

Freeze, drought raise casualty questions

Nursery firms will be facing questions this year as to the availability of Federal income tax casualty loss deductions, due to the recent cold winter conditions in the North and East and continuing drought in the West. The American Association of Nurserymen's legal counsel offers this advice:

The IRS take the position that damage caused by drought cannot be deductible casualty loss, since it does not occur suddenly. Nevertheless, some courts have allowed such deductions, and taxpayers may wish to seek legal or accounting advice on their allowability in appropriate cases.

The IRS does not recognize that plant damage caused by freezing

conditions can be a deductible casualty loss, where the freeze is unusual. This depends on normal condition in the particular area.

The amount of allowable deduction differs depending on whether the damaged property is inventory property or is customer property. In the case of customer property, it differs further depending on whether the property is used in a business or represents landscaping of a home or other non-business property.

Inventory losses not covered by insurance do not generate a casualty loss deduction because they will automatically result in a greater deduction for cost of good sold.

When covered by insurance, inventory losses may either be re-

flected in cost of goods sold based on closing inventory, with inclusion of the insurance recovery as gross income; or alternately, the taxpayer may ignore the insurance recovery and remove the loss from the cost of goods sold.

In the case of landscaping on a customer's business premises, the taxpayer may claim a loss based on the "before" and "after" value of the damaged plants, but the loss may not exceed the adjusted basis (depreciated cost.)

Where the plants represent landscaping on non-business property, the legal question is the amount of loss reflected in the "before" and "after" value of the entire premises.

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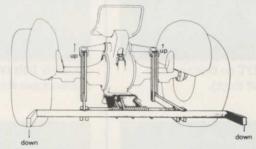
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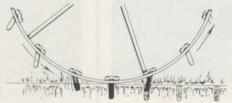
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DOLLAR SPOT* (Sclerotinia homoeocarpa) on bentgrass.



TYPHULA BLIGHT or Gray Snow Mold (Typhula itoana) on a



LEAF SPOT on bentgrass (melting-out stage).



LARGE BROWN PATCH (Rhizoctonia solani).



TYPHULA BLIGHT or Gray Snow Mold, close-up view.



RUST (Puccinia graminis) on bluegrass.



FUSARIUM BLIGHT (Fusarium roseum and Fusarium tricinctum).



PYTHIUM BLIGHT or Cottony Blight (Pythium spp.).

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Fusarium Blight. *In order to help reduce the possible development of tolerant strains of dollar spot it is recommended that Tersan 1991 be used in conjunction with Tersan 75 or another suitable contact fungicide.

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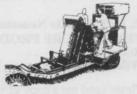
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Texas A&M University Turfgrass Research Field Day, TAMU Turfgrass Field Lane, Agronomy Rd., TAMU campus, College Station, Tex., June 1.

EPA Second National Conference on the Interagency Energy/Environment R&D Program, Sheraton-Park Hotel, 2600 Woodley Rd., N.W., Washington, D.C., June 6-7.

15th Annual Turfgrass Sprinkler Irrigation Conference, Univ. of Calif. Arrowhead Conference Center, Riverside, Calif. June 10, 12.

National Turf Management Clinic and Tradeshow, O'Hare Inn, west of Chicago, July 25-26.

Seventh Annual Trade Fair and Fertilizer Conference, Convention Center, Kansas City, Mo., July 26-27.

1977 Pennsylvania Allied Nursery Trade Show, Hershey Motor Lodge, Hershey, Pa., July 26-27.

Rutgers Turfgrass Research Field Day, Ryders Lane, New Brunswick, N.J., Aug. 4.

1977 AAN Management Seminar, Callaway Gardens, Pine Mountains, Ga., Aug. 21-26.

Green Industry Seminar & Trade Show, Springfield-Oaks Park and Youth Activities Center, Davisburg, Mich., Oct. 25-26.

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UPDATE: OSU Pythium blight research

For the past three years research has been under way on Pythium blight in the department of plant pathology at Ohio State, primarily through graduate student research. Dr. John L. Saladini completed his doctoral studies under the direction of Drs. P. O. Larsen and A. F. Schmitthenner on various aspects of this disease.

He surveyed approximately 50 Ohio golf courses for the presence of Pythium spp. in 1974 and 1975. At least 16 different species of Pythium were isolated, only three of which proved capable of causing disease. This observation suggests the need for proper identification of isolated Pythium fungi, since many of them are simply soil residents and usually do not cause disease.

Pythium aphanidermatum is the primary species associated with Pythium blight on courses sampled. Pythium ultimum, previously thought to be an important causal organism was never isolated. Pythium graminicola was occasionally isolated and suggested the possibility of a root rot type of Pythium disease typical of symptoms caused by this organism on other nonturfgrass plants. Laboratory and greenhouse investigations supported this hypothesis. When roots of Pennlawn red fescue were inoculated with P. graminicola, severe root rot and subsequent foliar death occurred.

