

would give much to again refer to even brief facts of the case, but are now forgotten. They cannot be purchased with money, or had of anyone else.

These considerations are especially commended to young men starting out in their careers; at the very outstart to begin with some form of keeping track of past work.

It will be apparent that the system below given is yet open to improvement; it is simply offered as one now in use.

An appointment book, journal and ledger are needed.

For the first-named, I much prefer one with three days to a page, so that as it lays open before me, the full week's work is in view. For compactness of space, I like best one having for each day a straight and narrow illustration of the teeth, much as a double full set of plain teeth lay upon the wax. The various operations are accurately outlined on these diagrams, and each numbered to tally with the hour opposite the patient's name below; a note may be also made of amount charged.

If so preferred, the journal can be dispensed with, and at leisure the important work posted into the registering ledger, using, of course, an independent set of numerals for each patient.

By having a good rubber stamp diagram and red ink pad, two or more individual accounts, as needed to a page, may be had, thus utilizing ledger space, and ledgers fill up only too soon. When desiring to keep trace of certain peculiarities of a case, a numbered note is made on fly-leaf at back of the ledger itself for future convenience. These I have found come to be valuable in future developments that occur. To curtail amount of writing, any given note answers for all like cases. Even by this device to shorten, I have, in the space of six years, made more than 200 distinct notes, and still find occasion to add others now and then. Be careful to preserve all old appointment books, for they too will be wanted, as you will find.

But it is preferable to have the journal for all entries, and I believe it will stand in the courts over that of any appointment book record; and again, it obviates the need alone of a separate book of daily cash receipts. In this connection, however, a careful record of office disbursements should not be forgotten for balancing up at end of each year. You must know at all times how the net receipts are running, and watch them as you would the ther-