

No. 847,184.

PATENTED MAR. 12, 1907.

D. JOHNSON.
LEDGER INDEX.
APPLICATION FILED JULY 11, 1906.

2 SHEETS—SHEET 1.

Fig. 1.

1

11		5		2		3		4	
1905		Ledger Folio							
		1	2	3	4				
		200	400	600	800				
April	5	672				To Waight & Omeal			
						2 bbls Lime 100, 2 doz Cement 60	320		320
"	"	102				F. A. Carver			
						10 Fat Ham 100	10 00		10 00
"	"	300				To Mat Jones			
						5 bbls Linn 100	5 00		5 00
"	"	571				To A. T. Stewart	33 53		33 53
						1 doz Eggs 20, 15, 15			
"	"	712				To Russell & Co.			
						4 Tons Hay 750	30 00		30 00
"	"	104				Jim Mahoney			
						6 bbls Eagle Cement 185	11 10		11 10
						24 Cloth Hat 10	2 40		2 40
6		565				R. W. Marshall & Son	25 00		25 00
						25 Fat Ham 100			
"	"	700				Richardson & May			
						10 Bales of S. F. Hay 580	58 00		58 00
						Freight	3 40		61 40

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Fig. 2.

2 SHEETS—SHEET 2.

1												50
11												5
12												2
1905.												3
1												4
1												5
1												6
1												7
1												8
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UNITED STATES PATENT OFFICE.

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LEDGER-INDEX.

No. 847,184.

Specification of Letters Patent.

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To all whom it may concern:

Be it known that I, DUVAL JOHNSON, a citizen of the United States of America, residing at Pine Bluff, in the county of Jefferson and State of Arkansas, have invented new and useful Improvements in Index-Ledgers, of which the following is a specification.

This invention relates to a ledger-index for ordinary cash-books, day-books, and journals, the object of the invention being to provide an index portion for each page or set of pages of such books exposed when the book is opened, said portion having columns to receive the numbers of the pages of the ledger whereon the accounts of the customers of a business establishment are kept, the several columns being designed to receive the page-numbers of different portions of the ledger in order that all items to be posted in any given portion of the ledger may be posted at one time to avoid the necessity of posting to the entire ledger and shifting from page to page at widely-separated points, whereby the operation of posting to the ledger will be simplified and trouble, time, and labor saved.

Figure 1 of the drawing represents a leaf from an ordinary day-book, showing the exposed page thereof provided with the ledger-index; and Fig. 2 represents a leaf from a cash-book provided with the invention.

The numeral 1 represents an account sheet or leaf the exposed page of which is shown provided with a main column 2 (which may be suitably headed) to receive the subject-entries, at the right of which are columns 3 and 4 to receive the item amounts in dollars and cents and their respective totals. At the left of the column 2 the page is ruled to form a ledger-index portion 5, subdivided to provide columns 6, 7, 8, 9, and 10, each of said columns having a head-space 11, and above these head-spaces appears the general heading "Ledger Folio" or a similar heading appropriately worded to indicate the purpose of said columns. The head-spaces 11 are designed to receive suitable indicia indicative of the pages of a ledger to which they are respectively appropriated. As shown, the index portion 5 is intended for use in connection with an eight-hundred-page ledger, the head-spaces of the respective columns 6, 7, 8, 9 and containing the figures "1-200," "201-401," "401-601," and "601-801," indicating that column 6 is devoted to the first quarter, column 7 to the second quarter, column 8 to the

third quarter, and column 9 to the fourth quarter, of the ledger, the index thus treating the ledger as divided into quarter-sections for convenience, as hereinafter described, in posting the entries from the day-book thereto. Of course this mode of division is not essential, as the number of columns in the index may vary and the division may be made in accordance with the size of the ledger. The column 10 is a checking-off column and though preferably used may be dispensed with. At the left of the index portion an appropriately-headed date-column 12 is arranged.

In the ordinary process of posting when the accounts are about to be posted the bookkeeper or his assistant takes an index and quickly notes on the journal-page the ledger-page numbers, which are placed in proper juxtaposition to the entries. The accounts are then posted, the bookkeeper taking each item in succession from top to bottom of the journal-page and posting the same in the ledger or ledgers. This operation requires much time, as, owing to the fact that the numbers are successively taken and which are so taken in order to avoid confusion and as far as possible liability of "skipping" and are necessarily disposed in haphazard relation or without regard to the relative positions of the accounts in the ledger, the accountant is compelled to successively jump to widely-separated portions of the ledger. With my construction this disadvantage and laborious process is obviated, as preliminary to posting the index-numbers instead of being placed in any convenient position the bookkeeper may find are placed according to the pages of the portions of the ledger which they designate in the columns 6, 7, 8, or 9, as will be readily understood from an inspection of the drawing. Thus when the entries are to be posted in the ledger the accountant may first post the first two hundred pages of the ledger by reference to column 6, and then in succession post the other sections, whereby the successive entries posted are confined to more or less closely-related pages, the necessity of successively jumping to widely-different portions of the ledger being thereby obviated and time, trouble, and labor saved. The postings as made may be checked in the column 10 or opposite the ledger-page numbers in the columns 6, 7, 8, and 9, as indicated in the drawing.

It will be observed that by checking the

ledger-page numerals in columns 6, 7, 8, and 9 as each item is posted and after posting checking down the column 10 it may be readily determined in a moment whether or not the most common error of "omitting a post" has been committed. Also it will be apparent that the several columns 6, 7, 8, and 9 may apply to different ledgers where all the sales of an establishment are entered in one book, in which event the book may be successively transferred to several ledgers for posting. The checking-column 10 will in this case enable an auditor checking down said column to see at a glance whether or not all postings have been made. Establishments using city and country account ledgers and a petty-account ledger will find the index of great convenience, as the columns 6, 7, and 8 may be used for indexing the city and country ledgers by simply employing different-colored inks therefor, while the petty-account ledger may be indexed in column 9.

Fig. 2 shows a specimen page of a six-hun-

dred-page cash-book embodying the invention, the cash entries being placed in column 4.

The invention is applicable to day-books, cash-books, and journals for use in connection with ordinary ledgers or loose-leaf ledgers. When a loose-leaf ledger is used, the ledger-pages may be denoted alphabetically instead of numerically.

Having thus described the invention, what I claim is—

An account-sheet ruled for use as a day-book, journal or the like provided with a ledger-folio index formed by vertical parallel columns, said columns having an appropriate general heading and being respectively appropriately designated to represent different portions of the ledger.

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

DUVAL JOHNSON.

Witnesses:

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