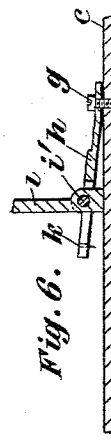
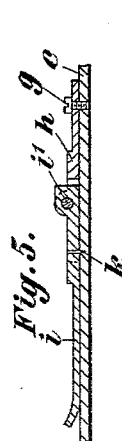
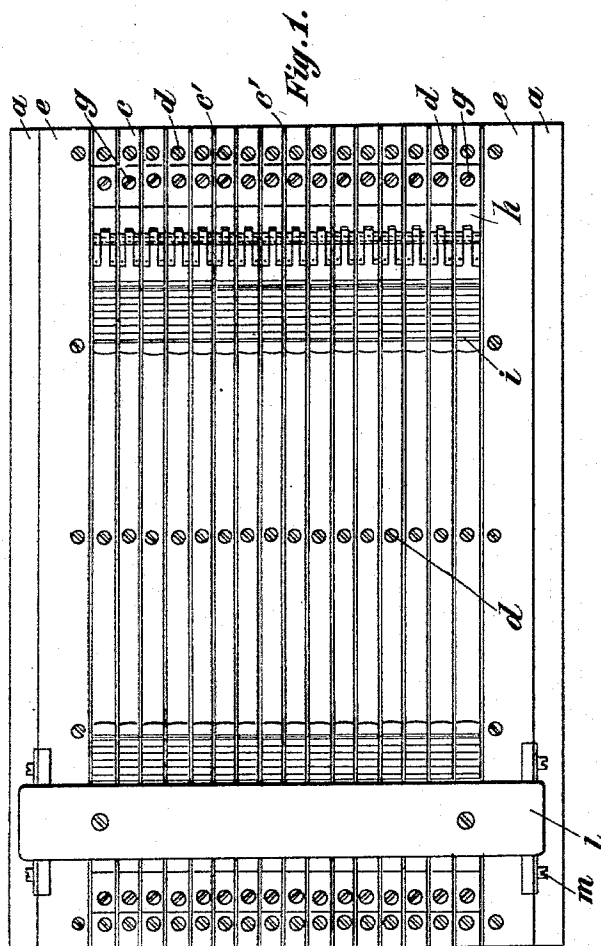
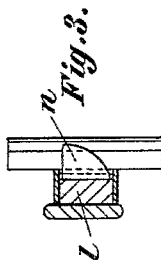
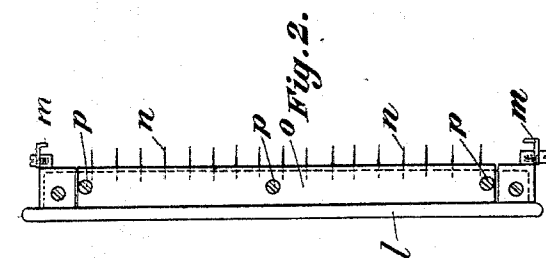


(No Model.)

G. GERCKE, Jr.
BOOKKEEPING APPARATUS.

No. 531,923.

Patented Jan. 1, 1895.



WITNESSES.

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UNITED STATES PATENT OFFICE.

GEORG GERCKE, JR., OF HAMBURG, GERMANY.

BOOKKEEPING APPARATUS.

SPECIFICATION forming part of Letters Patent No. 531,923, dated January 1, 1895.

Application filed October 14, 1893. Serial No. 488,149. (No model.)

To all whom it may concern:

Be it known that I, GEORG GERCKE, Jr., of 7, Alsterstrasse, Hamburg, in the German Empire, have invented a new and useful Book-keeping Apparatus, of which the following is a specification, reference being had therein to the accompanying drawings.

The object of my invention is to avoid the inconveniences arising from the use of the system known as the American system of bookkeeping, owing to the great width and length of the books, as also the high prices of the same, by means of the apparatus hereinafter described; and in order that my said invention may be particularly described and ascertained, reference is made to the accompanying drawings, in which similar letters of reference indicate corresponding parts.

Figure 1 is a plan of the apparatus. Fig. 2 is a side view of the cutting frame. Fig. 3 is a section, showing one of the cutting knives attached to the cutting frame. Fig. 4 is a longitudinal section of Fig. 1 (the cutting frame being omitted). Fig. 5 is an enlarged sectional view of one of the clips. Fig. 6 is a broken section showing one of the clips lifted.

The apparatus consists of a plate or bed *a* formed of wood, india rubber, celluloid, or other suitable material for giving the entire apparatus the necessary firmness. Upon the plate or bed *a*, another plate or bed *b* is fixed, corresponding in length to *a*, but somewhat narrower. On *b*, sixteen metal bands or plates *c*, are secured by means of screws *d*, leaving a narrow space or groove *c'* between the plates to permit the knives *n*, of the cutting apparatus *l*, to pass between the plates. On the metal plates *c* are fitted hinged clips *h i* capable of being lifted to the right and left respectively. Each of the clips consists of a spring fork *h*, secured by a screw *g*, and to which the plate *i* is hinged at *i'*. Fig. 5 shows the plate *i* lying down, and Fig. 6 shows the plate *i* raised.

k is a small pin or peg which passes or fits into a small hole formed in the underlying plate *c* in order to strain or stretch out a paper strip under the clips.

