

"There was a table set out under a tree in front of the house, and the March Hare and the Hatter were having tea at it: a Dormouse was sitting between them, fast asleep, and the other two were using it as a cushion . . . "See page 23.





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5 GREENHOUSE IPM WORKSHOP, Longfellow's Greenhouse, Manchester, ME; Margaret Skinner at 802-656-5440

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- 6 Greenhouse IPM Workshop, UNH, Durham, NH; 802-656-5440
- 6-7 New England Tree Fruit Meet-ING AND TRADE SHOW, Sturbridge Host Hotel and Conference Center, Sturbridge, MA; Bill Lord at 603-862-3203
- 7 Greenhouse IPM Workshop, UVM, Burlington, VT; 802-656-5440
- 12-13 CONNECTICUT NURSERYMEN'S ASSOCIATION ANNUAL MEETING AND TRADE SHOW, Radisson Hotel, Cromwell; 203-445-0110
- ₩ 13 New Hampshire Plant Growers Association/New Hampshire Landscape Association Winter Meeting, Highlander Hotel, Manchester; Tim Wolfe at 603-893-5858
- 19 MAINE LANDSCAPE AND NURSERY ASSOCIATION (MELNA) TRADE SHOW; Sheraton Tara, South Portland; Edith Ellis at 207-225-3998
- 19-20 RHODE ISLAND EDUCATIONAL MEETING, ANNUAL MEETING, AND TRADE SHOW, Doubletree Hotel, Goat Island, Newport; 1-800-758-9260
- 28-30 New England Grows! Hynes Convention Center, Boston, MA; 508-653-3009

February

- 5 MeLNA RECERTIFICATION WORK-SHOP; Falmouth Country Club, Falmouth, ME: 207-225-3998
- 5-6 FARM AND FOREST EXPOSITION ("Celebrate a Century of Agriculture and Forestry Progress"), Center of New Hampshire Holiday Inn and Conference Center, Manchester, NH; Susan Rice at 603-271-3788
- 9 SECOND ANNUAL STOCKBRIDGE SCHOOL JOB FAIR, Campus Center, UMass, Amherst, MA; 413-545-2222
- 16 SYMPOSIUM ON MYCORRHIZAE, Stockbridge Hall, UMass, Amherst, MA; Kathleen Carroll at 413-545-0895
- 16 VERMONT SMALL FRUIT AND VEGETABLE GROWERS MEETING, Holiday Inn, Rutland; Scott Pfister or Jon Turmel at 802-828-2431

- 17 SEMINAR: "NUTRIENT MANAGEMENT IN THE NURSERY AND LANDSCAPE," concurrently in Amherst and Bridgewater, MA; Kathleen Carroll at 413-545-0895
- 17 VERMONT ASSOCIATION OF PROFESSIONAL HORTICULTURALISTS WINTER MEETING, Holiday Inn, Rutland; Scott Pfister at 802-828-2431
- 18-21 SIXTH ANNUAL RHODE ISLAND SPRING FLOWER AND GARDEN SHOW ("Gardens of the Future"), Rhode Island Convention Center, Providence; Nancy Syme at 1-800-766-1670
- 18-21 EIGHTEENTH ANNUAL CONNECTI-CUT FLOWER AND GARDEN SHOW ("A Garden to Celebrate"), Connecticut Expo Center, Hartford; 860-529-2123
- 26 FIFTH ANNUAL ECOLOGICAL LAND-SCAPING ASSOCIATION WINTER CONFER-ENCE ("Ecology and the Managed Landscape"), Holiday Inn, Boxborough, MA; Nancy Askin at 978-897-7490

March

- 2-4 SECOND ANNUAL NEW ENGLAND REGIONAL TURFGRASS CONFERENCE AND SHOW (NERTCS), Rhode Island Convention Center, Providence; 401-848-0004
- 4 THOMPSON SCHOOL HORTICULTURE CURRICULUM GREEN JOB FAIR, Strafford Room, Memorial Union Building, UNH, Durham, NH; Rene Gingras at 603-862-1097
- 5-7 VERMONT FLOWER SHOW ("The Wizard of Oz"), Sheraton Hotel and Conference Center, Burlington; 802-244-5327
- 10-14 PORTLAND FLOWER SHOW, Portland Company Complex, Portland, ME: 207-225-3998
- 11 COMMUNITY TREE CONFERENCE ("Storms over the Urban Forest"), UMass, Amherst; Dennis Ryan at 413-545-6626
- 13-21 New England Flower Show ("Artistry in the Garden"), Bayside Exposition Center, Boston, MA; 617-536-9280
- 17 PERENNIAL PLANT CONFERENCE, Bishop Center, University of Connecticut, Storrs; Mark Brand at 860-486-2930

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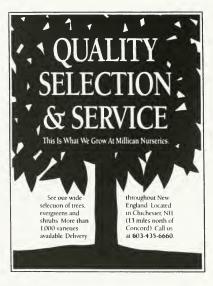
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Credits Front cover, pages 19, 23, and back cover: illustrations by John Tenniel from Alie's Adventures in Wonderland and Through the Looking Glass by Lewis Carroll. Page 20, illustration by L.E. Partelow; page 22, illustration by J. Elton Lodewick; both from Trees of Northeastern United States by H.P. Brown.

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For further information, please contact the editor: Robert Parker at the UNH Research Greenhouses, Durham, NH 03824, 603-862-2061; or PO Boa 5, Newfields, NH 03856, 603-778-8353.



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A Horticulture Tour The Netherlands and Germany, August, 1998

PETER VAN BERKUM

Should I feel guilty for being here? I'm in a huge, clean, glass greenhouse surrounded by submerged beds of healthy water plants. Outside are acres and acres of beautiful gardens and production fields. In front of me are tables of the most exotic mix of dried fish, cooked fish, sausage, meats, vegetables, fruits, wine, and beer imaginable. I thought I'd come to Germany to grind through long days of box lunches and swollen feet. But no—these people know how to tour nurseries.

This August I had the opportunity to go on a tour of nurseries, gardens, and breeding stations in The Netherlands and Germany. The first three days were in The Netherlands with ten other American nursery people. We were guided by a nurseryman from Booskoop, the country's main nursery district. After that, we moved on to a conference of the ISU (Internationale Stauden-Union, the European version of the Perennial Plant Association). Nearly 700 people, representing 13 countries, attended.

The Netherlands is known in the horticulture world for automation and cooperative marketing. Most of the perennial nutseries we visited were not as technically advanced as the cut flower, bulb, or vegetable operations for which Holland is known. What we saw were some wonderfully organized, neat operations that had plants that we think of as unusual in common circulation. Perhaps my favorite place was a retail nursery that grew only perennials. Named De Hessenhof and in the town of

Ede, this place was both beautiful and efficient, two qualities that are difficult to combine successfully. They propagated and grew a very wide range of perennials, specializing in shade and sun plants, and did it all in the most organized fashion imaginable. They had a good automated potting system and were using capillary irrigation on many of their beds, recirculating the water. They also had some innovative ideas in signage that we will try to incorporate here at our nursery. On top of all this, they were in touch with every renowned plant breeder that I had ever heard of and were growing their plants and experimenting with all kinds of new plants being bred.

The Netherlands is known for its cooperation among growers in marketing and procuring hardgoods. We saw a good example of this when we visited several nurseries that were part of an informal cooperative. They realized that they each had their own specialties and that they couldn't efficiently grow everything themselves. So they had each grower grow his own specialty for all the other nurseries. Then, as the busy season approached, they distributed all the plants around to the different nurseries so each would have a good selection. It was an interesting lesson in trust between businesses and it seemed to be working well.

