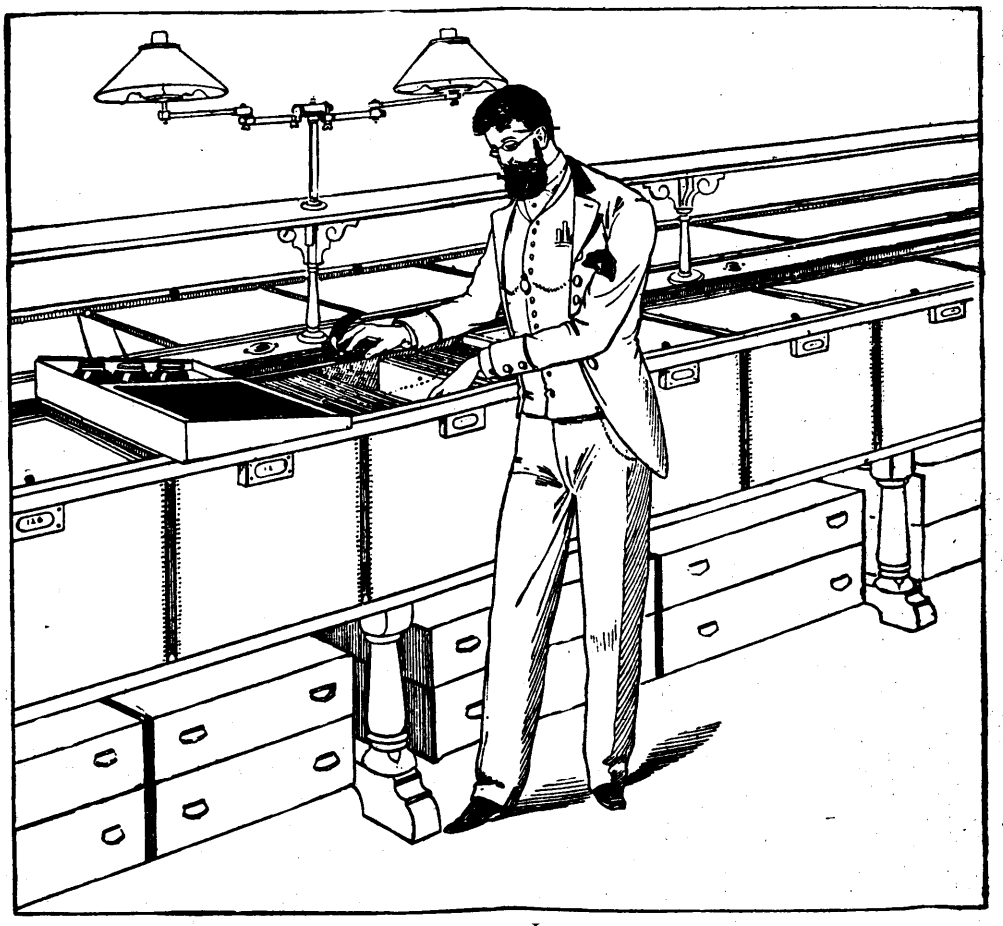

MECHANICAL LEDGER.

The wheel was fitted up most carefully, and it presents a fine piece of machinery, as may be judged from the illustration.

This gear, with the steel pinion, was the only part of the massive pumping machinery which was made in this country, the balance of work being contracted for in England.

In reply to an inquiry as to why the gears had been singled out for manufacture at a different point than the rest of the machinery, the engineer of the company replied that he thought they could rely on getting a superior class of iron in America, and he knew they could secure as perfect work.

That man knew what he was talking about.—*The American Engineer.*

IMPROVED MECHANICAL LEDGER.

The vast and intricate system of keeping bank accounts involves such a cumbersome, ponderous method as to be a severe tax on both the mental and physical powers, as well as consuming a large portion of time or compelling undue haste. Heavy ledgers, filled with accumulated accounts, perhaps the majority of them closed, must be referred to constantly, the live accounts hunted out at the cost of lifting and turning over pages of dead matter. When the number of live accounts get so reduced as to be almost asphyxiated by the dead accounts in the ledger, it is customary to transfer them to a new ledger, along with a new accumulation. This process is so frequently required as to necessitate the use of a large number of ledgers, besides lifting what would aggregate tons of book matter every month, and valuable time is lost in referring to the accounts. A notable innovation has lately been introduced, the invention of which has been patented by Mr. John A. Langstroth, of San Francisco, Cal. The system is one of such extreme simplicity, directness, and involving so little work, that persons accustomed to the old system may be inclined to question the feasibility of the new method, but the system has been fully tested and highly commended by bankers and will bear the most critical examination. Briefly stated, the system comprehends the use of independent sheets for each account and a series of properly numbered cases, within which said sheets are contained, with certain appliances for holding the sheets in place, protecting them from injury, and for indicating the place of any sheet which may be removed, together with the name of the person who has taken it. In practice, under this system the account cards are placed upright in wooden boxes containing about a thousand each. The box is subdivided into several compartments by thin board partitions, each consecutively numbered to afford a ready guide in finding the division required. When a card is to be removed for posting