

No. 693,393.

Patented Feb. 18, 1902.

S. S. HOOKLAND.

BOOK.

(Application filed Aug. 27, 1901.)

(No Model.)

Philadelphia Pa. Sept. 1, 1901

Cash	100 00		
B. O. Student		100 00	(Slip No 1)
Commenced business this day with a cash capital of \$10000.			
Real Estate	50 00		
Cash		50 00	(Slip No 2)
Bought building and lot located at 618 7 <sup>th</sup> St N.W. giving in payment check No. 1.			
Mdse.	3 41		
Cash		3 41	(Slip No 3)
Gave check No. 2 for invoice No. 1.			
Cash	17 50		
Mdse.		17 50	(Slip No 4)
Sold to			
5 bbls W. H. Flour	4 20	21.	
5 " Columbia Salt	2 90	14 50	
10 bgs. Rio. Coffee ea 100 # 14 140.			
Mdse.	87 870		
Cash		87 870	(Slip No 5)
Gave check No. 3 for Inv. No. 2.			
Cash	36 570		
Mdse.		36 570	(Slip No 6)
Sold to			
5 bbls W. H. Flour	4 50	21.	
5 " Columbia Salt	2 85	14 00	
10 Tubs Elg. Cream Butter ea 65 #	28.	142 00	
5 pkgs Y. H. Tea ea 65 #	50	162 50	
Rec'd check No. ....			
Cash	37 550		
Mdse.		37 550	(Slip No 7)
Sold to			
5 bbls Green Sugar 332 #	05	83 00	
10 pkgs Y. H. Tea ea 65 #	45	292 50	
Rec'd check No. ....			

ON BEGINNING a new page write date in full omitting name of place

WITNESSES:

Jos. A. Ryan  
W. C. Sealy

INVENTOR

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James J. Sheehy  
ATTORNEY



# UNITED STATES PATENT OFFICE.

SIBERT S. HOOKLAND, OF PHILADELPHIA, PENNSYLVANIA.

## BOOK.

SPECIFICATION forming part of Letters Patent No. 693,393, dated February 18, 1902.

Application filed August 27, 1901. Serial No. 73,459. (No model.)

*To all whom it may concern:*

Be it known that I, SIBERT S. HOOKLAND, a citizen of the United States, residing at Philadelphia, in the county of Philadelphia and State of Pennsylvania, have invented new and useful Improvements in Books, of which the following is a specification.

My invention relates to the class of books used in bookkeeping; and it consists in such a book having an illustrative leaf arranged in advance of its ordinary leaves, the said illustrative leaf being divided by lines of perforations into slips susceptible of ready disconnection from the book and each other, and the said slips being provided on their faces with printed forms of entries of different kinds and instructions appropriate to the character of book embodying the illustrative leaf. The slips of the illustrative leaf are designed to be detached one by one and copied by a student or used as guides by a bookkeeper in starting the keeping of the book on the ordinary leaves or pages thereof, and consequently it will be appreciated that the said illustrative leaf is calculated to materially facilitate the learning of the correct mode of keeping the book by either a student or a bookkeeper not versed in such particular mode.

With the foregoing in mind the invention will be fully understood from the following description and claim, when taken in conjunction with the accompanying drawing, in which the figure is a plan view of an open book embodying my invention, the same being shown with the lower right-hand corner of the illustrative leaf broken away to illustrate the ordinary leaves beneath the same and also with the cover partly broken away.

The cover A and the leaves B may be of the ordinary or any suitable construction, and the latter may be connected to the former in the usual or any approved manner without departing from the scope of my invention, the novelty of which resides in the illustrative leaf C in conjunction with the leaves B. The illustrative leaf in the preferred embodiment of the invention is arranged in advance of the leaves B and connected to the cover A in the same manner as said leaves B. It is divided by a longitudinal line of perforations *a*, disposed adjacent to its inner edge, and crosswise lines of perforations *b*, disposed at inter-

vals of its length and extending from the line *a* to its outer edge into a plurality of slips *c*. These slips are shown as provided with forms of entries appropriate to a journal; but it is obvious that they might be provided with forms of entries suitable to a cash or other book when used in such a book without departing from the scope of my invention. They are also numbered in consecutive order from the top of the page downwardly, and some of them are provided with lines, also numbered in consecutive order toward the bottom of the page and indicating the date of the entries below them. The slip-numbers are in parenthesis, as are also certain instructions on some of the slips, and such matter is of course to be omitted when the entries on the slips are entered on the leaves B of the book.

In the practical use of my improved book the student detaches the uppermost slip *c* of the leaf C and after placing the name of the city and the current date at the top of the first page of the leaves B copies the entries on said said slip on page, omitting, as before stated, the matter in parenthesis and using his (the student's) own name. With this done, the student detaches the next lower slip *c* and after drawing a red line across the first page of the leaves B below the first-named entries and numbering said line to indicate the day after that noted at the top of the page, as illustrated on the second slip, he copies on the page below said red line the entries on the second slip. The student thus continues to detach the slips *c* one by one and copy the entries on said slips on the first page of the leaves B and separate the entries of the consecutive days by properly-numbered red lines until the illustrative page is entirely used up, when he will be sufficiently conversant with the mode of keeping the book to continue the same without the aid of the illustrative page.

When my improvements are used by a bookkeeper to familiarize himself with a mode of bookkeeping new to him, he detaches the slips of the illustrative leaf one by one and follows the instructions thereon in the same manner as the student; but instead of copying the entries on the said slips he uses said entries as guide forms and makes his entries on the pages of the leaves B from the data he



has at hand. When he has detached and used all of the slips comprised in the illustrative leaf, he, like the student, will be sufficiently familiar with the mode of bookkeeping to continue the same without the aid of the auxiliary leaf.

It will be appreciated from the foregoing that notwithstanding its simplicity and the fact that it does not add materially to the cost of a book my improved illustrative leaf is calculated to materially assist a student in learning how to keep a book in accordance with a certain system and is also calculated to enable a bookkeeper to start a book in accordance with a system new to him and master such system. It will also be appreciated that by providing cash and other books used in bookkeeping with illustrative leaves C, having slips c, bearing forms of entries appropriate to the respective characters of the books, a student or bookkeeper using the slips in the manner described will be enabled to readily become familiar with the proper mode of keeping said books.

I desire it distinctly understood that in lieu of connecting the illustrative leaf to the cover in the same manner that the leaves B are connected said illustrative leaf might be attached in any approved manner directly to the cover A or the leaves B without departing from the scope of my invention; also, that the forms of entries and the instructions regarding head-

ings, ruled lines, numbering of the entries and pages, &c., on the slips c may be varied to suit the illustrative leaf in every respect to the character of the book in which it is placed. I further desire it understood that the instructions and other matter on the slips c, which are not to be copied on the leaves B, may be distinguished from the forms of entries by peculiar forms of type or by other means in lieu of placing such instructions and other matter in parenthesis.

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

The book for the purpose described comprising the cover, the plurality of ordinary leaves, and the illustrative leaf arranged in advance of the ordinary leaves; the said illustrative leaf being divided by a longitudinally-disposed line of perforations and crosswise lines of perforations into detachable slips, and the said slips being provided on their faces with printed forms of entries of different kinds and instructions appropriate to the character of the book.

In testimony whereof I have hereunto set my hand in presence of two subscribing witnesses.

SIBERT S. HOOKLAND.

Witnesses:

GEO. W. REED,  
W. R. HAYWARD.