

No. 620,508.

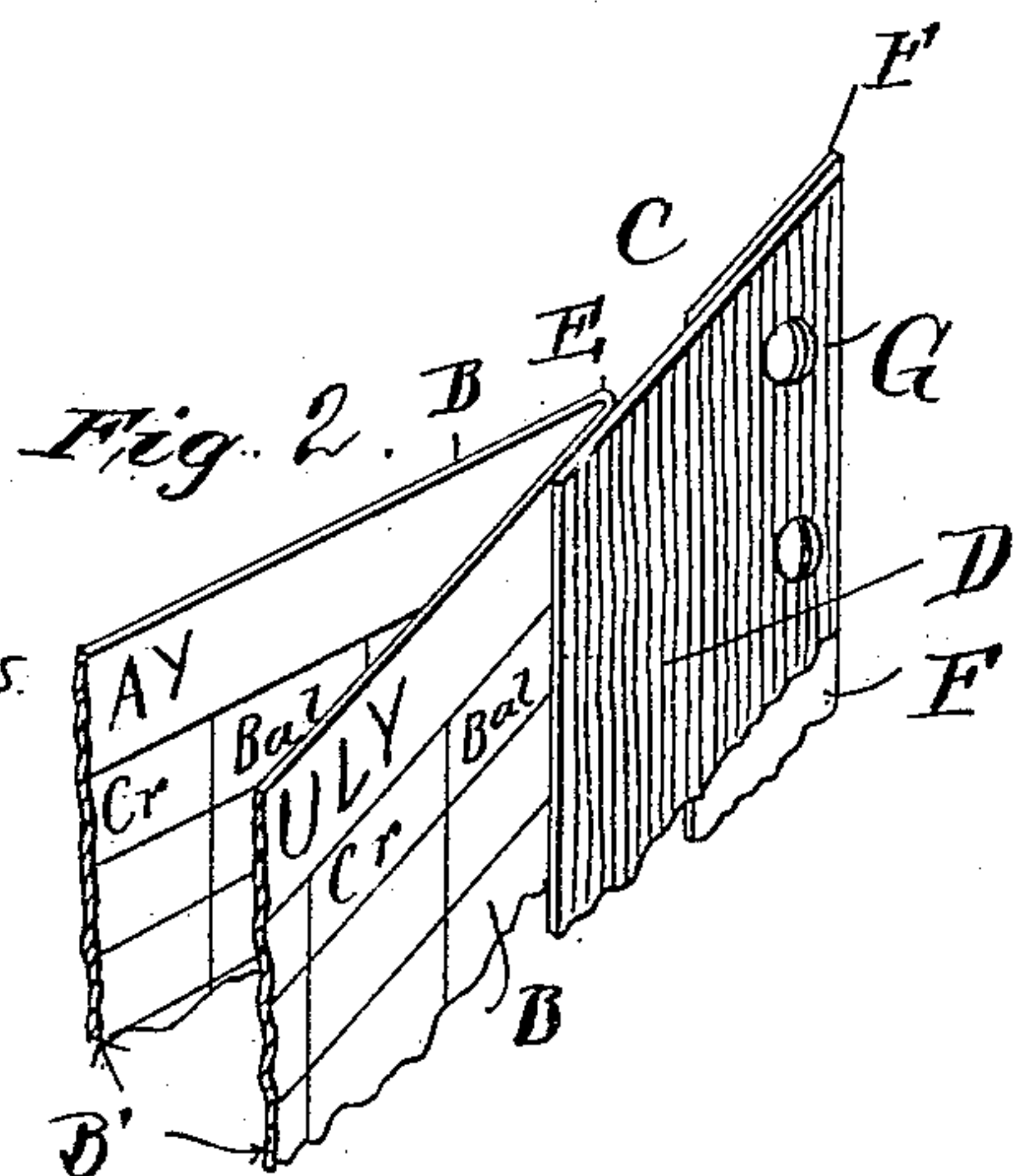
