

FLORIDA STATE HORTICULTURAL SOCIETY

Report on Examination

October 21, 1947

A. GILBERT LESTER
Certified Public Accountant
WINTER HAVEN, FLORIDA

October 23, 1947.

Honorable Frank L. Holland,
Treasurer,
Florida State Horticultural Society,
Winter Haven, Florida.

Dear Mr. Holland:

In accordance with your request, we have made an examination of the books and records maintained by you as Treasurer of the Florida State Horticultural Society for the period from April 26, 1946, to October 21, 1947, and now take pleasure in presenting our report, together with the following statements:

Exhibit "A"—Statement of Financial Condition—October 21, 1947.

Exhibit "B"—Statement of Receipts and Disbursements for the Period April 26, 1946, to October 21, 1947.

Exhibit "C"—Statement of Receipts and Disbursements—Endowment Fund—Period April 26, 1946, to October 21, 1947.

Exhibit "D"—Statement of Income and Expenses—Period April 26, 1946, to October 21, 1947.

Exhibit "E"—Schedule of Bonds Showing Maturity Value and Value to August 31st, 1947, with accrued interest.

Included in the disbursements were premiums paid regarding Fire Insurance coverage in the amount of \$4,000.00 expiring

November 5, 1947, on books stored in buildings numbered 2 and 3. This coverage was later reduced to \$1,000.00 and a refund made of the difference in premium. Premiums were also paid to the surety company covering a bond on the treasurer in the sum of \$5,000.00. Funds on deposit of \$1,782.07 were verified with the bank statements. The U. S. Savings Bonds having a total maturity value of \$11,025.00 which are carried on the books at a value of \$8,246.75 were verified by direct examination on the morning of October 14, 1947. It is to be noted that purchases were made in April and May, 1947, of U. S. Savings Bonds having a maturity value of \$5,600.00, at a cost of \$4,884.00.

This transaction was handled by the sale of earlier bonds maturing in May, 1947, to the value of \$4,100.00, plus a transfer of funds from the savings account to the checking account of the difference, namely, \$784.00. A detailed schedule of the bonds is included under Exhibit "E."

We would suggest in connection with the posting from the Cash Journal to the General Ledger that it would be advisable to separate the checking account and the savings account into separate columns in the Cash Journal. This would minimize the possibility of errors in posting and establish a definite relationship between the Cash Journal and the respective bank accounts in the General Ledger.

By reference to Exhibit "A," it may be noted that the financial position of the Horticultural Society has been strengthened during the period under review, as the assets show an increase of \$1,205.90 and now total \$10,028.82.

Statements reflecting the receipts and disbursements for the period through the checking accounts and the endowment account appear on Exhibit "B" and "C" respectively and prove the bank balances.

Statement Exhibit "D" sets forth the income and expenses for the period through the checking fund and it is to be noted that expenses incurred exceeded income in the amount of \$344.02. As indicated on Exhibit "D", the largest single item of expense is in the Proceedings expense account which consisted in the main of disbursements made in 1946 for the 1945 proceedings and in 1947 for the 1946 proceedings. A net total of \$3,569.72 was expended on these items.

Our audit consisted of checking all duplicate receipts issued for memberships and the income to the Cash Journal and also

checking all disbursements to the Cash Journal and scrutinizing the checks and vouchers for signatures, endorsements and distribution. We checked all entries posted to the General Ledger and ascertained that the books were all in balance. Included as a supplement to Exhibit "B" is a statement of receipts and disbursements regarding the Secretary, Mr. Ralph Miller.

We posted the adjusting and closing journal entries to the general ledger and brought forward to commence the new period, all accounts having open balances which places the records in good condition for the new Treasurer.

Respectfully submitted,

A. GILBERT LESTER,

Certified Public Accountant.

