

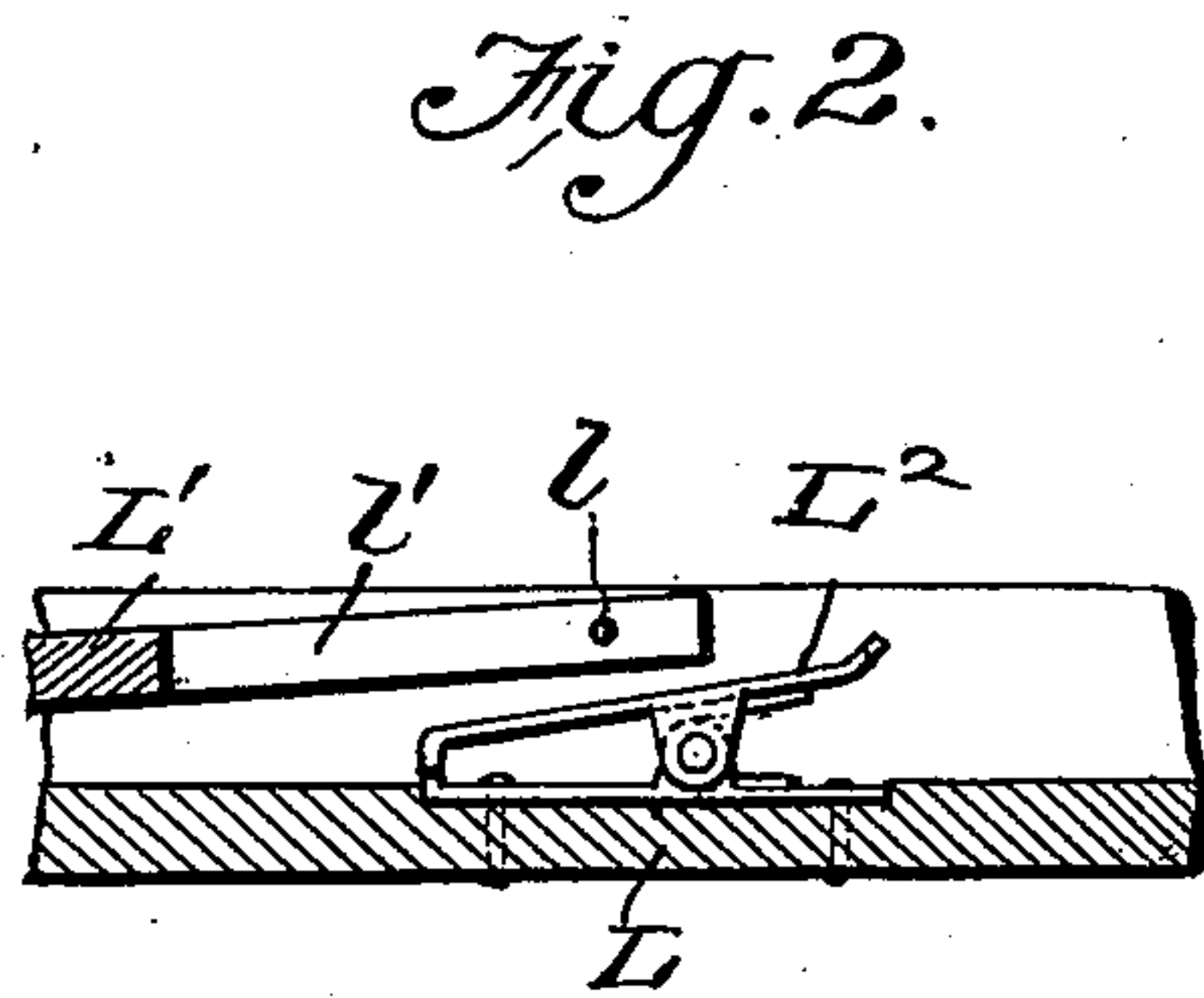
