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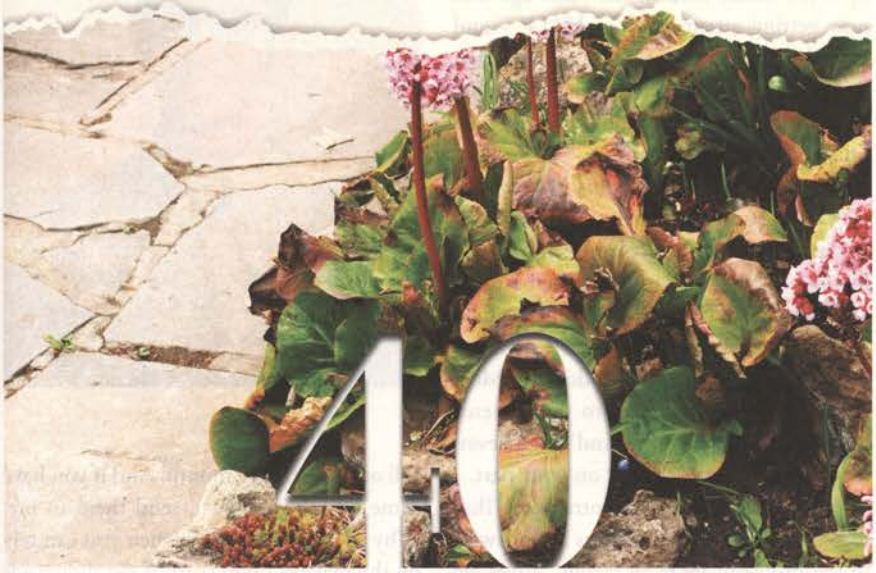

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"Our parents said, 'We're not gonna get you a minibike but we'll get you a riding lawnmower.'"

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What do you think? Email me at cbowen@gie.net.

Your own personal R&D department

Here's a quick exercise: In the margin of this page, write down the two biggest challenges facing your company right now.

I guarantee that of the thousands of landscapers who just did this, more than one wrote down the same thing you just did. I'm hard pressed to think of any problem – big or small – that you could have that no other contractor has ever experienced. None of us is that special or unique.

Whenever I'm touring a landscaper's yard or shop, or just catching up on the floor at a tradeshow, I'm always amazed at how freely they give. Almost to a person, contractors are ready to share advice and insight on how their operations work, from the practical stuff like how they park their trucks to the loftier stuff like how they target new customers.

Thankfully, there's a very low jerk factor in the landscape industry. It seems everyone is more than happy to share the tips and tricks they've learned along the way with younger or less experienced colleagues.

This sharing has been institutionalized across the country in peer groups – started by a few smart consultants years ago and now getting attention from NALP – and it really took off, buoyed by the idea that non-competing contractors who get together to share best practices and – *gasp* – even financial data can all improve.

That's what our cover story this month tries to illustrate. My crack team of editors, writers and contributors has been working for months now to gather up the best tips and tricks from landscapers out in the field that they've used to help their teams become more efficient and productive. Most are very simple and easy to implement. Some are more complex and might even require a bit of investment on your part.

But they all get to this central idea: That together, we have the solutions and answers to the problems we're all facing. When we asked for tips, we got way more than we could use. So, starting this fall, we're going to

roll out more every month. And if you have some tips of your own, send them to me. Why reinvent the wheel when you can rely on the massive brain trust of the thousands of landscapers who have likely already solved your problems? – *Chuck Bowen*

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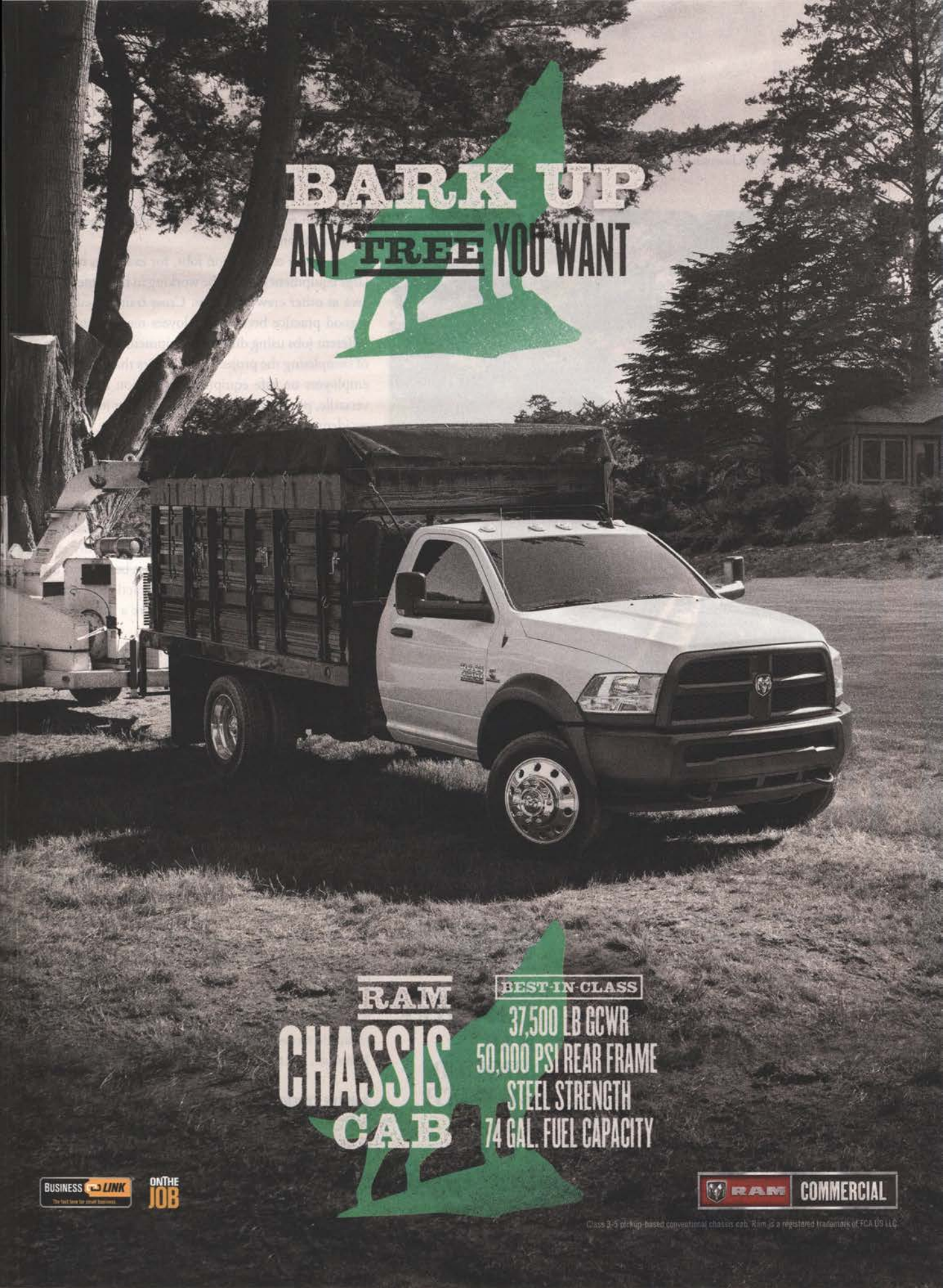
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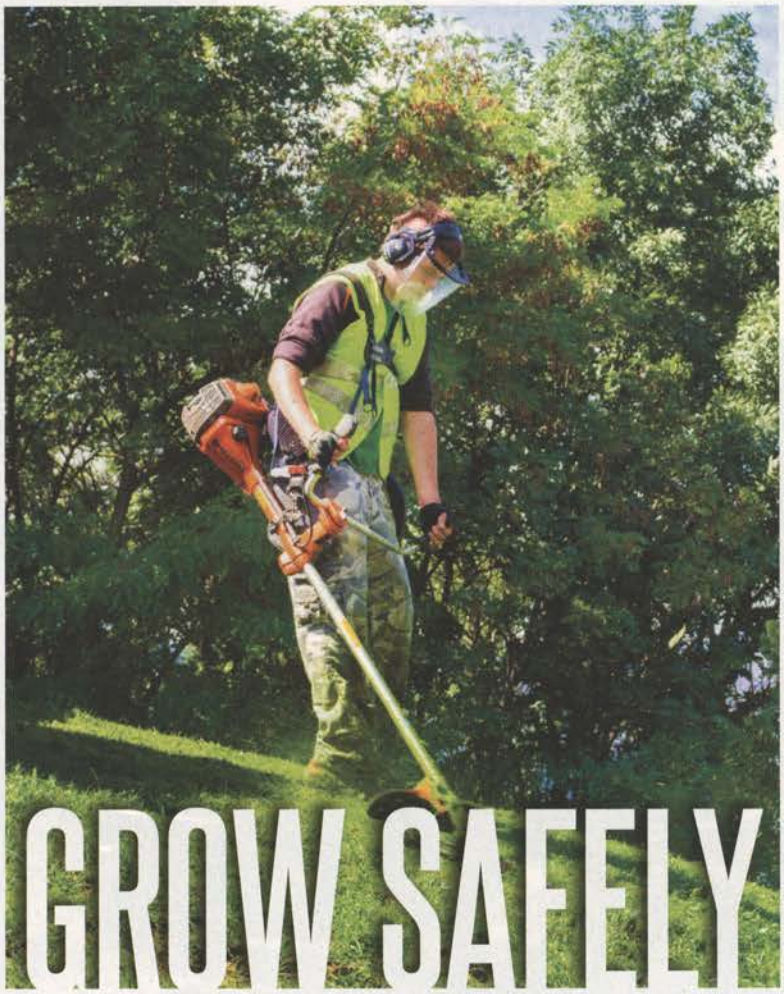

GROW SAFELY

ASK THE EXPERTS

Q: I have a written safety program, but my company is growing and adding more services and employees. What are the most effective safety training methods?

A: Safe work practices are vitally important in our industry, and following safety training methods or techniques will strengthen and improve your safety program. Most companies hold regular safety meetings or tailgate safety sessions. This puts the company's focus squarely on employee safety. Landscaping includes many services, each with safety concerns, so a full-service company must safely train employees on a variety of equipment and work situations.

Landscape construction jobs, for example, require large equipment that can be working in the same work area as other crew members. Cross training safety is a good practice because employees may be assigned different jobs using different equipment in the course of completing the project. Companies that cross train employees on safe equipment operation have more versatile, productive employees and fewer job-related accidents.

New employees must be safety trained before they are job trained, so the first meeting a new employee has should be with the safety director. Doing so emphasizes safety from day one. The company should never assume new employees know safe operating practices just because they have industry experience. Any employee cited for unsafe practices must be written up and instructed in safe operating practices. Repeat offenders should be discharged before a preventable accident happens.

The fleet manager is responsible for maintaining not only the mechanical parts of equipment, but also, and more importantly, the safety mechanisms that keep both the operator and the other crew members safe on the job. The best technique to ensure safe equipment operation is a daily inspection and regular communication about equipment safety issues between operators and the fleet manager.

All employees must be involved in the company's safety program and understand how important safety is in the operation of the business. All departments should be engaged in the company's safety program, and training must be ongoing with regularly scheduled sessions. Owners, safety directors, fleet managers, foremen and crew members, even executives and salespeople, have an important role in safe company operations.

"THE FIRST MEETING A NEW EMPLOYEE HAS SHOULD BE WITH THE SAFETY DIRECTOR."

Rick Cuddihe, Landscape Industry Certified
LaFayette Property Maintenance
Trailblazer, NALP

NATIONAL ASSOCIATION OF LANDSCAPE PROFESSIONALS

ASK THE EXPERTS is brought to you in partnership with NALP, the national association of landscape professionals. Questions are fielded through NALP's Trailblazers, the industry's leading company mentoring program. For more questions visit Landscapeprofessionals.org.

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LETTERS TO THE EDITOR

READER TAKES ACTION

What a wonderful job you did on the article ("A place to breathe," June 2015) about George Mark Children's House. Captured the spirit of this amazing place in one page!!! I know for a fact that your article generated one donation to George Mark from a reader. I hope that many more people are inspired to donate or learn more about GMCH. Our "green industry" is full of wonderful people, so I wouldn't be surprised!!!

– **Sharon Serpico Hanson**, president/CEO, Serpico Landscaping

A GREAT 12 MONTHS

I own a small landscape company in Ogden, Utah. We have subscribed to your magazine for the last year and I want to personally thank you for the great information you provide to us. It is absolutely invaluable and has been our industry lifeline in starting my company. Whenever I have a question you guys seem to publish a story talking about exactly what I need. Thank you so much for all you do.

– **Landon Buhler**, owner, Buhler Landscape

DROP WHAT YOU'RE DOING

I wanted to drop a quick line to thank you for that interesting article ("54 questions that have absolutely nothing to do with mowers," March 2015). I haven't had an article grab my attention like that for a long time. It is great to see what the rest of us landscapers are up to across the country.

– **Bart L. Poulin**, director of operations, Greener Horizon

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SMART YOUR ENGINE

Next month, we'll be bringing you a package of information on how contractors and LCOs are managing their small engines from maintenance to repairs to replacements. Our Smart Engine Management Month coverage, sponsored by Kawasaki, will include:

- Best practices for keeping mowers running at their best, including tracking needed maintenance and making repairs.
- Considerations contractors take when purchasing new engines for mowers and how they make the decision to get rid of an old engine.
- How contractors get around the challenges of replacing engines, where they get them and how they use them.
- Exclusive research on how long contractors keep their engines, their preferred horsepower, their mechanic staffing and their thoughts on after-market parts.

Plus, keep an eye on Lawn & Landscape's and Kawasaki's Twitter and Facebook accounts for a full month of engine management tips.

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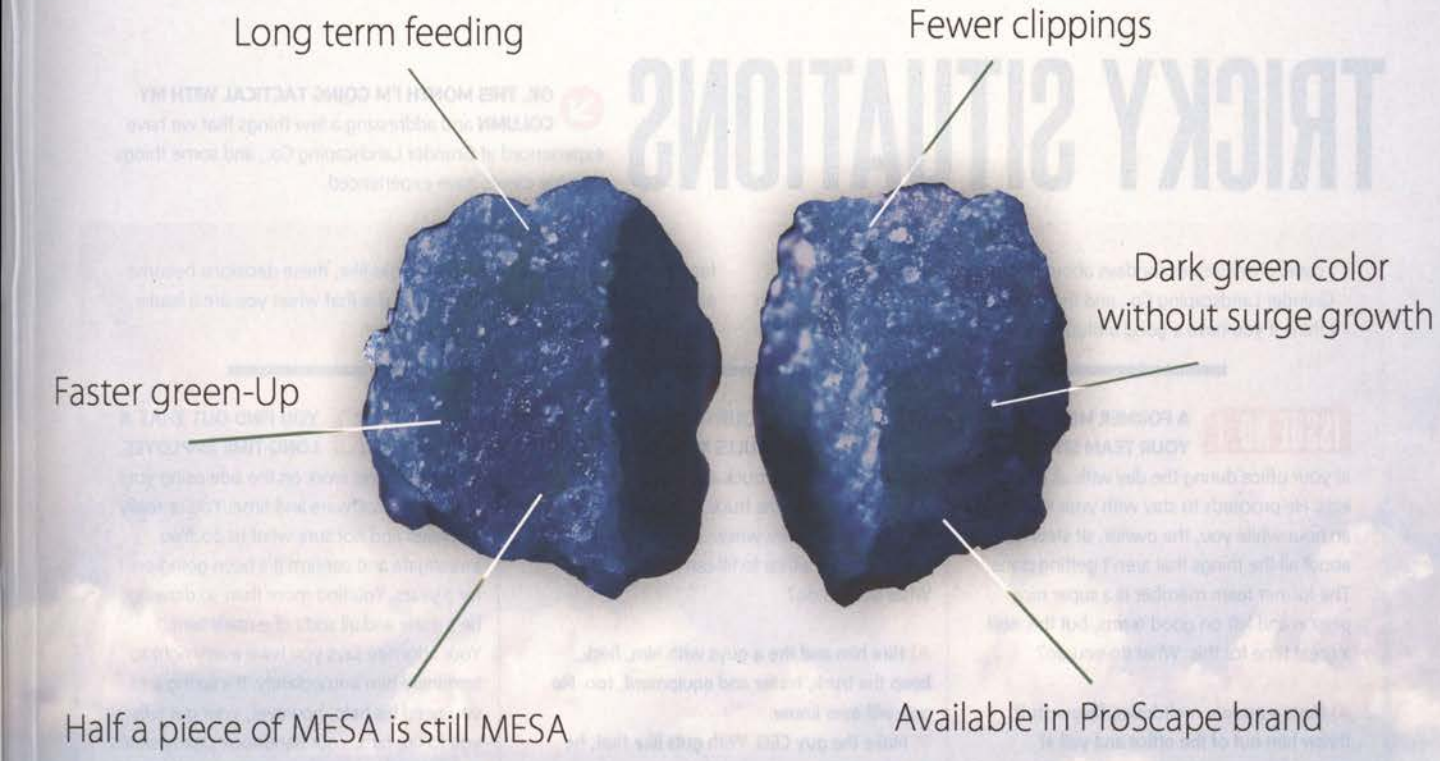

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MARTY GRUNDER is a speaker, consultant and author. He owns Grunder Landscaping Co.
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TRICKY SITUATIONS

OK, THIS MONTH I'M GOING TACTICAL WITH MY COLUMN and addressing a few things that we have experienced at Grunder Landscaping Co., and some things that my clients have experienced.