FLORIDA STATE HORTICULTURAL SOCIETY
Treasurer's Funds
 STATEMENT OF FINANCIAL CONDITION

ASSETS

FUNDS ON DEPOSIT

Checking account	\$ 1,630.22	
Savings account	151.85	\$ 1,782.07

ENDOWMENT SECURITIES

U. S. Savings Bonds—par value.....	\$11,025.00	
Purchase Price of Bonds.....	7,502.50	
Interest accrued to August 31, 1947.....	744.25	8,246.75

TOTAL ASSETS		<u>\$10,028.82</u>
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CAPITAL ACCOUNT

Balance April 26, 1946.....	\$ 7,729.34	
Interest earned	6.25	
Interest on Bonds accrued to August 31, 1947.....	744.25	
	<u>\$ 8,479.84</u>	
Less: Excess of Expenses over Income as per Exhibit "D"....	344.02	\$ 8,135.82

MEMBERSHIPS

Life Memberships	\$1,026.00	
Patron Memberships	700.00	
Contributions	167.00	\$ 1,893.00
	<u>\$ 1,893.00</u>	<u>\$ 1,893.00</u>
		\$10,028.82

FLORIDA STATE HORTICULTURAL SOCIETY
Treasurer's Funds
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 April 26, 1946, to October 21, 1947

RECEIPTS

Memberships

Annual	\$1,535.80	
Sustaining	1,150.00	\$ 2,685.80
Proceeding Sales		228.00
Ralph Miller, Secretary (see Analysis below).....		964.00
Transfer from Savings re Bond purchases.....		784.00
Bond Maturity		4,100.00
		\$ 8,761.80
Total Receipts		\$ 8,761.80
Balance on hand April 26, 1946.....	1,974.24	\$10,736.04

DISBURSEMENTS

Stationery and supplies	\$ 143.06	
Telephone and Telegraph.....	37.94	
Miscellaneous expense	331.40	
Proceedings expense	3,569.82	
Convention expense	87.70	
Purchase of Bonds	4,884.00	9,105.82
		\$ 9,105.82
Balance on hand October 21, 1947.....		\$ 1,630.22

ANALYSIS OF RECEIPTS AND DISBURSEMENTS

RE RALPH MILLER, SECRETARY

RECEIPTS

May 6, 1946—Transfer from Col. Floyd's account.....	\$ 594.50	
May 8, 1946—222 Annual Subscriptions.....	444.00	
8 Sustaining	80.00	
1 Proceedings	2.00	
212 Banquet Tickets	848.00	\$ 1,968.50
		\$ 1,968.50

DISBURSEMENTS

May 8, 1946—Advanced to Mercer.....	\$ 200.00	
Banquet Tickets	894.50	
Mrs. Butler's Room	10.00	1,004.50
		\$ 1,004.50
Balance Received		\$ 964.00

EXHIBIT "C"

FLORIDA STATE HORTICULTURAL SOCIETY
Endowment Fund
 STATEMENT OF RECEIPTS AND DISBURSEMENTS
 April 26, 1946, to October 21, 1947

RECEIPTS

<i>Memberships</i> —Contributions	\$ 153.00	
Life	450.00	
Patron	200.00	\$ 803.00
Bank interest		2.67
		<hr/>
Total Receipts		\$ 805.67
Balance on hand April 26, 1946.....		130.18
		<hr/>
		\$ 935.85

DISBURSEMENTS

Transfer to Checking Account re Purchase of Bonds..		784.00
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Balance on hand October 21, 1947.....		\$ 151.85
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EXHIBIT "D"

Treasurer's Fund
 STATEMENT OF INCOME AND EXPENSES
 For the Period April 26, 1946, to October 21, 1947

INCOME

<i>Memberships</i> —Annual	\$1,535.80	
Sustaining	1,150.00	\$ 2,685.80
Proceeding Sales	228.00	
Receipts from officers—Secretary, Ralph Miller.....	964.00	\$ 3,877.80

EXPENSES

Convention expense	\$ 89.70	
Miscellaneous expense	381.40	
Proceeding expense	3,569.72	
Stationery and supplies	143.06	
Telephone and telegraph	37.94	4,221.82
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Excess of Expenses over Income.....		(\$ 344.02)
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FLORIDA STATE HORTICULTURAL SOCIETY
 SCHEDULE OF BONDS SHOWING MATURITY VALUE AND
 VALUE TO AUGUST 31, 1947, WITH
 ACCRUED INTEREST

