

UNIVERSITY OF CALIFORNIA ~ SUTTER/YUBA COUNTIES  
COOPERATIVE EXTENSION

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# ORCHARD NOTES

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NOVEMBER 1999

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**FIELD MEETING  
SUPERSONIC AIR JET SOIL EXCAVATION TO EXPOSE CROWN GALLS**

Friday, November 19, 1999, 9:00 - 9:45 am

**GILBERT ORCHARDS**

South Side of Wheatland Rio Oso Road, Rio Oso

Look for **FIELD DAY** signs

Crown gall is a problem in many orchards especially where walnuts are grown on Paradox rootstock. Many growers have been exposing galls to treat them for several years. The usual options for gall exposure include hand tools such as a shovel and trowel or hydraulic excavation using high-pressure water. At this meeting, growers will see another option available, pneumatic excavation using a supersonic jet of air. The air fills soil voids and expands blowing soil from nonporous objects such as roots.

Rob Gross from DendroTech will be demonstrating this technique. Janine Hasey, Sutter and Yuba Counties Farm Advisor will be leading the workshop. This meeting will only cover excavation of galls. We will not be covering surgery and treatment. A crown gall video scheduled for release early next year

will cover crown gall biology, prevention and treatment.

In case of rain or if special accommodations are needed, please call our office.

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## CLING PEACH BREAKFAST MEETING

Friday, December 10, 1999, 7:30 am - 9:00 a.m.  
**El Zarape Restaurant**  
1085 Gray Avenue, Yuba City

Hosted by the California Cling Peach Growers Advisory Board, Co-sponsors are the California Canning Peach Association (CCPA) and the University of California Cooperative Extension, Sutter, Yuba and Butte Counties.

There will be an informal discussion on regulation issues, resistance management, the dormant spray and alternative programs to consider. Speakers include Rick Landon, Assistant Sutter County Agricultural Commissioner, and Carolyn Pickel and Janine Hasey from UC Cooperative Extension. All peach growers, pest control advisors and peach industry people are invited to attend.

**PCAs note: 1.5 hours of PCA continuing education is pending.**

Reservations are needed to attend. Please **RSVP by December 8, 1999** to Heidi Sanders at the CCPA Office, 673-8526.

### UPCOMING MEETINGS

The 6<sup>th</sup> Annual Sacramento Valley Cling Peach Day will be January 19 or 20, 2000 in Yuba City. Please save those dates.

Call (800)752-0881

#### Fertilizer Research and Education Program Conference

November 30, 1999  
in Modesto  
Call (916)653-5340

### PEACH DISEASE NOTES

Protect against Shothole twig infections by applying protective fungicides at leaf fall. This late fall spray will also give some protection against peach leaf curl. Get an edge on brown rot control by removing fruit mummies (dried, shriveled fruit) from the orchard. This reduces the amount of brown rot inoculum in an orchard by interrupting its life cycle. Remove mummies at pruning and destroy in a burn pile. Bury any remaining mummies on the ground by cultivating before bloom.

#### 1999 Pest Science Conference

December 14-15, 1999  
in Davis

# HERBICIDE CHARTS

The 1999 Registration Status of Herbicides in Trees and Vines and Susceptibility of Weeds to Herbicides was recently updated by Extension Weed Specialist, Clyde Elmore, from UC Davis. It is included for your reference.

