No. 682,948. Patented Sept. 17, 1901.

F. J. MULLER.

BALANCE SHEET BLOTTER.

(Application filed Feb. 19, 1901.)

(No Model.)

FIG. 1

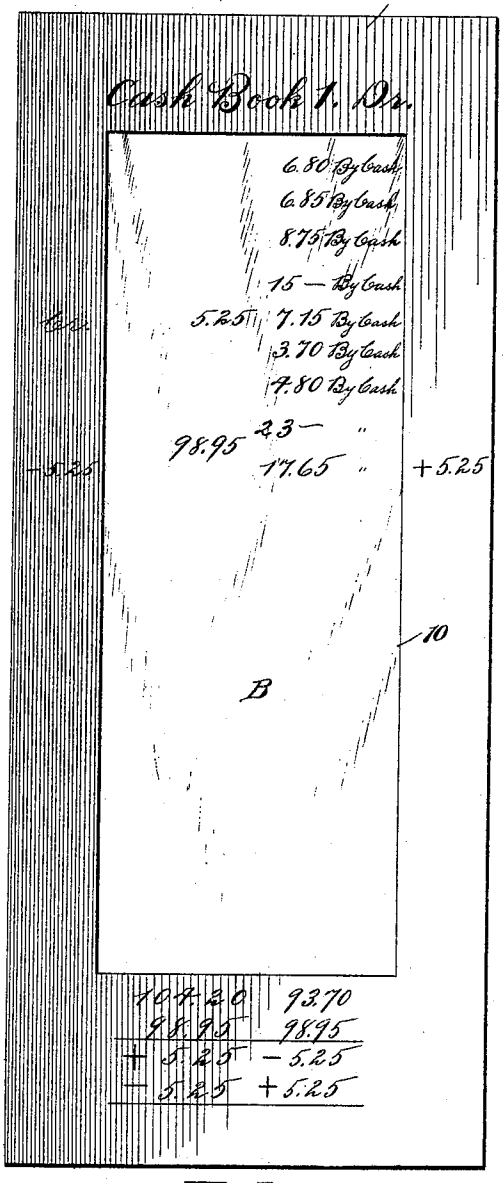


FIG. 2

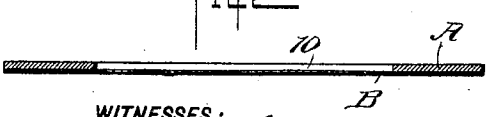
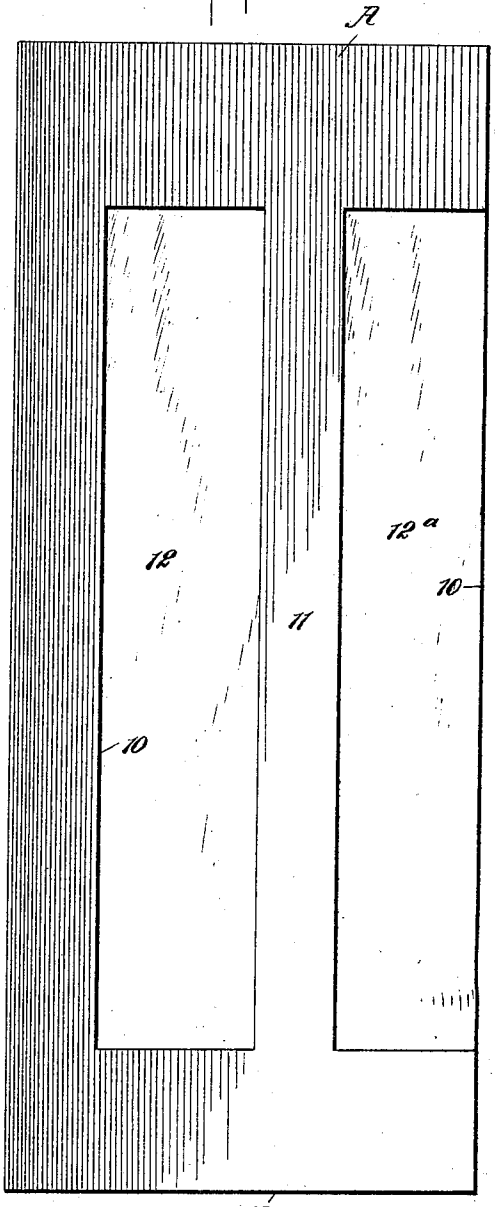


FIG. 3



WITNESSES:

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UNITED STATES PATENT OFFICE.

FREDERICK JOSEPH MULLER, OF NEAR CARDIFF, ALABAMA.

BALANCE-SHEET BLOTTER.

SPECIFICATION forming part of Letters Patent No. 682,948, dated September 17, 1901.

Application filed February 19, 1901. Serial No. 47,951. (No model.)

To all whom it may concern:

Be it known that I, FREDERICK JOSEPH MULLER, a citizen of the United States, residing near Cardiff, in the county of Jefferson and State of Alabama, have invented a new and Improved Balance-Sheet Blotter, of which the following is a full, clear, and exact description.

