

This is encouraging news, but the Whooping Cranes are still in jeopardy; we must give these birds every protection.

The survey will continue this spring, Mr. Allen again in charge of field activities, will arrive in company with Mr. R.H. (Bob) Smith, Flyway Biologist with the Fish and Wildlife Service. Mr. Smith pilots the Amphibian plane, the Grumman Widgeon. These men will be searching for the Whooping Crane's long sought nesting grounds, while also covering a waterfowl survey. They plan to arrive June 3rd enroute to Aklavik where they will establish their base for operations, since we are fairly certain the Cranes no longer nest in Saskatchewan, but much farther north.

We are anxious to obtain, as usual, migration dates, etc., old photographs of birds taken by hunters, as well as stories of their occurrence in the early days, are also needed.

The Provincial Museum will welcome these records and photographs, they are intended for Mr. Allen's use in compiling material for the Whooping Crane's life history.

### SASKATCHEWAN VIOLETS

By Lloyd T. Carmichael

" . . . purple violets lurk ,  
With all the lovely children of the shade."

Now that the feel of spring is in the air, we look forward with pleasure to early green meadows and the first arrival of flowers, among these no others are more universally recognized and admired than the modest violet. It is the oldest of all national flowers, having been adopted by the City of Athens in the days of its glory. Over forty species have been observed in America and of these about a dozen grow in Saskatchewan. The flower is interesting, not only because of the innocent face-like expression of the blossom, but by the fact that many of them have hidden flowers which never open, where self-fertilization takes place and the seeds are ripened in the dark hear or beneath the ground. Unfortunately our violets lack that fragrance which is such a pleasing characteristic of several species in Eastern Canada.

We can divide our species into two groups; those which are stemless with leaf and flower stocks coming from a short rootstock, and those which are leafy stemmed. I will describe briefly ten species, the first five of which are quite common, while the other five are fairly wide-spread but thinly scattered.

### CANADA VIOLET

*Viola rugulosa* Greene

This is our most common violet, growing around the edges and in the shade of bluffs everywhere. Its lovely white petals are tinged and veined with purple, and sometimes they are nearly mauve pink. It continues to bloom from early summer until frost in the fall. Its leafy stems are from eight to fifteen inches long. The leaves are heart-shaped and most of them are wider than long. Some are 3 inches wide and  $2\frac{1}{2}$  inches long but the average are about 2 inches wide and  $1\frac{1}{2}$  inches long. As the plant grows from creeping underground stolons, it quickly spreads and is very hardy. It is one of the most fascinating of our wild flowers to transplant in the home garden and will brighten a shady nook for years without fail.

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I am calling the flower the Canada Violet advisably, not only because it is best known as such by amateur naturalists but because it is the appropriate name given to the plant by Ruth Ashton in her "Plants of the Rocky Mountain National Park". It is listed in the Fraser and Russell List as Rydberg's Violet because its other name is *Viola rugulosa* Rydberg. It very closely resembles its Eastern cousin *Viola Canadensis* -- the real Canada Violet. This latter species has no underground creeping stem, and its leaves are smaller and nearly always longer than wide.

#### EARLY PURPLE VIOLET

*Viola nephrophylla* Greene.

Since this is our most beautiful and most loved species I hesitate to give it the listed name of Northern Bog Violet, but instead follow the example of William McCalla in his "Wild Flowers of Western Canada" and designate it in a name familiar to so many. It is the charming violet first appearing about May 24 in wet meadows and beside cool, shaded valley springs and streams. It is a stemless species, but its large rich velvet faces -- an inch or more across -- are borne on flower stems up to eight inches high. The leaves are all heart-shaped and many of them are reddish underneath. The mature leaves are rounded or blunt at the apex. It must have been of this violet, the true type of modesty, that Jane Thatcher wrote;

"Then let me to the valley go, this pretty flower to see;  
That I might also learn to grow in sweet humility."

#### EARLY BLUE VIOLET

*Viola adunca* Smith

Very early in May, growing perhaps among flowering crocuses, in the shelter of short prairie rose stems, on the sunny slope of a railway embankment, or in moist shady situations under the leafless aspens, our first blue violets appear. This short-stemmed species is typical of the western prairie. The plants grow in clumps, each section having from ten to fifteen leaves which are slightly heart shaped and longer than wide. The average is about 1" x 5/8". The stem and leaves appear smooth and even under a strong magnifying glass are seen to be almost void of fine hairs. The blossom is from a quarter to half an inch across, as blue as the sky and delicately penciled. Sometimes the blossoms are pure white.

#### SAND VIOLET

*Viola subvestita*.

This species might easily be mistaken for the last described. The blossom is very similar. The plant ordinarily thrives in a drier and warmer habitat, growing among the short grass on light sandy land and sunny hillsides. It is more leafy than *V. adunca*, each plant having from 20 to 40 springing from the one rootstock. Only the outside basal leaves are heart-shaped, others are ovate and some are long and quite narrow. The leaves and leaf stems are puberulent. The fine hairs may easily be seen with a magnifying glass. The corolla is lilac, shading into violet.

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data. The text also mentions that regular audits are necessary to identify any discrepancies or errors in the accounting process.

### Accounting Principles

There are several key accounting principles that must be followed to ensure the integrity of the financial statements. The first is the principle of objectivity, which requires that all transactions be recorded based on objective evidence rather than personal bias. Another important principle is the matching principle, which states that expenses should be recorded in the same period as the revenues they help to generate. This provides a more accurate picture of the company's performance over time.

It is also essential to adhere to the principle of consistency, which means that the same accounting methods should be used from one period to the next. This allows for meaningful comparisons between different periods and helps to build trust in the financial data.