From Holland, we took a wild train ride to Hannover, Germany, and the ISU Congress. Over the next six days, we visited nurseries and trial gardens of all descriptions, from fairly simple family-run operations to highly technical ones. One of my favorite stops was the Jelitto Staudensamen (perennial seed) Company, an international supplier of perennial seed. We got to see how they clean seeds with all sorts of machines, how they store large quantities of thousands of varieties, and how they pack and ship. A nice operation.

We saw large outdoor nurseries using traveling boom irrigation. We saw capillary irrigation beds that we will try out in our own nursery next year. One interesting point is that in both Holland and Germany, the norm is to grow plants in 11-centimeter (about 4.5 inches) pots. There was very little being grown in the one- and two-gallon so common here. I think this can be attributed to a more educated gardening public and I don't doubt that this trend will eventually reach us here.

In Eschede, we visited an amazing aquatic plant nursery called Jorg Petrowsky. Perhaps ten acres were filled with outdoor sunken water beds, glass houses with sunken beds, and poly tunnels also with water beds. The quality and efficiency was amazing. They ship their water plants all over Europe. What I found interesting was that many marginal water plants (i.e., Lobelia cardinalis, Iris pseudacorus, and Caltha palustris) that are grown here as dry plants are grown beautifully in flooded beds. They also had a huge pond with water lilies of every description. It was quite a sight to see all in bloom side-by-side. And what a range of colors.

Some new plants to keep an eye Oout for include a new purple coneflower, Echinacea purpurea 'Rubenstern,' that was just starting to break into the market. It has very thick stems, huge intense blossoms, and the best overall appearance of any echinacea I have ever seen. It will be introduced into the United States in the next couple years and I suspect it will become the standard.

Another good plant was Origanum 'Rosenkopel.' Currently, the only ornamental oregano commonly available is 'Herrenhausen,' a beautiful and under-used plant with dark foliage and dark pink flowers blooming throughout of the summer. 'Rosenkopel' has all these attributes, but its blooms are nearly twice the size. I suspect this plant will enter the American market in the next few years as well.

Plants of particular interest to me were some of the species of *Dryas*, a circumpolar evergreen plant with anemone-like blooms and cloudy-looking seed heads. It forms a nice groundcover and we are going to try to get some of these and see how well they do in New Hampshire.

I came home well-fed and with my head swimming with new ideas on plants and systems. It was an experience-of-a-lifetime. I would encourage anyone to do sort of thing—for the fun of it and for the endless educational possibilities.

Peter van Berkum is co-owner of Van Berkum Nursery, Deerfield.

Winter/Spring Horticulture Courses at the Thompson School

The Thompson School at UNH offers a wide selection of courses in ornamental horticulture, a portion of which are listed below. Note that some may have prerequisites (experience or course work). The spring semester runs from January 19 through May 10, 1999. Half-term 1 runs from January 19 through March 12; half-term 2, March 22 through May 10.

HT227B Horticultural Facilities Management M 8-9 2 cr

HT234 Pest Management: Diseases TTh 5:40-7pm; one lab: 7-9pm (half-term 1) 2 cr

HT236 Pest Management: Insects MWF 10-11; lab: Th 10-12 or 2-4 (half-term 2) 2 cr

HT244 Floral Design: Weddings TTh 5:40-8pm (half-term 2) 2 cr

HT246 New Directions in Floral Design TTh 5:40-8pm (half-term 1) 2 cr

HT250 Flower Show Design and Construction T 12-1 1 cr

HT256 Horticultural Pruning F 2-5 2 cr

HT258 Herbaceous Ornamental Plants Th 10-12 2 cr

HT261 Interior Plants and Plantscaping T 12:30-3:30 2 cr

HT266 Garden Design and Culture W 10-12, 1-4 (half-term 2) 2 cr

HT268 Sustainable Planting Design T 2-5 2 cr

HT272 Landscape Design Studio F 12-5 4 cr

HT276 Bedding Plant Production W 10-12, 1-4 (half-term 1) 2 cr

HT280 Garden Center Management M 10-12, 1-4 (half-term 2) 2 cr

HT284 Nursery Production and Management M 10-12, 1-4 (half-term 2) 2 cr

HT 288 Horticultural Business Management MW 6-8pm 4 cr

You can enroll by phoning the Division of Continuing Education at 603-862-2015. For information on course content, the part-time cociate's degree program, or the diploma in landscape horticulture, call 603-862-1035. Additional horticulture courses are offered at the UNH Department of Plant Biology.

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AOE SOS Dave Howell

Because of UNH budget problems, the Adult and Occupational Education program (AOE) is being reviewed for the possible elimination of the undergraduate teacher option. On December 17, those who are interested in looking at the future of

ag education in the state of New Hampshire are invite to attend our Ag Ed 2020 meeting which will be held at the Thompson School of Applied Science at UNH. The program begins at 3 pm and will run until 5. Refreshments are served at 2:30.

For information, contact Dr. Richard Barker, State Department of Education, at 603-271-3885 or

Dave Howell at 603-862-1760.

We hope to see representation from business and industry to show the importance of our ag education programs throughout the state. Cutting the teacher education program will have an effect on filling our high school teaching positions as people retire or leave the profession. Your input would be greatly appreciated.

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NHPGA Scholarship Awards

At every New Hampshire Plant Growers Association summer meeting, there is an auction of items contributed by the trade show vendors. The proceeds go to the NHPGA scholarship fund. This year, two \$750 scholarships have been awarded to two students attending the University of New Hampshire.

Edward Belliveau is a junior in the Department of Plant Biology. He has worked at Demers Garden Center since his senior year in high school. "In the future, I plan to finish my college degree, continue working in an educational environment, proceed to graduate school to become more advanced

in a specific field of plant biology, and eventually enter a career in the same field."

Lyndsey Loring is a full-time student at the Thompson School majoring in floriculture. "Completely self-sufficient," she also works at the Dover Day Care Learning Center, a non-profit United Way agency, as bookkeeper and fund-raiser. In 1996, she began to take business classes through UNH continuing education; she enrolled full-time in the Thompson School a year later. Her long-term goal is to become a floral design shop and greenhouse owner/operator while continuing to pursue her passion for horticulture and business. "By choosing me as a recipient of your scholarship, you will be helping a young woman with motivation and determination to continue as an asset to the horticulture industry through creative, productive, and innovative growing and design."

Congratulations. Edward and Lyndsey will receive their awards at the winter meeting.

Greenhouse IPM Workshops Alan Eaton

Depending on when this issue of *The Plantsman* arrives, you may still have time to register for one of the greenhouse IPM workshops. The location on January 5 is Longfellow's Greenhouse in Manchester, Maine. The January 6 session will be at UNH in Durham. And the January 7 session will be at UVM in





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Burlington, Vermont. The agenda is the same for each workshop, which runs from 8:30 am to about 3 pm. Registration is \$35.00 and this includes food and handouts. Scouting, diagnosis of problems, pest identification, and management options will be covered. A grower panel, as well as Extension specialists from Maine, New Hampshire, and Vermont, will be involved.