Tom Hall, another graduate student working with Larsen and Schmitthenner, will soon complete a study in which he is critically following the development of Pythium blight on golf course sites having an extensive history of Pythium blight.

He has been sampling roots, shoots, thatch and soil from these sites and is correlating presence of Pythium with temperature and relative humidity to learn more about the effects of environment on the disease outbreaks to enable turfgrass managers to forecast the incidence of Pythium blight. This type of disease forecast may enable a golf course superintendent to apply fungicides early enough to avoid any

damage from this explosive disease or to avoid unnecessary and expensive applications of fungicides when they are not needed.

Fungicidal control studies in field and laboratory are also under

way concerning Pythium blight. Dr. Larsen is in charge of this program. Prepared by P.O. Larsen, associate professor, OSU department of plant pathology, and Ohio Agricultural Research and Development Center.

FLAIL SAFE

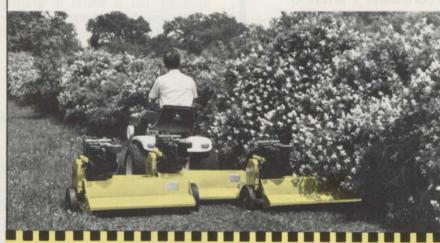
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GUARD-TEX, an easy-to-use, self-adhering tape is now available to the nursery trade and home gardeners. Made by General Bandages, Inc., GUARD-TEX allows trees to breathe, sticks only to itself and can be easily removed without leaving a gummy residue.

GUARD-TEX provides protection for newly planted trees and bushes from rabbits, mice, dogs, etc., and from sun scald and windburn. It also helps prevent bark splitting and is useful in grafting operations. It weathers well becoming as stiff as buckram, yet strips off easily.

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White-Hercules engines are now offered in addition to Ford industrial power units with the trailer model of the "Whisper Chipper," the original wood chipper made by the Asplundh Manufacturing Division of Asplundh Tree Expert Co.

The 12-inch Chipper model is

now available with a 4-cylinder White-Hercules Model G-1600 engine manufactured by the Hercules Engine Division of White Engines, Inc., Canton, O. The new power unit was extensively tested by Asplundh before it was added as an option to the Chipper line.

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A new, high-production machine, designed for direct burial of underground distribution systems, has recently been introduced by Vermeer Manufacturing Co.

The Vermeer M-485, a heavy-duty, multi-purpose unit, is available with a choice of two liquid-cooled power plants: the 192 C.I.D. Ford gasoline engine or the 254 C.I.D. Ford diesel engine. Engine output is coupled to a Sundstrand hydrostatic drive, which in turn, powers a Funk 4-speed transmission. With this type of drive system, the operator may select the ground speed that's best suited for maximum production in his particular soil conditions.

With the Vermeer P-20 Vibratory Plow attachment (featuring trailer-type design), the M-485 can install cable up to 2" in diameter, down to a depth of 30". The Vermeer Trencher attachment, with various chain and boom options, digs a trench up to 16" wide, down to 6'.

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Lely is introducing the "Turfshaper" for commercial landscaping, highway construction and beautification, park and other recreational area landscaping. In an eight-hour day, one man can completely seed or reseed an area of ten acres. There is no loss of time changing from disks to scrapers, scrapers to rakes, rakes to seeders, seeders to rollers, etc.

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A heavy-duty model power mower, featuring an "extra-size" 11/2 gallon fuel tank, highlights Lawn-Boy's 1977 commercial power mower line.

The 21-inch mower also has fingertip wheel adjustment, steel ball bearing wheels and a two-position handle. An under-the-deck muffler is designed to direct noise and exhaust to the ground.

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ICI United States Inc. introduces GRO-SAFE Activated Charcoal, a soil protection agent available to improve seeding, over-seeding, reseeding, and sodding, and to clean up hydraulic or herbicide spills. GRO-SAFE has been used successfully with the most commonly-used turf herbicides such as 2, 4-D, 2, 4, 5-T, ATRAZINE, AZAK, BALAN, BANDANE, BETASAN, DACTHAL, KERB, MCPP, SILVEX, SIMAZINE and TAN-DEX. This does not include highly water-soluable herbicides. GRO-SAFE can be applied with conventional equipment either in dry powder or slurry form.

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easy. Sprays slurry of mulch, seed, fertilizer and mulch binder (Terra Tack is best) in one operation! Saves on labor because only one piece of equipment is needed.



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When answering ads where box number only is given, please address as follows: Box number, c/o Weeds Trees and Turf, Dorothy Lowe, Box 6951, Cleveland, Ohio 44101.

