vertical line $x-x$ and on one
10 side of the flap thus formed are arranged parallel double columns K similar to and designed for the same purpose as the columns D, D', on the pages of the longer full size
15 leaves A.

My improved book is designed to do away with the necessity of a separate and independent "journal" and to provide a book which will in effect be a combined ledger and
20 journal.

The matter designed to be inserted in the various columns and spaces formed on each page of the book will be readily apparent from the headings or titles applied thereto
25 and it will be seen that instead of having to transfer or to make entries from the "day book" into the "journal," and then into the "ledger" as is customary in the common practice of bookkeeping, transfer can be made
30 from the "day book" direct into the "ledger" which also serves as a "journal."

Another advantage of my improved book is that it is not necessary to turn to the journal in order to obtain an itemized account,
35 but such an account can be obtained direct from the ledger. Again, instead of having to debit and credit merchandise in many entries, no entry need be made until the end of the month, or any other time suitable to the
40 book keeper, when the amounts in the two merchandise columns can be added, thus crediting and debiting merchandise accounts only once a month, or at such other times as may please the book-keeper.

In taking off "trial balances," instead of having to transfer the balances from the "ledger" and sometimes the "accounts" into a separate book, by adding the debit and credit balance columns the trial balance is
50 secured. The trial balance can be readily tested, if necessary.

From the foregoing description in connection with the drawings it will be seen that by the use of my improved book, the system of
55 book keeping commonly in vogue is materially shortened and that the three books commonly employed, *i.e.*, "journal," "ledger" and "trial balance" are made in one, and yet every entry is not only shortened but often
60 more explicit than in the forms of books commonly in use as the "ledger" is an itemized "journal" itself.

By making the leaves B shorter than the leaves A it will be noticed that an account

begun on one page of a long leaf A can be
65 continued on the pages of the succeeding short leaves B and one page of the next long leaf A without transferring the name or title of the account from page to page.

Where a short leaf is turned into the position shown in Fig. 2 of the drawings it will be noticed that the broad column E' comes into position adjoining the names previously written in the similar column on the page of the adjoining long leaf A.
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The "trial balance" column formed on the flap of the short leaves is designed to be used for striking a balance of accounts on both pages of said leaf.

Any desired number of short leaves can be
80 arranged between every two long leaves A according to the particular wishes of the book keeper or the nature of the accounts.

Having thus fully described my invention, what I claim as new and desire to secure by
85 Letters Patent, is:—

1. A book for the purpose described, composed of a series of full size leaves and a series of shorter leaves, one or more of the shorter leaves being arranged between each pair of
90 full size leaves, said full size leaves being provided on both sides near each end with a double "trial balance" column and having the space between said columns suitably divided, and the shorter leaves being provided
95 on one side only, near one end, with a "trial balance" column and the body of said shorter leaves being divided in a manner similar to the body of the pages of the full size leaves, substantially as described.
100

2. As a new article of manufacture, a book composed of a series of leaves of different lengths, each page of the longer leaves being ruled to provide a series of parallel vertical columns D, E', F, G, H, E², F', G', H' and D'
105 arranged in consecutive order as specified and provided, respectively, with the headings "Trial balance," "Debit items," "Amount of merchandise cr. sales," "Amount of other accounts," "Total debits," "Credit items," "Dr.
110 merchandise amount received," "Amount of other accounts," "Total credits," and "Trial balance" each page of the shorter leaves being provided with a series of parallel vertical columns E', F, G, H, E², F', G' and H' similar
115 to the corresponding columns on the pages of the longer leaves and on one page with a column K having a heading or caption "Trial balance" and the vertical columns on all the pages being divided into a series of sections
120 by horizontal division lines, substantially as described.

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

GUSTON DAVID THOMAS.

Witnesses:

HENRY T. FREY, Jr.,
JOSEPH C. CLARK.