May 15, 1928.

1,669,809

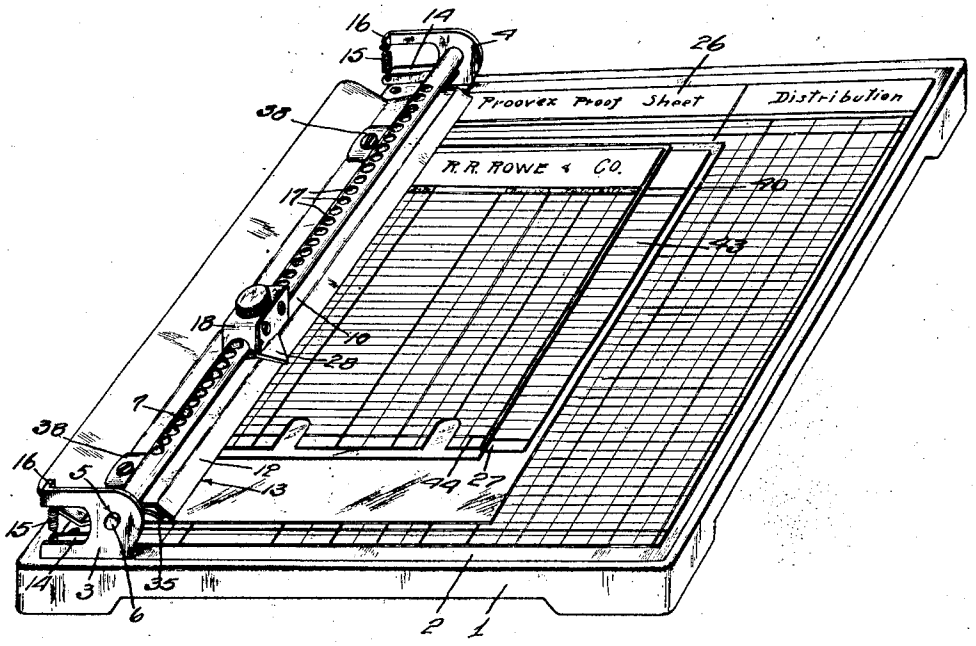
D. B. CARD ET AL

BOOKKEEPING APPLIANCE

Filed June 8, 1926

2 Sheets-Sheet 1

Fig. 1



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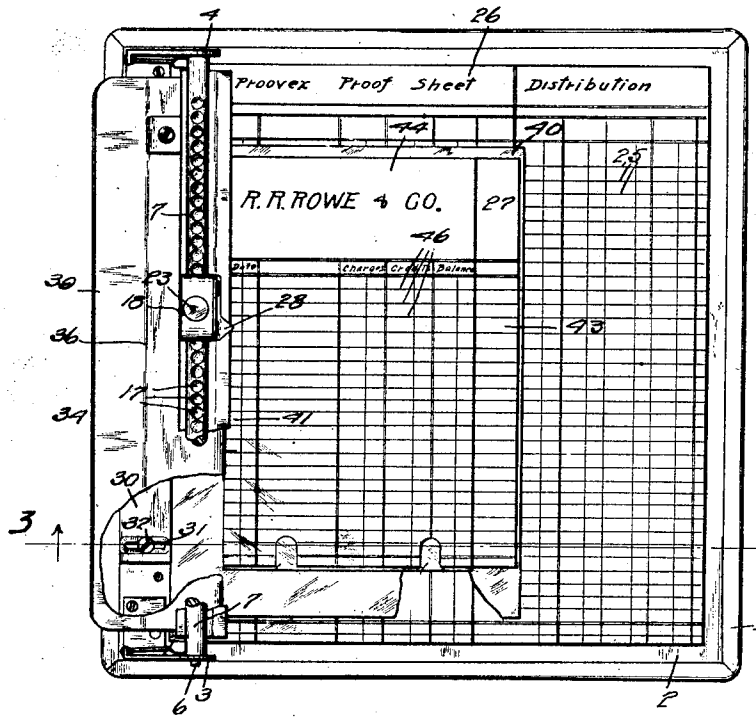


Fig. 2

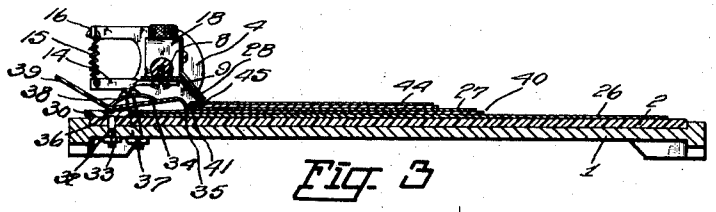


Fig. 3

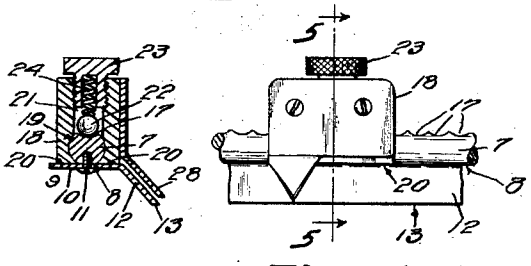


Fig. 5

Fig. 4

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UNITED STATES PATENT OFFICE.