Registration and checks are sent to Dr. Margaret Skinner, Entomology Research Lab, PO Box 53400, Burlington, VT 04505-3400. If you want more information, she can be reached by phone at 802-656-5440. If this reaches you after the December 4 deadline, call anyway-you might be lucky. We anticipate four pesticide recertification credits will be given. Sorry, but we can't offer refunds, nor do I expect that walk-ins will be accepted, since space is limited.

Farm and Forest-The Big Picture in a Small State

The Farm and Forest Exposition at the Center of New Hampshire Holiday Inn and Conference Center in Manchester (this year on February 5-6) always surprises with its array of themes and associations. Yes, the Green Industry is number one, but the New Hampshire Horse Council, Dairy Goat Association, Game Farmers Association (focusing on farming and marketing bison and emu and their various products), Pork Producers, Forage Council, and the Northeast Deer and Elk Association are all there. On the plant side of things, the Vegetable Growers Association will discuss pumpkin culture and maximizing pepper yields; there are workshops on making maple syrup and herbs for winter health

Interest in working with the environment is strong: the Coalition for Sustaining Agriculture, the Co-



KIWI CORNER

The NHPGA meeting this past summer here at UNH was very A successful, and helped cement ties between growers, tradespeople, and the university. Thank you very much to those that came to the 'show'-one of the many benefits was to reinforce to our administrators the importance of our Green Industry, at a time when rehiring decisions are being made that will impact the services we can provide growers.

It has also been great to have improved greenhouse facilities for teaching our students in a more hands-on manner. Each week, students graphically track the height of their plants, record sticky cards to make pest control decisions, schedule day length and temperature, measure pH and EC and mix their fertilizers, and irrigate manually or with one of the new automatic systems. They are getting used to working around construction materials, and our going through 'teething' problems, for example: having a heat supply finally installed in October. Much of this new teaching equipment was donated by industry and we encourage you to support the many donors to the UNH floriculture program.

In the research greenhouses, we have several experiments going on at present. Results from these trials will begin to become available in 1999, and we will be reporting back to you in The Plantsman and other venues.

A new crop in our greenhouse is Nerine sarniensis. This species is essentially an unknown cut flower crop for U.S. growers. The cultivars were developed in New Zealand, where it is the number three export cut flower (mainly to Japan). This interesting bulb crop is in the Amaryllis family, and is a South African native that has evolved to be dormant during a dry, warm summer and flower during a wet cool winter. We are running various heat treatment trials at UNH to break bulb dormancy and to work out scheduling of these plants that may be 'confused' from a trip from the southern hemisphere into the northeastern winter. Bluebell, Elliott and Williams Roses, and Newton Greenhouses are also trialing a few bulbs. We will report to you next year on this crop and also on the cut flower Sandersonia, a golden-flowered plant imported as a tuber from New Zealand that may have potential for fall sales.

Our trials on developing pH management strategies for bedding plants are continuing, along with developing systems using tensiometers to schedule irrigation. Some of you will find these pH and irrigation techniques helpful in improving commercial crop quality. Another use for this information is to allow us to run precise experiments: a new research program involving a team of UNH faculty will start experiments in February, 1999, to evaluate how temperature, pH, and soil moisture influence the effectiveness of biological controls of Pythium and fungus gnats.

Paul Fisher, Department of Plant Biology, can be reached by phone at 603-862-4525, fax at 603-862-4757, or e-mail at prf@hopper.unh.edu.

verts Project, and NOFA-NH all are there.

There's food and a petting farm and FARMO. There's even a free blood pressure check sponsored by the New York Center for Agriculture Medicine.

So, does all this variety reflect health or inability to focus? Does one raise emu for the enormous pleasure of it all or because the land's too rocky to grow anything else? Come and find out.

FFA Results

The Fall UNH-FFA Interscholastic Career Development Event was held at the UNH Thompson School in Durham on October 24. Schools competing were: Cheshire Center of Applied Science and Technology, Keene; Coe-Brown Northwood Academy, Northwood: Seacoast School of Technology, Exeter; Somersworth High School, Somersworth: and Winnisquam Regional High School, Tilton.

Nineteen students competed in a general examination, identifying plant problems, repotting, identifying woody and horticulture plants, propagation, and tool identification. The number one student was Wayne Roark (Winnisquam); number two: Stephanie Dodge (Cheshire). The top three teams were Winnisquam, Seacoast School of Technology, and Cheshire Center of Applied Science and Technology.

Welcome, New Members!

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Once again, congratulations go to all FFA members who attended and thanks to the many people who helped organize the event.

Departures

Two people well-known to the Green Industry in the state have left their jobs to go on to new things. Ionathan Jarvis, inspector for the Division of Plant Industry of the nurseries and greenhouses in the south-western and southcentral parts of the state, has returned to Delaware to work in his family's photocopying business. And Ginny Hast, Associate Agricultural Educator, has left her position in Merrimack County to spend more time with her young family.

Both positions will be replaced, but we will miss both Ginny and Ion and wish them success.

Charles Cornelius Knibbs

Charlie Knibbs, 95, formerly of Exeter, died in Englewood, Florida on October 18, 1998.

He was born August 28, 1903, in Worcester, Massachusetts, the son of Charles and Grace (Newcomb) Knibbs.

He was a horticulturalist and the general sales manager for the Borden Company, in the food division. He owned Exeter Feed and Supply and Knibbs Garden Center (now Churchill's) on Hampton Road from 1956 until 1976.

He was a life member of the New Hampshire Plant Growers Association; he served on the New Hampshire Pesticide Board and the state's water supply and pollution control commission.

He was a member of the Star in the East Masonic Lodge No. 59 in Exeter and the Bektash Temple Shrine in Concord.

He is survived by his wife, ludith (Chase) Knibbs of Englewood; a son, Charles W. Knibbs of Stratham, two grandchildren; and two great grandchildren.

Memorial donations may be made to the Shriner's Hospital clo Bektash Temple, PO Box 7252, Concord, NH 03301-7252.

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Ranunculus Report

Dr. Meriam Karlsson of the University of Alaska has completed a research report, "Temperature and Light Requirements for Flowering and Development of Ranunculus," funded by Bedding Plants Foundation, Inc. (BPFI).

Ranunculus is considered a lowtemperature crop. How much can growers increase temperature to speed flowering without adversely affecting quality? What effect does day length have on the temperature/light equation? These are some of the questions addressed.

To request a copy of this report or a listing of other reports available, contact BPFI at PO Box 27241, Lansing, MI 48909; the phone number is 517-694-8537; fax: 517-694-9561; e-mail is https://doi.org/10.1007/j.cm

Valleybrook

Greenhouse Grower, November, 1998

Valleybrook Gardens, Ltd., Canada's perennial giant and key partner in Blooms of Bressingham North America, will open a growing and distribution nursery in the United States.

Construction began in October in Cecilton, Maryland. The company will begin selling a limited range of product in spring, 1999. Valleybrook nurseries are currently in Abbotsford, British Columbia, and Niagara Falls, Ontario.

Be a Friend

Growing ME Green, October, 1998

The Lyle Littlefield Trial Gardens at the University of Maine in Orono is extremely important as a place to test cold hardiness of plants and to display plants that can grow in northern New England.

Dr. Reeser Manley, Assistant Professor of Horticulture at the University of Maine, and the Maine Landscape and Nursery Association (MeLNA) are attempting to establish an endowment, to be named "Friends of the Garden Association."

Letters of support can be sent to Dean Bruce Wiersma, Department of Natural Resources, Forestry and Agriculture, 5782 Winslow Hall, Room 105, Orono, ME 04469-5782.

