

bulb of the ordinary clinical thermometer. When it is required to "take a temperature," only one cap—that covering the perforated end—need be removed, as the openings in the tube will allow the bulb to come into contact with the skin or mucous membrane of the patient, the point being that the instrument is always protected by its sheath. Owing to

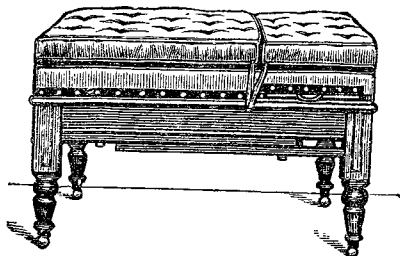


the large exposure of mercury, registration is in no degree delayed, while, all strain being borne by the case, it is rendered practically impossible for the thermometer to be broken by even the most violent or delirious patients. It is readily and easily cleansed and disinfected, and may be placed in a child's mouth or the mouth of a nervous, fidgety patient without danger of being bitten. The bulb *could* be got at by the patient's teeth, but not without difficulty, and certainly would never be crushed inadvertently. Those who know the great loss annually incurred in our hospitals, especially in our fever and consumption hospitals, through the accidental breakage of clinical thermometers, will appreciate the fact that any invention tending to obviate loss through damage done to these institutions alone is worthy of serious consideration. The manufacturers, Messrs. Robt. G. Ivey and Co., 12 and 13, Laurence Poutney-lane, E.C., are prepared to supply the case in silver, aluminium, or any other suitable metal, and in three different sizes. The specimen in "white metal" submitted to us was priced at 1s. 6d.

AN IMPROVED CONSULTING-ROOM COUCH.

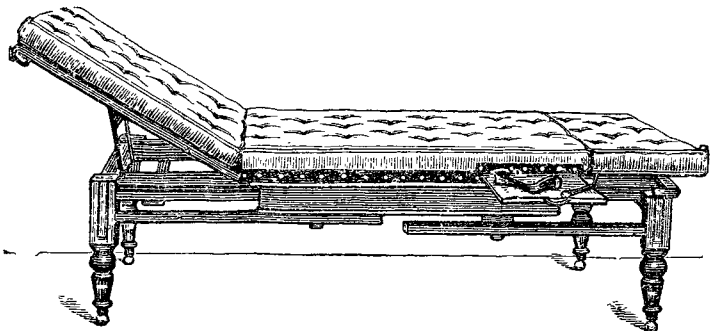
THERE are probably many general practitioners who, for want of space in their consulting-rooms, are unable to accommodate a full-sized gynaecological or surgical couch, and yet would be glad to possess one, if only it could be made to occupy half the usual amount of space when not in actual use. The figures illustrate a couch I have devised for this purpose and which I have found to answer admirably. When closed (Fig. 1) it measures 36 in. by 23 in., and forms

FIG. 1.



a useful seat unlikely to be an inconvenience in the smallest consulting-room. When required for use it can in a very few seconds, by a mechanism somewhat similar to that of an ordinary dining table, be extended to form a couch 72 in. by 23 in. and 21 in. high, a much more useful height for the manipulator than the usual height of 18 in. or 19 in. (Fig. 2).

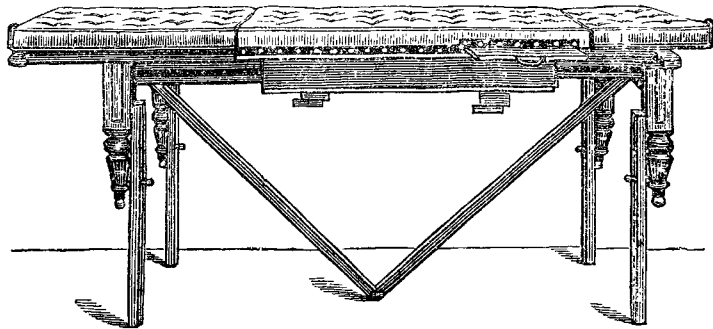
FIG. 2.



The head is capable of being raised to any angle, and near the foot on the right-hand side of the couch a draw tray is provided, which will be found useful for instruments during an examination or dressing. The couch is further capable of being converted into a gynaecological or operating table (Fig. 3) by lowering the long legs and fixing them to the

short legs by means of thumbscrews, the table being rendered perfectly rigid by the struts. It has been excellently made

FIG. 3.



for me, at the very moderate cost of £8 10s., by Messrs. T. Syer and Co., 45, Wilson-street, Finsbury, E.C.

J. R. WHAIT, M.B., B.Sc.

Fairhazel Gardens, South Hampstead, N.W.

NEW SYSTEM OF MEDICAL BOOKKEEPING.

I WISH to be allowed to draw the attention of the profession to a very convenient system of medical bookkeeping devised by me and published by Mr. H. Silverlock of 92, Blackfriars-road. The book is of convenient size (twelve by nine inches), and combines in one—list, day book, ledger, cash and expenses books, annual income, and obstetric register. Each book is arranged to last six years, by which limitation a great deal of time, generally wasted in repeatedly looking over old accounts, is saved. It is a generally recognised fact with all those experienced in medical bookkeeping that in books lasting over a long period of time innumerable accounts gradually accumulate, each of which requires a glance and a certain amount of consideration, however slight, which tries the eye and wearies the brain. It is partly this that renders the old system so harassing. The entry spaces in both list and day-book pages and in ledger pages are arranged alphabetically, the former in daily and the latter in monthly and quarterly columns. The names and addresses are entered once a month only in the former, and once in three years in the latter. The total fees due each month are entered in their proper spaces in ledger pages at the end of each month, so that an account may be rendered at any time with comparative ease. A special feature is the entry of cash. In the old methods it was usual, when an account was paid, to enter the amount in a separate cash book at the end of the month, quarter, or half-year, as the case might be; these payments were transferred to the ledger and placed against the particular account. But these amounts were, owing to various accidental circumstances, frequently omitted, as many of us—to our cost, I fear—have known at one time or another, with the result that accounts that had been paid were rendered again, with most disastrous consequences. In this system the cash paid is placed at once in its proper place against the account, and at the end of each year the total of all payments made during that year is carried to a column at the side, of which there are seven (one for each year, and one for the year following the closure of the book), so that by no chance, except absolute neglect, can any mistake occur. The totals each year under each alphabetical letter are carried to a special page assigned to them, on which are also seen annual petty cash, expenses, and income. The profits each year are easily made out and clearly seen, and income-tax returns can be made out in a few minutes. Special pages are provided each month for petty cash (or fees paid at time) and for expenses. The whole book-keeping proper is thus kept for six years in one book with the least possible expenditure of time and trouble; old accounts are kept well in sight, and room is provided in day-book pages for the entry of different members of a family. The signs and abbreviations in use are not arranged at haphazard, as in some list-books, but the former are designed upon a system, easily learned or remembered, the latter being all abbreviated from the Latin and not an indiscriminate mixture of Latin and English. The book is neatly bound in morocco, and its moderate price, 35s., places it within the reach of all, and only represents an annual cost of 5s. 6d. The No. 1 edition is arranged for private practices of under £1000 a year; the No. 2 edition (not yet published) for private practices of from £1000 to £1500 a year. The book is sent on approval by application to the publisher.

W. W. HARDWICKE, M.D.