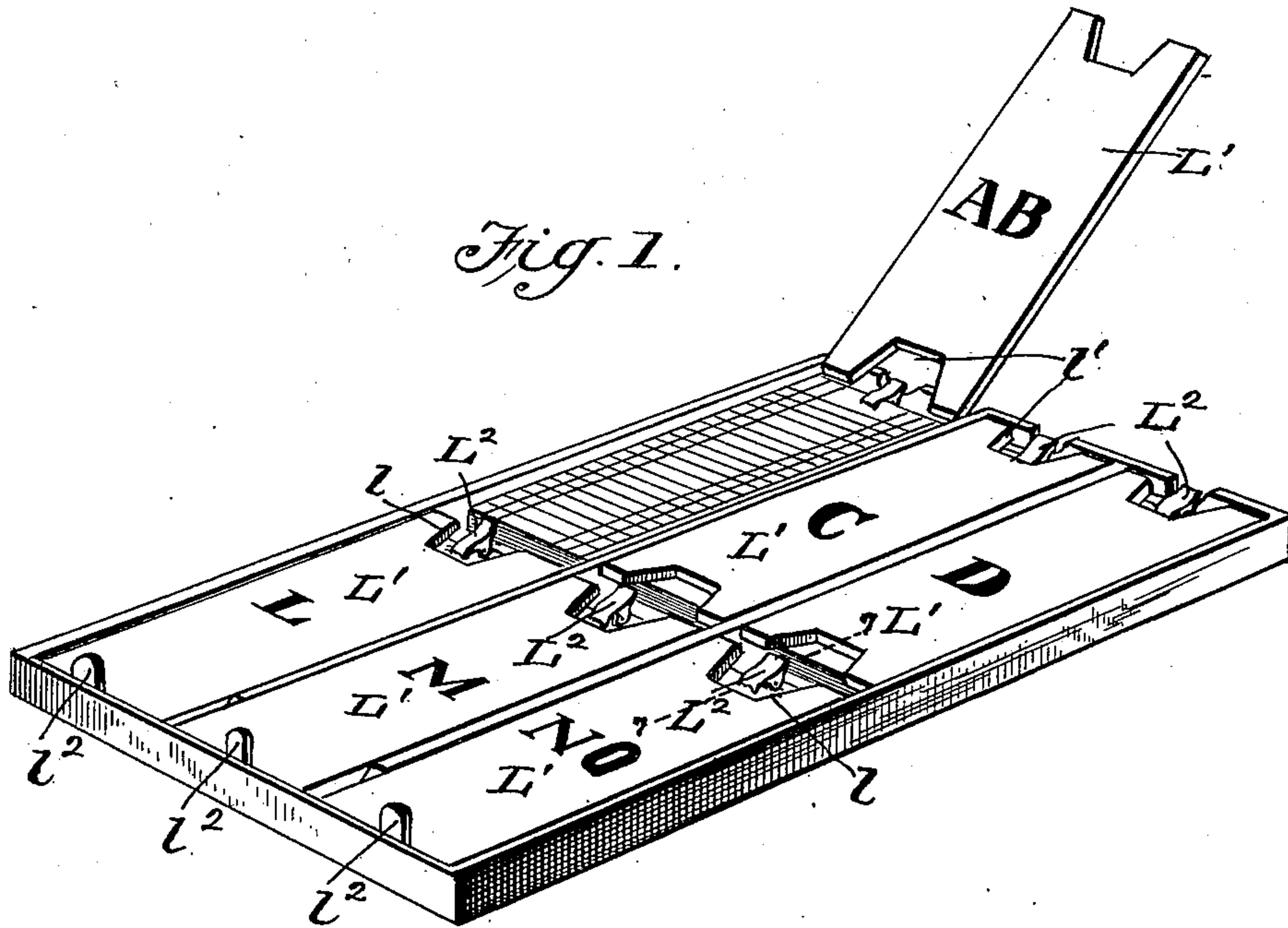
No. 680,173.