Perennial Plant of the Year

The Perennial Plant Association is ending this turbulent century with an international favorite. Bright, adaptable, easy-to-grow, and often seen as the best of the many cultivars, Rudbeckia fulgida var. sullivantii 'Goldsturm' is their 1999 Plant of the Year.

Its story can claim to have been affected by larger events. In 1937, Heinrich Hagemann noticed a stand of R. fulgida var. sullivantii in Gebrueder Schuetz's nursery in the Czech Republic. Recognizing its superiority, he convinced his employer, Karl Foerster of Potsdam,

Germany, to propagate his discovery. World War II intervened, but in 1949, the plant was introduced and began its climb to its present popularity.

A color slide can be obtained by contacting the Perennial Plant Association, 3383 Schirtzinger Road, Hilliard, Ohio 43026. The phone number is 614-771-8431; fax, 614-876-5238.

The 1999 Cary Awards

The Worcester County Horticultural Society, in cooperation with the Massachusetts Nursery and Landscape Association, continues its program to highlight woody plants especially appropriate to New England. Criteria include hardiness within two of New England's four growing zones and appropriateness for landscape use. Choices must also be exceptional, season-extending, and available.

There are five 1999 winners. (Quotes are from Dirr.)

Arctostaphylos uva-ursi (Bearberry). This hardy (to zone 2) New England native makes a fine evergreen ground cover. Growth is slow, but its flowers ("perfect, white-tinged pink, small urn-shaped, born on nodding racemes April to May"), fruit ("lustrous bright red, persisting"), and foliage (glossy dark green in summer, bronze to reddish in fall and winter) make it worth the wait.

It's difficult to transplant and



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containers or large mats of plants should be used. It does best in poor, sandy, infertile soils (sun to partial shade) and exhibits good salt tolerance. Pruning is rarely necessary. And never fertilize.

Clethra alnifolia 'Ruby Spice' (Summersweet). Dirr doesn't name this specific cultivar, but summersweet is "excellent for summer flower (perfect, white, delightfully fragrant July into August lovely to look at, but even lovelier to smell), shrub border, good plant for heavy shade and wet areas....fall color is a worthwhile attribute." It's hardy to zone 3.

Cornus mas (Corneliancherry dogwood). "A large (20 feet high, 15 wide) multistemmed shrub or small tree of oval-rounded outline, usually branching to the ground, making grass culture impossible" (it is possible to remove the lower branches), its yellow flowers (early, borne is short, stalked umbels), fruit (bright cherry-red drupes in mid-season), attractive summer foliage, and graybrown to rich brown exfoliating bark make it a four-season plant. It's hardy from zone 4 through zone eight, but is actually less robust in the south.

Ilex x meserveae 'Blue Princess' (Blue princess holly). The entire group of Meserve hollies ('Blue Prince,' 'Blue Stallion,' 'Blue Maid,' etc.) were bred by an amateur horticulturalist, Mrs. F. Leighton Meserve, in St. James, New York. Mrs. Meserve has been honored for what is truly a magnificent series of introductions with the American Horticultural Society's Citation for Outstanding Contributions to Amateur Horticulture.

Little needs to be said (Yes, for berries, you need a nearby male; and yes, in colder, unprotected areasit's hardy to zone 5, there may be some winter desiccation), for it's already extensively in use and a successful, ever-green addition

Malus 'Donald Wyman,' This crabapple is large and spreading (20 feet high and 25 wide), with "lustrous dark green foliage." Its flowers are "single, expanding buds red to pink, opening to white, tending toward an alternate year pattern, but even in 'off' years, still showy;" fruit are abundant, glossy bright red, persisting into winter. The only disease problem mentioned is a slight susceptibility to powdery mildew. As with all crabs, any pruning should be done before early June as most initiate flower buds for next year in mid-June to early July.

As the list of award winners expands, the choices still seem both practical and imaginative-trustworthy recommendations.

For information, contact Michael Arnum at 508-869-6111, extension 11. To nominate a plant for the list, write the Worcester County Horticultural Society, Tower Hill Botanic Garden, PO Box 598, Boylston, MA 01505-0598.

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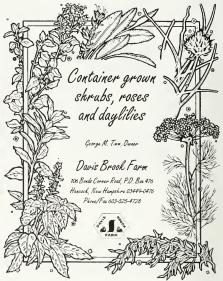






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More and more growers are growing their own plugs rather than buying them. Availability of specific varieties, plant quality, and the fact that they are there when you need them are some of the reasons people turn to growing their own.

Unfortunately, learning to grow a plant in a cell the size of a thimble is not an easy task. By buying plugs, growers avoid one of the most difficult stages of plant development—germination and early propagation. You'll have to revisit basic information on media, water quality, nutrition, and environmental management.

A tray's cell size affects the water-holding capacity of the mix, so it is important to realize that in a small cell, you'll have 3% porosity, compared to 20% in a normal flat. Because of this, you reach saturation very quickly.

Water management is everything. Relative humidity in your plug house will effect how quickly the tray will dry far more than soil temperature. Since you are working with a small volume of soil, your water quality will impact the soil virtually overnight. Clear watering and low ppms are the plug production norm, so adjusting your water, either with acid or the proper fertilizer, each time you water is imperative. For plugs, do a water test annually.

Many try to control height by limiting fertility. I see in my travels many plug trays full of elongated, half-starved plants with poor root development. And all due to poor nutrition.

A fertilizer commonly recommended for plug production is 13-2-13 with calcium and magnesium. Low phosphorous with elevated levels of Mg and Ca is critical for plugs. Remember that this product will be more alkaline, possibly raising your pH. Most commercial plug growers today use some hormones to control height and make a stockier plant rather than trying to accomplish this by withholding water and nutrition.

Jim Zablocki, Technical Manager of the Northern Horticultural Group, the Scotts Company, can be reached at 603-224-5583.

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Tax Planning-a Must!

Ithough operating seasons may overlap some-Awhat from one calendar year to the next, don't forget that your 1998 operating season-from a financial standpoint-ends on December 31. 1998 is shaping up to be a decent year for the Green Industry. That's why you should start tax planning as soon as possible, rather than waiting until the last minute.

A common comment from self-employed greenhouse owners who do not review their tax situations early is, "Why do I owe so much income tax, even though if I drained my checkbook before year's end?" The three most common reasons:

· Paving down operating or term debt before year's end. Only interest is a deductible expense, not the principal portion.

· Paying cash for large capital expenditures. Although some capital purchases (equipment, for example) are depreciable and qualify for section 179 depreciation, some do not. Land is totally non-depreciable and can really bite you if you pay cash or a sizeable down payment for a land purchase.

Also, think twice about buying that vehicle and putting down a sizeable down payment. It may be difficult to classify it as entirely for business use. It may therefore be only partially depreciable and/ or subject to luxury car limitations which cap the amount of depreciation you can take.

· Drawing from the business to cover living expenses. If you've been able to pay college education bills out of personal draws from the business while still covering expenses, it simply means that you are making decent profits. Before spending the rest of the cash in the checkbook on personal items, remember that Uncle Sam is entitled to a slice and set some aside. Are you paying cash for that \$2,500 trip to Orlando over the holidays? Consider putting it on your credit card and paying it when the bill comes due in January. Use the \$2500 to prepay an operating expense before December 31. (SW)

For more tax information, contact the Bedford office of First Pioneer Farm Credit, 2 Constitution

Drive, at 1-800-825-3252.



