

PLANT WATCHING

WOODS, WATER AND WILDLIFE

by Marion Strebig - For the Federation of Ontario Naturalists

Much of the pleasure of meadow or woodland walks comes from being able to identify the many plants along the way. Besides, if the birds are concealed by the dense foliage, as they have been since mid-May, one can always stop and look at the plants; they will wait to be studied.

On recent walks, although I've watched with regret the fading leaves of the trout lily and the trilliums

turning pink before they wither, I have found lots of new flowers to admire and signs of spectacular bloom to come. Already next spring's blooms are being prepared, the hepatica, the flowers long since gone, has produced pleasing rosettes of distinctively-lobed leaves. These leaf clusters, on which next year's flowers will bloom, give the plant a vital head start in the spring so that

it can bloom early before the leaf canopy obscures the spring sun.

Thrusting up from the clumps of violet leaves, are the thin lances of the common goldenrod. Occasional patches of broader, sharply-toothed, egg-shaped leaves indicate a clump of zigzag goldenrod which will form its blooms, not at the end of the stalk, but in the leaf axils.

Carpeting the floor of more open woods, just now, are the mauvish-pink flowers of the wild geranium and the showy white single flowers of the Canada anemone. Along hydro cuts great clumps of false Solomon's-seal flaunt terminal clusters of creamy flowers as delicate as snowflakes. And glowing in the cool green of the groundcover is a cousin

of the anemone, the creeping buttercup, its flowers like small poppies.

In places it is almost impossible to walk without treading on a plant. Jewelweed or touch-me-not is springing up everywhere, proof that its seedpots exploded successfully last fall. The hummingbirds will feast at the orange blooms this fall.

Another less welcome plant that appears everywhere in the woodlots of Southern Ontario is garlic mustard. With its cluster of small four-petaled white flowers it is an attractive plant. However, it is an introduced species whose vigorous growth chokes out more delicate native plants like sweet Cecily. Those of you who have been to Point Pelee recently may remember the wood

near the tip swarming with garlic mustard.

In the shrubby understory along the edge of the wood and along hedgerows, there is promise of fall harvests in the bloom of the wild fruits. Riverbank grape is just opening its small greenish flowers; chokecherries bear delicate drooping heads of lacy flowers on the ends of new growth.

The constantly changing bloom in the woodlot marks the passage of the seasons in a bittersweet way. These are only a few of the plants you may find blooming now. Each time you visit the woods there will be something different to study.

PREVENT ELECTRICAL FIRES IN YOUR HOME

If you would like to get additional electrical safety information please write for the following:

- "What everyone should know about electrical safety". A full colour adult booklet in either English or French.
- "Living safely with electricity". A colour comic book for children, available in English or French.
- "Zap the friendly safety bird". A colour activity book for children, available in English or French.
- "Zap". A bilingual schoolbook cover.
- "Have fun with Zap". A punch-out novelty card for children.

• "Use caution when working near power lines".

A booklet for construction workers, equipment operators and contractors, available in English or French.

• "Electrical worker safety... It's a matter of life or death".

A booklet for electrical students, apprentices, electrical workers and electrical contractors, available in English.

• "Danger! Stay clear of wires".

A decal for equipment operators.

Write:

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Electrical Safety
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Toronto, Ontario
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TAX REFORM CLOSING DOORS ON HOME OFFICE DEDUCTIONS

By Margaret Dunn, CA

If you are self-employed and maintain an office at home, you probably take various income tax deductions related to that office when filing your return. Beginning in 1988, however, some big changes in allowable deductions are in the wings.

Currently, if you are self-employed, you may deduct from income all expenses related to the home office that you use for business purposes. Allowable expenses include, for example, portions of your mortgage interest, or rent, portions of your utilities, property taxes, insurance costs, interest expense on business loans, depreciation on business assets (such as computers or office furniture), and expenses related to the day to day operation of your business (office supplies or salary for an assistant, for example). You are eligible to take such deductions

even if use of the home office is only incidental to running your business.

Under tax reform, however, the proposed rules will be a lot tougher. For fiscal years beginning after 1987, a self-employed person will be allowed to deduct the costs of a home office only if the space is used exclusively and on a regular and continuous basis for the purpose of earning business income. It must be the taxpayer's principal place of business or be used on a regular basis for meeting clients, customers or patients.

In addition, deductions for home office expenses are limited to the income from the business for which the office is used. If your business operates at a loss, you may not apply that loss against other sources of income to the extent the loss relates to home office expenses. Excess expenses not deducted may be carried forward and applied against income from your business in future years.

Many self-employed professionals such as lawyers, doctors and chartered accountants have an office at home, although it is not their principal office. If you are in this position, under tax reform you

will not be able to claim any expenses related to your secondary home office unless you use it exclusively on a regular and continuous basis to earn business income and regularly meet clients, customers or patients there.

