





# UNITED STATES PATENT OFFICE.

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## BOOKKEEPING SYSTEM.

No. 886,081.

Specification of Letters Patent.

Patented April 28, 1908.

Application filed September 13, 1907. Serial No. 392,637.

*To all whom it may concern:*

Be it known that I, CHARLES SHERWIN, a citizen of the United States, residing at Ayer, in the county of Middlesex and State of Massachusetts, have invented an Improvement in Bookkeeping Systems, of which the following description, in connection with the accompanying drawings, is a specification, like letters on the drawings representing like parts.

The present invention relates to a bookkeeping system and is embodied in appliances for carrying out the system, the purpose of the invention being to simplify the accounting and save copying; at the same time preserving an itemized statement of every account in a ledger or file, so that a complete account may be found at any time.

In carrying out the invention, the so-called loose leaf ledger is preferably employed in conjunction with the manifold system of sales slips, in which the original slip is sent to the book-keeper and the duplicate given to the customer after the order has been written down; these appliances, however, not being essential to the invention, although conveniently adapted thereto.

In accordance with the invention, the ledger leaves are constructed of a sufficient size to contain a space for receiving a plurality of sales-slips, say sufficient for the daily sales of a month, and a series of ruled columns for dates, debits and credits to one side of said sales-slip receiving space, and the sales-slips and the ledger leaves are provided with means for connecting one with the other, and as a practical expedient the original sales-slips may be gummed at the back near the top. The book-keeper, instead of copying the items into a day-book for a subsequent transfer to the ledger, upon receiving a slip from a salesman, merely fastens the slip upon the proper ledger page, and copies the totals with the dates of the slips upon a given page, together with the amounts thereof, in the appropriate columns on the page. The ledger pages each have the space to receive the sales-slips, and date, debit and credit columns to one side of said space, the said space being of such area relative to the sales-slips, that a plurality of slips may be secured therein, one above the other, to leave the portions of the slips containing the total amounts of the sales exposed, and said pages are numbered, or otherwise des-

ignated for indexing, and the same designation is used for each account, so that the accounts may be readily indexed in the ledger or in a transfer book which may be used for filing after the accounts are closed.

Figure 1 is a plan view of the ledger page with a number of slips attached; and Figs. 2 and 3 are front and rear views respectively of the sales slips.

In accordance with the invention, the salesman, in taking orders, writes the date and customer's name and address upon a sales-slip *a* which may be manifolded so that the duplicate can be given to the customer, while the original is sent to the book-keeper. Each salesman preferably has a letter or designating character attached to his sales book, so that the identity of the salesman is established by the character on the slip; the letter H being shown as the salesman's letter in Fig. 2. The book-keeper, upon receiving the slip, turns to the proper ledger page, as the page *b*, Fig. 1, number 82, and attaches the slip to the surface of the page by any suitable means, the slip being herein shown as provided on the back with the gummed portion *a*<sup>2</sup>, preferably at its upper edge, whereby the sales slips may be permanently attached to the ledger pages one after another in succession in a vertical row, thereby leaving a portion of each successive sales-slip exposed to view, in order that the amounts of the successive sales-slips are readily visible to the book-keeper to be compared with or entered in the total columns of the ledger page. By this arrangement of the sales-slips, it will be seen that the entire sales-slips of any particular date may be readily inspected by simply raising the slip or slips overlying the particular slip desired to be inspected, and without detaching the slips from the ledger page. The totals of the several slips upon any given page are then copied in the debit or credit columns *c* and *d* of the ledger page with the dates; it being unnecessary, however, to make any transfer of the items since the original slips assembled upon the page show the entire itemized account.

By the use of this system, it will be seen that any dispute as to the items of an account, can be settled at once by merely referring to the ledger page; there being no possibility of any error in copying; and no verification is necessary, since the original slip accompanies



the ledger entry. This obviates the necessity of any cross references or looking up of sales slips separately filed, and the entire itemized account is permanently preserved  
5 for ready reference, regardless of the length of standing of the account.

Claims:

1. The herein described appliances for use in a book-keeping system, which consist in  
10 ledger pages, each having a space to receive sales-slips, and date, debit and credit columns to one side of said space, said space being of such area relative to the sales-slips that a plurality of slips may be secured there-  
15 in in a row, the slips being attached to said page one above the other, so that each slip partially overlaps the slip next below to leave exposed that portion of the lower slip containing the total sale amount, and where-  
20 by the entire data of any one of said attached sales-slips may be exposed to view by raising the overlying slip or slips without detaching said slips from the ledger page, combined with sales-slips provided with means where-  
25 by they may be attached at their upper portions only.

2. The herein described appliances for use in a book-keeping system, comprising ledger pages, each having a space to receive sales-slips, and date, debit and credit columns to  
30 one side of said space, said space being of such area relative to the sales-slips that a plurality of slips may be secured therein in a plurality of rows, the slips of each row being attached  
35 one above the other, so that each slip partially overlaps the slip next below to leave exposed that portion of the lower slip containing the total sale amount, and whereby the entire data of any one of said attached  
40 slips may be exposed to view by raising the overlying slip or slips without detaching the slips from the ledger page, combined with sales-slips provided with gummed upper  
45 edges whereby they may be attached at their upper portions only.

In testimony whereof, I have signed my name to this specification in the presence of two subscribing witnesses.

CHARLES SHERWIN

Witnesses:

W. E. COVENEY,  
JAS. J. MALONEY.