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New Varieties Abound

DAVID GIURLEO

An abundance of new vegetative plant material for the upcoming season was introduced this spring at the California Pack Trials. Some of the exceptional varieties seen during our tour are highlighted below.

Cascadia petunias, distributed by the Paul Ecke Ranch as part of the Flower Fields Collection, include some colors not available in other trailing vegetative petunia series. Red and yellow-with-eye are two standouts along with the white, which was recently picked as the top performer this summer at the petunia bedding trials at the University of Maine.

Vegetative double petunias are available this season in the Flower Fields program as well. The Doubloon series feature variegated flower colors and are available in blue, pink, and red. Those in the Marco Polo series have more traditional flower colors and are also available as pink and blue. Both series are a week to ten days later to flower than traditional "supertunia" or "wave" petunias.

The Duet series of vegetative portulaca is a companion series to the popular Yubi family. Available colors include rose and yellow; rhe Duets have a bicolor flower pattern that is quite striking. Growers who have had success with Yubis should do well with Duets.

The Proven Winner family adds several items, including two new cobbity daisies, a purple-vein surfinia, a blue-and-white nemesia, and a burgundy color to the popular Temari verbena series. The successful Million Bells calibracoa family adds a trailing white variety for 1999 as well. The Compact innocence and Blue Bird nemesia both feature mini-snap-dragon-type flowers and look like excellent combination plants in hangers and window boxes.

Goldsmith Seeds has introduced a new series of vegetative verbena called Freefalls. Available in four colors, the Freefalls family has delicate, fernlike foliage and makes an excellent groundcover or accent plant in a combination basket. Flower performance and bloom

period look excellent in the series. Colors include burgundy, deep purple, light lavender, and purple. Also, three new Royal Dahlietta varieties have also been added to the miniature dahlia line.

Ball Floraplant introduced three additions to the Celebration New Guinea impatiens series. Lavender Glow, Electric Rose, and Sangria all offer very large blooms along with vigorous growth habit for hanging baskets and containers. Floraplant also introduced Fantasia geraniums, a companion series to the existing Designer geranium family. Fantasias feature a mediumvigorous growth habit, have a dark green foliage, and are available in six colors.

Oglevee has added several colors to its Global ivy geranium family. Salmon Pilar, an extremely vigorous upright grower for use as a topiary plant has also been introduced.

Fischer Geraniums introduced many new zonal and ivy geraniums at the pack trials. Featured ivies included Taj Mahal, burgundy with a good branching habit, and Mandarin, a bright scarlet-orange. Lambada has also been improved for 1998 with a better habit.

New zonals from Fischer include companions for the popular Tango geranium. Dark red, violet, and salmon are all new colors in the series, and feature the excellent basal branching and compact growth habit that have made the original Tango so popular in North America and Europe. Other notable introductions included Bravo Lt. Pink, a striking intermediate pink. Fischer will be introducing at least six new zonal and ivy varieties for the year 2000; a trial assortment is available for shipment in 1999 for growers who want a preview.

And these are just some highlights. Your customers won't lack for choice.

Growers interested in a obtaining a free set of photographs of new seed and vegetative varieties from this year's California Pack Trials can call David Giurleo at (508) 393-4534, or email him at dejurleo@ballseed.com.

Native Notes: Witch Hazel

(Hamamelis virginiana)

NANCY SURETTE

The winter always give me pause. What native plant would be interesting in this time of year? If I move my thoughts away from perennials, I can come up with a large list of trees and shrubs. It was I was thinking along those lines that I remembered the excitement of seeing a tree that was flowering in the woods in winter.

The common witch hazel is a familiar understory plant in New Hampshire. In our town, we have so many plants that, one hundred years ago, there used to be a witch hazel factory here making the medical astringent still sold today. (The extract witchhazel is distilled from the bark of the young stems and roots.)

An extremely hardy tree, the buds are naked, with none of the outer protection that most other plants give, and the fruit capsule has the bad manners to spit its seeds (called "dehiscing") all over the place a year after flowering.

Be that as it may, the witch hazel is forgiven when the yellow fragrant flowers made up of four strap-like crumpled petals appear from mid-October until as late as early December. The show can last from two to four weeks and is quite startling as the yellow flowers dance above the snow. Even the fall foliage is spectacular, with a wave of lemon yellow leaves creating a background canvas in the woodland understory.

This native shrub—or small tree—can grow to twenty-five feet with a twenty-to-twenty-five-foot spread. It's best left in a natural state and will live in either sun or shade. It will tolerate dry conditions, but prefers moist soil. There are no serious diseases or insect problems, although, as Dirr says, "when planted near birches, a peculiar insect makes small galls on the underside of the foliage, like hackberry nipple gall."

There are a number of non-native varieties that can keep your garden flowering through much of late winter as well. The Chinese witch hazel (*Hamanelis mollis*) has a spectacular yellow-to-orange fall leaf color followed by a February or March flower—surely the first sign of spring.

'Arnold Promise,' a hybrid between H. japonica x H. mollis, is the cultivar I like best for the home landscape. Introduced by the Arnold Arboretum, this shrub has clear yellow flowers with reddish calyx cups.

Its flowers are fragrant and appear from late February to late
March. Smaller than the native, this shrub's mature height is
twenty feet. Fortunately, most nurseries that stock witch hazel
stock this cultivar, so it's not terribly difficult to find.

The purist would say that I'm mixing my natives with introduced cultivars. This is true, but using both varieties of witch hazel appropriately by naturalizing with the native and allowing "Arnold Primrose" an ornamental spot on the lawn creates a flowering landscape for most of the winter. And in New Hampshire,

that's something worth thinking about.

Nancy Surette lives in Windham, New Hampshire, with her husband. She owns Seedling-Naturescapes, a landscape design service. For information about this service, she can be reached at 603-893-7904.

#Partelow

Eagle Mountain Evergreens —Coming Home

Each November for the last eighteen years, Kirk Weyant has gone to Maine, up to Calais, and rented the former Cole's Express Building in nearby Woodland. It's big—100x100—with loading docks for tractor tailet trucks on all four sides—just right for the production and shipment of wreather.

For that month, he rents a place to live—maybe a Winebago or, with luck, a picturesque camp on a lake—and settles in to run Eagle Mountain Evergreens.

But this year, it's different. He's rented an old mill building in Franklin, where he and his family live, set up his machines, and hired local help. He's able to live at home, go home for lunch, work in his office in the evenings.

Kirk's involvment with wreath-making began in 1979, when Kirk was manager/grower at Gold Star Sod Farm and Nursery in Canterbury.

Gold Star decided to make and sell its own wreathes. Kirk went to Maine, looked around, and chose the area around Calais—an area with plenty of the basic raw material, balsam—as his base of operation. He found the building and began developing a network of workers and suppliers. Wreath production became an annual event.

In 1991, when he left Gold Star, he decided to continue in the business and founded Eagle Mountain Evergreens.

When he became a partner in Gateway Gardens in 1993, Eagle Mountain became a subsidiary. Throughout all these shifts, the business has continued to grow. This year, Eagle Mountain produced over 50,000 wreathes.

People and techniques have remained pretty much the same.

Garlands and larger (24-inch to 84) wreathes are produced in the central location. Three Kelko wreath-

Kirk's hired a dozen Bosnian refugees

sponsored by the Lutheran Social Services

and now living in Franklin.