Rates: All classifications 65c per word. Box number, \$1. All classified ads must be received by Publisher the 5th of the month preceding publication date and be accompanied by cash or money order covering full payment. Mail ad copy to: Dorothy Lowe, Weeds, Trees & Turf, P.O. Box 6951, Cleveland, Ohio 44101.

USED EQUIPMENT

2 - 50' AERIAL BASKETS - 65 Aerial basket, 2 Asplundh brush chippers. 1 Ver-meer tree mover, 1 Vermeer stump cutter. Small hydraulic crane, 2 John Bean sprayers, ten ton tri-axle trailer, 1 Prentice log loader, tractor with front end loader and Bobcat loader, Parkway Tree Service, 120626 Cherry, Wauwatosa, Wis. 414 257-1555. 120626 W.

FOR SALE CHIPPERS, ready to work. 1972 Mitts & Merrill V-8 16", \$3,495.00; 1971 Fitchburg 330, V-8, 12" less than 1000 hours, Fitchburg 330, V-8, 12 less than 1000 hours, \$3,295.00; Mitts & Merrill 4 cylinder, 12", new engine, 1976, \$2,495.00; Asplundh 4 cylinder, 12" excellent, \$3,295.00. Two (2) Meyers sprayers, 10 gallon per minute — 200 gallon tank. 1-1966, \$400.00. 1-1970, \$900.00. We buy-sell-trade all kinds of used tree equipment. ment. Edwards Tree Equipment and Leasing Co., 3190 Cooper Foster Park Rd., Vermilion, Ohio. Phone 216 967-6750.

SEVERAL 50 FOOT SERVI-lifts mounted on GMC trucks. Call 401 725-2250.

FOR SALE - 1975 Vermeer Ts-22" tree spade. Mounts on Bobcat or 3 pt. hitch. Excellent condition. \$1800.00. 1976 Care tree 30" tree spade. Mounts on Bobcat or 3 pt. hitch. Mint condition. \$2995.00. 1976 Care tree 36" tree spade. Mounts on 990 Bobcat, tractor, loader, or dozer. Mint condition. \$4495.00. 1972 Vermeer TS-44T tree spade on 1974 GMC 1 ton. New spades. Good condition. \$7800.00. Will send photographs upon request. Call or write: Spartan™ Tree Transplanting Equipment Company, 16084 S Chandler Rd., East Lansing, Michigan 48823. Phone 517 351-1370. (We buy, sell, and repair high quality tree transplanting equipment).

1970 HIRANGER mounted on 1970 F-600 Ford truck with chip box and side tool boxes. Very good condition, \$22,500.00. 1974 HiRanger mounted on 1974 F-600 Ford truck with chip box and side tool boxes. Very good condition, \$28,500.00. Clearing Nicolas mulcher, can be attached to hydro-Ax or 3 point hitch on tractor, \$5,500.00. Osborne Tree Service, Mentor, Ohio 44060. 216 255-9109.

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1969 INTERNATIONAL 1300 trimming truck, equipped with 12 yd. chip body, 10 ton hoist and built-in tool compartments. Funk Bros. Tree Service, Inc., R2-506 U.S. 250 East, Ashland, Ohio 44805. Phone 419 325-2113 or 289-2422.

CUSTOM BUILT SPRAYERS, piston, gear and centrifugal pumps, stainless steel and fiberglass tanks. If you have need for a special sprayer call for information. Westheffer Company, Inc., P.O. Box 363, Lawrence, Kansas 66044. Phone 913 843-1633.

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1960 SKYWORKER mounted on F-600 Ford truck with chipping box, also with large tool box, good condition, \$6,500.00. Phone 513 767-1167; 513 878-2332.

WANTED: Sod load handler by Foxcroft Development. Tischler Zoysia Grass Farm, 4206 Medical Parkway, Austin, Texas 78756.

1970 FORD F600 50 ft. Sky worker, \$9000.00. Cannady Tree Service, South Bend, Indiana. Phone 219 291-5115.

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WANTED: Vegetation Management Specialist. A nationwide consulting firm is seeking an individual with experience in developing vegetation management programs for electric utility rights-of-way, qualifi-cations should include as a minimum, A.B.S. degree in forestry or other related fields plus two years practical experience in right-of-way management. Applicant must demonstrate a background in all aspects of distribution line tree trimming and transmission right-of-way maintenance methods, procedures and record systems. Salary commensurate with background and experience. Please send resume, in confidence, to: Personnel Dept., P.O. Box 13508, Philadelphia, Pa. 19101.

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YEAR ROUND WORK - Funk Bros. Tree Service, Inc. of Ohio. Looking for experienced foremen and climbers for line clearance and private work. Must have experience with trucks, chippers, saws, etc. Send resume to: Funk Bros. Tree Service, Inc., R2-506 U.S. 250 East, Ashland, Ohio 44805. Phone 419 325-2113 or 289-2422.

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