I could share stories for days about things that have happened at Grunder Landscaping Co., and the landscaping companies I work with. I think if you have a good attitude and a clear vision of what's possible for your business and what success looks like, these decisions become easy. The important thing to understand is that when you are a leader, you are always learning and getting better.

ISSUE NO. 1 A FORMER MEMBER OF YOUR TEAM SHOWS UP

at your office during the day with all of his kids. He proceeds to stay with your team for an hour while you, the owner, sit stewing about all the things that aren't getting done. The former team member is a super nice person and left on good terms, but this isn't a great time for this. What do you do?

A) Have a nuclear meltdown, throw stuff, throw him out of the office and yell at everyone.
B) Turn on the voice mail, sit down and join the party.
C) Go up, say hello to the former team member and ask him if he could possibly come back at lunch on a scheduled day and attend the next cookout when everyone is in a better position to spend time with him and then make a note to discuss how to handle this situation in the future.
D) Do nothing. It's just what comes with the territory, be glad he came in, it shows he likes your company and tell him to stop by again soon, but for 3 hours instead of 1.
▶ Correct answer? C is the one I like.

You have to try to remain calm by setting a good example yourself. I went up, said hello and then quickly got back to work, hoping everyone saw my example. We talked about it and now my team is prepared to handle it better next time. We are totally open to former team members visiting us. We just want it done in a fashion that does not interrupt our business and efforts to be profitable.

ISSUE NO. 2 YOUR COMPETITION PULLS INTO YOUR YARD

with their quad-cab truck and trailer. There are five people in the truck. The driver gets out, asks your team where the office is and walks into the office to fill out an application. What do you do?

A) Hire him and the 4 guys with him, heck, keep the truck, trailer and equipment, too. No one will ever know.
B) Make the guy CEO. With guts like that, he can do anything.
C) Yell at the applicant, tell him he's a thief, run him off the property and throw rocks at his truck.
D) Remain calm, take pictures of the truck, don't hire him and call the company to report what happened.
▶ Correct answer? D is the one I like.

This just happened at our company. It was a great teaching moment. We used it as a springboard to talk about our core values and discussed how wrong this was on many levels. I called the branch manager for this company, told him what happened and said I wanted to meet him sometime and share the information with him. Not out of spite, but because I would want to know if one of my teams did something like this. It made me realize that having a rapport with your team is important and you have to constantly be working on your culture and making sure your place is a good place to work. You hope that if you treat your team fairly, they will do the same to you and I think that's the case.

ISSUE NO. 3 YOU FIND OUT THAT A LONG-TIME EMPLOYEE

has been doing work on the side using your computers, software and time. You're really surprised and not sure what to do. You investigate and confirm it's been going on for 2 years. You find more than 30 drawings he's done and all sorts of e-mails sent. Your attorney says you have every right to terminate him immediately. It's spring and you need his help, however, your gut tells you to fire him. Your handbook clearly states that type of conduct is not allowed. What a mess. What do you do?

A) Ignore it; you can't afford to lose him.
B) Congratulate him for tricking you, give him a bonus, and recognize him for his conduct at the summer picnic.
C) Verbally warn him and get back to work.
D) Terminate him for violating the company handbook and working on personal work on company time.
▶ Correct Answer? D is the best.

It's so hard for us small business owners to take action like this on people we trusted and depended on. However, unless you want to have a company full of this type of behavior, I firmly believe you have to address things like this swiftly and professionally. In my opinion, this is theft. I am not an attorney so you need to talk to one before you do anything. My client who dealt with this recently moved swiftly and found a part-time person to help fill the void. He overcame it and, at last report, he said that was actually a good thing.

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HOURLY RATES THAT MAKE SENSE

A MISTAKE MANY CONTRACTORS MAKE is to charge the same man-hour rate for maintenance and construction work. Their maintenance rates could be more competitive and their construction ones could contain more profit. CPAs often help clients calculate average rates without understanding some of the subtle reasons why they shouldn't be the same. Your construction hourly rate should be 20-25 percent higher than your maintenance hourly rate. I'll calculate hourly rates for both a two-man maintenance crew and a three-man construction crew using a one-day scenario. You can calculate your rates by substituting your costs in these scenarios.

MAINTENANCE MAN-HOUR RATE. We have two people earning an hourly wage of $15 and $11. The crew average wage (CAW) calculates to $13. This crew works a 50-hour week. The labor burden (FICA, FUTA, SUTA, WCI, GLI, vacations, holidays, PTO and medical insurance) is 20 percent. General and administrative (G&A) overhead for the maintenance division is $10 per man-hour. The cost per hour (CPH) for the ¾-ton crew truck and trailer is $14. The ride-on mower runs 5 hours per day at a CPH of $12. The 48-inch walk-behind mower also runs for 5 hours per day at a CPH of $6. Edgers, trimmers, blowers, etc., run a total of 4 hours per day at a CPH of $4.50 each.

- Crew average wage (CAW): **$13**
- The overtime factor (OTF) is 10 percent: **$1.30**
- The risk factor (RF) is 10 percent: **$1.30**
- ***Subtotal:*** **$15.60**
- Add the 20 percent labor burden: **$3.12**
- ***Subtotal:*** **$18.72**
- Add the crew truck and trailer ($112 ÷ 20 Mhrs):**$5.60**
- Add the average equipment cost per man-hour ($108 ÷ 20): **$5.40**
- ***Subtotal:*** **$29.72**
- Add the G&A OPH: **$10**
- Break-even point (BEP): **$39.72**
- Add 10% net profit margin (NPM) (BEP ÷ (1-.1)): **$4.41**
- The portal-to-portal man-hour rate is: **$44.13**

RESIDENTIAL CONSTRUCTION MAN-HOUR RATE. We have three people earning an hourly wage of $20, $16 and $12. The CAW calculates to $16. The crew works a 50 hour week. Labor burden is 25 percent. G&A overhead for the maintenance division is $16 per man-hour. The CPH for the ¾-ton crew truck without a trailer is $12.

- CAW: **$16**
- OTF is 10 percent: **$1.60**
- RF is 10 percent: **$1.60**
- ***Subtotal:*** **$19.20**
- Add the 25 percent labor burden: **$4.80**
- Subtotal: **$24**
- Add the crew truck and trailer ($96 ÷ 30 Mhrs): **$3.20**
- ***Subtotal:*** **$27.20**
- Add the G&A OPH: **$16**
- BEP: **$43.20**
- Add 20% NPM (BEP ÷ (1-.2)):**$10.80**
- The portal-to-portal man-hour rate is: **$54**

ANALYSIS. Most of the calculations are self-explanatory, with four exceptions. First, add a 10 percent risk factor because things don't always go as planned. Second, the labor burden for a maintenance crew is usually a little lower than that for a construction crew. Third, the G&A overhead cost per man-hour for a maintenance crew is usually 30-50 percent lower than that for a construction crew. This is because construction work requires more management than maintenance work. Finally, in a normal market, a residential construction crew should add a 20 percent NPM (this is a 25 percent markup) to its BEP, while a maintenance crew usually operates at a 10 percent NPM.

CONCLUSION. The pricing for our construction crew is $10 more per man-hour than the maintenance crew. That's almost a 23 percent difference. Too many contractors, who use an average man-hour rate overprice maintenance accounts while underpricing construction. This means they could be more competitive bidding maintenance work, while making more money on construction projects. And who couldn't use more money? L&L

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BY CHRIS HEILER

HIRE POWER is a monthly column designed to help you recruit, hire and retain the best talent for your company. We've got a rotating panel of columnists ready to give you practical, tactical advice on solving your labor problems. Email Chuck Bowen at cbowen@gie.net with topic ideas.

USE YOUR WEBSITE TO HIRE

AS AN INDUSTRY, WE MAKE A LOT OF EXCUSES as to why it's difficult to "find good people." We tend to point the finger at the job force at large or at Uncle Sam. Do any of these excuses sound familiar to you?

- Poor attendance at job fairs and career days
- Fewer students in vocational and technical schools
- The labor force isn't "energized" by our industry – it's beneath them
- The younger workforce today just won't – or cannot – handle the manual labor
- Poor leadership in Washington DC and an unstable H-2B program

I didn't make these up. I pulled these challenges directly from Lawn & Landscape's 2014 State of the Industry Report. Let's take a look in the mirror and be brutally honest with ourselves for a moment: It's difficult to find good people because most of us stink at recruiting. Let's take some responsibility in this, shall we?

OUR WEBSITES STINK. Your website is the front door to your company's virtual home. And in our industry, most are about as welcoming as the dilapidated house at the end of the block.

I've said many times that your website should be your number one salesperson. It should also be your number one recruiter. (Notice I didn't say your only recruiter – but it's a big one!).

Here are three reasons to invest in your website from a recruiting perspective:

1. You know what's not awesome? Employee productivity tanking because they're on the phone answering, "Are you guys hiring?" Or, worse yet, dealing with people walking in off the street asking for an application. I'm not being anti-social, but there is a better way. It's called the Internet. And your website – not your people – should be facilitating this screening process in an automated way.
2. Your website can operate 24/7/365 educating visitors and keeping them abreast of current openings and opportunities in real-time.
3. Connect with candidates and build trust through transparency. That's a word more of us need to embrace, especially considering the needs of the millennial generation. Be up front on your website about compensation and benefits. Talk about your people, core values and company vision. Don't be vague and boring like your competitors.

1ST STEP: PUT THE BASICS ON YOUR WEBSITE. There's much yet to be said and written about "inbound recruiting" as we call it at Landscape Leadership. Much more than can be laid out in a single article. For that reason I want to start simple and introduce five basic best practices for implementing an inbound recruiting strategy on your company's website.

▶ No. 1: Create a home for career-specific content on your website

A lot of companies are starting to add a "Careers" page to their websites and you should do the same. And don't make candidates dig for it – make it easy to find.

At a minimum this page should showcase current openings and tell candidates how to apply. Should they fill out a form, call you directly, email you, stop in? Explain the process.

▶ No. 2: Create secondary content of interest to job candidates

I mentioned the importance of transparency. If a candidate is on your website, they'll dig deep doing their research and determining whether they want to reach out or not. As an example, the last four job candidates I've interviewed for Landscape Leadership visited our website five times each and viewed 27 pages on average.

Here are some ideas to appeal to candidates:

- ***Create a "Team" page featuring your employees.*** Include images. Candidates want to see who they could potentially be working with. Team pages like this are often the most-viewed pages on a website.
- ***Create content or a blog specifically*** for recruiting purposes where you share company information and insight. At Landscape Leadership we have a separate "Culture Blog" for this.
- ***Share your core values.*** Every candidate I talk to mentions how he or she appreciates the way we present our core values on our website for all to see. You can do the same.

Give your candidates a chance to get to know you. Otherwise, like a terrible first date, you'll never get a second chance.

For part two of this article, check out next month's Hire Power. **L&L**

The author is a former landscape contractor and the founder of Landscape Leadership, a digital marketing agency for green industry companies.

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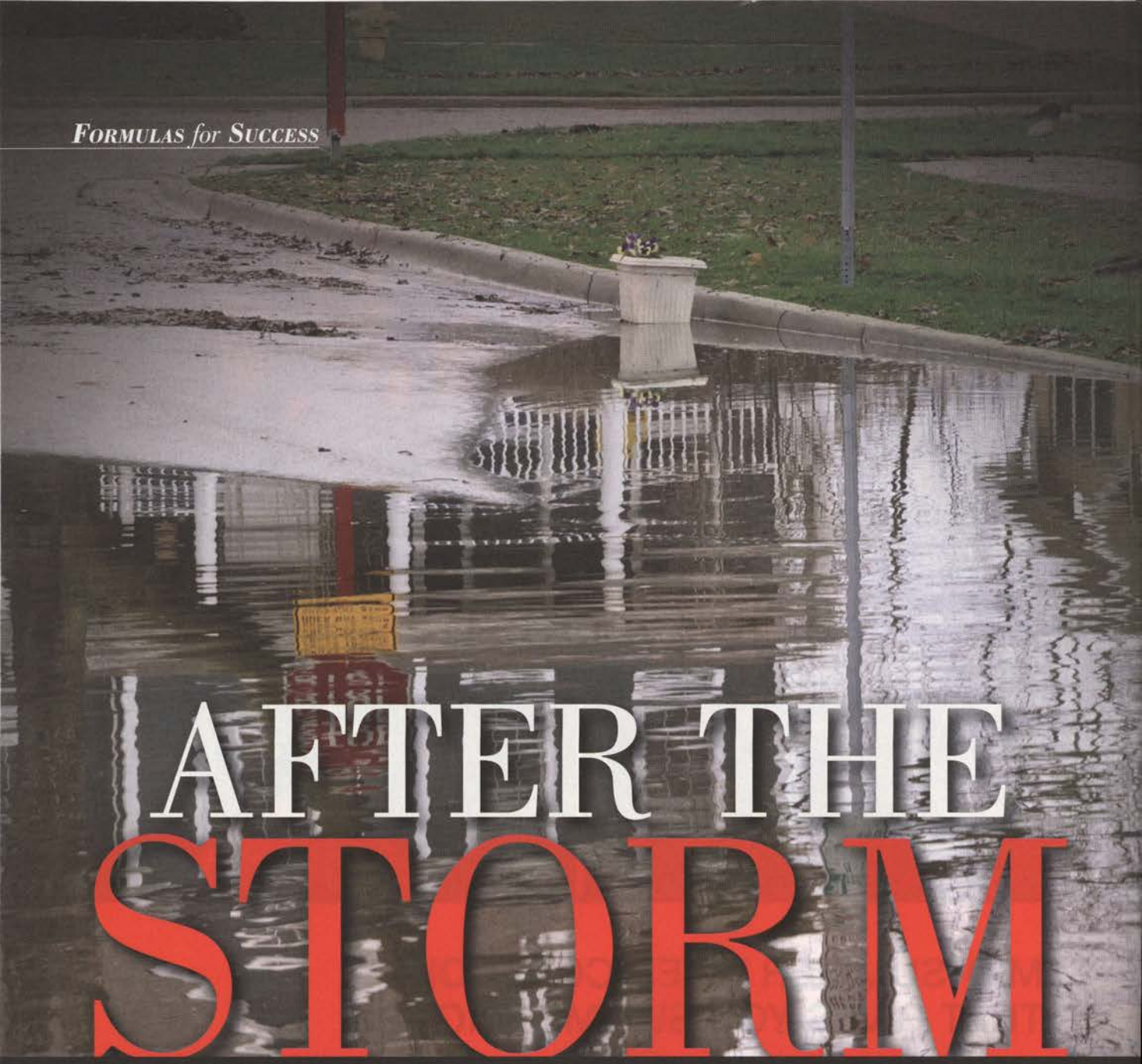

AFTER THE STORM

Landscape firms share how they run disaster response, storm cleanup and water damage prevention services.

By Kristen Hampshire

THERE'S A CALM FOLLOWING A STORM, but there's nothing low-key about the disaster response required to get a landscape back into shape. Tree damage, flooded spaces, debris and infrastructural damage can be left in the wake, and it's not pretty. But landscape firms that take on cleanup work know this, and they come prepared.

This month, Lawn & Landscape spoke with three firms that tackle different aspects of storm cleanup, disaster response and prevention like preparing a landscape to handle floodwaters and more. Here's what they had to say about the resources, labor and skills it takes to perform these services successfully.

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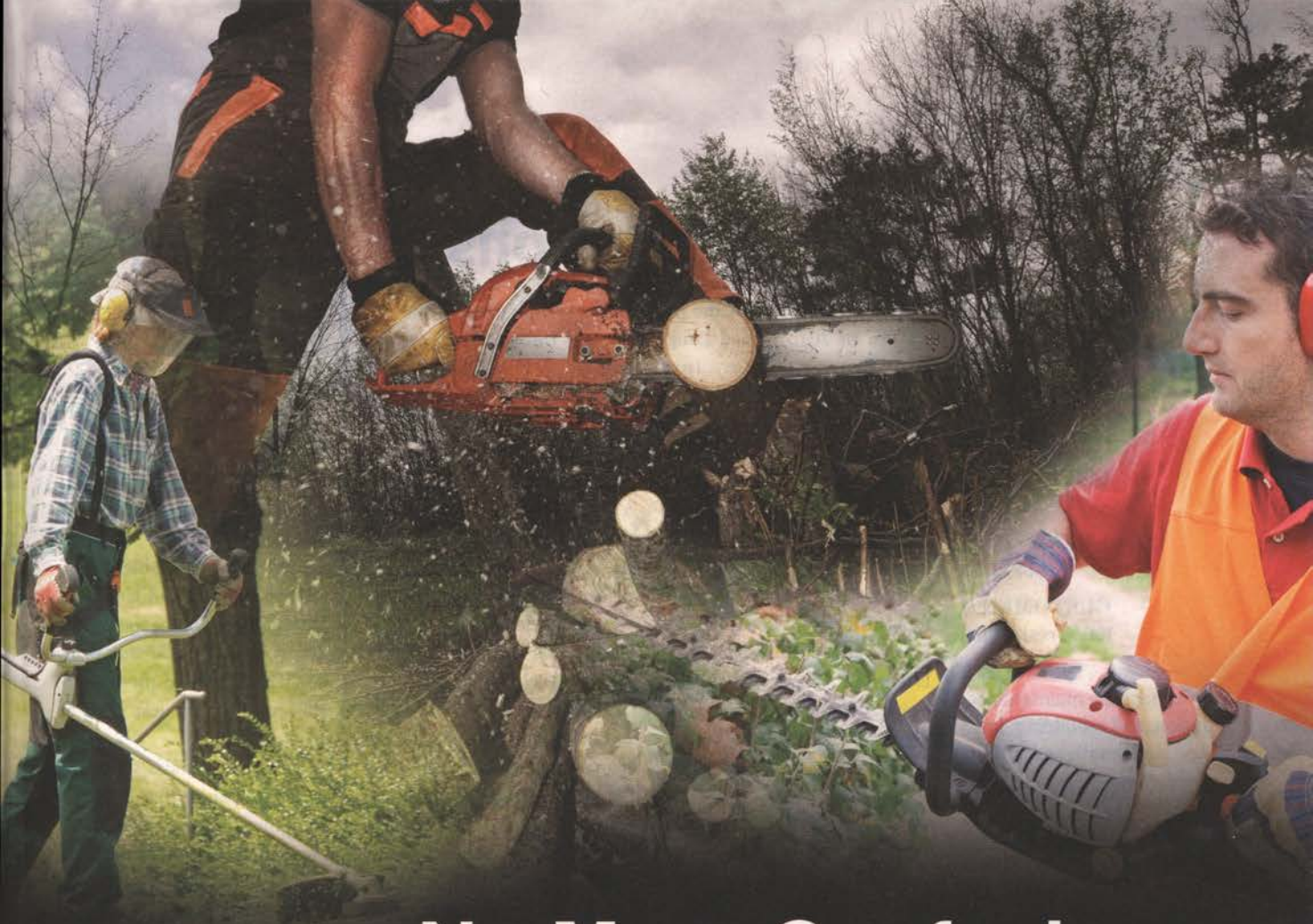

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ETHOS LANDSCAPE AND DESIGN

Khalana Gocken, president

LOCATION: Longmont, Colo.