Some were soldiers;

some are here with their families.

With no homes left

and no knowledge of English,

without work in their accustomed fields,

they're literally starting over.

making and one garland-making machine are set up; suppliers deliver their boughs.

The largest volume, however, is in the smaller sizes. Wreath-making is a cottage industry in the border country in both Canada and Maine and most of the small sizes (eightinch up to 20) are made by people in their own homes. Sometimes they organize into larger groups. One of Kirk's subcontractors is typical: she has twenty or so families making

wreathes for her, working both in their homes and in a shed at her house. She supplies materials and delivers the finished wreathes to Kirk.

A skilled worker can make 75 plain twelve-inch wreathes a day. Most wreathes are balsam; a few are made of a mix of greens (white pine and cedar are added); some are decorated to order, usually with cone clusters or artificial berries.

Suppliers of boughs ("tippers") are also self-employed and "tipping" is an important source of seasonal income. During the summer, they scout paper company lands, looking for areas with lots of new growth. When they find a spot that seems promising, they buy the right from the paper company to "tip" the tract—a tract can be up to ten acres.

The branch tips—usually around a foot long—are snapped by hand. The traditional way to handle them is to first cut a six-foot limb and remove all the branches but one stub near the bottom. This holds the first branch on the pole. Other branches go tightly on top of this until the pole become as six-foot cylinder of greens. A piece of rope holds it together. The cylinder can be hoisted onto your shoulder and carried back to your truck.

But it has to be cold: several hard frosts are needed for the needles to "set." Cut before frost, needles would shed. Timing, controlled by weather, is crucial.

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Kirk stresses his suppliers' experience in choosing the right time to cut. Branches are bought as needed enough to keep production rolling.

Once the wreathes are made, they are loaded for delivery. Eagle Mountain has 30-40 customers, as far south as Virginia, with orders ranging from 150 wreathes to 150 dozen. Orders of fifty dozen or more are sent on tractor trailer trucks; Kirk may take smaller orders himself in a Ryder truck. Some customers pick up their own; Kirk also uses UPS.

Maintaining quality while coordinating all the various activities would seem to require a lot of planning. "I begin thinking about the next season in January," Kirk says, but there are plenty of variables that can't be controlled. Obviously, storms can make travel difficult, but heavy snow on the trees can hamper gathering boughs as well. Right now, competition's intense as more Canadian firms take advantage of the favorable exchange rate and enter the market. There's not much profit margin—and customers are continually being enticed with slightly lower prices and suppliers, with slightly higher rates. As Kirk says, "Nothing up there is stable."

In the end, flexibility and a broad, strong network of people count for more than precision or long-term planning.

This year, with the move south, there have been major changes. New networks—containing both old and new elements—are evolving.

His workers are new—both to wreath-måking and to New Hampshire. Kirk's hired a dozen Bosnian refugees sponsored by the Lutheran Social Services and now living in Franklin. Some were soldiers; some are here with their families. With no homes left and no knowledge of English, without work in their accustomed fields, they're literally starting over. Their willingness to learn and to work is impressive and, after piecing together some of their stories, Kirk says he's learned not to complain about any rough spots in his own life—he's had it easy. "They're great people," he says; "they'll all make it; their kids are going to school—they want to do well here."

As before, larger wreathes will be made at headquarters—this year in Franklin—"the bigger ones are good for beginners because the frames have a double rail and it's easier to

tie in the boughs."

Some of his connections in Maine and Canada remain. Tractor trailer loads of boughs and finished wreathes will continue to be brought to Franklin on a regular basis. But a brother logging in Canterbury will furnish white pine.

When Kirk leaves Gateway Gardens in April, 1999, Eagle Mountain will go with him. He will be going into landscaping and turf installation for himself for three seasons of the year, but wonders about expanding, not only the amount and variety of Christmas material, but also with wreathes for other seasons—of pussy willow for spring, of blueberry foliage ("the blueberry barrens are spectacular") for fall. Finding renewable sources is part of the equation.

Creating a market is another. He's never advertised; business has been built through word of mouth. He sees his consistency and quality as enough working in his favor.

Now there is a Web site (www.eaglemtevergreens.com) on which he describes wreathes and wreath-making. He promotes some hand-crafted ornaments—and there is an order form. But Kirk admits more needs to be done.

Meanwhile, he's spending this November at home the first in eighteen years. And a dozen people are creating new homes





The winter moving in upon us makes us think of a friendly chat by the warm fire and a cup of tea. Herbal tea.

Tea herbs in early America came not only with the European immigrants, but were found growing wild. Eventually, with the guidance of the native Americans, the newcomers adapted the native plants for use with the ones they'd brought. By 1775, after the Boston Tea Party, when our forefathers heaved 342 chests of heavily taxed China tea into the harbor, your patriotism was measured by how much you enjoyed herbal tea. The search for tasty herbs began in earnest and a cup of tea was more than just for medicine.

The colonists had many herbs from which to choose—and no doubt many a strange tasting brew was swallowed before the most

popular ones were listed in herbals and recipe books to pass along to future generations. Plain meadow hay was tried, juices were squeezed from cornstalks, and sweet vanilla grass, flavored with maple syrup or honey, made it into the teapot. A dash of rum or brandy sometimes improved the flavor and kept one's innards warm against the New Eneland chills.

Ceanothus americanus, or New Jersey tea, became one of the most popular substitutes for China tea. This little shrub, found growing on gravel coastal slopes from Ontario southward, joined with other native plants—blackberry and raspberry, bee balm (Monarda didyma), elderberry (Sambucus canadensis), wild roses, lemon balm and the American linden tree (Tilia americana), bayberry, sweet fern, and wild ginger—to find its way to American tea time.

The native sassafras (Sassafras albidum) made a pleasant and invigorating tea which the native Americans enjoyed and shared with the colonists. It became so popular that it made its way to London, where the fashionable drank it for its tonic promise.

Wintergreen from the woodlands, ground ivy, and catnip all found their way into blends and mixtures for tea.

Garden herbs and flowers—dill, fennel, chamomile, violets, borage, calendula, hyssop, peppermints, marjo-

TANYA JACKSON

THE PERFECT BREW

Bring to boil a pot of fresh cold water. Rinse a china or pottery tea pot to warm it, then place loose tea leaves or herbs inside. (You can use a tea ball or even a tea bag.) Use about one teaspoon for each cup. Pour boiling water over. Put the cover on the teapot and put a paper towel plug in the spout to keep steam and flavors in. Wrap the teapot in a clean tea towel or cuddle it in a quilted tea cozy. (We once sewed one that looked like a setting hen.) Let the tea brew for 3-5 minutes, longer for some herbs, but not long enough to make it bitter. Serve in china cups.

ram, lavender—were all called upon to add flavor and comfort to the cup of tea. The garden sage (Salvia officinalis), already a popular seasoning for poultry and other meats, came into demand as an herb tea simply on its own, with a touch of maple syrup to make a cup of perfection. This is still a tradition in some parts of rural Vermont and is said to make one wiser—and who is wiser than a hardy, taciturn "real old Vermonter?"

The promise of a good cup fragrance of the herbs themselves are good reasons for creating your own Tea Garden. The herbs used are often the plants that attract bees and butterflies—another good reason! And the help with the pollination of your gar-

den and with the production of honey to use for your tea-more good reasons as well!