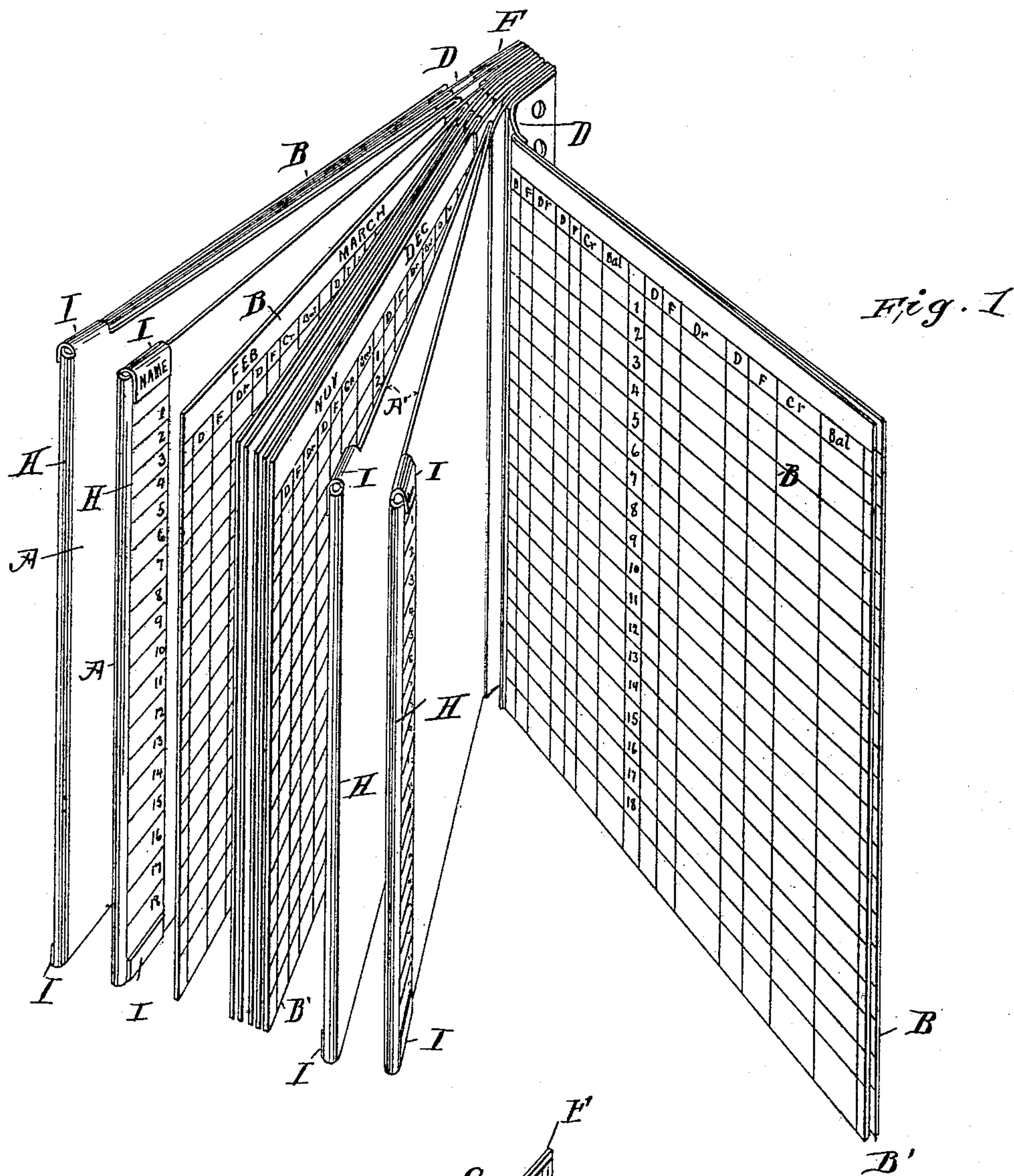
Patented Feb. 28, 1899.