ESTABLISHED: 2013

EMPLOYEES: 6

2014 REVENUES: $140,000

CUSTOMERS: 100% residential

SERVICES: Landscape maintenance, design, soil rebuilding, lawn alternatives, gardens

TAKE-AWAY TIPS

FOCUS ON PREVENTION. There's a market for storm cleanup services, but Gocken prefers to concentrate on creating landscapes to handle storms. Flood disasters aren't a regular thing, but heavy rains and storm water run-off are ongoing realities.

TEACH NEW TACTICS. Encouraging clients to try a dry creek bed rather than a French drain can be a hard sell. But Gocken shares case studies and helps clients understand how natural solutions work. She suggests professionals tap into water management experts and environmental experts that are eager to provide resources.

THINK LONG-TERM. The solutions Gocken promotes for managing storm water run-off and preserving the landscape require future thinking. "This approach may not be the easiest, quickest way to install a landscape or deal with a (flood) situation, but they are time-proven systems," she says.

Natural solutions

A major flood in the fall of 2013 turned Longmont, Colo., into a virtual island. Bridges were washed out and properties were destroyed. A few days later, President Khalana Gocken took flyers to a neighborhood facing a filthy aftermath that felt overwhelming to residents. She only spent a few hours knocking on doors to share information about her services at Ethos Landscape and Design. "These poor people were trying to figure out if they could even save their houses," she says, adding the hard approach just felt predatory.

So she started offering people insight instead. "I gave advice about what they could do moving forward, and that made me feel better, and I decided from then on I was going to make sure that my clients don't have to experience this, or that (damage) is limited."

Some of the areas Ethos Landscape serves are flood plains. Aside from flood disasters, which are not a regular occurrence, heavy rains and storms can wash out properties if adequate infrastructure is not in place. And Gocken isn't talking to clients about traditional setups like French drains. "You can only fit so much water through a 4-inch pipe," she says.

Instead, she's having conversations with clients about rain gardens, dry creek beds and other natural solutions for managing erosion, storm water run-off and even finding ways to trap water on properties to help feed the soil and plants. In the municipalities she serves, no one is allowed to collect rainwater.

Gocken admits she's not a traditional landscape maintenance and design firm. She previously owned a firm like that before deciding to take this sustainable approach a few years ago. "It kind of takes an open mind and a little bit of faith on our clients' part to start down the road with us," Gocken says. "We do a lot of explaining. We explain the way nature deals with issues (like storm water and flooding). And nature does it beautifully."

And Gocken shares examples of how a preventive approach to managing floodwaters and run-off can benefit clients – and what happens without these solutions in place. "I had one client who had just dug a foundation to build a home, and as the water was running down a hill from other properties, it became a swimming pool – it was crazy," she says. "After that, I said, 'OK. We are getting you a rain garden and deep-rooted plants that can deal with this water as it is running off so it does not collect on your property and create problems for you."

Once clients try one of Gocken's natural solutions, they often call with gratitude. "They say, 'We went outside after that rain storm and it worked,'" she says.

So Gocken doesn't rush in to sell cleanup services. Instead, she teaches how soil rebuilding and other techniques can set up clients for success when storms do strike. This way of considering how we manage water and seeking alternatives is a long-term approach, she says. "This is where the industry will be heading in the next 20 years. There will be no other option."

Scaling sales

Andrew Bachman turned what he considered a serious deficit in the storm cleanup process into a business niche for Trout Brook Landscaping in West Hartford, Conn. Following a big storm, trained arborists and landscape professionals with the equipment and skills to handle tree work don't have time to prospect or sell services. They just want to do the work.

"It doesn't make sense for these companies that have the equipment to also manage the projects and do sales at the same time," Bachman says. "They make more money hiring a sales person to do the face time with customers."

Bachman is the face time.

But Trout Brook does more than sell in the eye of the storm. Holding four arborist certifications, and owning a landscaping firm of his own, he brings skill and consultation services to clients who need guidance so they can restore their properties back to a usable state.

"There are not enough people who can provide a quality consultation to homeowners and businesses for tree work following storms," Bachman says of filling a niche.

Trout Brook's emergency response role is to assess situations and propose plans of action. This includes meeting with the property owner, calling in insurance companies to assess and secure structural damage, and then essentially designing a project scope for a qualified

contractor to execute. "We are the sales team, so when we go to a storm, we do prospecting calls and customer traction," Bachman explains, adding that securing sales is specialized work. Not every tree company thrives in this area, which is why they can hire Bachman to be the sales arm. "Disaster response, or storm-chasing, requires an attentive, detail-oriented salesperson," he says.

Andrew **BACHMAN**

Bachman cut his teeth in this area while working on major disaster response projects in 2011. Hurricane Irene tore through New York and southern Connecticut, and two months later a Halloween snowstorm, Alfred, dumped a foot of heavy, wet snow on the region.

"There were tree branches breaking all over town, and some trees fell over entirely," he says. "There were contractors coming in from all over the country – the government actually requested for tree contractors to make their way out to Connecticut to help out."

During that time, Bachman connected with a cable television contractor with 35 years of storm experience and two bucket trucks. Bachman learned from this mentor, and they served on a contractor team post-Hurricane Sandy, clearing right-of-way roadways in northeast New Jersey.

"During that time, we connected with others on the FEMA project and others from prior storms," Bachman says of the network of tree contractors and other professionals on site. "There is a huge need for qualified contractors for this type of work."

And there's an even greater need for qualified professionals

TROUT BROOK LANDSCAPING

Andrew Bachman, president

LOCATION:
West Hartford, Conn.

ESTABLISHED:
2009

EMPLOYEES:
4

2014 REVENUES:
$325,000

CUSTOMERS:
95% residential,
5% commercial

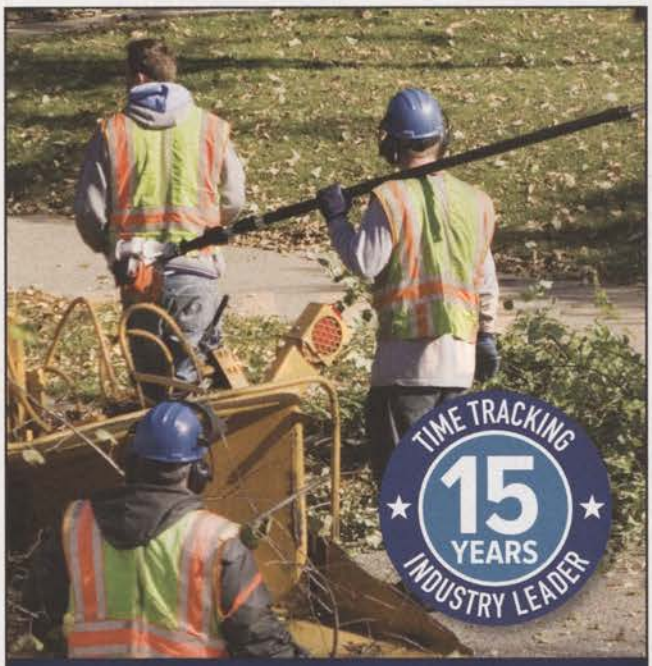
SERVICES:
Design, installation, garden maintenance, tree services

TAKE-AWAY TIPS

ADDRESS SAFETY.
"You need proper insurances," Bachman says, relating that companies that chase storm work take on a serious liability without protection. Also seek safety training. "You don't want to learn safety lessons the hard way," Bachman says.

FILL A NICHE.
Bachman's company owns one bucket truck, but he'd rather dedicate his company time to selling disaster response work to other tree companies because he recognizes sales is an expertise many businesses lack.

CONNECT WITH EXPERTS.
Networking with tree contractors from around the country that perform disaster response work has been invaluable for Bachman. He learns form their experiences. And, he has made business connections that enable him to sell post-storm tree services. "I learned form other contractors that encouraged me to fill this niche," he says.



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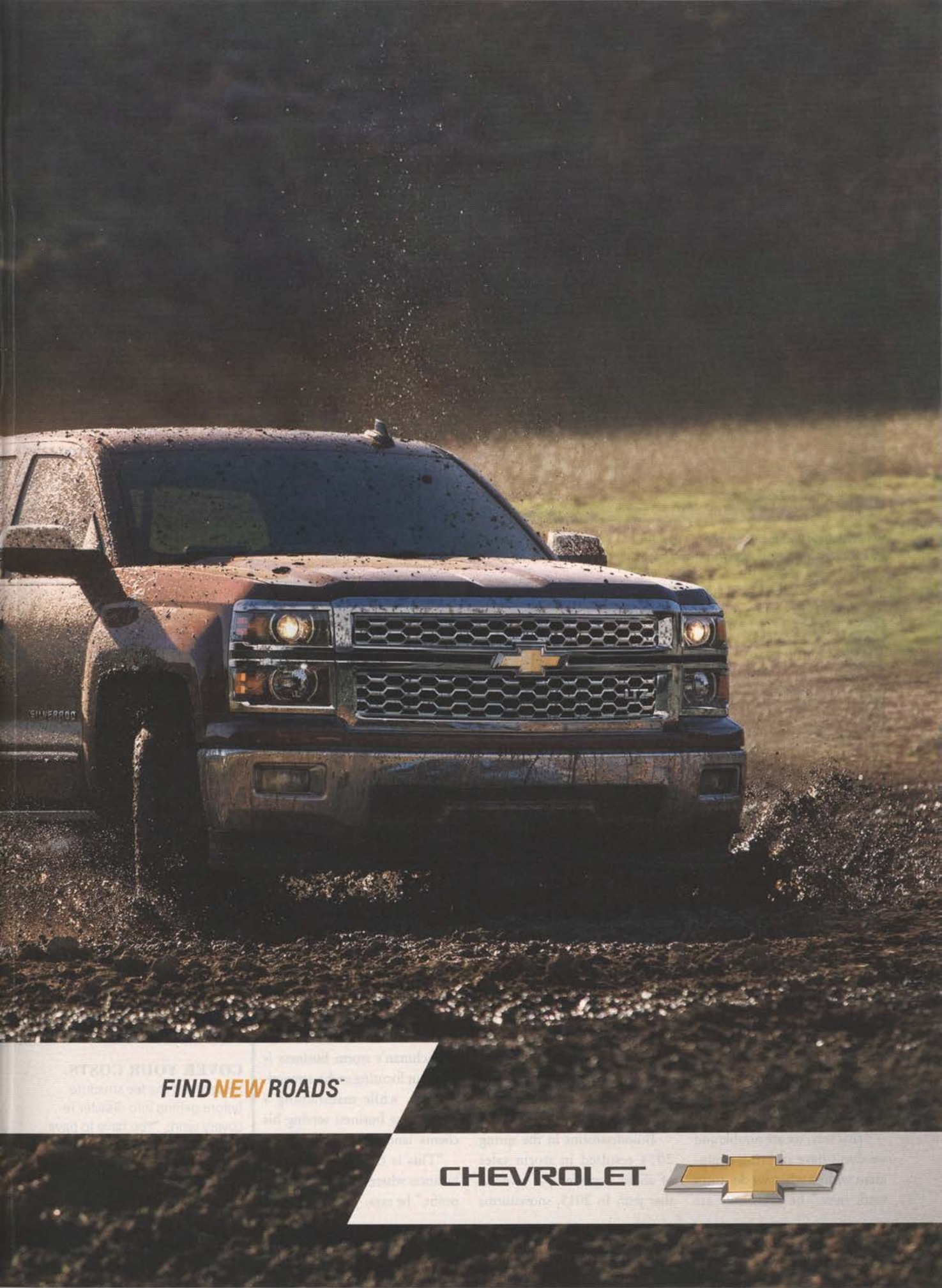
FIND NEW ROADS™
CHEVROLET

While Andrew Bachman's company, Trout Brook Landscaping, has a bucket truck and does residential tree work for his client base, he chooses to spend post-storm man-hours doing sales rather than in a bucket truck.

to communicate with customers and draft plans for managing the cleanup. Bachman says his strength is sales.

While his company owns a bucket truck and does residential tree work for his client base, along with landscape maintenance and installation, he chooses to spend post-storm man-hours doing sales.

"That way, we are nimble and we don't have to bring equipment with us when we do storm work now," he says. "We are agents of the companies we sell the work for." Bachman takes a sales commission off storm work sold. These sales vary depending on the year. During Hurricane Sandy, storm sales accounted for 30 percent of Trout Brook's revenues.

"I was doing that work for two and a half months during that winter," he says.

Thunderstorms in the spring 2014 resulted in storm sales of about 5 percent of revenue that year. In 2015, snowstorms produced roof clearance jobs. Bachman saw an opportunity to put the bucket truck and his professional tree climber to work. Those sales (his company did all of the labor) amounted to 10 percent of revenue so far.

Bachman's storm business is all about focusing on his strength in sales, while maintaining a strong base business serving his clients' landscaping needs.

"This is the angle of storm business where we find the most profit," he says.

MULLIN LANDSCAPE ASSOCIATES ▸

Chase Mullin, president

LOCATION:
Harahan, La.

ESTABLISHED:
2007

EMPLOYEES:
55

2014 REVENUES:
$4.6 million

CUSTOMERS:
80% residential, 20% commercial

SERVICES:
Landscape design/build, maintenance

TAKE-AWAY TIPS

PLAN FOR LABOR.
Disaster recovery work and other projects driven by government funding or forces of nature are unpredictable and require immediate response. As for the project Mullin Landscape Associates is on now, it's not unusual to get a phone call Friday that a crew is needed on site by Tuesday morning. "That can be tough to schedule, but we make it happen," Mullin says.

WORK THE RELATIONSHIP.
Mullin Landscape Associates doesn't necessarily seek out hurricane recovery work, but because of relationships with civil engineer contractors in the area the landscape firm has become a go-to.

COVER YOUR COSTS.
Understand the fee structure before getting into disaster recovery work. "You have to have the ability to front the money on projects, at least when you're doing the government work," Mullin says.

Landscape the levees

Rebuilding the Big Easy after Hurricane Katrina required significant infrastructural investments, and government dollars flooded in to New Orleans to aid the cause. Working as a subcontractor to a large civil contractor, Mullin Landscape Associates performed some work installing "levee armory," which requires laying down sod or hydroseeding significant stretches of land.

Mullin Landscape Associates met a tight deadline, earning recognition as part of a larger contractor team as first to finish their portion of levee armory. Doing so required resources – mainly available labor that could be assigned to this project while the rest of crews maintained the company's regular accounts and kept other design/build projects moving.

"These companies (civil engineering) want to know they can draw from a large labor pool," Mullin says. Aside from labor, a business must be able to front the cash flow for materials and labor until payment comes in – and that's almost never until after projects are completed when the government is paying the tab. "That can cause a headache for smaller companies," Mullin says.

Mullin says the bulk of post-Katrina rebuilding projects were initiated shortly after the disaster, but there's still work to be done. Mullin Landscape Associates is currently on two project sites. The larger of the two has been in progress for about a year, and Mullin estimates a good six more months of time before completion. In the end, the levee armory project involving hydroseeding work will be about a $250,000 project, performed in stages over time.

Overall, hurricane recovery work makes up a small portion of the business – much less than 10 percent, Mullin says. And while government jobs tend to be primarily price-driven, and Mullin likes to stay away from projects driven only by dollars, he says the civil contractors that bring on Mullin Landscape Associates appreciate the value he brings, even if Mullin Landscape Associates' price isn't the lowest.

