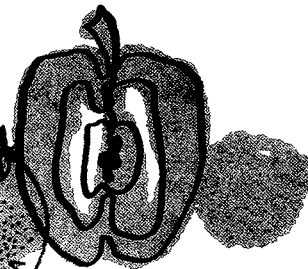
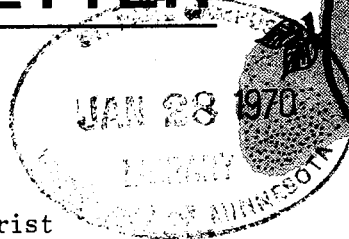


3 **FRUIT GROWERS' LETTER**



By Leonard B. Hertz, Extension Horticulturist

January 1970

UM NAMES NEW HORTICULTURAL SCIENCE HEAD

Andrew A. Duncan, horticultural professor at Oregon State University, Corvallis, has been named head of the Department of Horticultural Science at the University of Minnesota.

Duncan's appointment was approved by the University's Board of Regents at their meeting on December 12, 1969.

Duncan will begin his duties here in March, succeeding Leon C. Snyder, who was named director of the University's Landscape Arboretum in July. Snyder had served as Department head since 1953, and continued to direct the programs of the Department until a replacement was found.

During the past 10 years as extension specialist in vegetable crops at Oregon State, Duncan has directed educational programs aimed at helping farmers adopt optimized cropping systems for vegetables.

Before that he was extension specialist in vegetable crops at the University of Maryland from 1952-1958.

A native of Scotland, Duncan studied at the University of Maryland where he received his B.S. degree with first honors in 1950, his M.S. degree in 1952, and his Ph.D. degree in 1956. His major area of specialization was vegetable crops production, with secondary interests in plant physiology, genetics, and statistics.

He is the author of over 100 publications, has served on a number of state, local, and national committees, and is a member of horticultural societies. He is married and has four children.

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TAX BILL ABOLISHES INVESTMENT TAX CREDIT FOR GROWERS

Repeal of the investment tax credit and a change in the income averaging provision are the major items affecting farmers in the new tax bill.

This archival publication may not reflect current scientific knowledge or recommendations.  
Current information available from University of Minnesota Extension: <http://www.extension.umn.edu>.

The 7 percent tax credit for purchase of new business equipment including farm equipment has been repealed, retroactive to last April 18. This is a serious blow to many growers who have used the provision to hold taxes down.

However, the bill specifies certain cases where the credit is to be available for property built or acquired under a binding contract that was entered into before last April 19.

The new bill simplified the present income-averaging provision, which allows growers and other taxpayers with unusually large earnings in a single year to spread the income over several years for tax purposes. The bill permits the averaging of all types of currently ineligible income, including long-term capital gains.

Under the old income-averaging law, a taxpayer's income had to be more than 133 1/3 percent of the average of the prior 4 years to be eligible for averaging. The bill lowers this figure to 120 percent and will allow farmers to make more use of it.

The bill also has a "hobby loss provision" which disallows the deduction of farm losses by an individual who hadn't been seeking a profit. The bill establishes the presumption that the person wasn't operating to make a profit unless he shows a profit in 2 out of 5 years.

The farm loss provision also requires persons having an annual farm loss over \$25,000 and adjusted gross income from nonfarm sources of \$50,000 or more to maintain an "excess-deductions account." Farm losses above \$25,000 must be entered in the account, and any net ordinary farm income will be deducted as it is incurred.

When there's a sale of farm assets that would otherwise qualify for capital-gains treatment, the gain will be treated as ordinary income to the extent of the total in the excess-deductions account. That account then will be reduced accordingly. (Paul Hasbargen, Extension Economist, University of Minnesota).

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### ROOTSTOCK INFLUENCE ON FRUIT COLOR

Rootstock influence on fruit color and ripening previously has been observed in both experimental and commercial orchards. This fact is important especially with a variety such as McIntosh which does not color well in some areas.

In a test orchard planted in 1965 at MSU-Horticulture Research Center, fruit from McIntosh trees on seven different rootstocks varied in fruit color and degree of ripening. It was especially noticeable that the apples on MM 106 began to color earlier and developed more uniform and intense red color throughout the tree than fruit from other trees on different rootstocks.

The apples were picked October 1st which is rather late for this variety. Fruit pressure test taken of this fruit after 2-week storage also showed that the more vigorous rootstocks had firmer fruit and less color.

Fruit pressure test and color rating of McIntosh on seven rootstocks in the fifth year

Rootstock	Fruit pressure	Color rating*/
Seedlings	12.61	4
Malling Merton 113	12.53	4
Malling Merton 103	12.39	3
Malling Merton 102	12.13	2
Malling Merton 105	11.78	2
Malling Merton 101	11.49	4
Malling Merton 106	10.86	1

- \*/ 1 = Very uniform red color -- all fruit.  
 2 = Good color -- few green fruit.  
 3 = Fair color -- more green fruit.  
 4 = Poor color -- many green fruit.

(From Compact Fruit Tree Newsletter, Nov., 1969)

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NEWS BRIEFS  
FROM THE HORTICULTURE DEPARTMENT

Apple Scab in 1969

The year 1969 was a bad scab year in Minnesota, when compared to the previous year, primarily for two reasons:

1. There were more scab infection periods early in the season than in 1968.
2. Many growers have become too complacent toward apple scab and failed to apply sprays during certain scab infection periods.

Recently, some interesting data were received concerning apple scab studies conducted in western New York by Szkolnik and Gilpatrick, Geneva Experiment Station.

Percent scab on McIntosh trees sprayed with captan, benlate, and cyprex every 7 and 14 days, Geneva Experiment Station, 1969

Material	Rate	Days	Percent leaf scab	Percent fruit scab
Captan	1 1/2 lbs.	7	5	2
Captan	1 1/2 lbs.	14	4	2
Benlate	6 oz.	7	5	trace
Benlate	6 oz.	14	8	0
Cyprex	4 oz.	7	23	4
Cyprex	4 oz.	14	70	18
Untreated	-	-	93	95



Apparently some lines of apple scab have become resistant to the fungicide Cyprex. No resistance was observed in eastern New York and none has been found in any area of Minnesota. However, the resistance of insects and mites to insecticides and miticides has been observed and documented for many years and now is evident in the apple scab fungus.

Minnesota growers should observe the situation closely in 1970. Remember, failure to adequately control apple scab, because of improper coverage or poor timing is not the fault of the fungicide, but the blame lies with the applicator.

#### Important Events

1. Pesticide Short Course, Leamington Hotel, Minneapolis, January 21 and 22.
2. Wisconsin - Minnesota Apple Meeting, Holiday Inn, LaCrosse, Wisconsin, February 6.
3. Dwarf Fruit Tree Meeting, Statler Hilton Inn, Benton Harbor, Michigan, March 2 and 3.
4. Wisconsin - Minnesota Strawberry Meeting, Bank Building, Black River Falls, Wisconsin, March 5.
5. Roadside Market Conference, Holiday Inn, Madison, Wisconsin, March 10.
6. Tree Fruit Short Course, St. Paul Campus, March 23.
7. Small Fruit Short Course, St. Paul Campus, March 24.

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Trade names are sometimes used in this publication to clearly describe products. The use of a trade name does not imply endorsement by the Minnesota Agricultural Extension Service, nor does omission of other trade names imply nonapproval.

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