G. C. SHEPHERD.  
ACCOUNT BOOK.

(Application filed Nov. 23, 1897.)

(No Model.)

2 Sheets—Sheet 1.



WITNESSES:  
C. W. Benjamin  
Wm. Jacobson

INVENTOR  
Gilbert C. Shepherd  
BY  
Joseph D. Perry  
ATTORNEY

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2 Sheets—Sheet 2.

APRIL e					h MAY f				
Dr	D	F	Cr	Bal	Dr	D	F	Cr	Bal
3-1					1				
2					2				
3					3				
4					4				
5					5				
6					6				
7					7				
8					8				
9					9				
10					10				
11					11				
12					12				
13					13				
14					14				
15					15				
16					16				
17					17				
18					18				

Fig. 3.

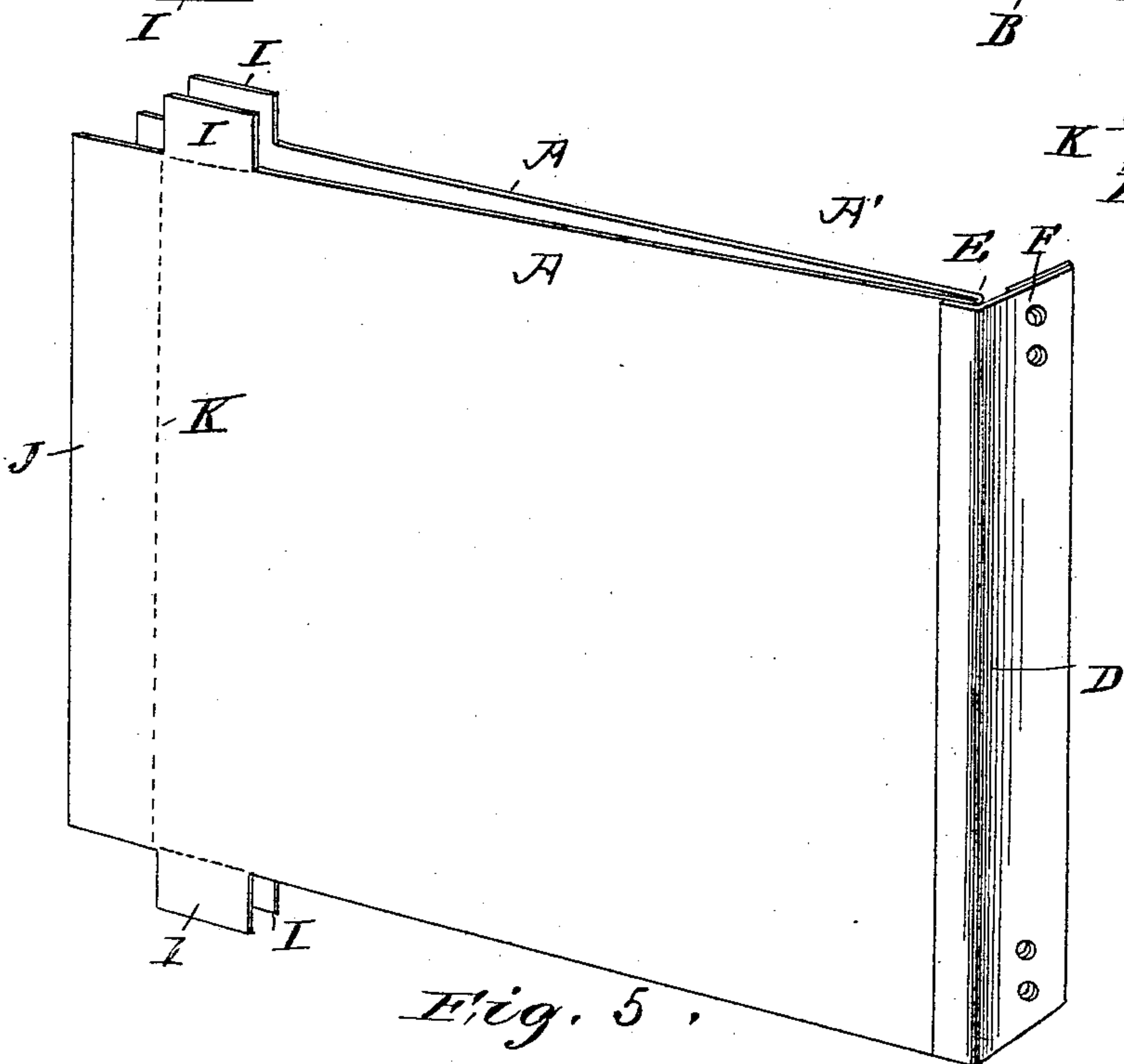


Fig. 5.