Bond Schedule	Issue Date	Maturity Value	Value 10/31/47
5 x \$1,000.00 U. S. Series F.	June, 1947	\$ 5,000.00	\$ 3,700.00
1 x 500.00 U. S. Series F.	June, 1947	500.00	370.00
1 x 100.00 U. S. Series F.	June, 1947	100.00	74.00
1 x 1,000.00 U. S. Series F.	April 1, 1947	1,000.00	740.00
1 x 500.00 U. S. Series F.	April 2, 1942	500.00	398.50
1 x 100.00 U. S. Series F.	June 1, 1945	100.00	74.50
2 x 500.00 U. S. Series F.	June 1, 1945	1,000.00	745.00
1 x 1,000.00 U. S. Series F.	June 1, 1945	1,000.00	745.00
5 x 25.00 U. S. Series F.	August 1, 1943	125.00	95.85
2 x 100.00 U. S. Series F.	August 1, 1943	200.00	153.40
1 x 500.00 U. S. Series F.	August 1, 1943	500.00	383.50
1 x 1,000.00 U. S. Series F.	August 1, 1943	1,000.00	767.00
		<u>\$11,025.00</u>	<u>\$ 8,246.75</u>

Cost of Bonds as per Ledger, May 31, 1946.....	\$ 6,719.50
Plus Cost of Bonds purchased, 1947.....	784.00
	<u>\$ 7,502.50</u>
Accrued Interest to August 31, 1947.....	744.25
Total Bond Value to August 31, 1947.....	<u>\$ 8,246.75</u>

REPORT OF RESOLUTIONS COMMITTEE—60TH ANNUAL MEETING OF FLORIDA STATE HORTICULTURAL SOCIETY

St. Petersburg, Fla.

October 30, 1947.

WHEREAS, citrus canker, a highly infectious bacterial disease affecting citrus trees and fruits, was introduced into the United States about 1910 and shortly thereafter became widely disseminated in citrus plantings throughout the Gulf States; and

WHEREAS, citrus canker was responsible for the destruction of 15,243 bearing, and 342,260 non-bearing, citrus trees and the expenditure for eradication purposes of \$1,070,590 from federal, \$1,264,366 from State, and \$85,000 from private sources in Florida alone; and

WHEREAS, as the result of cooperative activities participated in by representatives of the United State Department of Agriculture and officials of the affected states, official announcement was made of the eradication of the disease from the States of Alabama, Florida, and Mississippi some fifteen years ago; and

WHEREAS, completion of eradication of citrus canker from the States of Louisiana and Texas has not been possible by reason, among other things, of the inability of the Secretary of Agriculture to continue eradication activities through absence of appropriations for this purpose; and

WHEREAS, the continued presence of citrus canker in any property in the United States constitutes a grave menace to the well-being of the nation's citrus industry;

THEREFORE BE IT RESOLVED by the members of the Florida Horticultural Society, in meeting assembled at St. Petersburg, Florida, this 30th day of October, 1947, that the Secretary of Agriculture be requested

and urged to prepare, and the Directors of the Budget to approve, for submission to Congress, estimates in a sum believed sufficient to reactivate the state-federal citrus canker eradication project in Louisiana and Texas to the end that this disease be eliminated from the citrus plantings in these two states and the menace to our citrus industry removed; and

BE IT FURTHER RESOLVED that the Society's Secretary be, and hereby is, instructed to send copies of this resolution to the Secretaries of the Florida Citrus Commission with the suggestion that similar resolutions be adopted and sent to the Secretary of Agriculture and the Director of the Budget, to members of our State Congressional Delegation, and to quarantine officials of the nation's citrus-producing states.