But beyond revenues, these disaster rebuilding jobs can provide some positive visibility, Mullin adds. "The project we're doing now is on a busy stretch of road along the Mississippi River, and we have our truck and a hydroseeding machine on that levee," he says. "That can help people realize the capabilities we have as a company." L&L

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SNOW AND ICE
STATE OF THE INDUSTRY REPORT

28
THE 2014-'15 SEASON BY THE NUMBERS

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CHALLENGES AND MORE FROM LAST SEASON

36
TAX-SAVINGS THROUGH LEASING

A SUPPLEMENT TO
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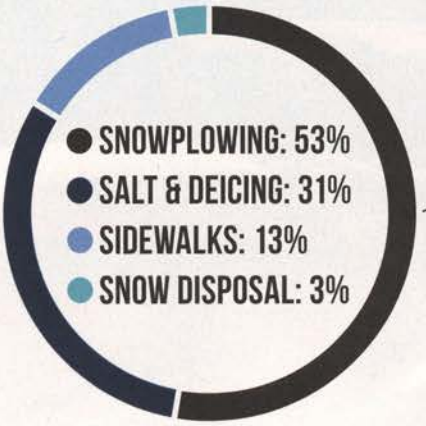
SOI SNOW

SERVICE MAKE-UP

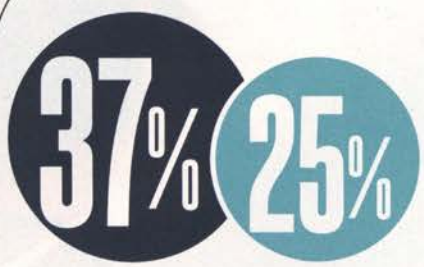
Compared to 2005 State of the Industry data, the number of snow-only firms has shifted slightly in the last decade, increasing roughly 6 percent. According to the numbers, it would seem that a number of landscape firms offering snow and ice management services (73 percent in 2005) have shifted to snow-only operations. The number of other allied firms conducting winter maintenance has stayed roughly the same.

- **67%** Landscape firm offering snow and ice management
- **13%** Other (property mgmt, auto repair with snow removal)
- **10%** Snow-only
- **4%** Construction firm offering snow and ice management
- **3%** Excavating firm offering snow and ice management
- **2%** Government/ municipal agency
- **1%** Pavement maintenance offering snow and ice management
- **1%** Subcontractor

PERCENT OF REVENUE FROM THE FOLLOWING SERVICES



PERCENT OF OVERALL REVENUE



Editor's note: Snow-only firms were excluded from this calculation

22 AVERAGE YEARS IN THE SNOW INDUSTRY

- MORE THAN 50 YEARS: 2%
- 25 TO 50 YEARS: 39%
- 11 TO 24 YEARS: 38%
- 10 OR FEWER YEARS: 21%

PROPERTY PORTFOLIO

- **30%** Commercial industrial
- **25%** Commercial retail
- **20%** Single-family residential
- **11%** Multi-family residential (HOAs, apartments, etc.)
- **8%** Commercial medical facility
- **8%** Government/ institutional

CLIENT RETENTION RATE

2015 VS. 2005

AVERAGE LABOR BREAKDOWN: 9 FULL-TIME | 7 PART-TIME | 22 SEASONAL | 18 SUBCONTRACTORS

CONTRACT PORTFOLIO

BILLABLE EVENTS

16 PLOWABLE EVENTS

23 SALT & DEICING EVENTS

$1,050,227 AVERAGE GROSS REVENUE WINTER 2014-15

COMPARED TO WINTER 2013-14, DID YOUR REVENUE GROW?

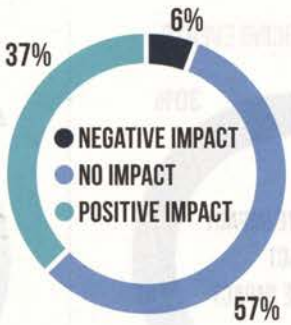
50% Increase | 11% No change | 39% Decrease

CAUSE AND EFFECT

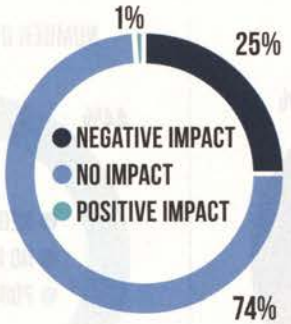
Low-ball contractors, salt prices, insurance costs and the overall mental and physical stress of working an aggressive winter fueled snow fighters' anxiety during winter 2014-15.

On the flip side, respondents reported that fuel prices, consumer/client confidence and the number of workable plowing and deicing events (for better or for worse) all had a positive impact on their winter operations.

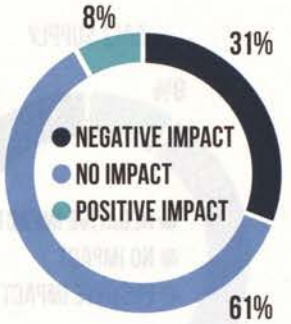
CONSUMER CONFIDENCE



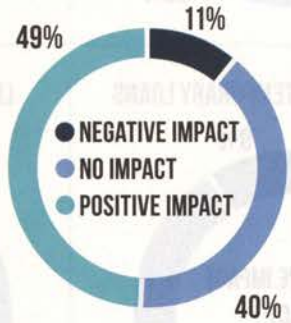
DELINQUENT PAYMENTS



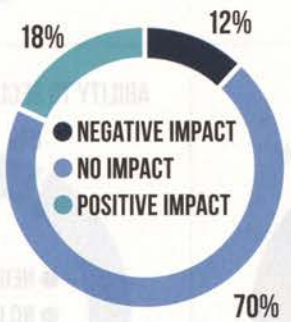
EQUIPMENT COSTS



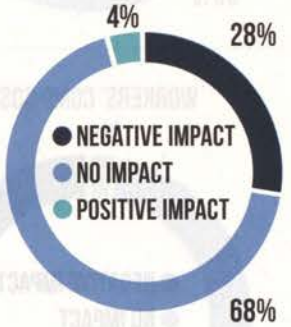
FUEL PRICES



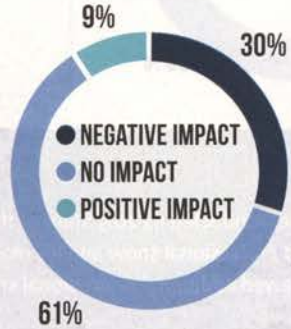
GENERATING QUALITY LEADS



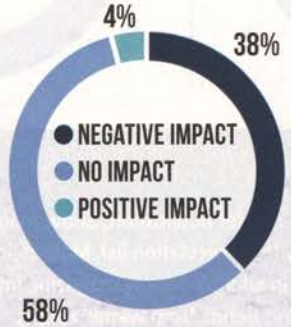
HEALTH INSURANCE COSTS



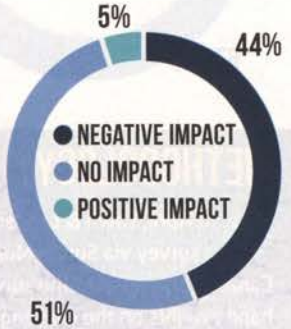
LABOR



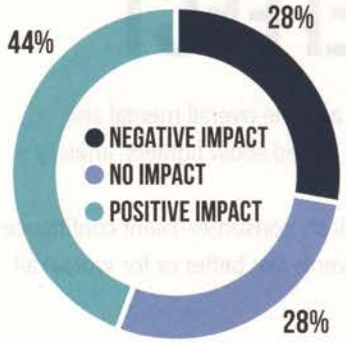
LIABILITY INSURANCE COSTS



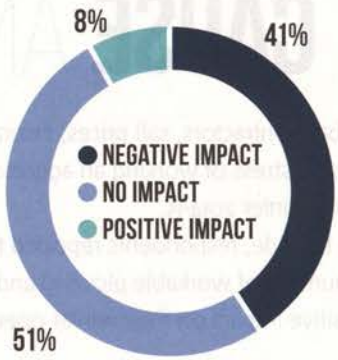
LOW-BALL COMPETITORS



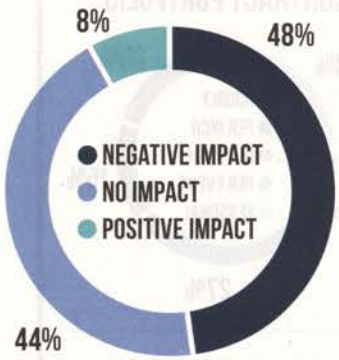
WINTER WEATHER



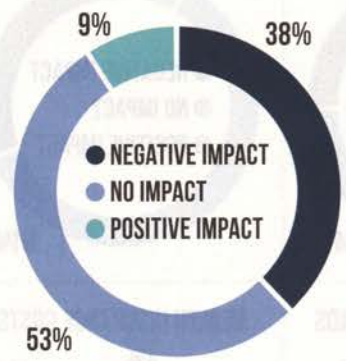
OVERWORKED/STRESS



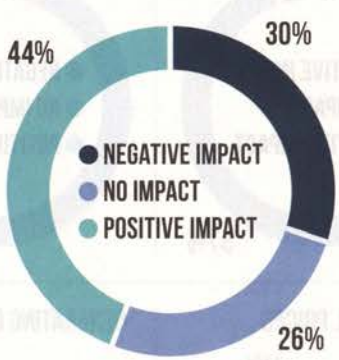
SALT PRICES



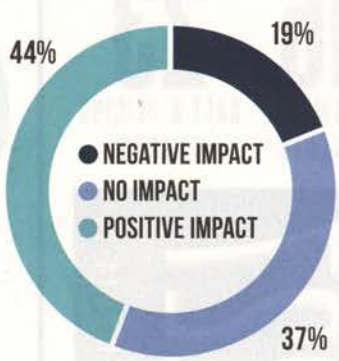
SALT SUPPLY



NUMBER OF DEICING EVENTS

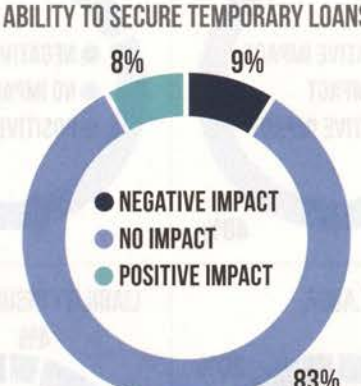


NUMBER OF SNOW EVENTS

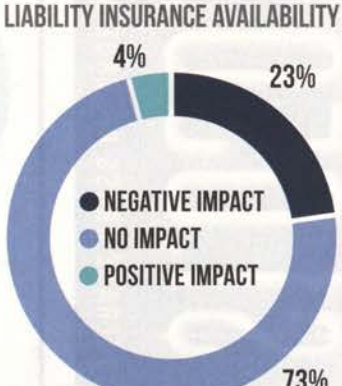


WORKERS' COMP COSTS

ABILITY TO SECURE TEMPORARY LOANS



LIABILITY INSURANCE AVAILABILITY



METHODOLOGY | HOW WE CONDUCTED THE RESEARCH

In April, Lawn & Landscape's sister publication, Snow magazine, conducted its 2015 State of the Industry research by sending out a survey via SurveyMonkey to its circulation list. More than 500 professional snow and ice managers from the United States and Canada responded to the survey. In addition, Snow magazine interviewed additional professional snow and ice managers to gain first-hand insights on the challenges and trends from winter 2014-15.

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- Mike's Snow Removal, North Dighton, MA

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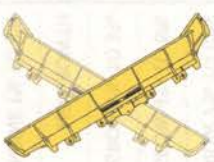
WINDROW

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FISHER

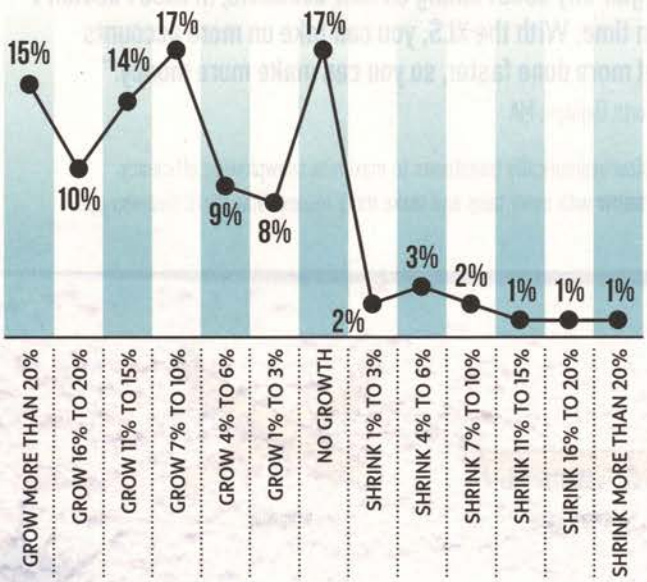
ROADS TO GROWTH

Looking to the immediate and near future, nearly three quarters (74 percent) of respondents expect to experience growth from winter services. That's a pretty impressive and optimistic outlook by a good portion of the industry.

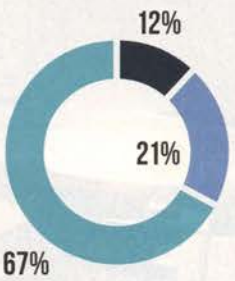
But how will a lot of this growth be achieved? Some of the data to the right may provide a glimpse at how snow fighters expect to accomplish growth over the next five years. For starters, respondents expect to seek out educational opportunities to run more efficient operations. Likewise, nearly half will invest in technology to streamline (and presumably make more efficient) their operations.

Finally, while the majority of respondents believe snow and ice management will become a more critical component to their bottom lines, only a small group (12 percent) expect to join the existing 10 percent as snow-only companies. However, consider the fact that, if that projection holds true, then within the next half decade, nearly a quarter of snowfighters will be snow-only operations.

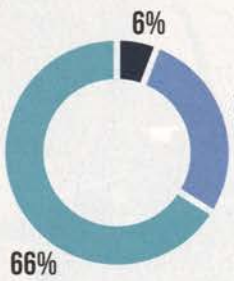
ANTICIPATED GROWTH FOR WINTER 2015-16



PLAN TO TRANSITION TO A SNOW-ONLY COMPANY

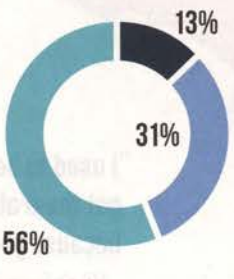


PLAN TO SELL THE SNOW OPERATIONS IN NEXT FIVE YEARS

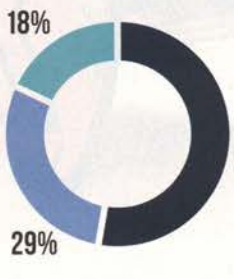


YES · UNCERTAIN · NO

WILL HIRE A CONSULTANT TO BETTER RUN MY BUSINESS

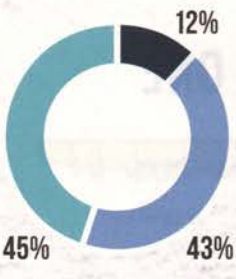


WILL SEEK EDUCATIONAL OPPORTUNITIES TO MORE EFFECTIVELY RUN OPERATION

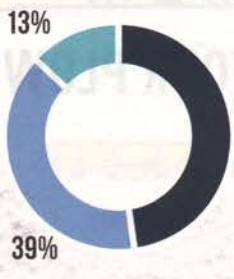


YES · UNCERTAIN · NO

WITHIN NEXT FIVE YEARS, INSURANCE PRESSURES WILL FORCE YOU FROM THE INDUSTRY



OVER NEXT FIVE YEARS, WILL INVEST IN MORE TECHNOLOGY TO STREAMLINE THE OPERATION



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SNOW

A LOOK BACK

Here is what contractors had to say about the 2014-15 snow season and how they dealt with those long nights fighting storms.

Compiled by Brian Horn

The amount of snow contractors saw last season varies from region to region, so we decided to check in and find out how some contractors would describe their winter, what the challenges were and how their staffs make it through those long, long nights plowing snow. Here's a hint on that last one – make sure everyone has a full belly and some extra money.

1. HOW WOULD YOU DESCRIBE THE LAST SNOW SEASON?

The word that sums it up best here in New Jersey is relentless. I'm sure the guys from Buffalo would laugh at the thought, but here in New Jersey, in a normal winter we usually will get a snow event, clean it up and it's likely melted before the next one arrives two or three weeks later. This year, though not a record-breaker or to be remembered for big snow events, it seemed as if it was an almost daily plow/salt/ice inspection of the properties to maintain safety. In reality, we did have some days between events, but those were typically spent sleeping, repairing plows or trucks or preparing/loading for the next forecasted event.

CHRISTOPHER M. MERRICK, C. Merrick Landscapes, Hamilton, N.J.

If I had to sum up last snow season with two words, they would be "pleasant surprise." We all heard about how bad the winter was supposed to be in the Midwest, coupled with a sizeable storm in November made us feel like they had predicted this season correctly. We were all very optimistic that we were going to have another great snow season, like the '13-'14 season, but that quickly fizzled out with hardly any snow for the next two months.

When all of us thought we had been jinxed, the flood gates opened and the snow storms came. We ended up doing a good amount of snow removal in late February and early March, which really set us up for a great transition into a late spring.

TONY WILSON, Grounds Pro, Cincinnati

We had a light snow season by Wisconsin standards. To offset some of the loss, we made sure we had enough commercial accounts to keep our drivers busy when we didn't have to plow our residential clients. We don't like to put all our eggs in one basket, in terms of the types of customers we serve.

PAUL TERRY, Paul Terry Services, Waukesha, Wis.