<b>ANNUAL BROADLEAVES</b>																			
Cheeseweed (Malva)	C	P	P	P	P	C	P	N	N	P	C		P	N	P	P	N	N	N
Chickweed	C	C	C	P	C	N	C	C	C	C	C		C	C	C	P	N	N	N
Clover	P	P	P	N	N	P	C	N	N	N	P		P	N	P	P	N	N	N
Fiddleneck	C	C	C	P	C	C	C	C	C	N	C		C	N	P	P	N	N	N
Filaree	P	C	C	P	N	C	P	N	N	N	C		P	N	P	P	N	N	N
Flax-leaved Fleabane	C	N	N	N	N	N	C	N	N	N			C	N	P	C	N	N	N
Goosefoot	C	C	C	C	C	C	C	C	C	C	P		N	N	P	C	N	N	N
Grounsel	C	N	P	P	N	C	C	N	N	N	C		C	N	C	C	N	N	N
Henbit	C	C	N	P	C	C	C	C	C	C	C		C	C	C	P	N	N	N
Horseweed (Marestail)	P	N	N	N	N	N	C	N	N	N	P		C	N	P	C	N	N	N
Knotweed	C	C	C	P	C	P	C	C	C	C	P		C	N	P	P	N	N	N
Lambsquarter	C	C	C	P	C	C	C	C	C	C	C		N	N	N	C	N	N	N
Mustard	C	C	P	P	N	C	C	N	N	C	C		P	N	C	C	N	N	N
Nightshade	C	C	N	C	P	C	C	N	P	C	C		C	P	C	C	N	N	N
Pigweed	P	C	P	P	C	C	C	C	C	N	C		C	N	C	C	N	N	N
Prickly Lettuce	C	C	C	C	N	C	C	N	N	N	C		C	N	P	C	N	N	N
Puncturevine	C	P	N	C	C	C	P	P	P	N			C	N	C	C	N	N	N
Purslane	C	C	C	C	C	C	C	C	C	C	C		C	N	C	C	N	N	N
Shepherdspurse	C	C	N	P	N	C	C	N	N	C	C		C	N	C	C	N	N	N
Sowthistle	C	C	C	C	N	C	C	N	N	P	C		C	N	P	C	N	N	N
Spurge	C	P	N	C	C	C	P	C	C	N	P		C	P	P	P	N	N	N
Wild Radish	C	C	N	N	N	C	P	N	N	C	C		C	N	C	C	N	N	N
<b>ANNUAL GRASSES</b>																			
Annual Bluegrass	C	C	C	C	C	P	C	C	C	C	P		C	N	P	N	N	N	C
Barnyardgrass	P	C	C	C	C	P	C	C	C	C	P		C	P	C	N	C	C	C
Crabgrass	P	C	C	C	C	N	P	C	C	C	P		C	C	C	N	C	C	C
Ryegrass	N	C	C	C	C	N	N	C	C	C	P		C	N	P	N	C	C	C
Wild Barley	C	C	C	C	C	P	C	C	C	C	N		C	N	P	N	C	C	C
Wild Oats	P	P	C	C	P	P	C	P	C	P	N		C	N	P	N	C	C	C
Fescues	P	C	C	C	C	C	C	C	C	C	N		P	N	C	N	N	N	N
<b>PERENNIALS</b>																			
Field Bindweed	P	N	N	N	P	N	N	P	P	N	N		P	N	N	P	N	N	N
Bermudagrass	P	N	N	P	N	N	N	P	P	N	N		C	N	N	N	P	P	P
Dallasgrass	N	N	N	N	N	N	N	N	N	N	N		C	C	N	N	C	C	C
Johnsongrass	N	N	N	P	N	N	N	P	P	N	N		C	C	N	N	C	C	C
C=Controlled																			
P=Partial Control																			
N=Not Controlled																			

## 1999 Registration Status of Herbicides in Trees and Vines

### Herbicide Registration on Horticultural Crops - 1999/2000

Herbicide-Common Name (trade name)	Almond	Apple	Apricot	Cherry	Grape	Kiwi	Nectarine	Olive	Peach
<b>Preemergence</b>									
dichlobenil ( <i>Casoron</i> )	R	R	-	R	R	-	R	-	R
diuron ( <i>Karmex, Diurex</i> )	-	R	-	-	R	-	-	R	R
EPTC ( <i>Eptam</i> )	R	-	-	-	-	-	-	-	-
isoxaben ( <i>Gallery</i> )	NB	NB	NB	NB	NB	NB	NB	NB	NB
napropamide ( <i>Devrinol</i> )	R	R	R	R	R	R	R	R	R
norflurazon ( <i>Solicam</i> )	R	R	R	R	R	-	R	-	R
oryzalin ( <i>Surflan</i> )	R	R	R	R	R	R	R	R	R
oxyfluorfen ( <i>Goal</i> )	R	R	R	R	R	R	R	R	R
pendimethalin ( <i>Prowl</i> )	NB	NB	NB	NB	NB	-	NB	-	NB
pronamide ( <i>Kerb</i> )	-	R	-	-	R	-	R	-	R
simazine ( <i>Princep, Caliber 90</i> )	R	R	-	R (sour only)	R	-	-	R	R
trifluralin ( <i>Treflan</i> )	R	R <sup>1</sup>	R	R <sup>1</sup>	R	-	R	-	R
<b>Post Emergence</b>									
clethodim ( <i>Prism</i> )	NB	NB	NB	NB	NB	-	NB	NB	NB
2,4-D ( <i>Orchard Master</i> )	R	-	-	R	-	-	R	-	R
fluazifop ( <i>Fusilade DX</i> )	R	R	R	-	-	NB	R	R	R
glyphosate ( <i>Roundup</i> )	R	R	R	R	R	R	R	R	R
MSMA	NB	NB	-	NB	NB	-	-	-	NB
Paraquat ( <i>Gramoxone</i> )	R	R	R	R	R	R	R	R	R
sethoxydim ( <i>Poast</i> )	NB	R	NB	NB	R	-	NB	NB	NB

