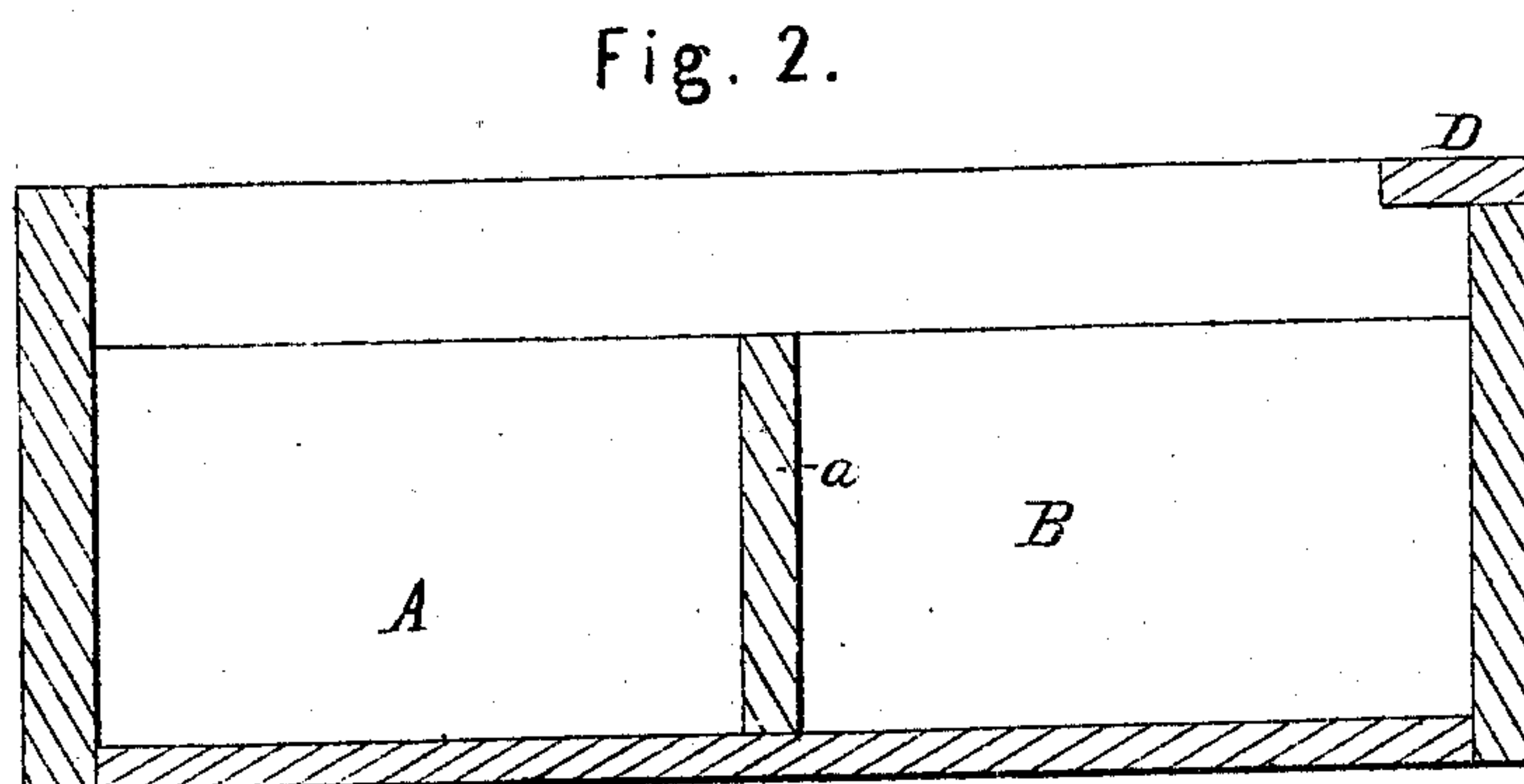
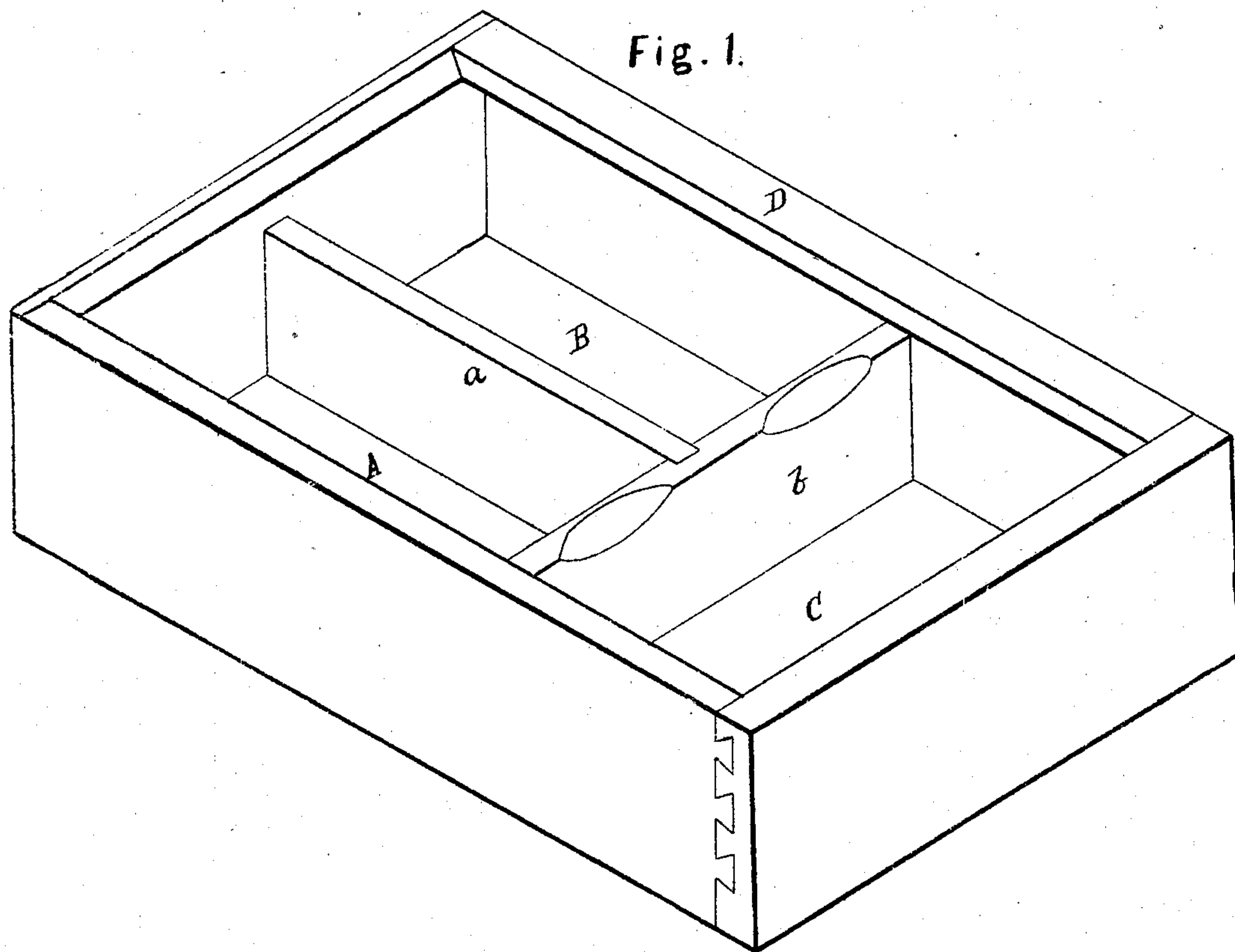