Referring to Fig. 2 *m m* are guide brackets attached to the cutting frame, as shown, which fix the position of the cutting frame relatively

to the longitudinal plates *c c*. The knives *n n* are arranged in parallel positions in the frame *l*, corresponding with the grooves *c'* between the longitudinal plates *c*. The frame *l* has a metal plate *o* secured by means of screws *p p* to which the knives *n n* are attached.

The use of my apparatus is as follows: The entries which have been made in the day-book are copied one after another on separate sheets having a debit and a credit side. By the addition of the sums entered in the day-book, and by the addition of the sums on the sheets, it can easily be seen whether the transfers have been made correctly, as the additions of the sums must always agree. Each sheet is copied in a special copying book and then placed on the apparatus. This is done by raising all the clips and closing them on the sheet, so that all the amounts on the sheet are covered by the clips. By now lifting the clips which cover different accounts of one kind which it is desired to cast up, it is very easy to make the addition of the sums. The amounts thus obtained in debit and credit for every account are entered behind the respective accounts in a special day book belonging to the book-keeping apparatus. By adding the various sums which have been entered, it can be seen whether any mistake has been made in transferring. The posting of the ledger is effected every month by entering therein, amounts belonging to each account, after adding them together, as they appear across the page. In doing so, each account is checked, as the debit and credit amounts should agree. After the sheet has been booked, it is cut into strips by drawing the cutting apparatus across it from left to right. The clips are then raised and the strips divided in the middle so that a separate piece or coupon is obtained for every entry. The coupons are kept in a special drawer according to the accounts and classified alphabetically, and are used for the purpose of controlling when the accounts are finally settled.

The application of the improved apparatus and of loose leaves or sheets for booking purposes in place of the method heretofore used presents many advantages, viz:—first, the possibility of applying the typewriter to book-keeping; second, the avoidance of mistakes,

which in ordinary book keeping arise, in the making out of accounts, &c., by the method of transferring from one book to another instead of resorting to the original accounts; 5 third, the saving and avoidance of copying, &c., and facilitating examination; fourth, the ready means afforded for learning and applying the system of double entry, and the reduction of paper and other book materials; 10 fifth, the entering in the day-book can be taken daily or hourly in hand, so that the book can be properly kept in order day by day and a rough balance promptly taken at any time, and not merely at the end of the 15 month, as is the case with the existing system of book-keeping; sixth, the work of making the entries in the day-book can be divided among the employés or given to separate departments; seventh, the book-keeping is 20 clearer, more easily examined and controlled, because the account current can be kept subdivided, and when controlling the subdivisions should a discrepancy appear in any one of the balances, a mistake or mistakes 25 must be discovered by bringing together the coupons referring to the accounts in question; eighth, thus errors will only be looked for where they have been made; and the tedious work of making a long collation will be avoided; 30 ninth, the state of every account can be known within a short time with the most absolute exactness; tenth, the book-keeper's work is confined to really important matters, accounting, controlling, early discovery of errors, &c.; 35 eleventh, intentional falsifications are impossible, or at all events are rendered very difficult, as the press copies can be destroyed but not changed; twelfth, the number of the goods and rolling stock accounts may

be increased without causing very much extra 40 work, and the advantages belonging to double entry more fully realized; thirteenth, the apparatus may be employed in business of any kind and of any proportions. The day-books and the ledger need not be altered in the in- 45 troduction of this system, which in fact does not cause any trouble or difficulty.

What I claim, and desire to secure by Letters Patent of the United States, is—

1. A book keeping apparatus, consisting of 50 a bed having secured thereon a series of essentially parallel strips, and clips located above the said strips and adapted to hold a sheet of paper thereon, each clip being independent of the other clips so that each of the 55 clips can be raised separately, as and for the purpose set forth.

2. In a book keeping apparatus of the class described, the combination, with the bed and the strips secured thereto, of elastic arms 60 fastened to the strips, and plates pivotally connected with each of the said arms and each arranged over one of the strips, substantially as described.

3. In a book keeping apparatus of the class 65 described, the combination, with the bed and the strips secured thereto, of elastic forks fastened to the strips, and plates pivotally connected with the said forks, said plates being provided with pins adapted to engage recesses 70 in the said strips, as and for the purpose set forth.

In witness whereof I have hereunto set my hand in the presence of two witnesses.

GEORG GERCKE, JR.

Witnesses:

PAUL FISCHER,
JOHN SALOUSKI.