

BALANCE OF STORES										STOCK No.	Co. No.		
TRANSACTIONS										BALANCES		VALUES	
STOCK ORDERED	STOCK REC'D	STOCK Apportioned	STOCK ISSUED	ON ORDER	ON HAND	AVAILABLE	Apportioned	VALUE RECEIVED	VALUE DISBURSED	VALUE ON HAND			
1	2	3	4	5	6	7	8	9	10	11			
				00	500	200	300						
1/2	962	3261											
1/2		39681	-1										
1/2		3261											
1/2		89781	-1										
1/3		89800											
1/3		89781	-1										
			400		200	2200	00						
			700		00	2200	00						
						1800	400						
						1100	100						
			400		1800	1100	700						

**SPECIMEN CARD B**

OLD AND NEW BALANCE PROOF: The predetermined total of posting media in any given run must equal the Old and New Balance Proof of either one of the two columns affected in the BALANCES field.

CROSS FOOTING PROOF: The cross footing of the lowest amount in columns 5 and 6 must equal the cross footing of the lowest amounts in columns 7 and 8. This cross footing not only proves the work on the lowest line, but on all previous lines of the card.

A normal posting causes a column +5 +7 -5 +6 -7 +8 -6 -8

A posting in a Transactions column affects the Balance columns as indicated at the left under the respective respective column number.

Figure 2

can be read by following one line straight across the card. It also renders unnecessary the repetition of date and distinguishing order or symbol numbers. When reading the balance field all blank spaces therein are simply to be regarded as a repetition or ditto of the first number above appearing in that column. The unit line feature renders it easy, not only to read the status, including the individual transaction or posting against the latest date, but also renders it equally easy to read the status against any past date, something which is often quite difficult on the old style Balance of Stores sheets. On the cards herein described the status on past dates can be read by simply selecting the date in the single date column against which the status of stock is desired, then reading all particulars on the same line to the right all the way across the card.

c. The mechanical result of the combination of the two features just described. This combination makes it possible to utilize the mechanism of the Burroughs machine in posting (and to a certain degree

this would be true of the Elliott-Fisher machine) in a way that the old forms of machine-posted cards, actually designed for these machines, do not. It is the feature that makes the posting operation so nearly completely automatic, and that makes possible our unusually positive method of proof.

(1) Inasmuch as the posting in any given column in the transactions field always affects certain respective columns in the balance field, and inasmuch as all these transactions and their corresponding balances are on the same line, stop bars and control bars can be set up in advance for all kinds of postings which are possible to the card. Then by classifying the postings into runs of the same variety—i. e., groups of all apportionments or all issues, etc., to be posted as single runs, not alternated with postings of different classes—all that is required is to insert the stop and control bar of the number corresponding to the column number in which the class of postings to be run would fall, and the machine will automatically stop the car-

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1/3		89800											
1/3		89781	-1										
			400		200	2200	00						
			700		00	2200	00						
						1800	400						
						1100	100						
			400		1800	1100	700						

**SPECIMEN CARD C**

FOR AVERAGE UNIT VALUES.

OLD AND NEW BALANCE PROOF: The predetermined total of posting media in any given run must equal the Old and New Balance Proof of either one of the two columns affected in the BALANCES field.

CROSS FOOTING PROOF: The cross footing of the lowest amount in columns 5 and 6 must equal the cross footing of the lowest amounts in columns 7 and 8. This cross footing not only proves the work on the lowest line, but on all previous lines of the card.

VALUE PROOF: The On Hand balance (column 6) multiplied by the last average unit price must always equal the total of "Value on Hand," column 11. If it does, it proves.

First: That the old balance of both quantity and value were picked up correctly.

Second: That all receiving tickets were extended correctly as to total value received.

Third: That all disbursement tickets were extended correctly as to total value disbursed.

Fourth: That the extension of all new balances is correct.

Fifth: That the new average unit cost has been correctly figured.

NOTE: A new average unit cost should be established whenever the purchase price of new stock received differs from the last purchase price. This should be computed and noted on the receiving ticket together with the total value received before the posting is made. All disbursements should be made at the last average unit cost, and the total value disbursed noted on the disbursement ticket before it is posted. All cards posted in a given run must be fully proved before they are returned to their normal position in the file.

Computations can most conveniently be made on a mechanical calculator.

A normal posting causes a column +5 +7 -5 +6 -7 +8 -6 -8

A posting in a Transactions column affects the Balance columns as indicated at the left under the respective respective column number.

Figure 3

riage only at the columns in both the transactions and the balances field, which are fixed by this class of postings. This set-up will also cause the machine to operate in the subtract or in the add position in the balance field, depending upon the nature of the posting appearing in the transactions field.

For example: Suppose that a run of apportionments were being started. Stop and control bars No. 3, corresponding with column 3 on the card, would be inserted in the machine. The carriage would then automatically stop in consecutive order at date, order number, stock apportioned (column 3), balance available (column 7), and balance apportioned (column 8). (See Fig. 2-Card B.). The control bar would cause the machine to subtract the amount of the posting from the old balance in column 7 and to add to the old balance in column 8, all this without the necessity of the operator coming to a mental decision as to what

columns were affected, or as to whether the operation were a plus or a minus one. In addition, the machine makes the actual calculation and prints the result. (That is, the Burroughs Machine will do this. With an Elliott-Fisher installation, as stated before, the operator would be obliged to print the figures manually as in typewriting, taking his reading from a visible dial on the machine.)

Note 1: At the foot of each card it will be noted that the key to the columns affected by each operation is printed in detail. Thus a normal posting in column 1 adds to columns 5 and 7, etc. Stop and control bars for each column are provided in advance and are carried in a compact wooden cabinet, with numbered pigeon holes, suspended vertically from the frame at the right side of the machine. The changing of these bars is a matter of fifteen to twenty seconds. While the changing of the bars is a very short operation, we find it an economy of time to post on one class of postings as long as possible, thus keeping the operation of changing stop bars, and more particularly the changing of classes of posting on the part of the operator, down to a minimum.

Note 2: Perhaps the arrangement of columns 7 and 8 on