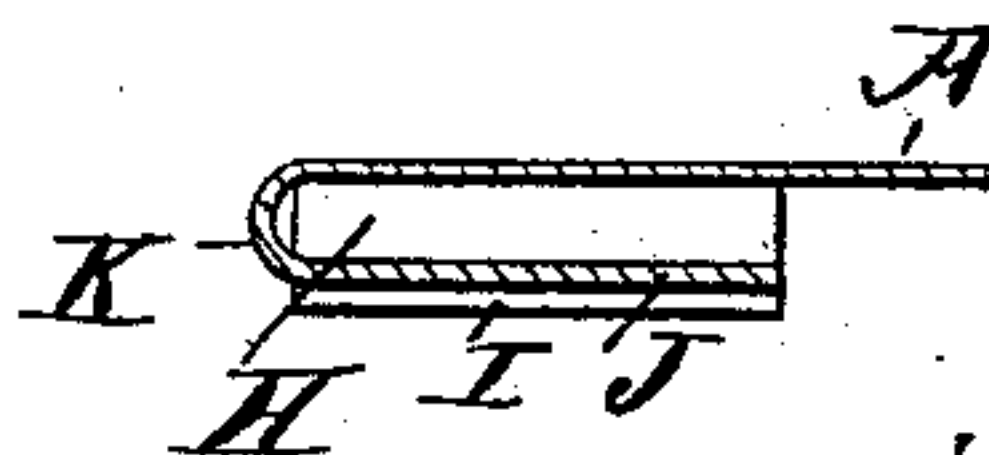


Fig. 4.

