

(No Model.)

W. E. GIBBS.
ACCOUNT BOOK.

No. 547,543.

Patented Oct. 8, 1895.

[illegible][illegible][illegible]

Witnesses.

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UNITED STATES PATENT OFFICE.

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ACCOUNT-BOOK.

SPECIFICATION forming part of Letters Patent No. 547,543, dated October 8, 1895.

Application filed December 29, 1893. Serial No. 495,038. (No model.)

To all whom it may concern:

Be it known that I, WILLIAM E. GIBBS, of Westfield, in the county of Hampden and State of Massachusetts, have invented a new and useful Improvement in Account-Books, of which the following is a specification.

My invention relates to an improvement in account-books in which provision is made for reading the footings of columns on previous pages in the columns of subsequent pages without the necessity of transferring or carrying forward such previous amounts.

The invention consists, broadly, in providing the leaves of the account-book with openings, located in alignment with the column or columns on the leaf, said openings being so arranged that when the leaf is folded over onto an adjacent leaf the opening or openings will rest over a portion of the adjacent leaf in alignment with a corresponding column on that leaf.

A practical embodiment of my invention is represented in the accompanying drawings, in which—

Figure 1 represents the right and left hand pages of an account-book spread open, their hinged connection at the back of the book being assumed to be along the line xx . Fig. 2 represents a similar view of two succeeding pages of the book, the leaf containing pages 4 and 5 being assumed to have been folded over onto the left-hand page in Fig. 1; and Fig. 3 represents a similar view of two succeeding pages of an account-book, showing the openings in the leaves arranged alternately at the top and bottom of the columns instead of at the bottom of the columns only.

The pages represented in Fig. 1 are numbered 3 and 4, the left-hand page being denoted by L and representing, as is common, the debit side of an account-book, and the right-hand page being denoted by R and representing, as is usual, the credit side of an account-book. The columns for receiving the names are denoted by N, and those for receiving the several classes of accounts are denoted on the debit-page by A B C, and on the credit-page by A' B' C'. The succeeding pages 5 and 6, represented in Fig. 2, are denoted, the debit-page by L' and the credit-page by R', the columns receiving the same designation,

as in Fig. 1. In the form in which I have chosen to illustrate the invention, I have shown three columns on each page for receiving the numerical value of different items or transactions; but it is to be understood that the number of columns may be greater or less than three, as may be found expedient and as the particular business for which the book is used may require. Each leaf is provided with an elongated opening at the foot of each column, the several openings being arranged in zigzag form in a horizontal direction, taken in the line of the openings, alternately an opening and a blank space, as shown.

Referring now particularly to the leaf containing pages 4 and 5, there is an opening O through the leaf at the left of the foot of the column A', which opening is formed in that position for use in connection with the column C on the left-hand page L' when the leaf containing pages 4 and 5 is folded over. An opening O' is formed at the foot of the column A', and below the opening O' an opening O² is formed at the foot of the column B' above the opening O' and in alignment with the opening O', and an opening O³ is formed at the foot of the column C' below the opening O² and in alignment with the opening O'. When the leaf containing the pages 4 and 5 is folded over, as shown in Fig. 2, the opening O will fall in alignment with the column C on the left-hand page, the opening O' in alignment with the column B, the opening O² in alignment with the column A, and the opening O³ to the left of the column A to be brought into service when the leaf containing said pages 4 and 5 is folded to the right, as shown in Fig. 1. On the leaf succeeding the one provided with the pages 4 and 5 and shown in Fig. 6 as having the page 6 is provided with zigzag series of openings, four in number, and occupying positions in the same vertical columns as those hereinbefore referred to, but arranged in the reverse order from those on the preceding leaf. In the same manner the several successive leaves of the book are perforated, the zigzags of each consecutive leaf being in reverse order.

