

BOOK REVIEWS : BOEKRESENSIES

BONE AND BONE DISEASES

Living Bone in Health and Disease. By Irvin Stein, A.B., M.D., F.A.C.S., F.I.C.S., Raymond O. Stein, A.B., M.D., F.I.C.S. and Martin L. Beller, A.B., M.D. Pp. 510 + xii, with 387 illustrations. £5 10s. 0d. London: Pitman Medical Publishing Co. Ltd. 1955.

Contents: Part I—Living Bone in Health. 1. Bone and Its Structure. 2. Inorganic (Mineral) Metabolism of Bone. 3. Organic (Protein) Metabolism of Bone. 4. Enzymes as Related to Bone. 5. Hormones as Related to Bone. 6. Vitamins as Related to Bone. 7. Kidney Function as Related to Bone. *Part II—Living Bone in Disease.* 8. Developmental Faults. 9. Endocrine Disturbances. 10. Physical Factors. 11. Defects in Matrix Calcification. 12. Defects in Kidneys Affecting the Parathyroids and the Skeleton. 13. Defects in Matrix Formation. 14. Hypervitaminoses. 15. Lipoid Granulomas. 16. Paget's Disease. 17. Inflammatory Reactions. 18. Neoplasms. 19. Hematopoietic and Lymphatic Disturbances. *Part III—Diagnostic Classification of Bone Diseases.* 20. Diagnostic Classification of Bone Diseases. Index.

This volume is written by three orthopaedic surgeons. They have certainly attempted to cover the physiological and medical aspects of bone diseases as well as the orthopaedic ones. In fact the book could really be re-titled 'medical and developmental disorders of bone'. It seems, therefore, strange that no clinical or metabolic expert has been coopted into authorship, and it is only natural that this work suffers greatly from a lack of deeper understanding of the endocrinal and metabolic complexities of the subject. Nevertheless this presentation of these skeletal syndromes is a useful one for reference. The authors do not overlook the historical angle. The X-ray reproductions are very clear, the format excellent, and the references to literature incomplete but well-chosen.

Osteoporosis is clearly separated from other decalcifying bone diseases and discussed in detail, although the 'idiopathic' variety in young people is not mentioned. The treatment recommended is not quite as logical as the earlier discussion. Similarly the

section on treatment of Paget's disease is complicated and confusing.

There are several omissions in the section on the developmental dystrophies—mataphyseal dysplasia, for instance, would have fitted so well into the discussion on bone modelling. There is no mention of the syndrome of hypophosphatasia or of hypercalcaemia of infants. Aneurismal bone cyst does not appear.

There are many other minor defects which occur to the clinician, such as the very doubtful validity of the various paragraphs concerning magnesium. All in all, though, this book can be recommended to post-graduate students of medicine or orthopaedics who wish to learn more of the land lying between them.

W.P.U.J.

INCOME TAX

Studies in Income Tax. By David Shrand, M.Comm., A.S.A.A., C.A. (S.A.). Pp. 164 + x. Cape Town: Legal and Financial Publishing Co. 1955.

Contents: 1. Introduction to Income Tax. 2. Gross Income and Capital Receipts. 3. Revenue and Capital Expenditure. 4. Income Tax Problems that Confront the Practising Accountant and Attorney Vis-à-Vis their Clients. 5. Income Tax and Companies. 6. Income Tax as it Affects Partnerships. 7. Income Tax as it Affects Professional Persons. 8. Income Tax as it Affects Farming Operations. 9. Income Tax as it Affects Property Transactions. 10. Income Tax as it Affects Goods Sold in Containers. 11. Income Tax and Travelling Expenses. 12. Income Tax and Annuities. 13. Income Tax and Trusts. 14. Tax Avoidance. 15. The Undistributed Profits Tax. 16. The Donations Tax. Index.

This book can be classed as a reference book for those who come up against special and specific problems when making up their Income Tax returns. No busy doctor could be expected to acquaint himself with its contents and mass of information, but he will find it useful to refer to when confronted with a particular problem.

As the Table of Contents indicates, the problem is tackled from every angle and in every direction. A table of contested and decided cases refers to illustrative examples, which help to elucidate the points raised. A useful index is provided.

If medical men feel that they cannot grasp the contents of this book, or that they have not got the time or the inclination to bother about it, they should at least see to it that whoever prepares their Income Tax returns has the book available for reference.

J.D.J.

INCOME TAX FOR FARMERS

What Every Farmer Should Know About Income Tax. By David Shrand, M.Comm., A.S.A.A., C.A. (S.A.). Pp. 50 + iii. 16s. Cape Town: Legal and Financial Publishing Company. 1955.