C. A. Walworth.
Device for Teaching Commercial Transactions.
N^o 74740 *Patented Feb. 18, 1868.*



Witnesses.

H. B. Mason.
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C. A. WALWORTH, OF UTICA, NEW YORK.

Letters Patent No. 74,740, dated February 18, 1868.

IMPROVEMENT IN DEVICE FOR TEACHING COMMERCIAL TRANSACTIONS.

The Schedule referred to in these Letters Patent and making part of the same.

TO ALL WHOM IT MAY CONCERN:

Be it known that I, C. A. WALWORTH, of Utica, in the county of Oneida, and State of New York, have invented certain new and useful Improvements in a Device for Teaching Commercial or Business Transactions; and I do hereby declare that the following is a full, clear, and exact description thereof, reference being had to the accompanying drawings, making part of this specification, and to the letters of reference marked thereon, like letters indicating like parts wherever they occur.

To enable others skilled in the art to construct and use my invention, I will proceed to describe it.

My invention consists in a novel construction and arrangement of a device for assisting in teaching and illustrating commercial or business transactions, it being more especially designed for use in commercial colleges or schools.

Figure 1 is a perspective view, and

Figure 2 a transverse vertical section of the same.

In teaching the keeping of accounts, and the carrying on of business or commercial transactions, it is very desirable to have the means of illustrating the practice at the same time the theory is being taught. To accomplish this is the object of my present invention.

In ordinary commercial transactions, the cashier, manager, or other person having charge of the same, is constantly receiving from others funds, written evidences, or other representatives of value, some of which are retained, and others paid out or sent away.

To enable the student to do this in a methodical and proper manner, and obtain a clear idea of the practical operation, I provide a box or drawer, constructed as shown in fig. 1. This drawer consists of three apartments, A, B, and C, each being of proper size to receive bank-bills, notes, drafts, and similar representatives or evidences of value. All such articles, received in course of business transactions, are to be deposited in one of these apartments, as at A, and all similar articles which are to be delivered to others, or paid out, are deposited in another apartment, B, while those retained are to be deposited in the third apartment, C, the student, during this operation, personating the manager, teller, cashier, or superintendent of the department of business being transacted.

The operation is as follows: The articles received from others are first placed in the apartment A. The student then consults his book for the first transaction. He then takes from said apartment such article or articles as should be received by the office he is filling, arising from such transaction. He then writes or makes or collects from the amount on hand such article or articles as should be delivered by him to others, and places them in the second apartment, B, at the same time depositing in the third apartment, C, such articles as are intended to be retained, this apartment, C, representing the safe, the proceeding being the same as in actual business.

It may be desirable to have for use, in connection with the device, a book, in which to enter the transactions performed, and to accommodate the drawer to this, I construct it with the partitions of less height than the sides, as shown in fig. 2. I also attach to one edge of the box or drawer a flange or strip D, as shown, so that, when the book is placed in the drawer, it will rest on the partitions, and have its open edge under said strip, which will prevent the cover or leaves from curling or bending up, and thus, in case it be used as a drawer, prevent them from catching or being injured when the drawer is shoved in or drawn out.

The device may be used either as a box or as a drawer, as may be desired, and it is obvious that the order of the apartments may be varied as desired.

It is also intended to have the directions for using it placed on or in it, so that the student shall be enabled to see and fully understand the operation.

If desired, other apartments may be added, for receiving special articles, which it may be desired to retain or transfer separate from the others, and thus the device may be varied to suit the special circumstances of the case, though, for ordinary business transactions, the plan shown is sufficient.

Having thus described my invention, what I claim, is—

The drawer or apparatus, substantially such as herein described, for the purpose of teaching and practically illustrating commercial transactions, as described.

C. A. WALWORTH.

Witnesses:

A. W. TALBOT,

J. W. GOFF.