600.05 ACCOUNT BOOKS; LOOSE-LEAF SYSTEM.

When a party in any cause or proceeding shall produce at the trial the party's account books, and prove that the same are the party's account books kept for that purpose, that they contain the original entries for moneys paid, goods or other articles delivered, services performed or material furnished; that such entries were made at the time of the transactions therein entered; that they are in the party's handwriting or that of a person authorized to make charges in such books, and are just and true to the best knowledge and belief of the person making the proof, such books, subject to all just exceptions as to their credibility, shall be received as prima facie evidence of the charges therein contained. If any book has marks which show that the items have been transferred to a ledger, it shall not be received unless the ledger is produced. The entry of charges or credits, involving money, goods, chattels, or services furnished or received, when the furnishing or receipt thereof constitutes a part of the usual course of business of the person on whose behalf such entry is made, shall be received as evidence tending to prove the fact of the furnishing or receiving of such moneys, goods, chattels, or services, whether the same be contained in an account book, or in a so-called loose-leaf, card, or similar system of keeping accounts, and whether the same be made by handwriting, typewriting, or other similar means, if it shall appear that such entry was made by a duly authorized person contemporaneously with the transaction therein referred to, as a part of the general system of accounts of the person on whose behalf the entry is made, and that the same is made in the usual and ordinary course of such business.

History: *(9876) RL s 4719; 1909 c 251 s 1; 1986 c 444*