I've been growing my own tea herbs for years right in the flower borders, the standard herb garden, and among the vegetables. I've long considered making a "real" tea garden. Most of the herbs used will thrive in ordinary soil with little extra attention. They don't need a rich soil, but they are demanding about a few things. The first is drainage. Most herbs hate wet feet and tea herbs are no exception. Raised beds will help—as will lots of good organic material—shredded leaves, old bark mulch, and, of course, compost. A weed-free area is good—you don't want weeds mixed in with your tea. A dose of limestone is a good idea if you have typical New Hampshire acidic soil. Other than that, plants for tea are easy to grow.

Most herbal tea plants are perennial, but when you plan your garden, plan for a place that allows seeding of annuals directly into the soil. Patches of red clover, chamomile, and alfalfa, for instance, are easily direct-seeded and don't need much special care. I envision my tea garden backed up against a plot where I can seed these annuals with a line of perennials along the front. Anise hyssop, catnip, garden sage, bee balm, and lemon balm are all perennials that are easy to get

TOXIC TEAS

COMFREY: possible carcinogen, banned by FDA for internal use. And never confuse comfrey leaf with digitalis (foxglove)—the result would be lethal

LEMON VERBENA: banned by FDA for anything but alcoholic drinks

MUGWORT: banned by FDA for internal use

PENNYROYAL: can cause abortion and kidney problems

SASSAFRAS (yes the famous sassafras of colonial times): contains safrole, a possible carcinogen; banned by FDA for internal use, although I recently saw sassafras soda in The Vermont Country Store in Weston, Vermont

SWEET WOODRUFF: overuse can cause symptoms of poisoning and dizziness; banned by FDA for use in anything but alcoholic drinks

TANSY: toxic, banned by FDA for internal use

VALERIAN: powerful narcotic; OK to use in small quantities for insomnia if you're knowledgeable about the use of medicinal herbs

WORMWOOD: toxic; banned by FDA for internal use

going and quick to produce. A variety of thymes would make a fine front edging and a large accent plant of rosemary, a pineapple sage, and some scented geraniums would make my tea garden complete.

Mints should be there, but remember all the warnings about mints and take them seriously. Contain them with some sort of barrier or they will overrun the garden. I use chimney tiles—the three-foot-tall in 12"x12" or 16"x16" are a generous size. Bury the tile, leaving about eight inches above the ground, then fill with good soil, and plant a mint—in no time, you'll have plenty.

I've seen a variety of well-designed gardens. Some are very small and near the kitchen door. An old ladder laid on the ground with herbs planted in the spaces between the rungs was charming. An old wagon wheel—with herbs planted between each spoke—makes a lovely garden. Bricks laid in a pattern work well. And of course, the traditional knot garden is a perfect tea garden. Let your imagination run wild. And don't forget to place a bench nearby for sitting and enjoying that summertime glass of iced herbal sun tea.

The obvious advantage to growing your own herbs is that you can control quality. You can be certain that there are no chemical residues, that the herbs are picked at the peak of their flavor, and are dried in a clean environment.

Fresh herbs are always available for summer tea, but unless you have a greenhouse or live in a warmer climate, you'll need to preserve herbs for winter. The

TEA TERMS

CAMBRIC TEA: a children's beverage of warm milk lightly colored with China tea

CHINA TEA: the dried leaves of an Asian shrub (Camellia sinensis) that has fragrant white flowers and evergreen leaves. Often referred to as "real tea," the character of China tea depends on climate, altitude, and the soil in which it's grown, on the manner of harvesting and the method of processing

DECOCTION: a beverage made by simmering herbs for 10-20 minutes; this method is generally used to bring out the full flavor of roots and seeds such as clover blossom, horehounds, and bee balm

GREEN TEA: China tea that has not been oxidized or fermented

INFUSION: a beverage made by pouring boiling water over herb leaves or flowers and seeping them for 5-10 minutes to release the aromatic oils; a general recipe is one teaspoon of dried herbs or three teaspoons fresh, crushed herbs per cup of boiling waters for stronger flavor, use more of the herb—steeping longer may make it bitter

SCENTED TEA: dried tea, the flavor of which has been enhanced by steaming it with fresh, fragrant flowers such as jasmine or rose until tea absorbs the blossoms' fragrance and flavor; the leaves are then dried again; the spent flowers may or may not be removed from the final product

SUN TEA: tea made by adding herb or tea leaves to cold water in a covered glass jar and setting the jar in full sun for 4-8 hours. The sun warms the water and causes gentle release of aromatic oils; teas made this way are never harsh—and they rarely turn cloudy in the refrigerator as steeped teas sometimes do

TISANE: an infusion of fresh or dried herbs used as a beverage or medicinal tea

TONIC: an invigorating, refreshing energizing beverage or medicine

Sources

Maitland, Derek. Five Thousand Years of Tea. New York, Gallery Books, 1982.

Norwood, James. The Tea Lover's Treasury. San Francisco, 101 Productions, 1982.

traditional method is to dry them and good air circulation in a warm room is usually sufficient. You don't want the place to be too warm or the essential oils will dissipate and the flavor will be gone. Rodale's Illustrated Encyclopedia of Herbs recommends brushing dust and insects off the herbs, bundling the stalks together with rubber bands, and hanging them upside down in your drying place (temperatures under 90F are best) until they are crisp—no longer than that. If you must wash them, dry them well in a salad spinner or with a towel, so that excess water will not dilute the oils or lengthen drying time. If the drying area—a breezeway or open shed—is not dust-free, put the herbs in paper bags with slits cut in the sides and hang them in these.

There are other methods—the oven with a pilot light, the microwave, the electric food dehydrator, even your car as it sits in the summer sun—I've dried many herbs over the years in my "herbmobile." It smells wonderful and makes for quick drying, but no doubt it does get too warm and those nice smells mean that the oil is evaporating along with the moisture, so perhaps the traditional method of hanging in bunches is still the best.

Dried tea herbs should be stored in tightly sealed jars in a dark place away from all heat sources. If you want to keep your blends near the stove for convenience, keep only small amounts, so you'll use them before they deteriorate.

For a flavorful teatime, you'll also want to have on hand some herbs and spices you'll need to purchase. Cinnamon sticks, whole cloves, hawthorne berries and rose hips, hibiscus flowers, lemon and orange peel, dried lemon grass, vanilla beans, and maybe almond flavoring are a few things you might enjoy.

Here are some of our favorite herbal tea combinations:

- · Six parts peppermint, one part sage, one part rosemary
- · Equal parts chamomile and lemon balm
- Equal parts bee balm leaves and flowers, lemon balm, peppermint, and pineapple mint
- Equal parts lemon balm and peppermint, with a pinch of lemon or orange peel
- Three parts mint, one-half part marjoram, onequarter part lavender flowers
- Équal parts chamomile, peppermint, rose hips, and a touch of lemon peel.

So-experiment this winter and plant your garden next spring.

Further Reading

Davies, Jill. A Garden of Miracles: Herbal Drinks for Pleasure, Health, and Beauty. New York, Beaufort Books, 1985. (An extensive compilation of herbal tea concoctions for both simple sipping and medicinal uses.)

Norman, Jill. Teas and Tisanes. New York, Bantam Books, 1989.

Tanya Jackson, a well-known area herbalist, can be reached at 603-431-8011.



THE GREEN SPOT

Free Beneficials

As this is being written (in the latter half of October), Harmonia axyridis, a.k.a. multi-colored Asian ladybeetles, are swarming the office trying to get in. They're looking for a place to spend the winter. You may have noticed some where you live.