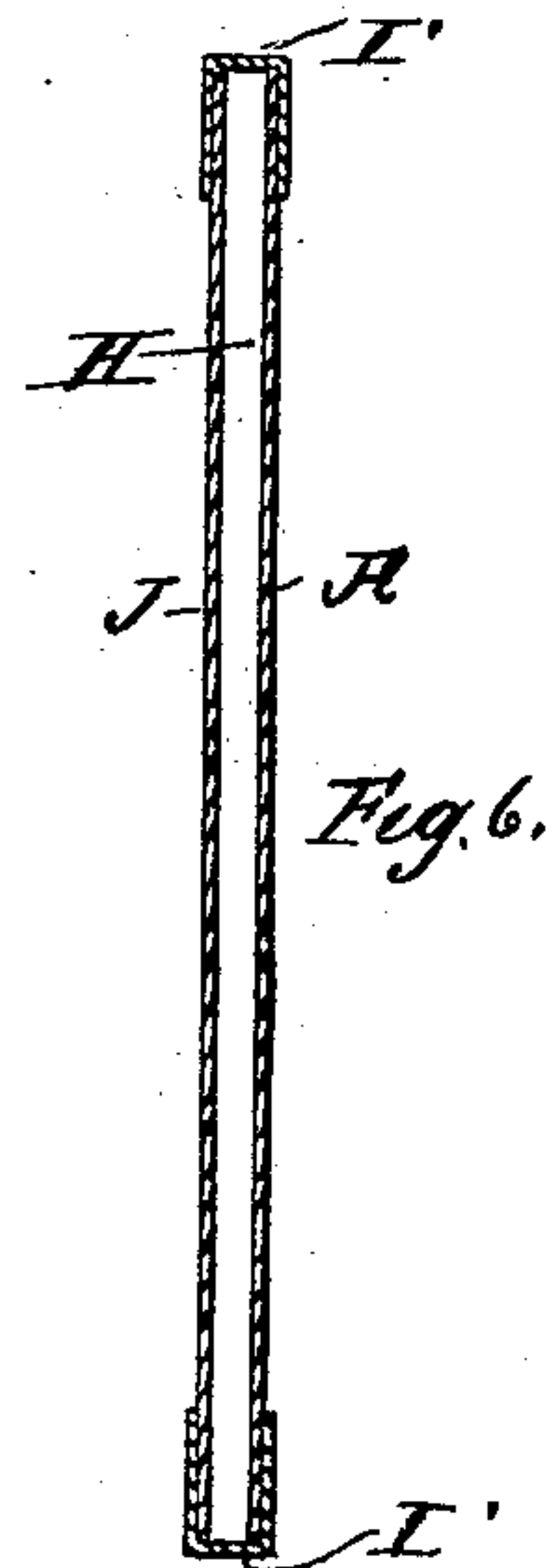


Fig. 6.

WITNESSES

C. W. Benjamin  
Wm. Jacobsen

INVENTOR

Gilbert C. Shepherd

BY

Joseph L. Levy

ATTORNEY



# UNITED STATES PATENT OFFICE.

GILBERT C. SHEPHERD, OF NEW YORK, N. Y.

## ACCOUNT-BOOK.

SPECIFICATION forming part of Letters Patent No. 620,508, dated February 28, 1899.

Application filed November 23, 1897. Serial No. 659,551. (No model.)

*To all whom it may concern:*

Be it known that I, GILBERT C. SHEPHERD, a citizen of the United States, residing at New York, (Brooklyn,) in the county of Kings and State of New York, have made certain new and useful Improvements in Books of Account, of which the following is a specification.

My invention has more particular relation to books of account, especially ledgers, wherein the sheets are adapted to be detached from the book when said sheets are filled up, so that said sheets can be filed away in a suitable file and new sheets added to the book, so as to completely use up all the sheets in the book and obviate the necessity of providing a number of ledgers or other account-books.

My invention consists in the construction of an account-book which may be used as a ledger, in which the various accounts and their condition at different periods may be readily ascertained, said construction comprising a series of interposed index-sheets provided with pockets at their ends to receive the ledger-sheets interposed between the index-sheets, the pockets on the index-sheets being lined and spaced, the spaces being provided with numerals to correspond with like spaces and numerals produced upon the ledger-sheets, the pockets at the end of the index-sheets providing ready means for receiving the ends of the ledger-sheets, so that a readily-accessible index is provided, by means of which the particular line on which the account is to be found in the ledger-sheets will be readily disclosed without necessitating the turning over of the leaves in either direction to find the ledger-index.

My invention further consists in the construction of said index and ledger sheets, whereby they can lie flat in the book and avoid the curving over of the edges of the sheets incidental to the employment of the usual method of binding continuous sheets in books of this class.

My invention therefore consists in the construction and combination of parts hereinafter described, and pointed out in the claims.

In the drawings forming part of this specification, Figure 1 is a perspective view showing a book or ledger partly or wholly completed and constructed in accordance with

my invention. Fig. 2 is an enlarged perspective elevation of the upper inner corner of one of the ledger-sheets, showing their construction and the construction of the flexible connection between the binding strip or edge and the body of the sheet. Fig. 3 is a front elevation of one or more of the ledger-sheets inserted into the pocket provided on the ends of the index-sheets. Fig. 4 is an enlarged cross-section through one of the ends of the index-sheets, showing the construction of the pocket. Fig. 5 is an enlarged perspective view showing the construction of the index-sheets prior to the formation of the pockets thereon; and Fig. 6 is a sectional elevation through one of the index-leaves, showing a modified construction of pocket.

A book constructed in accordance with my invention will comprise a series of "index-leaves," so called, A, of any suitable number and size, and a series of ledger-leaves B, interposed between the index-leaves and of a suitable size, preferably a little shorter than the index-sheets, there being two leaves to each index-sheet A' and ledger-sheet B', each of the sheets being provided with a flexible extension C, comprising a strip of muslin or other desired fabric D, secured at the inner ends E of the sheets and overlapping the end of the sheet for a distance sufficient to strengthen their union with the flexible strip D, the ends of the strips D at a suitable distance removed from the ends E of the sheets being preferably, though not essentially, provided with a reinforcing-strip F, preferably secured to the strip D on the same side as the ledger or index leaf, to which the strip D is attached, as clearly illustrated in Fig. 2. Holes or perforations G may be formed in the edges of the strips D and F to allow of the sheets being readily attached or detached.