WHEREAS, spiny citrus whitefly, or blackfly (*Aleurocanthus woglumi* Ashby), a major pest of citrus trees that has demonstrated its destructive nature in the Canal Zone, Cuba, the Bahama Islands, and elsewhere, where it was responsible for the death or serious injury to citrus and other plants of economic importance, has recently become well established in Mexico; and

WHEREAS, blackfly is spreading northwards through Mexico at a rate of speed sufficient to convince state quarantine officials and growers that unless its northward spread is stopped at an early date the insect will soon become established in California, Arizona, New Mexico, and Texas, and subsequently into other southern states with serious economic consequences; and

WHEREAS, it has been demonstrated in Cuba that blackfly can be effectively con-

trolled through the introduction of parasites and predators, and in Key West, Florida, that it can be eliminated through repeated application of an oil spray; now, therefore

BE IT RESOLVED that the Florida Horticultural Society, in meeting assembled at St. Petersburg, Florida, this 30th day of October, 1947, requests the Secretary of Agriculture to enter into cooperative agreements with the Government of Mexico to the end that blackfly be eradicated or brought under control in Mexico at an early date; or, in the event that such agreements have been entered into, that the work be intensified and prosecuted to the end that this menace to southern horticulture be eliminated as promptly as possible.

AND BE IT FURTHER RESOLVED that the Society's secretary be, and hereby is, instructed to send copies of this resolution to the Secretaries of the Florida Citrus Commission with the suggestion that similar resolutions be adopted and sent to the Secretary of Agriculture and the Director of the Budget, to members of our State Congressional Delegation, and to quarantine officials of the nation's citrus-producing states.

WHEREAS, constantly increasing production of Florida citrus fruits necessitates research into questions connected with packing and processing our crops, and

WHEREAS, our citrus experiment station has accumulated a library and notes on experiments which are priceless, and which heretofore been kept in an inflammable building.

NOW THEREFORE BE IT RESOLVED, that the Florida State Horticultural Society assembled in St. Petersburg, Florida, this October 30th, 1947, for its sixtieth annual meeting, extends its thanks to the State Improvement Commission, to the State Board of Control, and to the State Budget Board for having provided the citrus industry with an Experimental Packing House, an Experimental

Processing Plant and a fireproof combination Library and Administration Building at the Citrus Experimental Station.

WHEREAS, it has been recommended by air transport agencies that baggage carried by passengers from foreign countries and possessions destined for points on the mainland via Puerto Rico, be inspected at San Juan P. R. and no further inspections be made following arrival in the U. S.; and

WHEREAS, a procedure of this kind is likely to permit the entry into the U. S. of plants and plant products infected with alien plant pests capable of causing serious economic losses; now, therefore

BE IT RESOLVED by the Florida Horticultural Society in meeting assembled at St. Petersburg, Florida, this 29th day of October, 1947, that a protest against the elimination of the inspection of baggage at ports of entry in Florida be registered with John Allison, Assistant Secretary of Commerce, Washington, D. C., and furthermore, that Mr. Allison be requested to submit any proposed changes to the President of the Florida State Horticultural Society and the State Plant Board of Florida for their study and comment before such changes are put into effect.

WHEREAS, it is a matter of record that the movement of infected plants and plant products is the most potent means of transporting and disseminating insects and diseases affecting plants and trees; and

WHEREAS, the great expansion of international travel and commerce by airplane has opened wide the avenues for the entry into Florida of foreign plant pests capable of causing serious losses to the State's agricultural and horticultural interests; now, therefore

BE IT RESOLVED that the Florida State Horticultural Society assembled for its 60th annual meeting at St. Petersburg, Florida, this 29th day of October, 1947, urges constant vigil on the part of the State Plant

Board to prevent the entry of pests into our state, and urges the State Legislature to provide the Plant Board with funds necessary to employ an adequate inspection force to give us the protection we so urgently need.

WHEREAS, Frank L. Holland is retiring from the office of Treasurer of the Florida State Horticultural Society after nine years of faithful and devoted service in that capacity, and

WHEREAS, during that period, by his diligence, untiring efforts and effective management of the finances of the Society, he is leaving the organization in an excellent condition—

BE IT HEREBY RESOLVED that the Florida State Horticultural Society extend to Frank L. Holland their appreciation and heartfelt thanks for the fine service he has rendered to the Society during his term of office.