The 2014-2015 winter was short lived with only a few snow events. Unfortunately, here in Southeast Kansas, winters are feast or famine. Some years we may have over eight snow and ice events and there have been a few where we never knocked the rust off the plows.

STEVE FINLEY, Finleys Lawn & Pest, Fredonia, Kan.

In Northern Virginia, we had a few record-setting days this past snow season and had a fairly steady stream of snow-related business throughout the season. Some of our snow trucks are also set up for Virginia Department of Transportation contracted work and we perform snow management for the majority of our commercial maintenance properties.

STEPHANIE TRIMMER, Professional Grounds, Lorton, Va.

If you're looking for ways to thank your employees, try offering a warm and cozy rest area, like Wilson's Landscaping & Lawn Service does.

PHOTO COURTESY OF WILSON'S LANDSCAPING & LAWN SERVICE

2. WHAT WAS YOUR BIGGEST CHALLENGE LAST SEASON?

The biggest challenge that I and a lot of other contractors faced this past season was shelling out a lot of money up front to pre-purchase the season's inventory of bulk salt as well as sidewalk deicer because of the "shortage" the suppliers were facing (all at a higher price, mind you). That was hard to choke down the upfront cost for a lot of contractors, but we knew it had to be done to provide the services we promised/were contracted for. In the end, it all worked out with the above average snowfall, but we sure were sweating it there for a couple months.

TONY WILSON, Grounds Pro, Cincinnati

Our biggest struggle was keeping ice melting materials in stock. Even though we pre-ordered a normal season's ice melt we ran out in early February and our vendors struggled to keep materials in stock with periods of rationing occurring at times. Fortunately, we are a small enough company (three company trucks/four or five subs) that we seemed to always be able to find, beg or borrow from another vendor/contractor to get us through the winter.

CHRISTOPHER M. MERRICK, C. Merrick Landscapes, Hamilton, N.J.

My biggest challenge this season was the simple fact: We couldn't keep up. New snow storms were rolling through before we could have all the old snow up. The majority of our contracts only budget for a certain number of snow cleanups per year, and those numbers were shattered before our main snow season even started. We battled through it just getting our hands on as much equipment as we could, brought in our part-time guys and guys from other areas of work.

JAMES MESSER, JEM Enterprises, Hampton Roads, Va.

We service more than 60 locations, including commercial and residential, and are paid on a per-push basis. With that being said, try finding temporary labor (at a moment's) notice for one or two days and then not need anybody for another month. So to overcome this we rely heavily on family. My wife and I both drive plow trucks followed by the only year-round employee (my oldest son) in the third truck plow and the forth truck plow is operated by my cousin who is a contractor and is usually slow in the winter. To finish it off, my teenage daughter answers the phones and my son, who is also in high school, runs the sidewalk crew with normally two other high schoolers on board. Keep in mind that these last two positions that my son and daughter are holding have been handed down from older siblings in the past.

STEVE FINLEY, Finley's Lawn & Pest, Fredonia Kan.

3. HOW DO YOU REWARD EMPLOYEES WHO WORK LONG SHIFTS OVERNIGHT IN BAD STORMS?

My area managers, who are salaried, are rewarded by getting double checks on weeks when we work increased hours, but only if the gross profit margin is where it should be. Hourly employees get paid an increased rate during any and all snow hours, so they are always motivated to work as many hours as possible. Once storms are over, or if we are breaking, we will periodically provide lunches, dinners, snacks and/or coffee. It all depends on the timing and duration of the storms.

TONY WILSON, Owner, Grounds Pro, Cincinnati

We reward employees by providing them a warm and cozy crew rest area so when they are our battling the snow or ice, they can come in for a crew rest, relax, and get warm for a few minutes or hours depending on snows or waiting for the next round of snow if there are two bouts coming in that day or night. We offer a full kitchen to use and we also stock it with breakfast, lunch or dinner items. Sometimes, we just order a lot of pizza and provide it to them. They also can play cards, games on the computer, just sit back on the couches and relax or just plain go to sleep. We certainly realize how important our employees are and the tough job that they perform in the harsh elements. This just can't be taken too lightly.

SCOTT WILSON, Wilson's Landscaping & Lawn Service, Swansea, Ill.

On all snow events, our people get a 20 percent increase in wages if they are here on time and work through the entire storm. We feel that rewards them for basically being on call 24/7 through the snow season. Plus, it shows our appreciation of a job well done. We have couches and air mattresses in our conference room that people can use to take a break. We always have coffee on and a lot of the time we have food ready to eat. Sometimes, after the storms are through and all our work is done, we will bring the entire team out for breakfast. L&L

DON CROY, Croy's Mowing, Ottawa, Ohio

THE BENEVOLENT LANDLORD

A sale/leaseback allows a buisness owner to own a building, but keep it off the books of the business. **By Mark E. Battersby**

An increasingly popular tax-saving strategy involves transferring ownership of a building, property, equipment or other assets used by a snow and ice removal business to the operation's owner, partner or shareholder. This is known as a sale/leaseback. There are a number of benefits for both the business owner and the asset owner.

A BASIC SALE/LEASEBACK. Since a building and the land on which it sits are a necessity for many businesses, a sale/leaseback allows a contractor to reduce his or her investment in non-core business assets (the property) while freeing up cash.

These sale-leaseback transactions where real estate or other property owned by the snow removal business is sold to the operation's owner, shareholders or investors and leased back to the business is an increasingly popular strategy. In fact, sale/leaseback transactions are frequently used to free up capital for the snow removal operation.

FAVORABLE LEASING. One of the perks enjoyed by a snow removal business selling its building and becoming a tenant is the ability to negotiate favorable lease terms. In a typical lease, a lessee might make rental payments while the lessor pays all of the property's operating expenses. With a so-called "net" lease arrangement, the tenant pays rent and also pays all of the property's operating expenses. Thus, the landlord receives a fixed rental payment, net of all property expenses.

"With the current economic climate and unfriendliness of potential lenders, a sale/leaseback transaction is an efficient and effective means of generating the capital that might be needed to expand your business."

Most sale/leasebacks are structured as so-called "triple-net" leases with the tenant usually responsible for taxes, insurance and maintenance. A long-term, "hands-off" lease gives the tenant control over the property such as when the tenant owned it. The tenant can, of course, negotiate with the building's new owner to include options that allow for future expansion and even possible sublease of the property.

As property owners, the interest expense and depreciation were the only tax deductions usually available to the snow and ice removal business for its property. On the other hand, a snow and ice removal business that leases property can write off the total payments as a tax expense. Thus, a sale/leaseback often offers a greater tax advantage and produces a bigger tax deduction for the business.

Unlike a mortgage, a sale/leaseback can finance as much as 100 percent of the appraised value of a business's land and buildings. As a result, a sale/leaseback is often a more efficient financing tool. However, because a sale/leaseback is not technically a financing instrument there are no restrictive covenants, and fewer covenants give the business greater control over its operations.

TRUST, LLC OR CORPORATION. Since owning commercial real estate involves risks that are dif-

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ferent from owning a business, establishing a limited liability company (LLC), other similar entity or even a trust, corporation or partnership to own the building allows the two to be kept completely separate. The new owner can then lease the building back to the business or, if space permits, to other tenants as well.

A trust is a unique legal entity as well as a separate taxable entity. A trust usually involves an arrangement created either by a will upon the creator's death or by a trust instrument that may take effect during the creator's life. Under either arrangement, a trustee takes title to the property in order to conserve and operate it for the beneficiaries.

Of course, the trust will be recognized as a separate taxable entity even where the beneficiaries are the same persons as those who planned or created it. Naturally, the trust must give the trustee genuine responsibility for conserving and protecting the trust's assets.

A business or commercial trust is one created for carrying on a profit-making business, usually using capital or property supplied by the trust's beneficiaries. The trustee or other designated persons, regardless of whether appointed or controlled by the trust's beneficiaries, manage the undertaking. For federal tax purposes, this arrangement is usually treated as an association which generally is taxed as either a corporation or partnership, all the while standing alone from the other types of trusts.

MATERIAL PARTICIPATION. Regardless of the type of entity used to hold title to the newly-acquired building, our tax laws often pose a dilemma for the new owners. Thanks to provisions of the 2010 Health Care and Education Reconciliation Act that came into play in 2013, many individuals now find themselves subject to a 3.8 percent Net Investment Income (NII) tax.

Net investment income includes not only rent, but interest, dividends, annuities and royalties. Although NII does not apply to income derived in the ordinary course of a trade or business, it does include income from so-called "passive" activities.

Not too surprisingly, it is the IRS that decides whether an individual "materially participates" in business activities. That is, if the individual participates on a "regular, continuous and substantial basis." Should the IRS feel an individual's participation is not material, he or she cannot deduct losses to the same extent as a business owner who does materially participate.

Thus, regardless of the type of entity chosen by the new owners to operate the building or other property, the NII adds an additional tax on the profits from that "passive" activity. And, losses are also denied or limited for "passive" operations.

REVERSING OR GETTING OUT. Consider an owner who is thinking about retiring or selling his company in a few years. Many small businesses are sold with seller financing, meaning the owner would get a portion of the price up front, and then the buyer would pay the bulk of the purchase price during the next few years.

> **A snow and ice removal business that leases property can write off the total payments as a tax expense.**

Should the buyer fail, the owner could be hit with a double whammy of not getting paid for the business and the building losing its only tenant. The original owner is still required to make mortgage payments on the building, only now those payments must come from his own pocket.

This doesn't mean that buying the building or equipment used by a snow operation is a bad idea, but it heavily increases the business owner's risk. Real estate has an important role to play in a diversified investment portfolio, but many small business owners are not adequately diversified.

Having most of one's net worth in a small business exposes the owner to risk. Adding real estate-related risk to the business, combined with the general health of the local economy, increases risk. The good news is that there are strategies that can help minimize or defer taxes, resulting in a larger portion of any eventual sale proceeds going into the seller's pocket at closing. Common strategies such as delaying the receipt of the proceeds from the sale, converting from a regular C corporation to an S Corporation or LLC, transferring stock in the entity to family members, structuring the transaction to obtain a more favorable capital gains tax treatment as well as using trusts to reduce estate taxes.

With the current economic climate and unfriendliness of potential lenders, a sale/leaseback transaction is an efficient and effective means of generating the capital that might be needed to expand your business. Bottom line, a sale/leaseback with a net lease can work for both buyers and sellers.

Buying the real estate, equipment or other assets of a snow removal business generate benefits such as:

- A predictable, long-term cash flow
- Returns typically higher than bonds
- Low management requirements
- Rent increases and value appreciation to hedge against inflation.

However, lurking on the horizon are potential changes to the rules dictating the accounting treatment of leases and possibly sale/leasebacks. Although unlikely to impact on the popularity of sale/leaseback transactions, the changes now being contemplated deserve attention and the services of a qualified accountant or attorney. A local appraiser can help establish a fair sales price and a tax professional is required for the transaction basics. L&L

The author is a financial writer based in Ardmore, Pa.

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ROB & DUPLICATE

7 field-tested tips and tricks you can steal to make your company more productive and profitable.

Lawn & Landscape editors scoured the country to find the best tips that you can use to make your company more efficient, productive and profitable. Some are simple, some are complex, but they're all created and tested by landscapers in the field.

The best idea: Slow down

J. Rick Lawn & Tree, Colorado Springs, Colo., Dakota OutdoorScapes, Bismarck, N.D.

Over the last few years, I have been so involved in day-to-day operations, I have not had any time to think about making our business more efficient. I come up with a lot of great ideas over the winter months, but executing during the busy season has been a challenge since I just get too busy trying to keep up with everything coming my way.

Fortunately, that has given me time to think about the structure of our business. I started making a list last year of my daily/weekly/monthly tasks that I didn't enjoy doing, or seemed to be too time consuming. After spending a year making that list, I developed job descriptions and created new positions. This has been a huge help and allowed me to start focusing on our efficiency.

I am sure a lot of small business owners are, or have been, in the same position at some point. I always felt confident going into spring that we would have better systems and be more efficient. But what happened was we got so busy doing production, trying to get work done and making new sales that by the time we could breathe, the season was over.

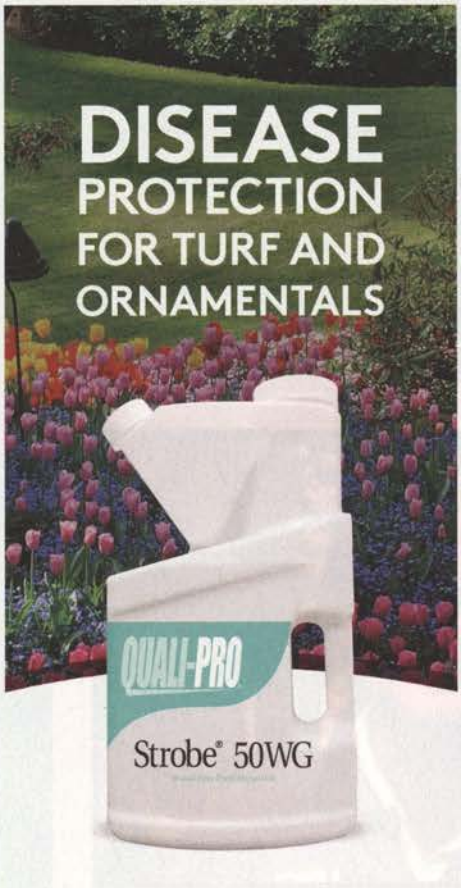
I would liken it to running a race: We started out too fast, got a side ache and didn't finish in the position we should have. We always do pretty well (better than most actually) but I see so much room for improvement in our processes. Since we started from nothing, we had to create processes and adjust accordingly along the way. There is no manual with policies, procedures or standards of work at the start. We have created everything along the way, which is the way most landscape businesses work. Being efficient is usually one of the differences between success and failure in a landscaping business.

After being able to step back, and just watch how things were happening this year, I was able to see a lot of issues. Most I had created myself, thanks to my style of a very fast-paced, get-it-done approach. I have always tried to under-promise and over-deliver for our customers, which means getting projects done early. We accomplish that most of the time, but with how fast we go through everything, there was not enough proper planning. This meant more hours and more overtime for jobs we bid, which meant a lower margin at the end of the job.

In North Dakota, we have a unique situation, because most materials are shipped in from other states. Sod, plants/trees and all hardscape products are all shipped in from Minnesota. We get mulch trucked from Idaho, flagstone from Arizona, specialty irrigation parts from Colorado and so on. We really can't get local suppliers to schedule deliveries of bulk products, so we truck it all ourselves, and also do a lot of our own loading from topsoil piles around new developments. With all the logistics, I created a project coordinator position to assist our project manager. About a month into this spring, I noticed things still weren't running as smoothly as I would have liked. We still had a lot of delays finishing projects due to materials not being available, which meant we were having to start new jobs and wait to finish others once materials arrived.

We had an internal meeting about a month ago and have decided to take a different approach to become more efficient. We are now having a meeting with the customer, project coordinator and project manager a few weeks in advance to make sure everyone is on the same page and everything is ready. There is also an internal discussion on the design and material take-off to make sure everything will work as planned. We are developing much better schedules and have whiteboards showing order dates for products, start dates, in-progress job needs, etc. We are ordering products well before we need them (except for sod) to ensure everything is ready to keep the crews moving from start to completion. Even if that means we need to pay for materials before the job is done, we are making that up in savings on payroll and mobilization.

The key point was to slow down and get organized. I've learned that the more planning and preparation that is done up front, the smoother the job goes. There aren't as many last-minute questions or issues. It's very easy to get in the trap of just "getting work done" once you get into your busy season. My goal is to get work done more efficiently, which in turn will make customers and crews happier and increase the bottom line.



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Tidy trucks

John Taylor | Taylor Irrigation Service, Tomball, Texas

We used to hold our staff accountable for clean-up and maintenance of trucks and equipment but never really allotted any real dedicated time for this. At a staff meeting last year when this was brought to our attention, we corrected this problem and set aside an hour or two each Monday morning to accomplish this.

Keeping its trucks stocked and set up the same helps Taylor Irrigation Service crews save time and confusion.

This probably seems like a no-brainer but it is something that we have always just tried to squeeze in when we could and that did not produce the results we were looking for. After making the change I can say with certainty that we are not only much more productive but that this practice builds our brand and promotes the image we want because the trucks are always clean and ready to go.

If you are like most irrigation companies, you have a part of the warehouse that is stocked full of fittings that were not used on completed jobs. They are probably unorganized and sitting collecting dust. Even if they are organized, most of them just sit there. This has been a problem with almost every company I have ever been a part of. We addressed this in-house by not allowing irrigation parts to leave the trucks. This simple policy has saved warehouse space and ensured that the money we have spent on parts is in the field where it belongs, not sitting on shelves in a dark, musty corner.

Obviously it helps us more in terms of efficiency as well because the trucks are stocked properly and the tools are where they belong at all times. All trucks are stocked the exact same way so if someone is borrowing a truck that they are not used to driving they are just as familiar with that truck as if it were their own. Taking this time may seem like a hit. A lot of contractors and smaller companies may say that they do not have an hour or two to dedicate to something like this but it has made us so much more productive in the field that we are not missing that time.

One-way yard

Kelly Dowell | DowCo, Chsterfield, Mo.

Our facility is designed so that traffic circles in only one direction around the shop. When the trucks pull in at night the flow moves them from the dumpster to the fuel tanks to the debris pile to the washing dock then to the mulch and material bins. This way they can throw out their rubbish and fill up with tomorrow's materials all before they park their truck for the evening. On top of saving time, it also keeps our crews and equipment safe by eliminating the need to ever put trucks in reverse. Any equipment that needs to be repaired is left in the warehouse and fixed before our crews even show up in the morning by our mechanic who arrives before the sun comes up. We've found this model to be successful because it increases our time efficiency and keeps us safe.