Each of the index or ledger sheets A B are preferably constructed double by providing a blank of preferably twice the length of the sheet to be produced and doubling it upon itself, as at E, to form the inner end, each blank forming two leaves, each leaf having an independent pivot removed from the holes G, by which the sheets are to be secured in the book. Instead, however, of forming the two leaves of the index or ledger sheets of one blank of paper the blanks can be cut to the size of a sin-



gle leaf and their inner edges secured together at the point E, Fig. 2, although I prefer to form them as shown, whereby a separate hinge for each leaf is provided, enabling the leaf to open out freely and lie flat in the book. Whichever method is adopted for the construction of these sheets the result is exceedingly advantageous in the employment of the book constructed according to my invention, inasmuch as each sheet has an independent pivotal point removed away from the point of securement of the sheets in the book.

Each of the ledger-sheets is ruled into longitudinal spaces and provided with vertical columns indicating the balance of the various accounts on certain months, each longitudinal space being provided with a numerical or other reference character to indicate the particular line on which the account and the balance thereof are to be found.

The index-leaves A, which I prefer to construct in exact accordance with the ledger-leaves, are provided with pockets H on the outer side and at each end of the leaves of said sheets, as indicated clearly in Fig. 1. These pockets may be formed in any desirable manner; but I prefer to form them as indicated clearly in Figs. 4 and 5, in which the leaves are provided on their upper and lower edges with outwardly-extending tongues I and a longitudinally-extending tongue J, the dotted line K, Fig. 5, indicating the approximate end of the leaves. To form the pocket, the tongue J is folded over so as to overlap the outer face of the ledger-leaves A, as shown in Fig. 4, and when in this position the tongues I are bent over and secured upon the outer face of the tongues J, as shown in Fig. 4, and secured thereto by mucilage or in any other desired way. Instead of employing the tongues I to hold the tongues J in position separate strips I' can be substituted therefor and of about the same dimensions, which can be secured to the leaf A and tongue J and overlaps them, as shown in Fig. 6.

As will be understood, both leaves of the index-sheets are provided with pockets on the exterior at the ends, as clearly shown in Fig. 1.

The exterior of the flap or tongue J is ruled longitudinally to provide longitudinal spaces *a*, at the inner end of which a vertical column of figures or letters or other reference characters *b* are produced, which may be confined to a column by a vertical line, such as *c*, the top of the tongue being provided with a space *d*, on which the word "Name" is printed, or the word can be printed on the tongue I, if desired, as shown in Fig. 1.

As before stated, each of the leaves B of the ledger-sheets is ruled and spaced to provide for readily presenting the condition of the account at certain periods of the year, the specific condition provided for in the ledger-sheets illustrated herein being the monthly balance of each account, for which

purpose each ledger-leaf is provided on either or both sides with double columns *e* and *f*, Fig. 3, each column being utilized for a single month and each sheet being ruled to provide longitudinal spaces *g* and a vertically-disposed line of letters, numerals, or other reference characters *h*, the longitudinal spaces on the ledger-leaves corresponding and alining with those on the index-leaf and produced on the exterior of the pocket, as before described, the alining spaces of both index-pocket and ledger-leaf corresponding, whether they be numerals, letters, or other reference characters, as clearly shown in Fig. 3.

The ledger-leaves may have more than one line to each number or other reference character, if desired.

The index-pockets on the index-leaves provide ready means for ascertaining the particular position of the account on any of the ledger-leaves and also allows of the index to be utilized whether working from the left or to the right. For example, if the work is being conducted on the leaves at the right hand those preceding the particular leaf at the left hand will be inserted into the left-hand pocket, as shown in Fig. 3, as will also the particular leaf on which work is being done.

A glance at the index-pocket, on which the names of the various accounts are placed and assigned to their particular reference character, will indicate the proper position in which either to place the balance of the account on the particular month or to find the particular account, if it has already been balanced and posted into its position on the ledger-leaves.