The members attending the 60th Annual Meeting of the Florida State Horticultural Society in St. Petersburg, Florida, October 28, 29, and 30, wish to express their thanks to the following:

1. Mayor B. B. Blackburn.
2. Reverend Arnold Charnock, Pastor of St. Bartholomew Episcopal Church.
3. St. Petersburg Chamber of Commerce, particularly their manager, William F. Davenport, Jo Frohock, Director Convention Bureau, and Mrs. Evelyn Corl and Miss Mary MacPhail, who so ably took care of our registration.
4. Especially John J. Dewey, Manager of the Soreno Hotel, and his staff for their courtesy and efficient services.
5. St. Petersburg Times and The Evening Independent and to Pressly Phillips, City Publicity Director.
6. Sheriff Todd Tucker for his parade escort.
7. City Recreational Department for courtesies at Pasadena Country Club.
8. Norman Brown and staff at Radio Station WSUN for publicity prior to the convention and for time on the air during the meeting.
9. H. H. Constantine, President of Constantine Farms, Inc., for furnishing flowers for the speakers table, in the rooms and for the banquet.

Respectfully submitted

RESOLUTIONS COMMITTEE.

REPORT OF THE NECROLOGY COMMITTEE



CHARLES HILLIARY WALKER

Charles Hilliary Walker passed away October 12, 1947, at his home in Bartow, Florida, at the age of 76.

The life of Charles Hilliary Walker is the story of the beginning and the development of the cooperative movement in the Florida citrus industry. For 40 years he had devoted himself to the development of this industry and its cooperative organizations.

Born in Taylor County, Georgia, on December 24, 1871, Mr. Walker's parents moved to Bartow, Florida, in December, 1886, where Mr. Walker still had his home at the time of his death.

Mr. Walker built a packing house at

Bartow in 1901, which he operated until 1907.

In the summer of 1907, Mr. Walker organized three cooperative packing associations of citrus growers in Polk County, at Florence Villa, Bartow and Homeland. These associations prepared the fruit of their members for shipment.

In early 1909, he helped to organize a party of 40 Florida growers which went to California to study that State's method of selling citrus fruits cooperatively. He returned to Florida in May of that year, while the State Legislature was in session, and helped to get the State's law-makers to enact the first Florida Cooperative marketing act. He then served as secretary of the organization committee which, in June, 1909, formed the Florida Citrus Exchange.

He became general manager of its Polk County Citrus Sub-Exchange, and undertook to organize the growers of Florida's citrus producing district. In the 14 years that he held this position he assisted in the organization and financing of 20 cooperative packing associations, as affiliates of the Florida Citrus Exchange, and brought 70 percent of the fruit produced in Polk County into the Exchange.

In 1916 Mr. Walker organized the Growers Loan and Guaranty Company, to finance Exchange growers and to finance Exchange packing facilities. He served as President of this company, which now has a capital and surplus of more than \$1,500,000, until 1939, and continued to serve on its Board of Directors.

Mr. Walker also organized the first cooperative association in the Florida citrus industry for the purchasing of packing house supplies, and later assisted in the formation of the Exchange Supply Company, as an affiliate of the Florida Citrus Exchange,

servng as a director and as president of that company for more than 20 years.

In 1929 Mr. Walker organized the Avon Florida Citrus Corporation at Avon Park, Florida, which owns and operates more than 3,000 acres of citrus groves and is considered to be the largest single producer of citrus fruits in Florida. He has been its president and majority stockholder since it was organized.

Mr. Walker served as a director of the Florida Citrus Exchange, and as president of three of its affiliates, for more than 20 years, when, in the Spring of 1939, he was elected president and chairman of the board of directors of the Exchange. He continued to serve the State's largest cooperative marketing association in these positions.

