

(No Model.)

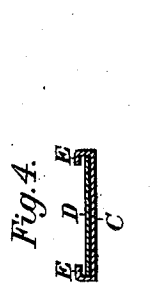
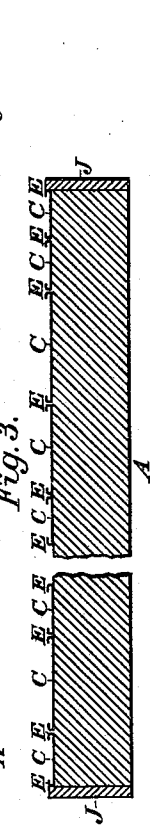
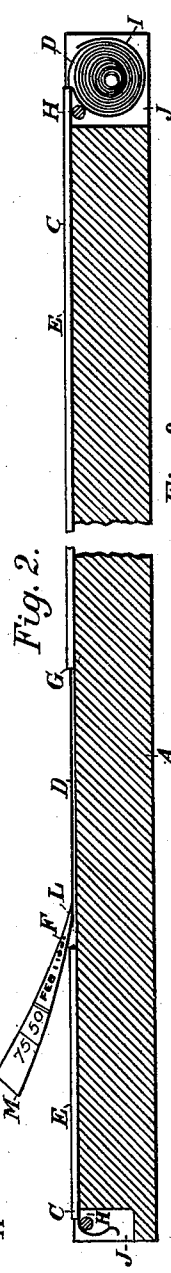
E. L. McCLURE. ACCOUNTING DEVICE.

No. 574,490.

Patented Jan. 5, 1897.

Fig. 1.

	I	II	III	IV	V	VI	VII
No 1	A. R. Rickford	75	30	FEB 1 1896 #7	10	83	50
No 15	R. E. Ford	50	75	FEB 2 1896 #15	17 30 200 180 75	293	25
No 18	M. L. Hunt	54	"	FEB 2 1896 #18	4-2	"	12
No 3	F. H. Long	40	60	FEB 4 1896 #3	18 50	"	72
No 6	E. C. Moran	175	"				
No 5	J. A. Parsons	115	"	FEB 5 1896 #5	29 26	"	112
No 19	G. H. Singer	300	"				
Footings		1941	70				
		2610	55				



Witnesses:
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UNITED STATES PATENT OFFICE.

ELIAS L. MCCLURE, OF SAN FRANCISCO, CALIFORNIA.

ACCOUNTING DEVICE.

SPECIFICATION forming part of Letters Patent No. 574,490, dated January 5, 1897.

Application filed April 10, 1896. Serial No. 586,906. (No model.)

To all whom it may concern:

Be it known that I, ELIAS L. MCCLURE, a citizen of the United States, residing in the city and county of San Francisco, State of California, have invented certain new and useful Improvements in Accounting Devices; and I hereby declare the following specification and the drawings therewith to be a complete description of my invention.

My invention relates to keeping business accounts, and to the adjustment of balances to some extent by mechanical means, and to a more complete and convenient method of such records.

My improvements consist, essentially, in the construction, arrangement, and combination of parts and in numerous details and peculiarities thereof, substantially as will be hereinafter described and then more particularly pointed out in the claims.

The objects of my invention are to dispense with entries other than the original and final and to comprehend in one operation the essential features of permanent records; also, to avoid the necessity for wide space laterally for cumulative entries, and to enable by transposition balances to be readily made up for each day by mechanically moving forward the balances of all accounts to a second column in conjunction with the names and list-numbers of the accounts, so the usual extensions are not required.

A further object of my invention is to permit entries to be made but once, direct to the individual accounts, and admit of a complete arrangement of accounts and names alphabetically in lists or indexes.

Referring to the drawings, Figure 1 is a broken plan or flat view of a form or page of accounts arranged according to my invention. Fig. 2 is a section on the line $z z$ through Fig. 1. Fig. 3 is a transverse section on the line $x x$, Fig. 1. Fig. 4 is an enlarged section of one of the sheaths for holding the strips of paper on which entries are made.

Similar letters of reference indicate corresponding parts throughout.

The essential elements for carrying out my invention are a form or support A and a series

of elements B, consisting of grooved or flanged strips of metal C, open on the top and containing strips of ruled paper D, on which entries are made.

The unit or element strips (marked D) each represent one account, containing a catalogue-number in column I, the name of the account in column II, the balance in column III, and the date and number of the account in column IV. Column V and those in succession on the right are for daily entries.

The names of the persons, firms, or accounts and the catalogue-numbers of the same are written on separate slips of paper and inserted in columns I and II and held by the flanges E, as seen in Fig. 1.

In the unit-strips D the amounts constituting debit entries are written in red ink, (represented here by heavy Roman numerals;) credit entries in figures as commonly written.