Should it be desired to work on the leaves at the left-hand side, the ones preceding that particular leaf and that leaf itself may be inserted into the right-hand pocket, which will present its index at the right in the same manner as the left-hand index is presented.

I prefer that the pocketed index-sheets be made of double leaves, as previously described, rather than producing the pockets on index-leaves in which each leaf, although being juxtaposed or arranged one adjacent the other, would be separate from each other, and I therefore do not limit myself to the precise details of construction in this regard hereinbefore recited. Neither do I limit myself to the use of two pockets, as one may be employed.

It is apparent that any desired number of ledger-sheets may be interposed between the index-sheets and that each of the index-sheets may be utilized to divide the ledger-sheets into sections corresponding to some particular alphabetical designation. For instance, the first series of ledger-sheets may be utilized for the names of the accounts beginning with the letter "A," the second with the letter "B," and so on, the index-leaves which divide the ledger-leaves into sections providing indices for the interposed ledger-sheets consisting of the first and last leaf of two separate index-sheets. In this manner the



posting of accounts and reference thereto is very much expedited and the book economically constructed.

5 The imposition of a flexible strip D between the binding stub or strip F and the inner end of either of the sheets allows said sheets to lie flat in the book, as indicated in either Fig. 1 or Fig. 5.

10 It is apparent that the construction hereinbefore described can be modified within varying limits without departing from the spirit of my invention.

Having described my invention, I claim—

15 1. In an account-book, the combination of a series of account-leaves; intervening leaves interposed between groups of said account-leaves, and pockets formed upon the said intervening leaves at their outer ends, the said pockets on said intervening leaves facing in  
20 opposite directions and being adapted to receive the ends of the account-leaves of the adjacent group, substantially as described.

25 2. In an account-book, the combination of a leaf having a pocket formed on one side at its end, said pocket having a spaced character-index produced on its exterior, and a leaf adapted to have its outer edge inserted into said pocket, said latter leaf being provided with spaces and characters alining and corresponding with those on the pocket, substantially as described.

35 3. In an account-book, the combination of a series of account-sheets; index-leaves interposed between groups of said account-leaves and provided with pockets facing in opposite directions, the account-leaves being ruled into longitudinal spaces and each space provided with a reference character, the exterior of said pockets being likewise ruled and spaced,  
40 with reference characters, the spaces on the pockets and the account-leaves being in alinement with each other, and the reference characters corresponding, substantially as described.

45 4. In an account-book, the combination with a group of account-sheets, of index-leaves disposed upon opposite sides of said group of account-leaves and provided with pockets fac-

ing said group of account-leaves, the said account-leaves being ruled into longitudinal spaces and each space provided with a reference character, the exterior of said pockets being likewise ruled and spaced with reference characters the spaces on the pockets and the account-leaves being in alinement with each other and the reference characters corresponding, substantially as described.

5. A book having two leaves provided with inwardly-facing pockets at their outer ends and added flexible strips at their inner ends, and a series of leaves interposed between the pocketed leaves and having flexible strips at their inner ends alining with the first-mentioned strips, substantially as described.

6. In an account-book, the combination with a group of adjacent account-sheets, each sheet consisting of a blank bent or folded centrally upon itself to form two leaves; a flexible strip secured to the exterior of each of said sheets at the folded portion; of additional leaves arranged upon either side of said group of account-sheets and each having a pocket at its outer edge facing the group of said account-sheets, substantially as described.

7. The leaves A, A, united at their rear ends, their outer ends being provided with pockets, substantially as described.

8. The leaves A, A, united at one end, their free ends being provided with pockets H, said pockets being formed by providing the tongues I, J, bent over to lie substantially parallel with the exterior leaves A, A, said tongues being secured together, substantially as described.

9. The leaf A having the tongue J bent over thereupon forming a pocket H, and strips secured upon said tongue J at opposite points and retaining the said tongue in such folded position, substantially as described.

Signed at the city, county, and State of New York this 22d day of November, 1897.

GILBERT C. SHEPHERD.

Witnesses:

WM. JACOBSEN,  
P. BEATRICE KUHN.