WE'RE GOING TO CONTINUE to feature R&D ideas in a regular department later this year. If you have a system, tip or trick that you use to make your company more profitable, productive or efficient, send it to Editor Chuck Bowen at **cbowen@gie.net**. **The best ideas will be featured in Lawn & Landscape.**

Houzz homework

Lauren and Micah Bloom
Bloom Concrete and Landscape, Lakewood, Colo.

Many clients don't know what they want until they see it, or until a design has been partially executed in the landscape. Then come the change orders, which result in project delays, budget concerns and maybe a frustrated customer.

Bloom Concrete and Landscape asks clients to assemble online portfolios of landscapes they like.

A little Houzz/Pinterest "homework" assigned to clients as a precursor to creating the design can go a long way toward establishing expectations and ensuring a vision is understood.

"A lot of our clients know Houzz or use it, so I can tell them to make an idea book on Houzz after our first meeting," says Lauren Bloom, co-owner with husband Micah of Bloom Concrete and Landscape, Lakewood, Colo. She shows them the tool and how to use it to gather images.

"I let them know it's a great resource for finding patios or gardens they might like," Bloom says. After clients assemble a collection of 20 to 50 pictures they find on either Houzz or Pinterest, she has a much stronger understanding of what "pergola" means to that client – or what "cottage garden" brings to mind. There's a lot of interpretation in these words, but pictures solidify those ideas.

"A lot of people might have a vision in their heads, but they can't put it to words," Bloom says.

Meanwhile, Bloom Concrete and Landscape also uses these online tools to get its work out there. Lauren posts project images on Pinterest and Houzz to provide inspiration to anyone researching landscape designs online. The company does field calls from people who find their work on Houzz, mainly. Pinterest is diverse while Houzz can elicit direct calls, says Lauren Bloom, co-owner of the Lakewood, Colo., firm.

The other great thing about these sites: They're free. And that fits in with the virtually 100 percent referral business Lauren and Micah operate. – *Kristen Hampshire*

Punch-list priorities

Peter Estournes | Gardenworks, Healdsburg, Calif.

Download the same punch lists the Gardenworks crews use to maintain its properties on our website.

We have found that using regular punch lists for our landscape management crews/projects that are generated from one of the management team has been very useful in keeping productivity up and prioritizing workload. These lists may be short for smaller projects and longer for estate gardens.

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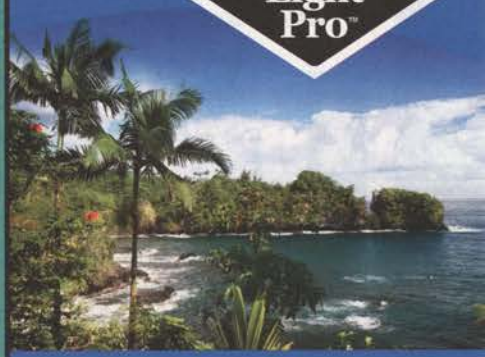

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KICHLER

Color-coded crews

Jeff Rak | Land Creations Landscaping, Columbia Station, Ohio

Land Creations Landscaping in Columbia Station, Ohio, color-codes all of its tools to stay streamlined and organized. The 12-person company implemented the system 15 years ago to make sure that crews have all of the equipment they need for the job. It also keeps crews from stealing each other's tools.

"We can keep a tight inventory of what our crews have in the way of tools," says Jeff Rak, president. "We know that they have what they need."

If broken tool shows up at the shop, Rak immediately knows which crew it came from. Each crew leader has his own specific color of tools, which he is responsible for throughout the entire season. They inventory their own tools, with Rak double-checking and having them sign off on their tool list.

And the crews, which all get the same set of tools, like the system. "They take pride in their tools," Rak says. "They are protective of their tools and always make sure that they are clean and sharpened. They know that the tools they have need to work properly so they are not wasting time on the jobs." – *Kate Spirgen*

Color-coding tools helps Jeff Rak keep a close eye on inventory.

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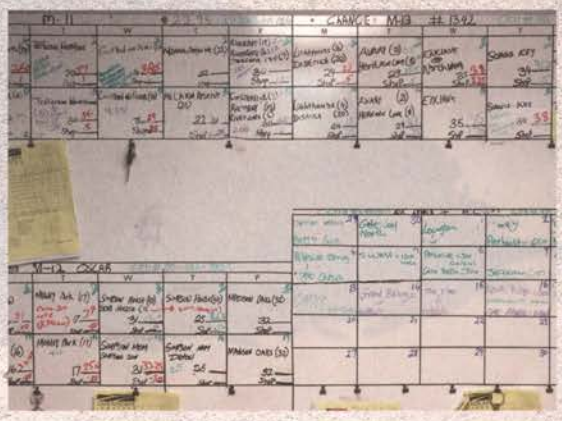
Hour counters

Joe Chiellini | Ameriscape Services, Thonotosassa, Fla.

Each morning, the foremen and account managers at Ameriscape Services in Thonotosassa, Fla., gather in the war room – the center of one of the trailers the company uses for offices, to compare notes on the day's jobs and budgeted manhours. The counts for all the firm's jobs are listed on large whiteboards all over the trailer.

When crews return, the foremen write in how many manhours they actually worked – black if they worked under budget, and red if they worked overtime. The foreman and crews with the most time in the black get gift cards – and recognition in front of the whole company that they're the most productive.

"Those guys take ownership. They're having to write their hours on it," says Joe Chiellini, president and CEO. "That's one of the reasons we have a bottom line in the middle of summer. You don't want to have a bunch of red on your schedule. You've got peer pressure now." That bottom line as of early July was about $280,000, Chiellini says. – *Chuck Bowen*



A simple black-or-red hour count on a big board helps crews at Ameriscape Services know who's most efficient and who's going over budget.

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TAKE STOCK OF SEEDS

Grass prices have stabilized and should stay steady. **By Kate Spirgen**

Despite a hot, dry spring for growers and low carryover stock for suppliers, grass seed prices are stable and they should stay that way, seed companies say. Distributors and suppliers are finally rid of the excess seed they carried during and after the recession, pushing prices higher than they were five years ago, but now they're staying steady.

EBB AND FLOW. The markets are good, meaning carryover stock is low when it comes to elite and sod quality varieties. "There's not really anybody that's overstocked," says Russ Nicholson, senior agronomist with Pennington Seed.

Tall fescue and ryegrass prices are up slightly due to a shortage of stock last year at Pennington, Nicholson says, adding that seed companies would like to get more inventory.

Pure Seed, however, had carryover of tall fescue last year which reduced prices a little. But salesperson Russ Hayworth says a 20-25 percent lighter than average harvest this year should even prices out.

Nicholson recommends booking good quality seed sooner rather than later due to availability. Many suppliers completely sold out last spring as farmers diversified their crops. In eastern Oregon and Washington, and in the Willamette Valley, other agricultural crops like hazelnuts and blueberries are gaining popularity.

Hayworth, however, says he doesn't believe the loss of acres will have an effect on grass seed prices. "There's always acres for grass seed it seems like," he says. "It took a dent in it, but nothing that we're seeing affects pricing or quality or anything like that. It just opens up different options for growers."

But Nicholson believes that has pushed the price of seed up. "The farmer is a businessman," he says. "They will put in what they can make the most money on and consequently to get them to grow turfgrass has become more and more expensive."

That has pushed the price of seed higher than it was five or six years ago, but the economic recovery has also depleted overstock left when the market crashed in 2008. When the recession hit, seed production was at an all-time high, Nicholson says, and there was nowhere to sell it.

In Oregon, there weren't a lot of alternative crops at the time and since grain prices weren't good, farmers wanted to plant grass. "They wanted to plant more acres and, as an industry, honestly, we didn't have a lot of self-control so all of us out there thought we could increase our sales by 20 percent," says Aaron Kuenzi, executive vice president of Mountain View Seeds. "Well, obvi-

PRODUCT ROUNDUP: Before you start thinking about aeration and dethatching, take a look at these products for the fall on page 50.

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ously, only one company can increase their sales by 20 percent."

Since farmers are usually under three- or five-year contracts, the seed kept coming in and distributors' warehouses were filling up. Some companies even paid farmers to take grass out and it took until about 2013 for the inventory to clear out.

DEALING WITH DROUGHT. As the drought continues in California, lawns are losing popularity, freeing up some seed for other parts of the country where the market is strong.

But with reduced yields due to a very hot, dry spring and summer, Hayworth says the factors should offset each other and prices will stay the same.

"Perennial ryegrass inventory before the new crops is limited," he says. "Then again, the good crop perennial is going to be on the lighter side so I think demand will stay strong and pricing will stay the same or maybe slightly higher than last year due to a shorter crop."

High temperatures in early June stressed crops and stunted normal growth, Hayworth says.

He predicts lower yields this year due to undeveloped and small seeds, meaning more seeds per pound. In areas of California where irrigation is not allowed, yields are low, so Bermudagrass and Kentucky bluegrass have been hit the hardest, Kuenzi says.

"The expectation in the industry three months ago was that prices could soften but because of the drought and the dry weather right now, we're saying you won't see a lot of softening happening. You'll just see stable prices," he says.

"Depending on how bad this drought is and how long it continues, there's a chance you could even see prices strengthen a little bit because seed's not available."

LOOKING FORWARD. Elite and sod-quality varieties are getting harder to come by, partly because it's getting harder to achieve high quality, Hayworth says. The sod market has been strong in the last year and a half, which means sod producers are buying the best materials.

The trend of the future is drought-tolerant varieties, according to Hayworth. He's seeing an increased interest in varieties approved by the Turfgrass Water Conservation Alliance.

Nicholson says there has been a lot of development in coated seeds to not only help with germination, but also establishment, nutrient management and more.

"I see more of that going into the professional market," he says. "In the retail market, that seems to be becoming the norm." L&L

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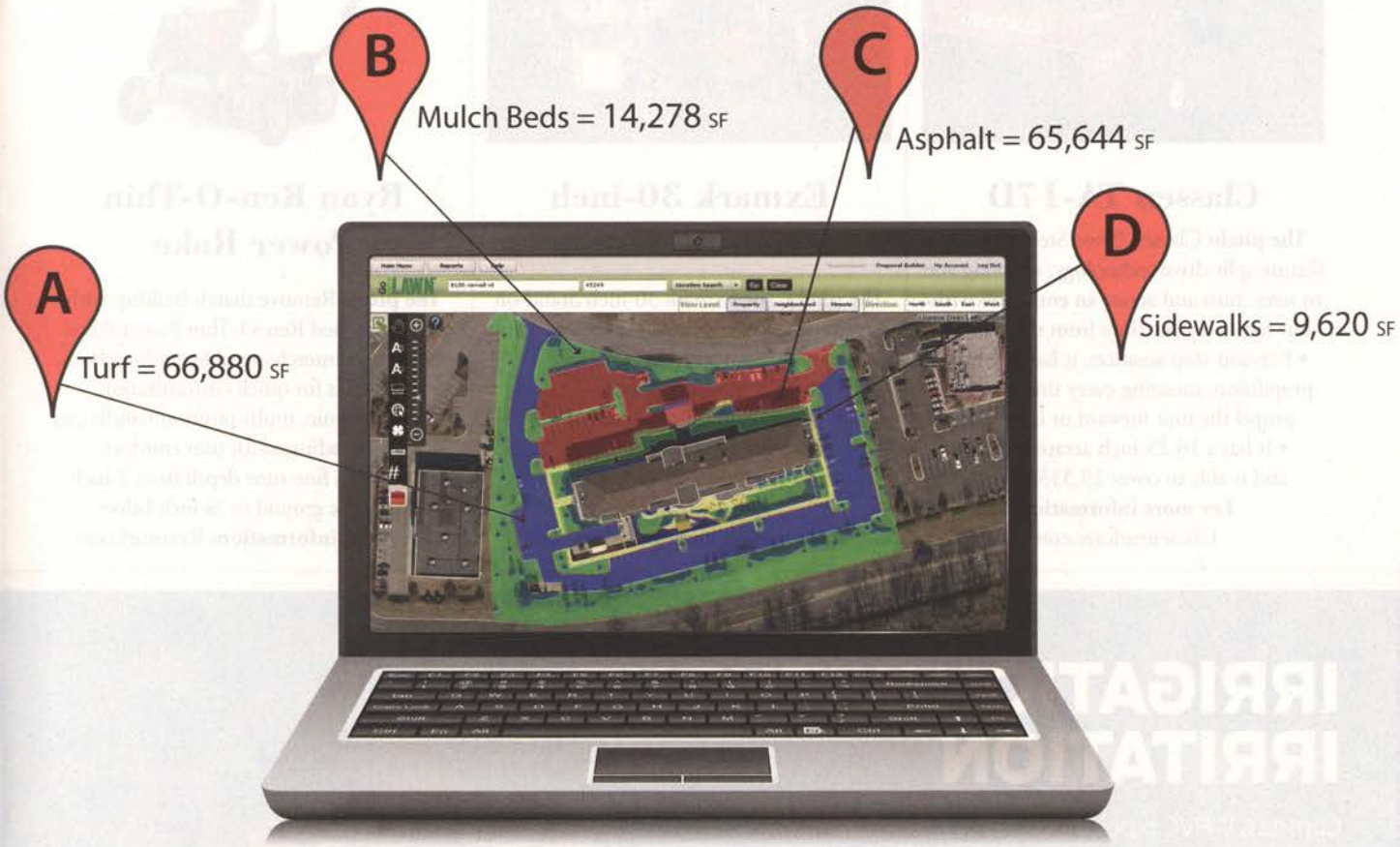

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AERATOR/DETHATCHER ROUNDUP

▸For more aerators and dethatchers, visit Lawnandlandscape.com and search "Take stock of seeds"

Classen TA-17D

The pitch: Classen PowerSteer Aerators feature split-drive technology, allowing you to steer, turn and aerate an entire job without removing the tines from the ground.

- For non-stop aeration, it has "all-tine" propulsion, meaning every tine is used to propel the unit forward or in reverse.
- It has a 16.25-inch aerating width and is able to cover 19,333 sq.ft/hr.

For more information: Classenturfcare.com

Exmark 30-inch Stand-on Aerator

The pitch: The Exmark 30-inch Stand-on Aerator features a split-tine design to allow easy turning with tines engaged.

- 7.5-mph top speed
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For more information: Exmark.com

Ryan Ren-O-Thin Power Rake

The pitch: Remove thatch buildup with the redesigned Ren-O-Thin Power Rake.

- Features interchangeable, high-carbon steel reels for quick customization.
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For more information: Ryanturf.com

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For more information: Bobcatturf.com

ECHO PB-770

The pitch: ECHO's PB-770 features upgrades for better ergonomics, more performance and easier serviceability.

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For more information: Echo-usa.com

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For more information: Stihlusa.com

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The pitch: The Husqvarna 580BTS is a commercial back pack blower designed to create large air flow and high air speed.

- Commercial grade air filter helps to create long operating time and trouble free use.
- This blower is part of the Husqvarna 500 Series, which includes trimmers, brushcutters, clearing saws, backpack blowers, hedge trimmers and chainsaws.

For more information: Husqvarna.com

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KICHLER

Little Wonder C5

The pitch: Little Wonder's new C5 is a wheeled blower for the residential leaf blower market.

- Weighing 102 lbs., the C5 has more than 1,100 cfm of air movement and wind speed of 200 mph.
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For more information: Littlewonder.com

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Light up your SALES

Illuminating landscape work can be a great add-on or even spark a new business.

By Kate Spirgen

Lighting up a landscape can not only give your customers more time to enjoy their investments, it can also provide increased security and visibility to visitors, making it an easy upsell for landscaping companies that can do it right.

Southern Lights in Summerfield, N.C., got its beginning installing add-ons at Southern

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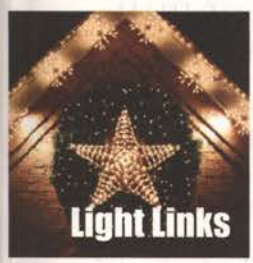

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Exposure Landscape Management and branched off into a separate business to stand out from the competition. There were many landscaping companies in the area that offered lighting, but only a handful of dedicated lighting companies, says President Pete Bryant.

The company started off installing simple add-ons like path lights and up lights for home facades, and Bryant learned more and more about design as he worked on more jobs and took more classes.

"If we weren't installing a patio or planting trees, we weren't getting those people that wanted just lighting. They were calling the companies that do just lighting," Bryant says.

But that changed once the lighting service separated from the landscaping business. Volume is up and many more clients are calling just for lighting installations, repair and maintenance, Bryant says.

LEARNING LIGHTS. Lighting distributors and suppliers have been great educational resources for both Southwest Lighting and Neave Group Outdoor Solutions, located in New York and Connecticut, helping them learn about proper design and installation.

Kathleen Neave, manager of lighting, recommends taking training sessions or classes from lighting companies. "You need to definitely have your crews properly trained on the installation, on the use of different products, what the products do," she says.

Bryant gained a lot of industry knowledge by bringing a vendor out to the jobsite on four or five projects. "So, I got a real good close encounter with some experts in the industry which kind of also made me feel like I knew more than most," he says.

SHINING SALES. "Lighting is an easy add-on," Neave says. "I believe it adds value to the look of your home and the property."