The unit-strips D are made of various depths or widths, as the number of daily entries may require and as seen in Fig. 1.

The metal sheaths C (shown in section at Fig. 3 and in enlarged view in Fig. 4) have inturned flanges or ledges E, that overlap and secure the strips of paper D, except from F to G in Fig. 2, where these ledges are cut away or omitted for purposes hereinafter explained. At the right these sheaths C are bent into a cylindrical form, as seen at I, Fig. 2, to inclose a coil of the entry-slips D, and also are so formed as to engage the retaining-rod II, and at the other end are curved to fit over the retaining-rod II. These rods II are supported in the battens J J, attached to the sides of the forms A, or in any other suitable manner, and so spaced that the sheaths C, when curved at the ends, will spring over these rods II and be held secure in their proper order, but removable at pleasure for the purpose of transposition or to insert new sheaths or accounts. It will be seen that these sheaths C are free to slide laterally on the face of the form A, permitting, as remarked, interchange and transposition to secure alphabetical arrangement of the names in column II.

The slips D are cut from ruled sheets of

paper and coiled into compact form, as seen in Fig. 2, the end being extended through the sheath C to the point F in Fig. 1.

The method of operating is as follows:
 5 Supposing entries to have been made in the name of A. R. Bickford in the first unit B, as seen in Fig. 1, covering a day or any other time, and the balances being written in column VII, then the strip D in that unit is
 10 drawn forward, as seen in Fig. 2, until the balance is in column III, and the end M is clipped off at L, Fig. 2, to be pasted in a loose-leaf ledger, the balance only remaining in column III opposite the name in column II.
 15 The forms A can be made of any convenient length and width, preferably two to two and a half feet long, and of width to accommodate entries over some convenient period of time. The lateral width of the units B can be
 20 varied, as seen in Fig. 1, to accommodate the nature of the accounts on each, the sheaths C being made accordingly. The number of these forms A must depend upon the extent or volume of the accounts dealt
 25 with, and when of considerable number can be piled in vertical tiers, incased in closets, or any accessible place.

To permit the addition or removal of forms or their transposition, so as to maintain alphabetical arrangements, I preferably place
 30 the piles or tiers on a base or platform that can be raised or lowered and then provide detents to retain all the forms above a certain place or letter, to be held from descending
 35 while those below are lowered, and thus provide for inserting or removing the forms at any point in the tier. As, however, these devices are intended to form the subject of a separate application for Letters Patent, further
 40 description is not required here. In this manner it will be seen that the business records of a firm or bank are reduced to a complete system, a daily balance can be at once read off, all entries are made direct to the individual
 45 accounts, the accounts are all in alphabetical order, and a repetition of entries is avoided.

Having thus explained the nature and objects of my invention, what I claim as new, and
 50 desire to secure by Letters Patent, is—

1. In an accounting device, the form A arranged to receive a series of laterally-movable units B, the latter consisting of strips of

ruled paper to receive entries and sheaths to hold the same, substantially in the manner 55 and for the purposes specified.

2. In an accounting device, laterally and longitudinally adjustable strips of ruled paper, in the manner described, a metallic sheath to hold these strips of paper, adapted to fit 60 upon a form A, and removable therefrom by means of parallel rods engaged by the sheaths C, for the purpose of adding or transposing the strips and the accounts thereon, in the manner substantially as described. 65

3. In an accounting device, the form A and units B adapted to fit thereon, consisting of strips and their sheaths the latter curved at one end to form a chamber or recess to contain a reserve coil of paper, in the manner 70 substantially as described.

4. In an accounting device, the form A provided with the retaining-rods H, the transverse sheaths C adapted to fit across the form, curved at their ends to spring over the rods 75 H, so as to be movable laterally, and held in place by the elastic grip of the curved ends, in the manner substantially as described.

5. In an accounting device, the form A provided with the transverse sheaths C and strips 80 D therein, flat on the top and indented at the sides to receive the curved ends of the sheaths C, and parallel rods H extending through the indented recesses, in the manner and for the purposes substantially as described. 85

6. In an accounting device, the combination of the flat form A, adjustable sheaths C, and movable strips of ruled paper D set in alinement with the names and number of accounts in columns I and II, in the manner 90 substantially and for the purposes specified.

7. In an accounting device, the form A, laterally movable and removable sheaths C containing the longitudinal adjustable strips of paper D, and provided with overlapping 95 flanges E that are cut away and omitted at one end of the sheath, so as to raise and cut off the contained strips of paper D, substantially as described.

In testimony whereof I have hereunto affixed my signature in the presence of two witnesses. 100

ELIAS L. McCLURE.

Witnesses:

C. F. KARNs,

W. T. GROVER.