In addition to his activities in cooperative packing, marketing, processing, purchasing and financing associations, Mr. Walker has taken a leading part in many other Florida citrus industry activities. He was vice-president of the National Council of Farmer Cooperative, vice-president of the Florida Citrus Producers Trade Association, and former chairman of the Growers Administrative Committee which organization administers the Federal marketing agreement for Florida citrus fruits.

At the time of his death Mr. Walker was president of the Ridge Area Hospital Association, president of the Avon Milling Company which manufactures citrus crates in Avon Park, president of the Southside Park Company which has been furnishing better type homes for the Negro section of Avon Park, a director of the State Chamber of Commerce and a member of their Agriculture Committee, president of Highland Crate Cooperative of Jacksonville and an honorary member of the Avon Park Rotary Club.

LIONEL L. LOWRY

Lionel L. Lowry died September 20, 1947, at 53 years of age at his home in Winter Haven, Florida, where he has lived

and worked for nearly all of his 34 years of labors in the citrus industry of Florida. His first work was with Schrader and Co. of Jacksonville, from which position he rose to vice-president and general manager of the Florida division of DiGiorgio Fruit Corp. Under his management this company became the largest single factor in the Florida citrus deal. They pioneered the first commercial juice canning plant in the state at Lucern Park. They developed large acreages of winter truck crops in South Florida. We regret that death terminated an enviable record of commercial achievement.

MAJOR W. L. FLOYD

Major W. L. Floyd, assistant dean of the University of Florida College of Agriculture for many years before he retired in 1938, died at his home in Gainesville on the evening of April 29, 1947.

He had lived in Gainesville since 1892, when he first became connected with the East Florida Seminary, predecessor of the University of Florida. While active with the College of Agriculture he headed the department of horticulture and was known and loved by former students and others throughout Florida.

BAYLESS W. HAYNES

Born a native of Tennessee and receiving his early education from Webb School at Belt Buckle and from Vanderbilt University.

Bayless W. Haynes achievements are synonymous with that of the larger fertilizer interests of Florida. Beginning as a young man in 1905 he later became president and chairman of the board of Wilson and Toomer Fertilizer Co. In the early days his company assisted the Experimental Division of our Experiment Station in presenting new fertilizer materials to Florida. To his leadership in the fertilizer mixing

field can be traced much of the high quality fruit now grown with commercial mixtures. Pioneered by his company extensive grove acreage at Davenport developed thru his aid and were often used as proving grounds for fertilizers and insecticides. His whole life was devoted to his company and its subsidiaries including the Florida Agricultural Supply Co. of Orlando.

Florida Citrus is indeed a monument to Bayless Haynes.

CHARLES E. ABBOTT

Charles E. Abbott, 54, professor of horticulture at the University of Florida, died August 14 at his home in Gainesville. He had been on the horticulture staff of the College of Agriculture since 1923.

A native of Gotha, near Orlando, he received elementary school training in Orange County. He received two degrees from the University of Florida, and an advanced degree from Michigan State College, and had done additional graduate work there and at Cornell University.

A member of the Alpha Gamma Rho fraternity, he also held membership in Alpha Zeta, Phi Kappa Phi, Phi Sigma, Kappa

Delta Pi and Thyrus honorary organizations, the Florida State Horticultural Society and American Society for Horticultural Science.

GEORGE ROY BROCK

George Roy Brock, 58, for 21 years general manager of the Indian River Sub-Exchange, with headquarters at Cocoa, died October 21. Mr. Brock, a native of Barnard, Kansas, moved to Cocoa in 1925 from Montana. Since that time he had served as general manager of the Indian River Sub-Exchange, a part of the Florida Citrus Exchange.

He was appointed a member of the Florida Citrus Commission by Governor Holland in 1941 for a two-year term. He was reappointed in 1943. Mr. Brock during his residence in Cocoa was a member of the Kiwanis Club, a member of the board of directors of the Greater Cocoa Chamber of Commerce, and was active in other civic matters. He was a veteran of World War I and a member of the Cocoa Post of the American Legion. He was known and liked by hundreds of friends and acquaintances.