R =registered  
 - =not registered  
 NB =registered in non-bearing orchards  
<sup>1</sup> =Monterey Chemical only  
<sup>2</sup> =Drexel only

**NOTE:** This is intended as a general guide only. Be sure to consult the label. Label changes frequently and often contain special use of a company's product. Sulfosate (Touchdown) and glufosinate (Rely) are not sold in California.

## WALNUT NOTES

**Pruning** - Pruning mature trees after harvest while the leaves are still on makes it much easier to see and remove deadwood and limbs infected with branch wilt fungus. Pruners can also manipulate light penetration within and around the canopy to maintain fruitwood. Young walnuts (1-3 years old) which are more sensitive to winter kill should not be pruned until the delayed dormant period (late February-March).

**Walnut Husk Fly** - There were several reports of late season husk fly damage this year. Winter is a good time to review the husk fly video on biology and spray timing if you had a problem this past season. It can be checked out from our office.

**Mushy Husk** - There was also some mushy husk which looks like husk fly damage but is a physiological problem. September and October were warm and dry and many trees were stressed for water during harvest. Moisture is pulled out of the hull under these conditions. Instead of dehiscing normally, the hull deteriorates and turns mushy.

## TAX TIPS FOR THE END OF THE YEAR

*Prepared by Steve Blank, U.C. Extension Economist*

As the calendar year comes to a close all agribusiness people should give their income tax situation a close review to see whether some last minute adjustments might save money. A number of year end strategies have evolved over time, and I suggest that you discuss the subject with your accountant or tax preparer to get the details of any strategies that might fit your needs. The purpose of this note is just to highlight some of the common tax strategies to get you thinking about your tax situation.

## Pre-pay Expenses in 1999

Pre-paying operating expenses prior to January 1<sup>st</sup> will enable you to reduce your taxable income for 1999 if you use a cash accounting system (as most agricultural producers do). Just write your checks for upcoming expenses before the end of the year. All bills paid can be included in your 1999 tax return if you use a cash accounting system. This strategy is useful if you have had a good 1999 and expect 2000 to be less profitable.

## Defer Revenue Until 2000

If you use a cash accounting system, you only have to report revenues received during the calendar year on your 1999 tax forms; therefore, cash received after January 1<sup>st</sup> will be reported next year. This means you will not have to pay taxes on deferred revenues for a year. To defer revenue, you might delay invoicing (billing) your customers until January.

Two things to remember before deciding to defer revenue: (1) this only postpones taxes, it does not eliminate them, and (2) deferring revenue means you do not have that amount of cash to use, which could put you in a cash bind around the end of the year. This deferral strategy is useful if you have had a good 1999 and expect 2000 to be less profitable or if you expect to be able to defer revenues again next year. In the long run, being able to carry forward or go backward, your profits or losses may enable you to accomplish the same "profit smoothing" to pay the least amount of taxes allowed.

## Consider When to Take Capital Gains

Take capital gains before January 1<sup>st</sup> if you have had a poor 1999 or if you expect 2000 to be more profitable than 1999. This strategy is similar to deferring revenues in that you are deciding in which of two tax years you will pay the least tax. Check with your accountant about this - there have been recent changes in the laws affecting capital gains.

## Consider Capital Gains on Inventory Changes

Some operators, especially livestock producers, may be subject to taxes on the increased value of their inventories. Talk to your accountant to see whether this applies to you. If it does, build this extra tax into your planning for cash needs.