Pests? No, I don't think so. In fact, we sell this same species in small quantities for use in scale insect and aphid control. Our offering is a laboratory-reared product which is better able to perform its intended function than its wild brother, but it's the same beetle.

Now, since my timing stinks, here's something to think about for next year. Collect as many of these wild beetles as possible and bag them up in a brown paper or cotton bag and stow them for a few months. Keep them in your fridge or, better yet, in a cold storage room, shed, or barn. (Don't keep them in your greenhouse unless it stays cold during the day.) Beware of frost-free refrigerators—they may be too dry for the beetles.

When you open up your greenhouse later in the year and have some plant material started, begin releasing a few beetles every few days—say, one beetle per square yard of growing area. Continue this for as long as possible. Try to determine how many you'll need so that you can collect an appropriate amount next October.

In doing this, you'll be serving many purposes: first of all, you'll be helping the beetles secure a safe haven for the long winter season; secondly, you'll be providing yourself with some hungry beetles which may decide to eat that first aphid which happens to show up early in the season; lastly, you'll probably save yourself some of the need for early pest control and hence, the associated costs and hassles.

You'll keep open all your pest control avenues doing this—and you may some money and reap other benefits as well. Of course, we'd prefer that you buy your beetles from us, but—there's no denying it—this is worth trying.

Mike Cherim is president of The Green Spot, Ltd., Department of Bio-Ingenuity, 93 Priest Road, Nottingham, NH 03290-6204. The telephone number is 603-942-8925; the fax, 603-942-8932.

DECEMBER 1998 . JANUARY 1999

Tax Law Changes That May Affect You

THERESA MURPHY

The Taxpayer Relief Act of 1997 was signed into law by President Clinton on August 5, 1997. It contained 824 amendments, 285 new code sections, and 114 changes, of which 36 were retroactive, 69 became effective on January 1, 1998, and five more will become effective after 1998. More than a few taxpayers threw their hands up in frustration and sought professional help, some for the first time since they started paying taxes! You may have been one of them.

Then, just when most taxpayers were starting to come to terms with the changes from the 1997 legislation, Congress passed the Internal Revenue Service Restructuring and Reform Act of 1998, which was signed into law on July 22nd of this year.

In addition to reorganizing the structure and management of the IRS, it too provides for a number of changes. These include accelerated electronic filing, technical corrections to certain tax laws, and the repeal of the 18-month capital gains holding period.

Summarized below are some of the changes that are probably most relevant to ordinary taxpayers, like you and me. There are many more changes, particularly to the Roth IRA rules and to capital gains exclusions, but a discussion of these is beyond the scope of this article.

Exclusion of Gain on Principal Residence

Individuals can exclude from taxable income up to \$500,000 in gains (\$250,000 for single taxpayers) from the sale of property used as a principal residence. To qualify for the exclusion, the taxpayer must have used the property as a principal residence for at least two years during the five-year period ending on the date of the sale. The exclusion can be used no more than once every two years and is effective for sales occurring after May 6, 1997.

Child Tax Credit

Beginning in 1998, a credit of \$400 per child (\$500 after 1998) will be available for each qualifying child under age 17. The credit begins to phase out on ad-

justed gross incomes over \$110,000 for joint returns, \$75,000 for single filers, and \$55,000 for married individuals filing a separate return.

Education Tax Incentives

HOPE Tax Credit.

The HOPE Credit may only be claimed if:

- the student is in one of the first two years of post-secondary education;
- 2. the program leads to a degree or certificate;
- 3. the student is taking at least 50% of a normal full-time work load; and
- the student is free of any felony drug convictions. The maximum credit per student is \$1,500 and is based on educational expenses paid after December 31, 1997.

Lifetime Learning Credit.

For educational expenses paid after June 30, 1998, this credit is not based upon the student's workload and it is not limited to courses taken during the first two years of post-secondary education. The maximum credit is \$1,000 for each tax year no matter how many students in the family qualify for this credit.

Other Tax Breaks For Education

Penalty-Free IRA Withdrawals.

The 10% additional tax on early withdrawals will not apply to withdrawals starting in 1998 to pay for the qualified higher education expenses of the taxpayer, spouse, or any child or grandchild of the taxpayer or the taxpayer's spouse for education furnished in academic periods beginning in 1998.

Education IRAs.

Beginning in 1998, individuals may open an education retirement account to save for qualified higher education expenses of a designated beneficiary. This exclusion is not available for any year in which the HOPE credit or the Lifetime Learning credit is claimed.

Education Loan Interest Deduction.

Beginning in 1998, interest paid on a qualified education loan that was used to pay tuition, room and board, and related expenses for post-secondary schools is deductible for certain taxpayers. The deduction is limited to \$1,000 in 1998, but gradually increases to \$2,500 by 2001.

Self-Employed Health Insurance Deduction

The 1997 Tax Act accelerates the percent deduction for health insurance costs for the self-employed. For 1998 and 1999, the deduction is 45%; in 2000 and 2001, it increases to 50%.

Home Office Deduction

The new law expands the definition of principal place of business if

- the office is used by the taxpayer to conduct administrative or management activities of the trade or business and
- there is no other fixed location of the trade or business where the taxpayer conducts substantial administrative or management activities.

Caution! Home office expenses are deductible only if

the office is used by the taxpayer exclusively on a regular basis as a place of business.

Adoption Expenses

Individuals may claim a tax credit of up to \$5,000 (\$6,000 for a child with special needs) for qualified adoption expenses (e.g. legal fees, court costs) subject to limits based on adjusted gross income.

Tax Payment By Credit Card-An Update

The Taxpayer Relief Act of 1997 will allow taxpayers to charge any balance due on major credit cards beginning with the 1998 Form 1040 filing season. Unfortunately, this same legislation prohibits the IRS from paying a fee for taxpayer use of the credit card system, meaning such fees will be paid by the taxpayer. As of October 1998, the only companies that have signed on are American Express and MasterCard.

Theresa M. Murphy is a certified public accountant with offices in Portsmouth, New Hampshire. She specializes in accounting, tax planning, and consulting for professionals, small businesses, and individuals. The telephone number is 603-436-8009; fax number, 603-427-0146.



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A Reminder—

ou've received the flier. This is a reminder: the Winter Meeting of the New Hampshire Plant Growers Association (NHPGA) and the New Hampshire Landscape Association (NHLA) is on Wednesday, January 13, 1999, at the Highlander Inn in Manchester.

It's an important day—the day for the annual business meeting and a time to meet with our colleagues in the NHLA. Interests differ, but a

common language is definitely spoken.

A group from the NH Division of Pesticide Control will present "Pesticide Requirements and Compliance" (a recertification credit has been applied for), but much of the day will focus on plants and planting. Speakers include: Roger Coggeshall and Evelyn King, "Lilacs and Other Woody Ornamentals that Merit Attention:" Doug Cole, "New Spring Plants and their Uses;" Nancy Adams, "A Cooperative Extension Update;" Phil Sands, "Natural Pruning: No Squares, Balls, or Lollipops;" and Lucinda Brockway, "Inspired by History: The Old Can Be New Again."

Lunch will be a classic buffet. The price for the day is \$40.00 for the

first person in a party and \$35.00 for everyone thereafter.

DIRECTIONS: rake Exit 2 off 101 and follow the signs to the Manchester airport. Take the left to the airport; the Highlander is the first right.

For more, call Tim Wolfe at 603-893-5858.



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