In practice, suppose the credit-column A' on page 4 contained the numerical items "4.25,"

"1.30," and the column A' on page 6, the next
 succeeding right hand or credit page, con-
 tained the item "71.00." In footing up the
 column A' on page 4 the sum total "5.55" is
 5 written through the opening O', and hence on
 the blank space in the column A' of page 6,
 the decimal-lines of the several columns on
 page 4 being arranged to correspond with the
 decimal-lines on page 6 when the leaf con-
 10 taining pages 4 and 5 rests in its position
 shown in Fig. 1, and with the decimal-lines of
 the columns on the page L when the leaf con-
 taining pages 4 and 5 is folded over into the
 position shown in Fig. 2. After the column
 15 A' has been footed up and the sum total writ-
 ten, as stated, through the opening O', the leaf
 containing pages 4 and 5 is turned over into
 the position shown in Fig. 2, and the sum
 "5.55" will be found in the column A' of page
 20 6. The items in the column A', including the
 "5.55," may be then footed up and their sum
 total "76.55" written through the opening in
 the column A' onto the space of the next suc-
 ceeding page, which would correspond to page
 25 4, so far as the arrangement of openings is
 concerned. In this manner footings of suc-
 cessive corresponding credit-columns may be
 introduced into those columns without re-
 writing and without the necessity of turning
 30 back a leaf to refresh the memory as to the
 amount.
 The openings hereinabove referred to for
 carrying forward the footings on the credit
 side of the account are also used in a similar
 35 manner for carrying forward the items on
 the debit side of the account as follows: Sup-
 pose the column A on page 3 contains the
 items "7.20," "42.01," the footing will be
 "49.21," which is written on the space imme-
 40 diately above the opening at the foot of that
 column. When the leaf containing pages
 4 and 5 is folded over into the position shown
 in Fig. 2, it will be found that the footing
 "49.21" appears through the opening in the
 45 column A on page 5, the next succeeding
 corresponding debit-page, and it, together
 with the items of the column A, which in this
 instance consists of a single item "3.11," may
 be footed up and the total "52.32" placed on
 50 the space below the opening in the column A
 on page 5. In this manner the footings of

the several columns on the debit side may be
 carried forward without any transferring of
 the amounts and without the necessity of
 turning the leaf for the purpose of refresh- 5
 ing the memory.

In the modified form shown in Fig. 3 the
 zigzag arrangement of the openings extends
 from bottom to top of the successive col-
 umns instead of a short distance only at the 60
 bottoms of the columns; but the principle in
 practice is the same. I prefer the form shown
 in Figs. 1 and 2, for the reason that it admits
 of adding all of the columns downwardly or in
 the same direction and placing the footings 65
 at the end of the column, where the footing
 operation terminates.

While I have shown the openings of elon-
 gated form, I do not wish to be understood as
 making the shape of the openings an impor- 70
 tant factor, as it is only a matter of choice,
 the object being to render them sufficiently
 large to readily receive the footings or per-
 mit the footings to be read through them and
 at the same time so shape them as to render 75
 them less liable to weaken to any serious ex-
 tent the fabric of the leaf.

By the above construction and arrange-
 ment an accountant is relieved from liability
 to error in transferring footings from page to 80
 page, while at the same time the integrity of
 the book along the margin of its leaves is
 maintained, the openings being located where
 they are not liable to prove any injury to the
 leaf structure. 85

What I claim is—

1. An account book having its leaves pro-
 vided with a series of openings, arranged at
 the ends of a plurality of columns on its page
 and in zigzag order, substantially as set forth. 90

2. An account book having its leaves pro-
 vided with zigzag series of openings, the deci-
 mal point line in the column on the leaf pro-
 vided with one of the openings being arranged
 to correspond with the decimal point line on 95
 the page of an adjacent leaf when the said
 first named leaf is laid on said adjacent leaf,
 substantially as set forth.

WILLIAM E. GIBBS.

Witnesses:

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 IRENE B. DECKER.