Net profit margin varies a lot for Neave, but it's usually between 10-20 percent.

As much as you can plan for the perfect design, Bryant knows it's hard to make a property perfect until the installation is complete. That's a great opportunity for upselling, which Bryant says is successful more times than not. "A lot of times (Maintenance and Lighting Division Manager Charles McClintock) will actually put some fixtures out there, that they didn't plan on, just to show them, 'Hey this area over here really could use another four fixtures to highlight it correctly,'" Bryant says. L&L

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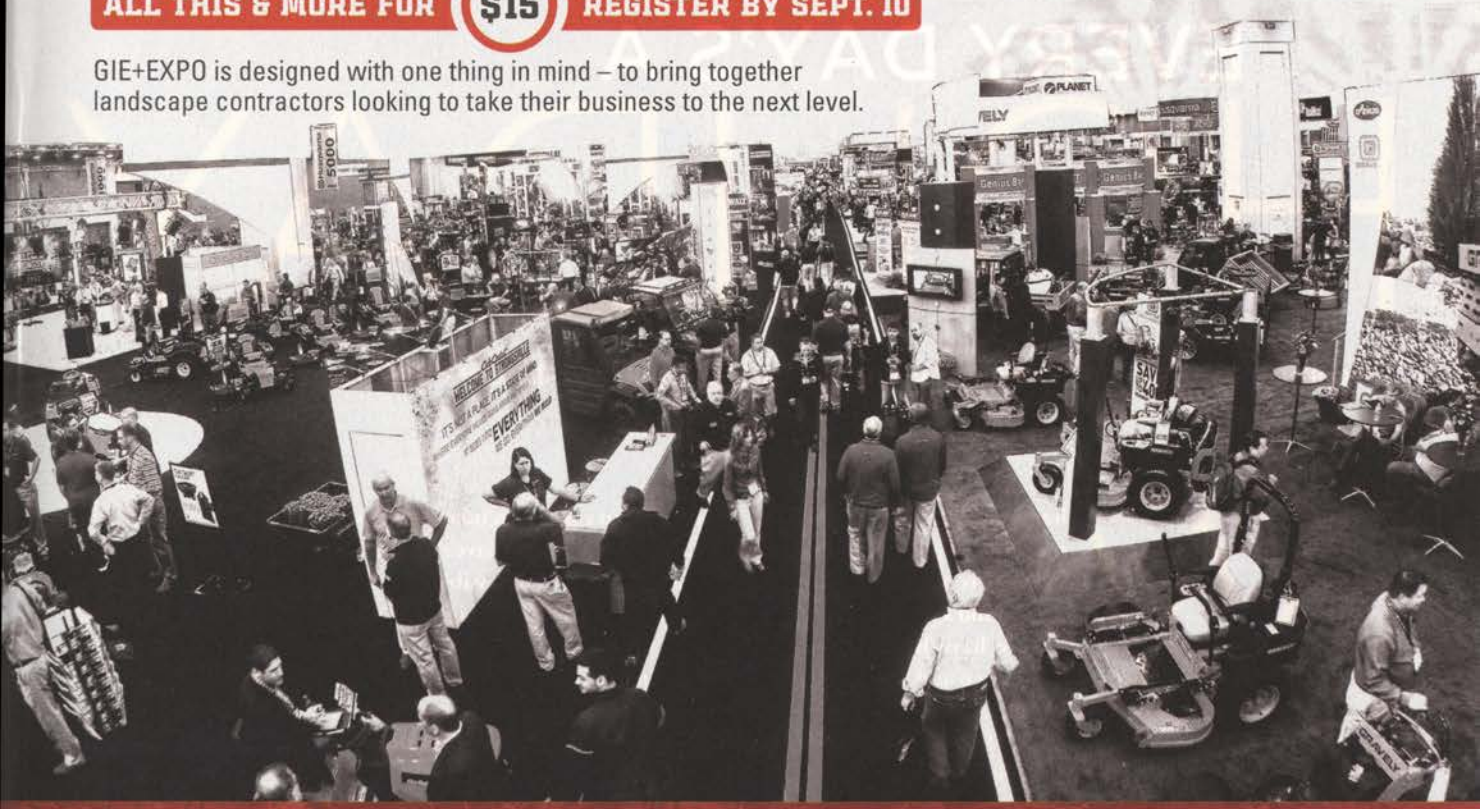

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EVERY DAY'S A HOLIDAY

December isn't the only month you can decorate your customers' homes and businesses.

By Holly Hammersmith

What was once just a business meant to highlight December holidays is now expanding to a year-round service.

"We have branched out to Halloween and Thanksgiving," says Daniel Mackey, sales and marketing manager at Celebration Lighting in Corbin, Ky. "We'll leave those lights on and after Halloween we'll change them all to warm white. We are trying to expand to increase the season."

Contractors should have their holiday lighting customers lined up by August if possible, says Mike Marlow, vice president of Holiday Bright Lights, a wholesale direct supplier with a warehouse in Omaha, Neb.

"(Contractors) can create a cash flow for that division, and if you're doing a lot of commercial, you'll already start decorating in October. So your decorating time's going to be Oct. 1 to middle of December," he says.

LED lights are paving the way for the future of holiday lighting.

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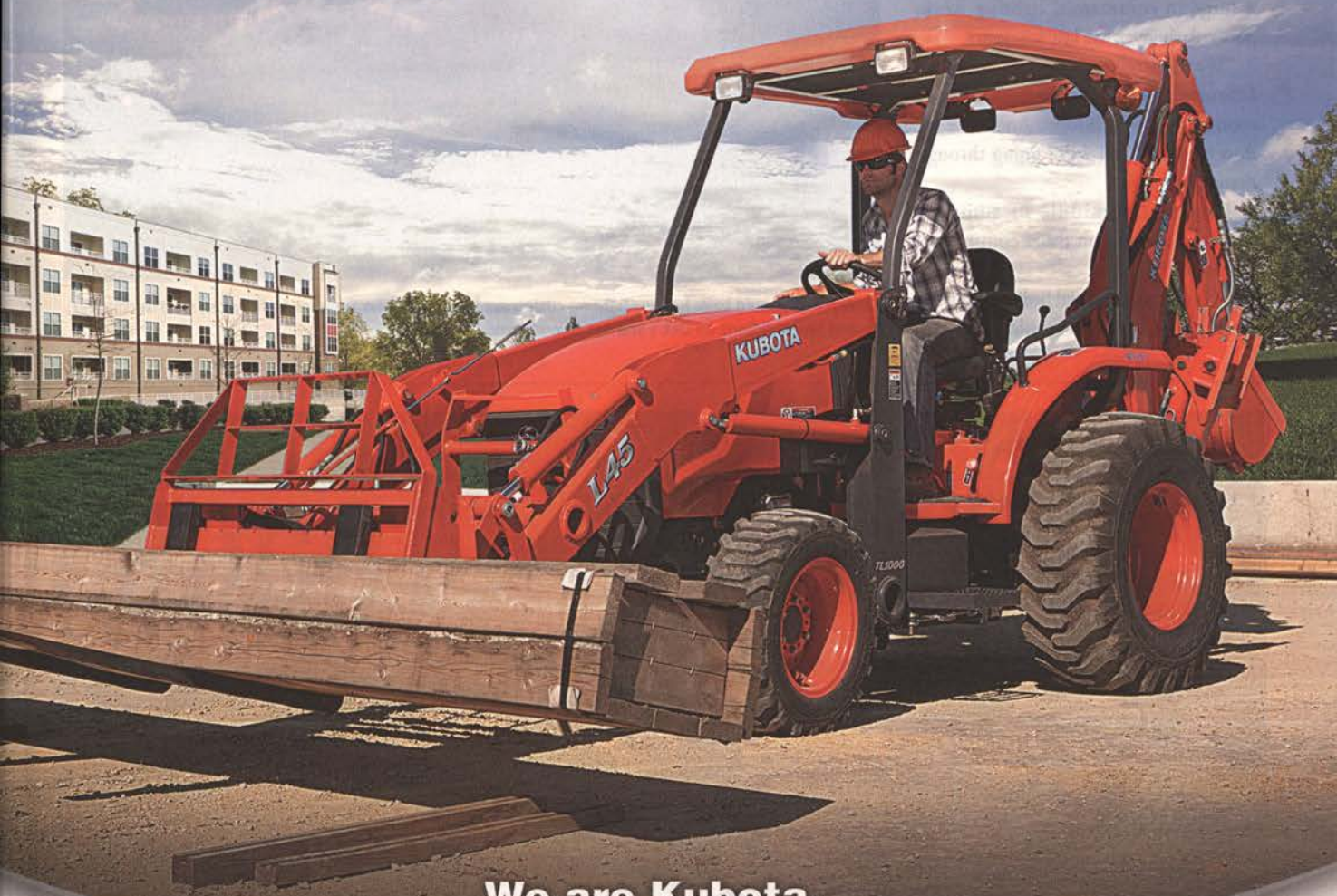

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L.C. KAYLOR

EARLY BIRD DISCOUNTS. At Kaylor Landscape, a full-service custom landscape construction and maintenance company based in Porterville, Calif., L.C. Kaylor, sales supervisor, says the company has experienced a surge in commercial lighting work, particularly over the last few years.

"We start talking to those clients in February, trying to make sure that there's room for us in the budget. And as we get into March, April we're going through design," he says.

Toward the middle of summer, they start signing on those commercial contracts.

As much commercial holiday lighting work as possible is completed before

Contractors should have holiday lighting customers lined up by the summer so they can start decorating homes and buildings on Oct. 1 and run through mid-December.

PHOTO COURTESY OF HOLIDAY BRIGHT LIGHTS

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starting residential work around Oct. 1, Kaylor says.

Annual revenue at Kaylor Landscape is approximately $2.5 to $3 million with about $500,000 of that figure attributed to the holiday lighting season.

The company, which started holiday lighting in 1999 and now employs about 18 people, partners with Christmas Decor, headquartered in Lubbock, Texas, for their lighting supply needs. "You have like a nice little two- to three-week lull," he says.

"We get to enjoy Christmas a little bit. Then we hit the ground running beginning Jan. 1 taking all the lights down. It takes about a month. We're normally done by the first of February with the actual Christmas program."

At Celebration Lighting, which employs about 14 people and is projected to make approximately $150,000 in revenue this year, employees collect all decorations, write thank you notes to customers and do an evaluation to see if commercial, municipal and residential customers were satisfied or dissatisfied, Mackey says.

STANDING OUT IN BUSINESS. Mackey has a custom design process that allows a customer to receive a design and quote very quickly, and use a photo to obtain measurements of a property.

"It's very, very customized, very personal," he says. "It's really customer input and then I do the pricing right in front of them. We have nothing to hide. I do the calculations and show them exactly what it's going to cost."

Other companies may have thought out their branding and marketing but often lack liability insurance to be up on ladders – a real hazard, Kaylor says.

That insurance is important, especially when a worker may have to climb to fix even the smallest detail.

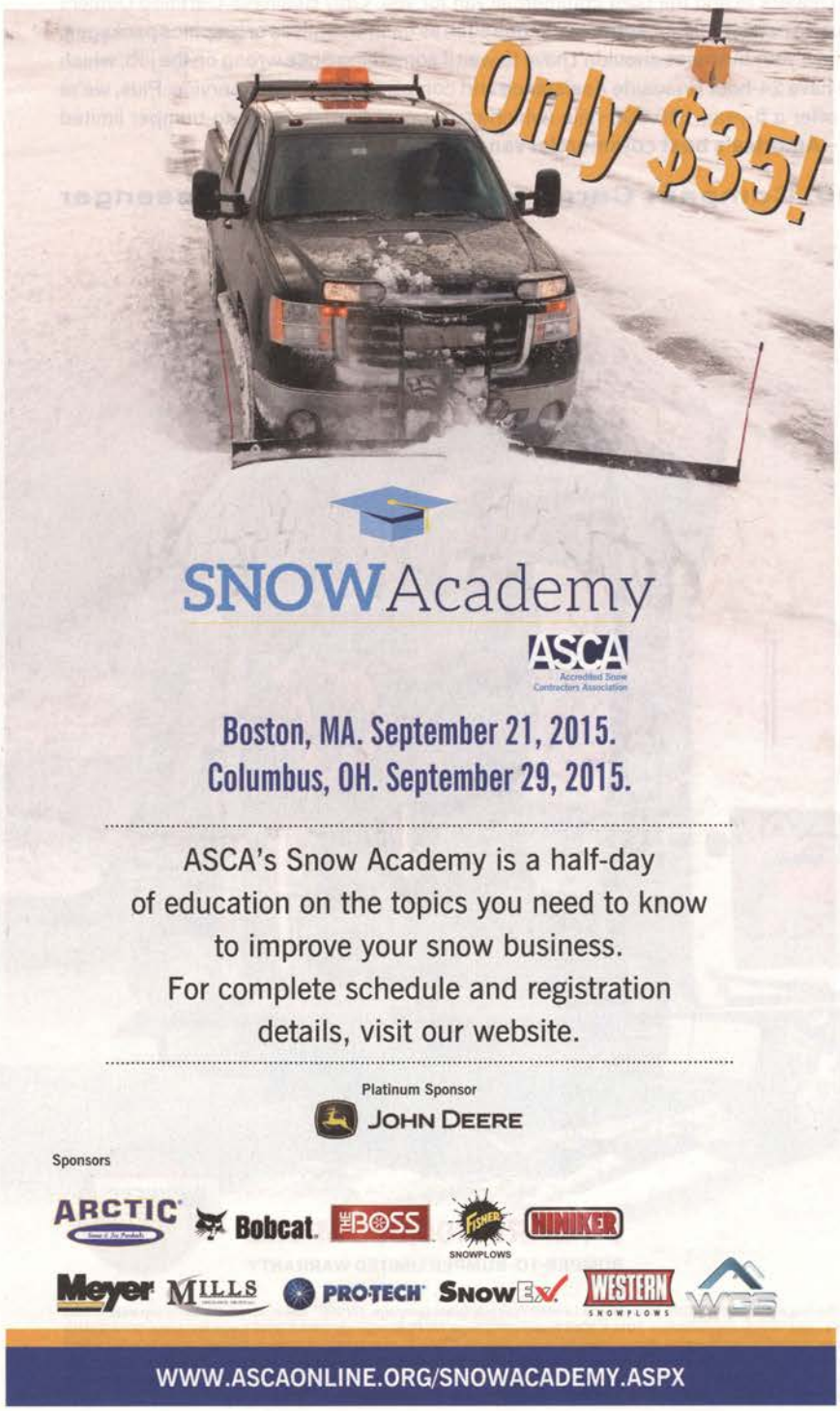
"If you really have a single light bulb out, we'll come out and replace it no matter what height it is," Kaylor says.

"It's better trying to bill people for individual items. You have to get them the service and make sure that no matter what it costs, their light system looks perfect."

Kaylor adds that his team checks in on each customer twice throughout the season.

"By adding those extra layers of customer service we've really proven that this is a hassle-free service that lets them enjoy the holidays and have the time they need with their families," he says.

Sometimes a homeowner will ask their gardener to put up holiday lights, but these amateurs are not major competition, Kaylor says.



"We have noticed though that when you do that you don't have the perfection," he says. "Everything that we do is perfectly linear. Nothing is stapled into your home, so we're very noninvasive.

"It's a lot easier to throw a staple on a piece of wire than it is to individually take off every bulb and put a plastic clip on it, but that's how we prevent damaging any of our client's houses."

GOALS AND TRENDS FOR 2015. Celebration Lighting, like Kaylor Landscape, does lighting work for special events and occasions such as weddings.

It also has customers who want Halloween and Thanksgiving lighting.

Those lights are usually left on and changed to a warm white until the holiday season, Mackey says.

Other customers include commercial businesses such as banks, hospitals and dentist offices.

"Last season was excellent. We exceeded our sales goals and I actually had to stop selling because I had more work than my installers could get done," he says.

Kaylor echoes the same sentiments about the current state of the holiday lighting industry.

"We've seen a huge rebound which is kind of indicative the economy may be coming back a little bit more here," he says.

"We definitely saw a quality increase in the jobs we were getting this past year and then this year it definitely feels that the commercial sector is kicking in a little bit more."

This season, RGB color changing LED lights are expected to be bigger than ever, Kaylor says. These lights blink on cue and change colors to match each holiday and occasion.

The lights can be run off a cell phone app and the customer can choose a different color every month of the year.

From a supplier standpoint, LED lights of any kind are paving the way of the future of holiday lighting, Marlow says.

"About 95 percent of our products are in LED, for the cost of energy as well as just that's where we're seeing the trend in the next couple years. Incandescents are just going to be obsolete," he says.

But whatever the latest trends, the holiday lighting business remains a highlight of the year for many contractors.

"We have a lot of fun with this business," Kaylor says. "It's definitely preferred amongst the employees to our landscape work, which is all day in the dirt. Yeah, I'm stoked about it." L&L

The author is a freelance writer based in Cleveland.

GIE+EXPO continues to expand

The show will co-locate with HNA again, and both will feature new opportunities for attendees.

LOUISVILLE, Ky. – GIE+EXPO (the Green Industry & Equipment Expo) and Hardscape North America (HNA) will co-locate in Louisville again in 2015, and feature two new apps to help attendees navigate the shows.

The GO EXPO and GO HNA apps, sponsored by Gravely, will give attendees the ability to access the exhibitor list and floor plan, search by product, plan their schedules and contact exhibitors directly from the app.

All who download one of the apps and then log in will be entered into a drawing to win $5,000.