Contents: 1. Introduction to Income Tax. 2. Income Tax as it Affects Farmers. 3. Hints on How to Organise Farming Operations so as to Pay the Least Amount of Tax. 4. How to Complete the Income Tax Return.

This booklet is full of facts and precise information. The first chapter deals with Income Tax in General, Union as well as Provincial. It explains normal taxation, supertax, etc., and tells just what is taxable, and what is not. Companies pay a special tax, but no supertax.

Chapter II deals particularly with taxation as it applies to the farmer, and details what capital expenditure is deductible and under what conditions. If expenditure in one year is bigger than the income, then the loss can be carried forward to subsequent years, so reducing taxable income the next year, for instance, expenditure on buildings used for farm management and for farm labourers (if not relatives) is deductible up to £2,000. The increased or decreased value of livestock year by year is considered as income or expenditure. Explanatory information is given regarding livestock sold on account of drought, and under what conditions no tax is paid on income so accrued. A list of deductible and non-deductible expenses is tabulated.

Chapter III is most welcome in that it gives hints and suggestions on how to pay the least possible taxation. Loss on the sale of a farm can be deducted from other income, e.g. interest received, or may be carried forward to another year. If one farmer possesses more than one farm, the loss encountered in one, (e.g. through development schemes) can be subtracted from the gains on another. Profits made by selling a farm and for goodwill are not taxable, providing payment is not in the form of a yearly redemption for life. A minor can be made a partner under certain explained circumstances.

Chapter IV explains how the Income Tax forms are to be completed.

Every farmer, and particularly doctor farmers who are not well versed in the intricacies of Income Tax and how it applies to the farmer, will be saved many a headache, and a deal of money, by acquainting themselves with the text of this booklet.

J.D.J.

THE NEWBORN INFANT

Nursing Care of the Newly Born Infant. By W. S. Craig, B.Sc. (Glasg.), M.D., F.R.C.P. (Edin.), M.R.C.P. (Lond.), F.R.S.E. Pp. 472 + viii, with 225 illustrations. 35s. Edinburgh and London: E. & S. Livingstone Ltd. 1955.

Contents: 1. The Midwife as Paediatric Nurse. 2. The Statistical and Administrative Background. 3. The Growth, Development and Nourishment of the Foetus. 4. Healthy Development. 5. Nursing Care of the Newly Born Infant. 6. Nutrition of the Healthy Neonate. 7. Feeding Management: Points in Nursing Technique. 8. Mothercraft. 9. Minor Departures from Normal. 10. Trauma. 11. Congenital Anomalies. 12. Infection. 13. Prematurity. 14. Selected Clinical Symptoms and Problems. 15. Emergencies and Their Immediate Management. 16. Selected Nursing Procedures. 17. Laboratory and Therapeutic Aids. Epilogue. Glossary. Index.

According to the preface this book is intended primarily for the midwife and family doctor and, though this seems a peculiar bracketing, it can be justified by the fact that there is infinitely more between the covers than the title infers. Almost every conceivable occurrence, within and without the normal range, is described in detail. The text is profusely illustrated by photographs, of varying quality, many in colour which has unfortunately suffered some spectrographic distortion in the processing. There is no doubt that a vast amount of clinical information, commonly not appreciated or misinterpreted by those in charge of the newborn, is recorded in a way that makes for easy reading and comprehension and for this and for most of the advice on procedure the book merits a place in the libraries of maternity nurses and maternity teaching hospitals. It is, however, doubtful if it would be wise to put it there without expurgation.

Doctors will surely, as ever, exert their own individual and critical judgment about advice given to them. The junior and pupil midwife will, with equal certainty, justify her activities by quoting as her authority the extremely reprehensible advice given here to practice mouth-to-mouth breathing. The illustration of Eve's rocking method of resuscitation shows the infant being held face upwards when it should surely be down. That menace to babies, apparently indispensable to midwives, the mucus extractor and the mythological rites to be observed after feeding are not condemned but condoned and illustrated. Emollient and tanning substances for cracked nipples are given equal prominence in the same sentence. Gastro-enteritis should not be found in the, presumably, breast-fed neonate. Pyuria is not synonymous with 'pyelitis'. And surely, in 1956, any maternity service has vitamin K always at hand and the use of intramuscular blood should not be countenanced.

These are not carping criticisms. The reviewer was sorry to find such blemishes in a book which otherwise would recommend itself to both the general practitioner and the maternity nurse. If these points are noted this addition to medical literature is worth buying for the practical detail it contains which is not available in standard medical text-books. And the price, for a modern text-book, is very reasonable.

F.J.F.