DON B. CARD AND HORACE BARNES, OF PORTLAND, OREGON.

BOOKKEEPING APPLIANCE.

Application filed June 8, 1926. Serial No. 114,413.

This invention relates to improvements in manual bookkeeping apparatus; and has for its principal object the provision of devices of simple construction wherewith a carbon copy of entries on various separate accounts may be made and accumulated with facility on a proof-sheet in convenient columnar arrangement through which absolute proof of all posting entries may be readily had at any time and any errors therein may be easily detected and located.

Other objects and advantages residing in our invention, and objects relating to details of construction and arrangement of parts will be readily apparent in the course of the detailed description to follow.

The accompanying drawings illustrate by way of example one form of our invention, in which:

Figure 1 is a perspective view of a bookkeeping appliance embodying our invention.

Fig. 2 is a top plan view of the same, partly broken away.

Fig. 3 is a view in vertical cross section on line 3—3 of Fig. 2.

Fig. 4 is a view in front elevation of a detail of the invention on an enlarged scale.

Fig. 5 is a vertical cross sectional view on line 5—5 of Fig. 4.

Referring to said views, the reference numeral 1 indicates a base of rectangular configuration having an upper writing surface 2 formed of an inserted sheet of smooth surfaced material. At the left hand side of said base and adjacent the corners thereof brackets 3 and 4 are rigidly secured having apertures 5 formed therein to provide bearings, respectively, for the circular reduced ends or trunnions 6 of a metal rod 7 extending parallel with said left hand side of the base. Between its ends the rod is of cylindrical form in cross section except for a flattened portion 8 on its under side extending the full length thereof within said trunnions.

A clamp 9 comprises a horizontally disposed portion 10 adapted to be secured to said flattened portion of the rod by screws 11 and a downwardly extending flange 12 having a gripping edge 13 arranged to make close contact with the writing surface 2. Arms 14 are secured at each end of said rod extending rearwardly where they are connected by springs 15 with lugs 16 offset from the respective bracket. The tension exerted by the springs 15 tend to maintain the gripping edge 13 in yielding contact with the writing surface.

The upper surface of the rod 7 is formed with a plurality of evenly spaced circular depressions 17 except for a space at each end. A substantially rectangular slide-block 18 is formed with a longitudinal circular bore 19 adapted to receive the rod 7, which bore breaks into the lower edge of the block affording a slotted opening approximately the width of the flattened portion 8 of the rod. Plane faces 20 at each side of said opening are arranged to bear upon the portions 10 of said clamp upon opposite sides of the rod. A vertical bore 21 extends from the top of the block into the bore 19 wherein a hardened ball 22 is positioned loosely. A screw-cap 23 is threaded into the bore 21 and is recessed to retain a coil-spring 24 adapted to bear upon said ball and yieldingly press it into the respective depressions 17.

The centers of the depressions 17 are spaced apart the approximate distances separating the horizontal lines 25 upon the proof-sheet 26 and ledger-sheets 27, to be more particularly described hereinafter. The slide-block is provided with a pointer 28 extending to within close proximity of the paper-sheets when laid upon the writing surface. Said pointer serves to indicate a space between the lines 25 in which the next item is to be written, and after each entry the slide-block is slidably moved upon the rod toward the operator so that the ball 22 is dislodged from a notch and is seated centrally in the next adjacent one, the strength of the coil-spring tension in the spring 24 being sufficient to ensure that the block will be adjusted upon the rod in relation to the several depressions by the combined effect of the spring and the ball.

Numeral 30 indicates a stop-plate disposed flat-wise upon said base and formed with an elongated slot 31 adjacent each end through which securing screws 32 extend. Said screws project through the base and may be fastened by nuts 33 upon the underside to secure the stop-plate in the desired position.

A clamp-plate 34 is provided to the rear of the clamp 9 adapted to extend under the rod 7 and having a downwardly turned gripping-edge 35 spaced rearwardly from the parallel to the gripping edge 13 of the clamp 9. The clamp-plate 34 is fulcrumed

at 36 upon the stop-plate 30 whereat it is bent longitudinally at an obtuse angle. Forwardly of said fulcrum line slotted holes are formed in the clamp-plate through which and the base bolts 37 extend. Bow-springs 38 are positioned under the heads of the bolts 37 yieldingly retaining the clamp-plate at its forward gripping edge 35 in contact with the base. The rear portion 39 of the clamp-plate affords a lever extending the length of the plate through which the clamp-plate may be rocked to lift the gripping edge 35 for the insertion of paper sheets thereunder.

The operation of our invention may be described as follows: Both gripping edges 13 and 35 may be raised by the operator at the same time by bearing down upon the rear portion 39 of the clamp-plate with the palm of the left hand and grasping the block 18 with the fingers thereof to rock the rod 7 and the clamp 9 therewith. With the clamping edges thus elevated a proof-sheet 26 with a sheet of carbon paper 40 lying thereover may be inserted under the clamps and their side edges brought against the stop-plate 30 whereupon the clamps are released and will grip the sheets firmly.