The purpose of the invention is to provide a balance-sheet blotter which is adapted to be used in making a transfer of figures posted to a ledger, the object being to obtain a perpetual balance and to locate errors in posting without loss of time by checking, or a sheet which is in convenient form to be filed away for future reference.

A further purpose of the invention is to so construct the balance-sheet blotter that it will comprise a border which may be written or figured upon and a body member of an absorbent material.

The invention consists in the novel construction and combination of the several parts, as will be hereinafter fully set forth, and pointed out in the claims.

Reference is to be had to the accompanying drawings, forming a part of this specification, in which similar characters of reference indicate corresponding parts in all the figures.

Figure 1 is a plan view of the improved balance-sheet blotter in the form to be used on a central-ruled ledger. Fig. 2 is a transverse section through the balance-sheet blotter shown in Fig. 1; and Fig. 3 is a plan view of the balance-sheet blotter, in which the construction differs slightly from that shown in Fig. 1, being the form to be used on old-style ledgers, or those having the credit-column at the extreme right-hand margin of the page.

A border A is employed in the construction of the balance-sheet blotter, and the space within the border is covered by a translucid absorbent material, such as tissue-paper. The border A is made of a stronger material than the sheet or body B of translucid material, and the sheet or body B is cemented or otherwise attached to the back face of the border. Furthermore, the border A is made of such material that it can be readily written upon with ink or with a pencil, the material usually employed being light cardboard. This border A must in all cases be of exactly the same width as the ledger-page on which it is to be used.

In Fig. 3 the space within the border A is divided by a longitudinal partition 11, and therefore in this form of the device two divided panels of translucid absorbent material are obtained, having no border at the right, but the longitudinal partition 11 taking its place, adapting this form to old-style ledgers.

In the operation of the device a good copying-ink should be used in posting, and the device is employed instead of the usual blotting-paper. As each item is posted in the ledger the device is placed upon the page, care being taken that the side edges of the device exactly register with the side edges of the ledger-page, and then by pressing the tissue body over the figures and writing, which can be readily seen through the translucid material, an exact copy, either debit or credit, will be produced upon the tissue body of the device.

In Fig. 1 I have illustrated, for instance, one day's posting from the debit side of the cash-book, folio 1; hence the notation on the top border of the sheet, "Cash-book 1, Dr." This particular page on the cash-book contains the following items:

6.80	
6.85	
8.75	
15.	
7.15	
3.70	
4.80	
23.	
5.25	
17.65	
98.95	
	98.95
	98.95

These being on the debit side of the cash-book, each item must necessarily appear on the credit side of its respective ledger-account and the total must appear as a debit on the ledger "cash" account. Fig. 1 shows how these items were posted. The addition of debit and credit columns, respectively, shows a total of $104.20 for the former and $93.70 for

the latter; but the cash-book shows that both columns foot up the same—viz., $98.95. Therefore the posting must be wrong. By comparing the footings on the blotter with those on the cash-book we find that the debit-footings on the blotter exceed $98.95 by $5.25 and that the credit-footings on the blotter are only $93.70, or $5.25 short of the cash-book footings—thus:

	Dr.	*Cr.*
Blotter footings (see Fig. 1, bottom border)	$104.20	$93.70
Cash-book footings	98.95	98.95
Difference	+ $5.25	− $5.25

Careful examination of the blotter, Fig. 1, will show that there are two debit items—viz., $5.25 and $98.95—posted, whereas the cash-book shows only one, $98.95, while the credit side of the blotter shows nine items instead of ten on the cash-book, $5.25 being omitted. This shows the error $5.25 was posted as a debit when it should have been posted as a credit. Therefore the notation "Cr." is made on the left-hand border opposite $5.25 to show that this should be a credit, and the further notations −$5.25 and +$5.25 are made on the left and right borders, respectively, showing that the debits must be decreased by $5.25 and the credits increased by the same amount—thus:

− $5.25	+ $5.25
0.00	0.00

Now both sides being balanced of course the error is located and the necessary corrections can be made on the ledger—that is, the $5.25 debit can be erased and a credit of $5.25 substituted for it—and we have positive proof that the books are in balance for that day and "checking" is unnecessary. In a similar manner any error can be located practically as soon as it is made, no matter of what nature it may be. The sheet may now be filed away for future reference.

Having thus described my invention, I claim as new and desire to secure by Letters Patent—

1. A balance-sheet blotter, comprising a translucid absorbent member and a border member therefor, said border member being of a material which may be written upon.

2. A balance-sheet blotter, comprising a translucid absorbent member and a border member secured to the translucid member, said border member being of greater strength than the absorbent member and of a material which may be written upon.

3. A balance-sheet blotter, comprising a border of the same width as the ledger-page on which it is to be used and of a material which may be written upon, and an absorbent body secured to one face of the border and covering the space within the border, as set forth.

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

FREDERICK JOSEPH MULLER.

Witnesses:

J. W. GOODMAN,

J. C. ANDERSON.