

**U. S. DEPARTMENT OF  
AGRICULTURE. DIVISION OF  
FORESTRY. BULLETIN NO. 11:  
SOME FOREIGN TREES FOR THE  
SOUTHERN STATES**

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**B. E. FERNOW**

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BULLETIN No. 11.

U. S. DEPARTMENT OF AGRICULTURE.  
DIVISION OF FORESTRY.

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# SOME FOREIGN TREES

FOR THE

SOUTHERN STATES.

PREPARED UNDER DIRECTION OF

**B. E. FERNOW,**

*Chief of Division of Forestry.*



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LETTER OF TRANSMITTAL

U. S. DEPARTMENT OF AGRICULTURE,  
DIVISION OF FORESTRY,  
*Washington, D. C., August 15, 1895.*

SIR: I have the honor to submit herewith for publication a bulletin containing accounts of the value and method of cultivation of some exotic trees of economic value, which may be cultivated with advantage in some parts of the Southern States, with a view to the enrichment of the forest flora and to give rise to new and valuable industries.

Respectfully,

B. E. FERNOW,  
*Chief of Division of Forestry.*

HON. J. STERLING MORTON,  
*Secretary of Agriculture.*

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

In the second part, the author provides a detailed breakdown of the accounting cycle. It starts with identifying the accounts affected by each transaction and then moves on to recording the transactions in the journal. The next steps involve posting the journal entries to the ledger and calculating the balances for each account. The final steps include preparing the trial balance and then the financial statements, such as the income statement and balance sheet.

The third part of the document focuses on the practical aspects of bookkeeping. It discusses the importance of using clear and concise language when recording transactions and the need to double-check all calculations. The author also provides tips on how to organize the books and how to use them effectively to track the company's financial performance over time.

Overall, the document serves as a comprehensive guide for anyone looking to improve their bookkeeping skills. It covers all the essential aspects of the accounting process, from recording transactions to preparing financial statements, and provides practical advice on how to do it right.

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## INTRODUCTION.

This bulletin has been prepared with a view to calling attention to a few economic trees of the highest importance which are believed to be worthy of extended trial in the Gulf region of the Southern States and in California.

The cork oak offers a new industry to the South, and one which, properly fostered, will prove of no small value to the people. Experiments so far made, as a result of a distribution of seeds and plants of this species, show that the cork oak can be successfully grown over a large range of territory as far north as the thirty-third degree of latitude in Georgia.

The rapidly decreasing supply of tan bark makes the cultivation of any tree rich in tannin a subject of practical importance. The Australian wattle trees are among the richest in tannin. Their culture in California, begun under such favorable auspices a number of years ago, received a severe check, however, by the attack of the cottony cushion scale, one of the worst insect pests which has ever visited this country. The wattles were the favorite host plants of the scale, which spread thence to the citrus fruit trees, threatening the destruction of one of California's most important industries. With the advent of the parasite of this scale it is no longer feared, and it is hoped the culture of the wattle will be resumed and greatly enlarged.

The great variety in form, habit, and value of wood which the genus *Eucalyptus* offers makes it one of the greatest interest, not only to economic botanists, but to planters as well. The wonderful rapidity with which these trees develop suggests their usefulness, not only for wood supplies, but for shelter-belt planting. In California these trees are well established and grown for economic purposes. Although probably not many localities in the South are adapted to their cultivation, experiments are still needed to show the adaptability of some of the species, the large number of these with different habitats in their native country suggesting the possibility of adaptation.

The bamboo, a grass rather than a tree, but of such dimensions and character as to serve for the purposes for which trees are grown, has so far also been grown only or mainly for ornamental purposes. The incredibly rapid growth and the usefulness of the material for many

purposes, together with the ease of propagation when once established, suggest an extension of its use also for shelter planting in more southern latitudes.

While it is true that the natural forest resources of the South are rich and varied and by no means near exhaustion, the addition of these species of foreign origin, in special localities and under special conditions, will not be found devoid of interest and usefulness.

B. E. FERNOW.

WASHINGTON, D. C., *September 15, 1895.*