The proof-sheet with its overlying carbon sheet is designed to receive whatever records are impressed upon it until filled or to cover a desired period of time. Other sheets, as shown at 27, are laid upon the carbon sheet to receive the original impression and are secured by being gripped by the clamp 9 only. The latter is rocked to lift the gripping edge 13 by the operator manipulating the block 18. The side edge 41 of the sheet 27 is then inserted under the clamp 9 and set against the downturned edge 35 of the clamp-plate 34 as a guide-stop. The sheets 27 are provided with horizontal lines 25 similar in spacing to the lines 25 of the proof-sheet and both sheets 26 and 27 are provided with identically spaced vertical lines while the sheet 27 is formed with a marginal space adjacent its side edge 41 that will cause the vertical lines of the respective sheets to lie in register.

In practice and assuming a typical manner of use, the sheets 27 will be ledger-sheets applied to the collection of account data relating to a customer or a book account. These are kept in a loose-leaf book or rack and are placed upon the proof-sheet 26 to receive the entry when items from invoices or other sources of original entry are to be posted.

When a fresh proof-sheet is placed upon the apparatus the block 18 will be re-located at the upper end of the rod 7 with the ball 22 seated in the first depression 17 so that the pointer 28 will indicate the first space between the horizontal lines 25. Said spaces on the proof-sheet will be hidden by the carbon paper and the pointer is provided to indicate where the ledger-sheets are to be placed thereover. The ledger-sheet 27 to receive the first entry is placed under the clamp 9 in the manner described so that its first vacant space will be positioned opposite the pointer and thus register with the first space on the proof-sheet. The entry is now made on the ledger-sheet with a pencil or stiff-pointed pen from the data on the invoice and an exact duplicate impression will be made on the proof-sheet through the carbon paper.

The block 18 is then slidably moved along the rod so that the ball 22 will engage within the next adjacent depression 17 and bring the pointer to indicate the next vacant space of the proof-sheet. Simultaneously the block may be manipulated as a lever to rock the rod in opposition to the tension of the springs 15 to disengage the gripping edge 13 from the ledger-sheet which may then be removed and replaced in its rack. The ledger-sheet to which the next invoice relates is then placed under the clamp 9 with its first vacant line in register with the pointer and the inscription made thereon as just explained. The pointer is moved after each entry to indicate the next line on which an entry is to be made before the ledger-sheet just written upon is removed.

In this manner the proof-sheet is filled or the invoices for a desired period are posted and the copies of the entries made are accumulated in columnar arrangement on the proof-sheet which may then be used for the purpose of checking the accuracy of the postings. Positive proof of the correctness of the postings may be made by adding up the column of figures on the proof-sheet and comparing the total thereof with the sum of the invoices. If there is agreement the items posted to the ledger are correct in amount.

The outer marginal edge 43 of the ledger-sheet may be utilized to inscribe the name or initials of the party to whom the invoice is made out and thus leaving a record upon the proof-sheet therebelow so that comparison of the names appearing on the invoices with the copies of names or initials shown on the proof-sheet will also insure that items have been posted to the proper account and that entries may be traced to the proper accounts in case of error.

When it is desired to send an exact copy of the ledger entries to a customer as a statement a further sheet 44 is added. This sheet is desirably made integral with the ledger-sheet and may be perforated at the fold 45 along the side edge 41. This sheet 44 is provided with identically spaced lines 46 but does not have the counterpart of the margin 43 so that only the data ordinarily shown on a statement will appear thereon. At the end of any period for which the statement is to be rendered and after the debit or credit

balance, as the case may be, has been extended in the "balance" or extreme right hand column, the sheet 44 is detached at the perforation and mailed or otherwise delivered to the customer. Similar procedure would be in order in the case of an account with a creditor.

Having described our invention, what we claim, is:—

1. A book-keeping appliance, consisting in a base affording a writing-bed, a spring-pressed clamp secured to said base, a paper-stop to the rear of said clamp, a pair of brackets mounted on said base, a bar journaled for oscillation in said brackets formed with notches on its upper face, a clamp secured to said bar engaging said base forwardly of said first-named clamp, means to yieldingly engage said forward clamp with the base, and a slide-block upon said bar including a pointer and having a detent engaging in said notches and affording means to release said forward clamp.

2. A book-keeping appliance, consisting in a base, a clamp secured to said base provided with a paper-stop, a bar mounted for oscillation formed with a plurality of spaced notches, a clamp secured to said bar forwardly of the first-named clamp, and a slide-block upon said bar provided with detent means engageable in said notches.

3. A book-keeping appliance, consisting in a base having a plane upper writing-surface, a bar mounted for oscillation on said base, a spring-pressed clamp secured to said bar and engaging said writing-surface, said bar being provided with spaced notches along its length, a block slidable on said bar and provided with a detent engageable in said notches, an indicator on said block, and a second clamp in spaced relation to said first-named clamp and affording a paper-stop therefor.

4. In a bookkeeping appliance, a bar mounted for oscillation having a plurality of spaced notches along its length, a clamp rigidly secured to said bar, springs connected to said bar tending to close said clamp, and a block slidable on said bar having a detent engageable with said notches.

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