### Financial Statements

The primary financial statements used by a company are the balance sheet, the income statement, and the cash flow statement. Each of these statements provides different insights into the company's financial health. The balance sheet shows the company's assets, liabilities, and equity at a specific point in time. The income statement tracks the company's revenues and expenses over a period, showing whether it is profitable. The cash flow statement details the inflows and outflows of cash, which is crucial for understanding the company's liquidity.

### Conclusion

In conclusion, proper accounting practices are vital for the success of any business. By following established principles and preparing accurate financial statements, a company can make informed decisions, attract investors, and ensure its long-term sustainability. It is the responsibility of management to maintain high standards of accounting and to provide clear and honest information to all stakeholders.



NUTTALL'S VIOLET

*Viola Nuttallii*.

It is a thrill, early in May, to find a warm valley slope, bare of ornament except for the short prairie grass, thickly sprinkled with the dainty flowers of this golden yellow violet. The two upper petals are striped with fine purple lines behind and the three lower ones have black stripes at the bases. The short stems are numerous, bearing from 20 to 30 lanceolate leaves, tapering at the base. No typical heart-shaped leaves are in evidence. The plants grow from one to six inches high. The name commemorates Thomas Nuttall, one of the foremost American botanists, who collected plants on a journey up the Mississippi River in 1811.

YELLOW MEADOW VIOLET

*Viola vallicola* A. Nels.

This yellow gem does not thrive on the dry hillsides but is found in moist valleys and meadows on the south fringe of our park lands. The blossoms are similar to *Viola Nuttallii*, but the two upper petals are often tinged with purple. The basal leaves are almost elliptic, the others being ovate to lanceolate. This characteristic alone will distinguish it from the former species.

CROWFOOT VIOLET

*Viola pedatifida* G. Don.

In my experience these flowers are few and far between. Like the sand violet it prefers the dry prairie and valley hillsides. The flowers are larger than those of the Sand Violet but are much the same color. The most distinguishing characteristic are the deeply cut leaves. They are three-parted and the divisions are again cut into linear lobes. It is this feature which gives the name to the species. The plant is stemless and the leaves grow directly from the rootstock.

MARSH VIOLET

*Viola palustris* L.

This violet and the one whose description follows does not grow on the open prairie but is found in the spruce swamps, wet springy ground and cold bogs farther north. The flower with its pale lilac to white petals springs from a mass of heart-shaped leaves. Specimens are quite common at Lake Waskesiu and Emma Lake and in similar habitats to the north. Mr. A. J. Breitung has collected specimens on wet ground at McKague. (Can. Field Naturalist, Vol. 61, No. 3.) Like the Canada Violet this plant grows from creeping rootstocks.

KIDNEY-LEAVED VIOLET

*Viola renifolia* A. Gray

The typical kidney-shaped leaves will distinguish this species from the one just described. The petals are white and beardless, the lower ones being streaked with purple veins. The capsules of the cleistogamous (self-fertilizing) flowers are quite purple. Mr. Breitung reports that he has collected this species in low damp shaded ground at Tisdale and McKague.

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JONNY-JUMP-UP

*Viola arvensis* Murray

This is probably our most insignificant violet and apparently has not been commonly noticed in this province. We have been informed from the Division of Botany, at Ottawa that it is new to Saskatchewan. The flower is light yellow and small and is partly hidden by the long green sepals. Many leaves grow from each branching stem which are from 3 to 6 inches high. Only the basal ones are heart-shaped ( $\frac{1}{4}$ " x  $\frac{1}{4}$ " ), the rest are long with lobed edges ( $\frac{3}{4}$ " x  $\frac{1}{4}$ " ). I first came across this plant while on an indian relic hunting expedition with our President, Mr. Cliff Shaw, in the vicinity of Canora. Hundreds of the plants grew around the edges of a sand blown field. Some of the specimens now grow in my rock garden and come up from seed year after year.

We will welcome reports of the finding of any of the five last described species.

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Mr. Sidney F. Tinkner, field officer with the Department of Natural Resources at Prairie River reports that last summer he discovered a fine specimen of the Red Lily. Instead of being its usual color, however, it was a bright yellow, with a pinkish heart. He has staked out its location and will examine the plant again this year. We hope to hear more of this.

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MUSEUM NOTES

FRED G. BARD

Snowy Owls:

In the Regina district Snowy Owls are scarce. Early in the winter a single bird appeared and was seen for two weeks. One day it flew over me, it appeared to be about 25 feet away. Its beautiful yellow eyes looking at me as it passed. The freshness of its white plumage speckled with black stood out in contrast against the blue of the sky. Occasions like this are gems in the memories of a bird student.

Observers are asked to send their observations of Snowy Owls for this past winter.

Rabbits:

Since rabbits constitute one of the main sources of food for Owls, Eagles, Foxes, Coyotes, etc., we are anxious to know what their status is, and how they compare with other years.

White-tailed Jack Rabbit Have been seen on several occasions even on streets along the outskirts of the city around Regina. They seem to be coming back but still are far from common.

American Varying Hare (Bush Rabbit) (Snowshoe Rabbit) in the bush approaching the valley, these hares are occasionally seen, but more plentiful in the coulees and Qu'Appelle itself.



THE UNIVERSITY OF CHICAGO

PHYSICS DEPARTMENT

Dear Mr. [Name],

I have your letter of [Date] regarding [Topic]. The information you provided is being reviewed by the appropriate committees. We will contact you again once a decision has been reached.

Sincerely,  
[Name]

I am sorry that I cannot provide a more definitive answer at this time. The process is ongoing, and we will keep you updated as soon as possible.

Thank you for your patience and understanding.

Very truly yours,  
[Name]

cc: [Name]

[Name]

[Name]

[Name]