There is something refreshing about starting a new year. It's like you were absolved of last year's foul ups and the load upon the conscience is lightened temporarily. In this case, we've been absolved of a whole decade!

I just wish bosses would hold off on budgets until the new year. Just think, when budgets were put together our bosses were feeling the load of ten years, not just one. Second best to a January budget would be a July to July fiscal year, since spring is always the strongest businesswise.

The Internal Revenue Service waits until January to send its forms out. Perhaps it benefits from the early year optimism of taxpayers. Taxes and raises should coincide at the least.

Think of suppliers trying to get orders this past fall. Now is when they should looking for purchase orders.

The same goes for Green Industry salesmen. They should have their promotion out quickly and start seeking new business now while spirits are high. Don't wait until April when the blow of taxes is fresh.

It feels good to enter a new decade. Recession doesn't bother me. At least not yet.

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Answer on topping could cause confusion

The answer provided by Dr. Funk on the question of topping trees could further confuse the already confused public and the agencies which serve them. Too often such recommendations are taken as blanket solutions to problems. There are always exceptions, in this case the 100 to 180 ft. Eucalyptus trees we contend with hanging over homes, power lines, etc. Often these trees will have a spread of 20 to 50 ft. between limbs, but authorities complicate matters with statements like "No spurs or climbing irons shall be used in the trees." Another one is, "All wounds over two in. in diameter shall be treated with tree wound dressing." There are exceptions which those of us who must do the work must contend with despite blanket statements by experts.

Howard Andersen
The Tree People
Pleasant Hill, Ca

Thank you for reminding us that rules are occasionally a hindrance. But, rules are intended to reduce confusion and differentiate between professional and nonprofessional work. Specifications should allow for regional differences, such as your Eucalyptus trees. They should also be kept current to developments in research.

Small associations needed

At the end of some long travels, I had the pleasure of coming back to the office and finding a tear sheet from your November issue of Weeds, Trees and Turf waiting on my desk. The tear sheet, of course, was your Viewpoint.

As you can well imagine, we absolutely subscribe to your conclusion that the smaller associations have an extremely important reason for their existence in this industry of ours. I think I know enough about the personalities involved in all of these organizations that I can honestly say they simply would not exist if they were not necessary. I am sure you agree with me that we work with a hard-headed group of businessmen in this industry regardless of whether they are involved in wholesale growing, retailing, landscaping, mailorder, arborists, lawn care, maintenance, or whatever. Each of the organizations that has developed during the past 15 years and those few that existed prior to the middle 1960's serves an extremely valuable function. Each causes a group of able individuals to give of their time, assets, and energy to seriously consider the problems and opportunities of a single segment of our industry. Each group allows individuals to serve on committees and boards of directors and rise to the presidency of an organization representing a branch of this industry of ours.

In the case of those associations (Wholesale Nursery Growers of America, Garden Centers of America, National Association of Plant Patent Owners, National Landscape Association, Horticultural Research Institute and the Endowment of the Horticultural Research Institute) which are administered by the staff of the American Association of Nurserymen, each can use its total assets toward the improvement of the segment it represents. Prior to the ex

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