

- Service bureaus and computer systems.
- In-house computer systems.

A good bookkeeping system is essential to run a business profitably. The financial information requirements of the business must be analyzed carefully to determine that the bookkeeping system chosen for your business is appropriate and supplies the necessary information. Where the business is simple, a manual system may be sufficient. Where the business is more complex

and, consequently, the business decisions require more extensive financial data, an accountant should be consulted to determine the best system for your business and its needs.

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Abstracts

New York State Nurseryman Assn. 1986. **How to help plants survive a drought.** Landscape Contractor. June p18-19.

The simple procedures discussed here will both conserve the existing supplies of water and add new sources at little or no cost. The best technique to conserve moisture in the garden is a three-inch layer of mulch around the base of plants. Mulches protect the soil from direct sunlight and air currents, which helps reduce the amount of water evaporation. In rainy periods, mulching prevents soil erosion and reduces water runoff. Mulches also add to a property's value. Anti-desiccants are products which form a protective coating over the foliage of plants, thereby reducing up to 80% the rate of evapo-transpiration. Wilt-Pruf and Vapor-Guard, two well known products, can be safely used on herbaceous and woody plants or even on turf. Weeds are one of the greatest competitors for moisture in soil. The best weed control is a pre-emergent herbicide combined with a mulch. Plants lose virtually all the water they draw from the soil through their leaf surfaces. To help prevent this loss, prune trees and shrubs to reduce their leaf surface.

Skiera, B. and G. Hennen. 1986. **Solving sidewalk problems.** Am. Forests 92 (6): 10-14.

The conflict between roots and sidewalks has been going on as long as there have been sidewalks. Most people would agree that both trees and sidewalks are good assets to any community and that neither should be banished for the sake of the other. Fortunately, a little common sense and forethought can prevent battle lines from being drawn in the first place. Most of the people empowered to solve the conflicts between trees and sidewalks know a great deal about concrete and little about trees. In order to reverse this situation, two things are needed: knowledge of trees and sidewalk construction options and the political savvy to apply that wisdom to the problem. Property owners can exert control over trees by preparing for and attending town meetings. Having a professional on hand during construction projects provides another opportunity for homeowners to protect trees. An understanding of soils and root growth is important to proper sidewalk installation. Where soils are predominately clay and the concrete slab is laid directly on the subsoil surface clay, tree roots will intrude at the soil surface directly under the slab. It is only a matter of time before these roots increase in diameter and cause sidewalk heaving. Futile efforts to fit trees into available space are perhaps one of the most costly aspects of urban forestry. Seldom are trees selected for their compatibility with tree-lawn size or with their potential for sidewalk destruction in mind at the time of planting. There is no substitute for the right tree in the right place.