### **Expense Capital Purchases**

If you have purchased any asset for use in your business during 1999 (such as a truck, tractor, computer, irrigation system, wells, etc), consider reporting the item as an "expense" up to the maximum allowable amount or the value of the item, whichever is less. Amounts above the expense ceiling have to be reported as a depreciable item, resulting in a lower current deduction. Expensing almost always results in lower taxes overall, for a profitable firm. If you had a net loss this year, but you have been profitable in the recent past, it still might be best to take the maximum expense on a purchase this year so that you can carry back a larger loss against previous profits and possibly get a tax refund.

### **Purchasing Damaged Tree/Vine Replacements This Year**

If you have decided to replace trees or vine crops which were damaged by drought, flood or a freeze, purchasing any materials to do so before January 1<sup>st</sup> enables you to claim some of that cost as a current expense which can be deducted on this year's tax report. Amounts above the expense ceiling have to be reported as a depreciable item, but starting the depreciation schedule in 1999 rather than later benefits you in that future deductions are available sooner.

### **Refinance Now**

If you have decided to refinance any part of your business, do so as soon as possible. There are two reasons for the urgency in this tip: (1) the length of time it takes to complete a refinancing may cause you to miss being able to claim any financing expenses in 1999, and (2) interest

rates are very low at present and are already showing signs of increasing. If you can complete a refinancing deal before January 1<sup>st</sup>, some expenses incurred may be deductible this year.

### **Shift Personal Expenses to Your Business**

Some agricultural producers can reduce their total tax bill by shifting expenses from their personal account to their business account. One example of this has been the recent success of plans aimed at making medical expenses deductible by participating in a pooling operation run by a commercial firm.

### **Transfer Income-Producing Assets Into Trusts**

People using trusts as part of their estate plan can reduce their personal tax burden by transferring assets into trusts held in the name of beneficiaries, such as children or grandchildren. If an income-producing asset is gifted into a trust before January 1<sup>st</sup>, the income it generated this year may be taxed at the beneficiary's tax rate, rather than the giver's rate. This arrangement does not eliminate the need to pay taxes on the income, but it may reduce the total tax paid. See an accountant or attorney for specifics on how to accomplish this transfer.

If a gift is made to a charitable organization, a tax deduction is received for the calendar year in which the gift is given. Therefore, if such gifts are planned, make them by year's end.

### **Check for Special Taxes on Products**

Some products are subject to special taxes that may influence a producer's year-end strategies. For example, dairy producers are assessed a levy if they produce more milk than they did in the previous year. If a dairyman produces too much milk, he forfeits the levy on 13.25 cents per hundredweight. This is essentially a tax on production. Public or private organizations may have special fees, levies, etc. that may be paid in certain situations. Therefore, all producer s

should be aware of these payments and include them in their cash planning.

## Summary

A number of year-end tax strategies have evolved over time. Some of the most common have been listed in this note. I suggest that you discuss the subject with your accountant or tax preparer to get the details of any strategies that might fit your situation. The time spent doing tax planning could be well rewarded.

## NEW PUBLICATION

*Available now from our office*

### **IPM for Stone Fruits**

Developed for growers and pest control professionals, this book contains the most up-to-date information available from University of California researchers, specialists, and farm advisors.

Topics covered in the book include:

- ~ Insect Pest and Disease Management
- ~ Nematode Management
- ~ Vegetation Management
- ~ Tree Training and Pruning
- ~ Irrigation Scheduling
- ~ Scheduling Management Activities
- ~ Soil and Tissue Sampling
- ~ Pheromone Mating Disruption
- ~ Relative Toxicity of Pesticide to Natural Enemies and Honey Bees
- ~ Organically Acceptable Pest Control Options
- ~ Vertebrate Pest Control Options

The book is 264 pages and contains more than 250 color photographs. It is now available at our office for \$35.00 plus tax.

## WEB SITES

Daily chilling accumulation from our local CIMIS

station in Nicolaus can be accessed from the UC Davis Center for Fruits and Nuts web site at <http://www.fruitsandnuts.ucdavis.edu>. I am also accumulating chilling hours for Yuba City.

The UC Plant Protection Quarterly newsletter is available at [www.uckac.edu/ppq](http://www.uckac.edu/ppq).

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## COOPERATIVE EXTENSION

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