

this area; the subspecies of the loggerhead shrike, for instance, apparently vary with season. Further, as species often shift the boundaries of their breeding ranges, why should it be tacitly assumed that the boundaries between subspecies are permanent?

The revisers' attempt to bring the nomenclature into line with the current A.O.U. Check-List in general has succeeded. However, in the Rufous-sided Towhee *alleni* is retained in place of *rileyi*, and the stated distributions do not agree with Dickinson's monograph. *Sphyrapicus varius appalachiensis* Ganier is omitted. The omission of *Passerella iliaca zaboria* Oberholser 1946 is puzzling, for the U. S. National Museum has North Carolina specimens of it. In spite of all this, the book will be useful to the bird students of its state. Any future edition should be an entirely new book.—C. H. Blake.

35. Ducks, Geese, and Swans. Herbert H. Wong. 1960. Lane Book Company, Menlo Park, California. 65 pp. Price \$2.95. This "Sunset Junior Book" is unusual. Drawings by William D. Berry of hundreds of waterfowl, including more than 100 in color, are authentic and tastefully done. The many line drawings include barley sprouts, immature aquatic insects, a U. S. Fish and Wildlife Service bird-band, and a map showing refuges and waterfowl management areas in western United States. The text is written especially for young people. A. Starker Leopold and Matthew E. Vessel served as consultants.

The book considers waterfowl in general including their special adaptations, food, and general ecology. Sections on migration, bird-banding, and refuges are balanced with discussions of dangers to waterfowl, including natural enemies and hunting pressures. Each of the species of swans, geese, and ducks found in the United States is discussed and figured. Also included are some exotics commonly found in parks. A short section on "water-bird companions" includes figures and a discussion of the Coot, and figures of grebes, a loon, and a cormorant.

The binding, paper, print, and the reproduction of the figures are excellent. Two minor errors: (1) transposed captions for the goldeneyes (p. 46) and (2) an impression that about one out of every six bands put on American birds (should be restricted to waterfowl) is returned (p. 55), are minor in the overall consideration. Of special interest is the message to elementary teachers and students on the disposition of bird-bands found. Although written for use in western United States, its coverage of waterfowl makes it nearly as useful for middle and eastern United States and for Canada.—L. Richard Mewaldt.

NEBBA FINANCIAL STATEMENTS, 1959-60

These figures cover the fiscal year from November 1, 1959 through October 31, 1960. The general account closed the year firmly in the black (after two deficit years), partly through some reduction in average length of issues, but also through increased dues, subscription, and back issue receipts. Actual cash on hand at the end of the fiscal year was lower than a year earlier, mostly because of expenditures on indexes (indexes on hand are not given any cash value in the statements).

The Nantucket Ornithological Research Station completed another long season; funds remaining will be used during 1961, for a shorter season.

Sales of mist nets were very heavy, including many foreign shipments. While no loans were outstanding at the beginning or end of the year, temporary loans reached a peak of nearly \$1000 in June (1960), to finance more shipments from Japan. Our working capital in this account is still modest for the sales involved, particularly considering seasonal peaks in demand and the time it takes to obtain nets from the maker. Over 1500 nets were shipped during the year.

GENERAL ACCOUNT

*Income Statement**Receipts*

	Year ending Oct. 31 1959	Year ending Oct. 31 1960
Subscriptions and dues (current year)	\$2798.07	\$2957.63
Sale of back issues	84.48	290.60
Contributions		125.00
Bank interest	71.86	78.50
	<u>\$2954.41</u>	<u>\$3451.73</u>

Expenditures

Printing of <i>Bird-Banding</i>	\$2853.60	\$2412.51
Mailing of <i>Bird-Banding</i>	339.08	397.39
Purchase of back issues		12.50
Other printing, stationery, postage etc.	243.57	246.66
Contributions	30.00	10.00
Bank charges	3.63	5.39
	<u>\$3469.88</u>	<u>\$3084.45</u>

Net Loss

\$ 515.47

Net Surplus

\$ 367.28*Balance Sheet**Assets*

Cash	\$3775.90	\$3684.83
Back issues of <i>Bird-Banding</i>	1.00	1.00
Accounts receivable	17.25	3.75
	<u>\$3794.15</u>	<u>\$3689.58</u>

Liabilities and Net Worth

Reserve for fourth quarter	\$ 676.75	\$ 740.26
Subscriptions paid in advance	193.25	212.61
Reserve for index fund	1310.40	772.91
Reserve for research fund	5.00	5.00
Life membership fund	500.00	500.00
Net worth	1108.75	1458.80
	<u>\$3794.15</u>	<u>\$3689.58</u>

Index Fund

Reserve	\$1300.40	\$1310.40
Contribution	10.00	
Received from sale of 1941-50 index		34.00
Expenditures, 1941-50 index		546.49
Expenditures, 1951-60 index		25.00
	<u>\$1310.40</u>	<u>\$ 772.91</u>

Life Membership Fund

Reserve	\$ 500.00	\$ 500.00
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Mrs. James R. Downs, Treasurer

NANTUCKET ORNITHOLOGICAL RESEARCH STATION — 1960

Receipts

Balance forward January 1, 1960	\$2,831.42
Donation	5,000.00
Savings Bank Interest	76.99
Federal Income Taxes withheld	472.00
Social Security Taxes withheld	141.00
TOTAL	<u>\$8,521.41</u>

Disbursements

Salaries	\$4,700.00
Travel expense	279.96
Income Taxes withheld	472.00
Social Security Taxes	282.00
Insurance	170.23
Supplies and Equipment	118.10
Bank charges	1.42
Balance forward December 31, 1960	2,497.70
TOTAL	<u>\$8,521.41</u>

John H. Conkey
Assistant Treasurer

MIST NET ACCOUNT
Profit and Loss Sheet

	1959	1960
Receipts (sale of nets)	\$2,871.93	\$5,027.99
Expenses		
Cost of nets, customs, postage	2,323.38	5,089.25
Miscellaneous	82.50	111.86
Paid on loans	300.00	—
Total	<u>\$2,705.88</u>	<u>\$5,201.11</u>
Net operating income	<u>\$498.55</u>	<u>\$279.58</u>

Balance Sheet

Assets		
Cash	\$370.81	\$442.39
Accounts receivable	335.92	90.85
Nets on hand (at cost to date)	215.10	363.54
Nets on order	805.00	1,109.63
Other	10.00	10.00
Total	<u>\$1,736.83</u>	<u>\$2,016.41</u>
Liabilities		
Nets paid in advance	\$3.82	—
Reserve for customs duties	300.00	500.00
Reserve for contingencies	300.00	500.00
Surplus	\$1,133.01	\$1,016.41

E. A. Bergstrom,
Assistant Treasurer

CONSOLIDATED BALANCE SHEET

<i>Assets</i>		
	1959	1960
General	\$3,794.15	\$3,689.58
NORS	2,831.42	2,497.70
Net account	1,736.83	2,016.41
Total	<u>\$8,362.40</u>	<u>\$8,203.69</u>
<i>Liabilities</i>		
Paid in advance, accounts payable, loans		
General	\$870.00	\$952.87
NORS	—	—
Net account	3.82	—
Subtotal	<u>\$873.82</u>	<u>\$952.87</u>
Other		
General	\$2,924.15	\$2,736.71
NORS	2,831.42	2,497.70
Net account	1,733.01	2,016.41
Subtotal	<u>\$7,488.58</u>	<u>\$7,250.82</u>
Total	<u>\$8,362.40</u>	<u>\$8,203.69</u>