(באחד בשבט ראש השנה לאילן כדברי בית שמאי בית הלל אומרים בחמשה עשר בו:	RUH	29	
	On the first of Shevat is the New Year for the tree; the fruit of a tree that was form	ied prio	r to that da	te
	belong to the previous tithe year and cannot be tithed together with fruit that was	forme	d after that	
	date; this ruling is in accordance with the statement of Beit Shammai. But Beit Hill	el say: T	he New Yea	ar

[יַאֹמֶר אֱלֹהִים תַּדְשָׁא הָאָׂרֶץ וָיְהִי־כֵּן: And God said, "Let the earth sprout vegetation: seed-bearing plants, fruit trees of every kind on earth that bear fruit with the seed in it." And it was so.

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וּתוֹצֵא הָאָֿרֶץ דָּשָׁא עֲשָׂב מָזְרָיעַ זָּרָעֹ לְמִינֵהוּ וְעֵץ עְשֶׂה־פְּרֵי אֲשֶׁר זַרְעוֹ־בָּוֹ לְמִינֵהוּ עִיִּרָא אֱלֹהָים כִּי־טְוֹב:

The earth brought forth vegetation: seed-bearing plants of every kind, and trees of every kind bearing fruit with the seed in it. And God saw that this was good.

עץ פּרי שָׁיְהַא טַעַם הָעֵץ כְּטַעַם הַפְּרִי, וְהִיא לֹא עָשְׂתָה כַן, אֶלָּא וַתּוֹצֵא הָאָרֶץ עַץ עוֹשֶׂה פְּרִי — FRUIT TREE עץ פּרי ןלא הָעֵץ פְּרִי, לְפִיכָךְ כְּשָׁנִּתְקלֵּל אָדָם עַל עֲוֹנוֹ נִפְקְדָה גַּם הִיא עַל עֲוֹנָהּ וְנִתְקּלְּלָה:

that the taste of the tree be exactly the same as that of the fruit. It did not, however, do this, but (v. 13) "the earth brought forth a tree yielding fruit" and the tree itself was not a fruit; therefore when Adam was cursed on account of his sin, it (the earth) was also visited (because of its sin) and was cursed also

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ֿוָזָכַרְתָּי אֶת־בְּרִיתִי יַעֲקָוֹב וְאַף゚ אֶת־בְּרִיתִּי יִצְקָוֹב וְאַף゚ אֶת־בְּרִיתִּי יִצְחָלָן וְאַף אֶת־בְּרִיתִי אַבְרָהֶם אֶזְלָּר וְהָאֶרְץ אֶזְלְּר:

Then will I remember My covenant with Jacob; I will remember also My covenant with Isaac, and also My covenant with Abraham; and I will remember the land.

נצֵר חֶּסֶד ׁ לָאֶלָפִים נשֵא עָוָן וָפֶשַׁע וְחַשָּאָה וְנֵקֵה לָא יִנֶּלֶּה פַּקֵד וּ עָוֹן אָבֹוֹת עַל־בָּנִים וְעַל־בְּנִי בָּנִים עַל־שִׁלְּשִׁים וְעַל־ רַבַּעִים:

extending kindness to the thousandth generation, forgiving iniquity, transgression, and sin; yet He does not remit all punishment, but visits the iniquity of parents upon children and children's children, upon the third and fourth generations."

וַיִּמָהַר מֹשֶׁה וַיִּקָּד אַרְצָה וַיִּשְׁתַּחוּ:

for trees is on the fifteenth of Shevat.

Moses hastened to bow low to the ground in homage,

גמ' ת"ר (ויקרא כג, מ) פרי עץ הדר עץ שטעם עצו ופריו שוה הוי אומר זה אתרוג \mathcal{S} י, \mathcal{S}

The Sages taught that the verse states: "Fruit of a beautiful tree," meaning, a tree that the taste of its tree trunk and the taste of its fruit are alike. What tree is that? You must say it is the etrog tree.

בויצו יְהוָה אֵלהִים עַל־הֵאָדֶם לַאמֶר מִפָּל עַץ־הַגָּן אָכָל תּאַכֵל: עַץ־הַגָּן אָכָל תּאַכֵל: עַרְיִאַן יֹ

And the LORD God commanded the man, saying, "Of every tree of the garden you are free to eat

וּמֵעַץ הַדֹּעַת טוֹב וָלָע לָא תאַכַל מִמֶּנוּ כִּי בְּיָוֹם אֲכָלְךֶ מִמֶּנוּ מָוֹת תָּמְוּת:

but as for the tree of knowledge of good and bad, you must not eat of it; for as soon as you eat of it, you shall die."