If you are a university professor who has a consulting practice operated exclusively from your home office, you will be able to claim home office expenses. An insurance salesperson who conducts business from a home office used solely for that purpose also can claim relevant deductions.

If you live in a building in which you operate a grocery store, barber shop or bed and breakfast business, you will be permitted to claim all currently allowed expenses.

For CA's advice on TV - see Your Wealth, available on broadcast channels in Ontario and on satellite across Canada, or see Money In The Bank, on your community cable channel.

Moneycare is general financial advice by Canada's chartered accountants. Margaret Dunn is with Thorne Ernst & Whinney, Chartered Accountants.

HAPPY BIRTHDAY, KIDS!

Planning a child's birthday party can be an exciting and often challenging time! Many parents greet the prospect of organizing the party with enthusiasm while others proceed with caution. Yet, all that is needed for a successful party is a little creativity and organization.

Why not enlist the help of the birthday boy or girl, ask them what kind of party they would like, what games they want to play and the food they would like to eat.

The first step in planning a children's party is to choose a date - a Saturday or Sunday afternoon may be preferable if both parents work during the week - and send the invitations two weeks before the party. Set a time limit for the party, a couple of hours is ample. Limit the guest list to a "workable" number - depending on your stamina!

The Egg Producers of Canada have a booklet that is filled with puzzles and games for the children to enjoy at the party. Called "The Amazing Egg", it is designed to incorporate fun and lessons on nutrition and includes activities that show how eggs have the necessary protein, vitamins and minerals your body requires. This fun-filled booklet is available by writing to your Provincial Egg Marketing Board.

(Please enclose \$5.00 for postage and handling and allow three to four weeks for delivery)

Decorations are a must at any child's birthday party. Hang bright and colourful balloons and streamers around the room. There are also a number of co-ordinated packages for birthday parties that you can purchase which include an assortment of paper products such as tablecloths, napkins, plates and cups. These items are an ideal choice, as they can be thrown away after the party. It's a good idea to put away all breakable items and limit the party to one or two rooms, such as the "rec room".

Children always look forward to the food served at birthday parties. After all, it is a special occasion which calls for special food. Hot dogs, mini-pizzas and fried chicken are quite popular. The highlight is, of course, dessert - a child's favorite part of the meal. Birthday cakes or individual cupcakes are often served at birthday parties, but why not try a new version of an all-time favorite - brownies.

Chocolate Chip Domino Brownies are a delicious treat that are perfect for dessert. Made with eggs, these light and mouth-watering brownies are simple to prepare.

More delicious egg ideas are found in "Eggs Made Easy Series" which is available by writing to: Ontario Egg Producers Marketing Board, 7195 Millcreek Dr., Mississauga, Ontario, L5N 4H1. The five-part series has been prepared to provide accurate and detailed directions for the preparation of meringues, omelettes, quiche, souffles and crepes. The set includes illustrated sheets with tips, recipes and serving suggestions.

Chocolate Chip Domino Brownies

1/2 cup (125 ml) soft butter
2 cups (500 ml) firmly packed brown sugar
4 eggs
2 cups (500 ml) all-purpose flour
2 tsp. (10 ml) baking powder
1/2 tsp. (2 ml) salt
2 tsp. (10 ml) vanilla
1 cup (250 ml) chopped walnuts or pecans
1 pkg. (175 g) semi-sweet chocolate chips

Optional Toppings: 1 cup (250 ml) semi-sweet chocolate chips, Orange Buttercream Frosting or icing sugar

In mixing bowl, cream butter and brown sugar. Beat in 1 egg at a time. Sift together flour, baking powder and salt. Stir into brown sugar mixture until smooth. Fold in vanilla, nuts and chocolate chips. Spread in lightly buttered and floured 9 x 13 inch (23 x 33 cm) baking pan. Bake in 350 F (180 C) oven for 25 to 30 minutes. Cool to room temperature.

Frost with Orange Buttercream Frosting or sprinkle top with icing sugar, if desired.

Cut into 24 squares (about 2 inch/5 cm)

If desired, decorate frosted squares as Dominoes. Or decorate as happy faces by turning each square to look like a diamond. Then use 2 chocolate chips as eyes and, for a mouth, a jelly bean, turned up.

Orange Buttercream Frosting

1/3 cup (75 ml) butter, room temp.
1-1/2 cups (375 ml) icing sugar
4 tsp. (20 ml) orange juice

In medium bowl beat butter with electric mixer or wooden spoon until creamy. Gradually add icing sugar and orange juice, alternately, beating until light and fluffy. Makes about 3/4 cup (175 ml) frosting.



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