Patented Aug. 6, 1901.

P. K. PAULSEN.  
ACCOUNT LEDGER.

(Application filed Dec. 22, 1900.)

(No Model.)



WITNESSES:

*Jos. A. Ryan*  
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# UNITED STATES PATENT OFFICE.

PAUL K. PAULSEN, OF IRWIN, IOWA.

## ACCOUNT-LEDGER.

SPECIFICATION forming part of Letters Patent No. 680,173, dated August 6, 1901.

Application filed December 22, 1900. Serial No. 40,815. (No model.)

*To all whom it may concern:*

Be it known that I, PAUL K. PAULSEN, a citizen of the United States, residing at Irwin, in the county of Shelby and State of Iowa, have made certain new and useful Improvements in Account-Ledgers, of which the following is a specification.

My invention is in the nature of a perpetual ledger or file; and the invention consists in certain novel constructions and combinations of parts, as will be hereinafter described and claimed.

In the drawings, Figure 1 is a detail perspective view of one of the trays, and Fig. 2 is a detail sectional view on about line 7 7 of Fig. 1.

The tray L (shown in Fig. 1) comprises a suitable box-like frame open at the top and provided with six hinged lids L' and with a corresponding number of clasps or clips L<sup>2</sup>, which are arranged adjacent to the pivot or hinge of the lids L' and are adapted to secure the account-slips which lie below the lids L', as shown in Fig. 1. It will be noticed that the lids L' are cut out or recessed at 7' at their hinged ends, such recess overlying and receiving the clasp L<sup>2</sup> and permitting access to said clasp to release the account-slips when the lid is raised, as shown in Fig. 1, and at the same time permitting the arrangement of the clasps close to the pivoted ends of the lids L' to enable the use of an account-slip as long, or approximately so, as the lid which overlies it, and thus increasing the capacity of the account-slips, and consequently of the trays, as will be understood. As shown in Fig. 1, the upper lids L' are recessed in both ends, the recess in the swinging ends being formed to prevent interference with the clasps which hold the lower row of account-slips. The lower lids, as shown in Fig. 1, are provided with tabs 7<sup>2</sup>, by which they can be readily raised.

In the operation of my invention one slip is provided for each customer who opens an account, and his name is inscribed thereon and the several items are entered on the slip from time to time as the account proceeds. When he pays the account, the slip is marked "Paid" and handed to the customer, thus giving him an itemized receipt of the account and withdrawing his name from the ledger,

so that at no time is the ledger encumbered by any names except those which are running an open account. Manifestly this simplifies matters to a great extent, avoids making out accounts for the customer, and the latter gets the original entries when he pays his account. Nothing is overlooked, as sometimes happens from delay in posting. The keeping of books is avoided. There is no necessity of starting new books, as the accounts are always new, being removed when paid, and the slips can remain in place when a charge is made, there being no necessity of removing them for such purpose. When the slips have been filled on both sides, they are counted up and balance transferred on new slips, the full one being filed away and taken out when paid together with corresponding slip in tray.

The trays are conveniently handled, and at night or otherwise when desired may be put in a safe or other fireproof receptacle, from which they can be removed for use in the morning.

It is obvious that my improvement simplifies the keeping of accounts and enables me to utilize the direct entries and avoids the necessity of keeping day-books and journals.

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

1. In an apparatus, substantially as described, a tray for slips comprising the frame, the clasps or clips and the lids pivoted or hinged adjacent to said clasps, and provided in their hinged ends with recesses in which said clasps are received, substantially as set forth.

2. An account-ledger, substantially as described, comprising a plurality of trays, each consisting of a frame, clasps therein and adapted to secure account-slips, and lids hinged or pivoted adjacent to the clasps and provided with recesses adjacent to the said clasps whereby to avoid interference with the operation of the clasps in either the open or closed position of the lid, substantially as set forth.

PAUL K. PAULSEN.

Witnesses:

PETER STEENHUSEN,  
HENRY GREVE.