The two shows at the Kentucky Exposition Center in Louisville take place Wednesday through Friday, Oct. 21-23, and will also feature:

- HNA will grow from six to eight conference sessions, including Jerry Gaeta leading "Estimating Projects with Confidence," Monroe Porter discussing the topic of "Building a More Profitable Business with Numbers and Efficiency," and Charles Van der Kooi providing advice on "How to Evaluate, Motivate and Reward Your People."
- Attendees will have the opportunity to attend Latino Link, a series of seminars presented by the National Hispanic Landscape Alliance (NHLA). The series targets three GIE+EXPO audiences: a breakfast session for dealers, three seminars for owners and managers of landscape businesses and two Spanish-language sessions for members of the Hispanic workforce.
- 750 exhibitors showcasing the latest innovations in 700,000 square feet – indoors and out. The 19-acre Outdoor Demonstration Area will be open Thursday and Friday during the show.
- A Dealer Day preview for dealers, distributors, retailers and media on Wednesday. The tradeshow will be open Thursday and Friday to all in the industry.
- The Dealer Resource Pavilion will combine education for dealership owners and managers, training and certification for technicians, a dealer-only lounge and Internet café, information on managing a profitable parts and service department and networking among dealers.
- Additional educational opportunities for dealers include a three-session Dealer Summit offering tips on using social media to grow your business, manufacturer forecasting and dealers sharing best-practice advice.
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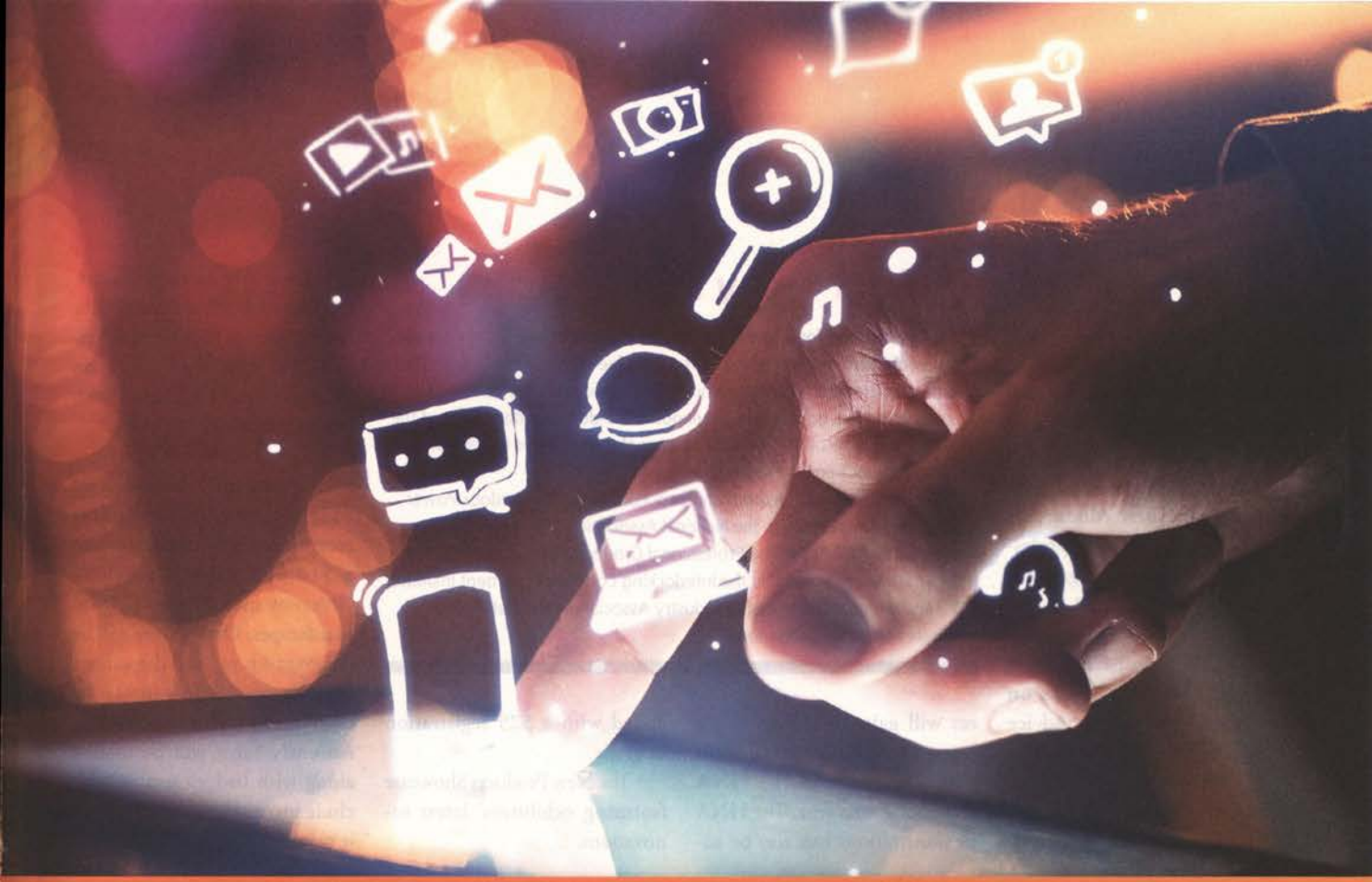
ABOVE: Head out to the Outdoor Demonstration Area on Thursday and Friday to get a hands-on experience with equipment ranging from chainsaws to excavators.

PHOTO COURTESY OF GIE+EXPO



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Industry Conference), organized by the National Association of Landscape Professionals (NALP), and the Professional Grounds Management Society's (PGMS) popular School of Grounds Management offer educational sessions and peer networking. These educational events for green industry professionals and professional grounds managers begin Oct. 22.

- GIE+EXPO Workshops feature 10 sessions for landscapers, including tracks on hardscapes and snow and ice management.
- By attending one of the two hardscape-related GIE+EXPO workshops on Thursday, attendees will gain admission to six hours of hardscape installation demonstrations in the HNA Outdoor Arena tent. The HNA demonstrations can also be accessed with a $25 registration upgrade.
- The New Products Showcase featuring exhibitors' latest innovations.
- Three free concerts featuring Grand Funk Railroad with From Paris on Wednesday, Kellie Pickler with The Crashers on Thursday and The Rigbys with Lyndsey Henken on Friday.
- Giveaways, including a $5,000-drawing sponsored by STIHL during the Dealer Day reception on Wednesday and a $10,000 Fabulous Friday Giveaway sponsored by Belgard Hardscapes. One winner will be drawn at 4 p.m., and the winner must be present to win. To be eligible, register for GIE+EXPO. An entry form will be mailed along with badges and will include instructions for returning it on site. L&L

Register today for full access

Pre-registration for a three-day pass to the tradeshow is only $15 per person until Sept. 10. Beginning Sept. 11, the fee will increase to $30. The tradeshow admission for those who wait to register on site will be $60. To register online, go to www.gie-expo.com. Additional details about the show are available on the website or by contacting Sellers Expositions at 800-558-8767 or info@gie-expo.com.

GIE+EXPO, www.gie-expo.com, is sponsored by the Outdoor Power Equipment Institute (OPEI), the National Association of Landscape Professionals (NALP) and the Professional Grounds Management Society (PGMS). HNA is produced by the Interlocking Concrete Pavement Institute (ICPI) and endorsed by the Brick Industry Association and National Concrete Masonry Association.

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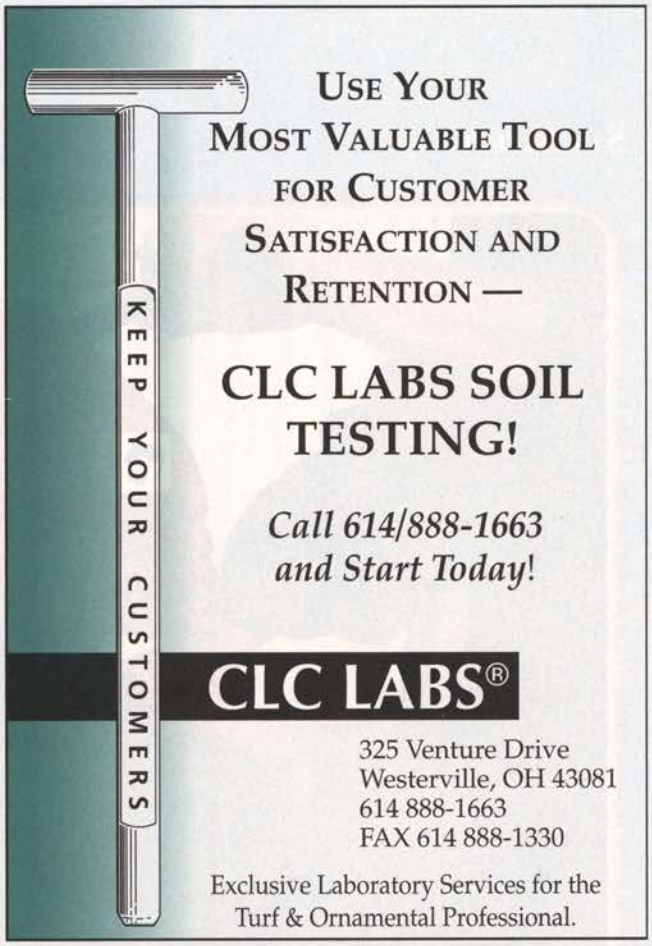
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DIAMONDS ARE A HARDSCAPER'S BEST FRIEND

When using a masonry saw, it's important to recognize that it's not like a wood saw.

By Katie Tuttle

As the economy improves, more landscapers have the opportunity to expand into hardscaping, taking advantage of the growing popularity of outdoor living to build patios and retaining walls.

But before you jump into this new line of work, or if you offer it already, it's important your crews can operate the equipment safely.

"One of the problems that we see out there is these machines are taken for granted," says Dan Pherson, a product manager with STIHL.

STIHL cut-off machines, of which they have seven models currently available, are not circular saws. "There's a big difference between something like a circular saw and a cut-off machine, which is what you're going to use for concrete."

Instead of a rotating saw blade with teeth, a concrete saw uses an abrasive material, such as commercial diamonds, to grind the material away.

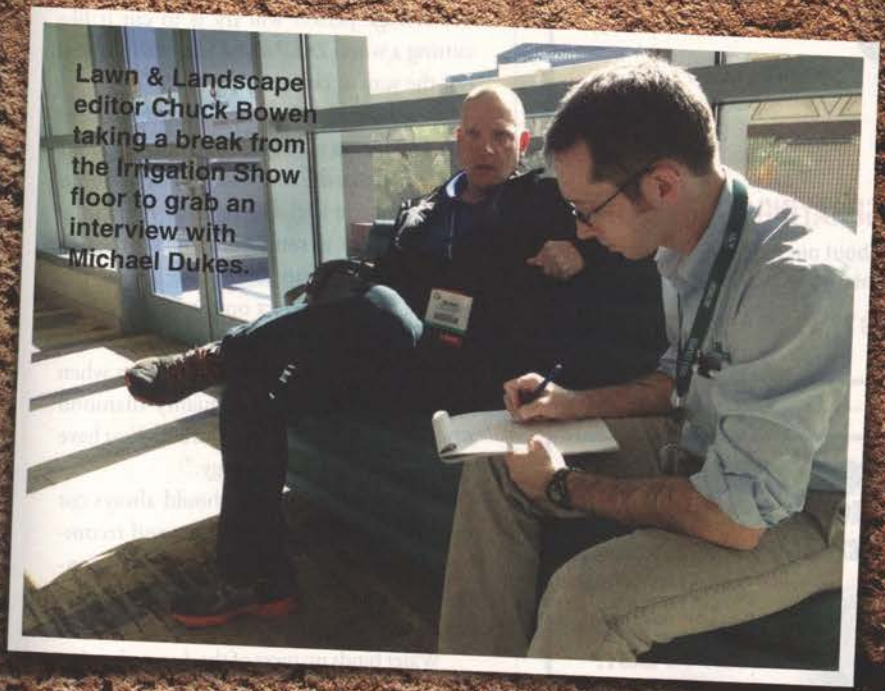
The most common diamond wheel is 14 inches in diameter, and weighs between 3 and 4 pounds. A circular saw is generally 7 and a quarter inches, almost half the size, and should never be used on a cut-off machine.

"The amount of energy stored in a spinning wheel is significantly higher than a circular saw," Pherson says.

PHOTO COURTESY OF MK DIAMOND PRODUCTS

Lawn & Landscape is Connected

Lawn & Landscape digital content editor Kate Spirgen on location at Renewal and Remembrance in Arlington, Va.



Lawn & Landscape editor Chuck Bowen taking a break from the Irrigation Show floor to grab an interview with Michael Dukes.

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EMPLOYEE TRAINING. Pherson says it's important to make sure employees are properly trained before they begin operating one of these machines. "Just because it's not a huge, 20-ton piece of equipment doesn't mean that they can avoid training," he says.

Robert Delahaut, president of MK Diamond Products, says it's important to look at the operator instruction book that comes with the machines. He also says you should make sure your operators are wearing the proper personal protective equipment prior to starting up the machine.

Joel Guth, president of IQ Powertools, says you should also wear protective breathing gear. "That's very important because the dust can be very hazardous, even for short periods of time," he says.

The dust, called slurry, is caused because the saw is grinding away the material, not cutting into it quickly. The silica dust can pose a significant health hazard to anyone in the area. Dust from a paver saw can blow up to 100 feet away and stay airborne for more than an hour, Guth says, so everyone on the site needs to be protected.

MAKE THE CUT. Pherson says contractors should also make sure the material is properly braced and supported before any cutting is done. The material you'll be cutting is much heavier than wood, which can pose a problem for someone who isn't properly trained.

"Pavers are so hard, the first mistake that the average person will try is to cut it like cutting a wood 2x4," says Delahaut. "That is not the way to cut a paving brick."

When preparing for the cut, the proper way to set it up is to give two support points and then make the cut outside of those points (see diagram at left). If you make your cut in between them, at some point during the cut, the piece will begin to separate and it will create a pinching effect on the wheel.

"It's really hard work," Pherson says. "Those materials are really hard, even when you're using the highest quality diamond wheels. You have to be very careful. You have to use a lot of manual energy."

Pherson says operators should always cut with water to suppress the dust, and recommends using the standard onboard water connector, which hooks the saw up to a garden hose and keeps the wheel wet as it cuts.

"Water binds up most of the dust and makes it so it can't enter the atmosphere and be inhaled," he says. "That's one of the No. 1 things as an industry that they need to focus on. It seems like the knowledge of cutting with water hasn't quite reached the level it needs to." L&L

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THE SINGLE MOST IMPORTANT PART OF ANY SUCCESSFUL BUSINESS IS THE EQUIPMENT USED TO OPERATE THAT BUSINESS.

This is particularly true for snow and ice removal companies. Equipment failure can lead to catastrophic results for your bottom line. The secret is simple: Be prepared by standardizing your fleet. Planning during the summer is the key to guaranteeing not only a successful winter but diminished headaches and maximized profits.

STRATEGIC PARTNERS. Think of your local dealerships as strategic partners in the endeavor to acquire equipment. Before purchasing ask yourself: Does the manufacturer of the equipment I am purchasing have replacement parts available locally? Do they sell and repair these parts locally? Do they have the ability to respond to my needs?

The best piece of equipment is only the best if you have a local dealer with a responsive service department that stocks all the parts you'll need. This partner must also have flexible hours to assist with recovery when unexpected breakdowns occur during snow and ice events. Always do your due diligence in this area and take the time to nurture these relationships. Keeping close ties and current accounts with your local dealership will ensure a quick response when you need it most.

TO BUY OR TO LEASE? Never assume you have to own all of your equipment outright to be successful through the season. In fact, I recommend leasing any piece of equipment that will be used less than 200 hours per season. It's been my experience, in considering the cost of leasing and the cost of acquisition in an overhead recovery model, that it's cheaper to lease this equipment as it keeps your overhead recovery rate lower.

When making this decision, it is important to consider cash flow and tax implications for the year. Leasing allows you the option to buy the equipment at the end of the lease term. Leasing usually has lower monthly payments, which will increase cash flow and allow for newer equipment still under warranty. This is particularly useful if a breakdown should occur as you will avoid repair costs.

Another advantage to leasing is that the expense of the lease can be realized that tax year as a deduction. According to the Section 179 deduction for the year, part or all of, up to $25,000, your business equipment costs can be deducted. Consult your CPA before making a vehicle or loader purchase to ensure it's the right choice for cash flow and tax purposes. Your CPA will also be able to confirm the status and limits of the Section 179 tax deduction rules for the current tax year.

STANDARDIZE YOUR FLEET. First, find your niche market by standardizing the size and types of properties you service. Then purchase or lease the right size equipment for the properties you are bidding on.

Your niche may be two or three different types of properties but they should all share similar processes and operations for work performed. Now you can standardize your equipment. Acquire the same types of plows, salters, trucks, loaders, sidewalk clearing and de-icing equipment that you'll need to perform work during snow and ice events. By standardizing equipment, you can easily follow suit with your training, maintenance and repair processes, making your business much more manageable during storms.

Once you have standardized your fleet, employee training can be systematized. Onboarding of staff becomes more practicable because all employees are trained on the same equipment. They learn how to use it and how to repair it. Repairs become routine as parts are interchangeable and standard tools can be used. Companies can also maintain stockpiles of backup equipment to combat downtime when a breakdown occurs.

The ratio I use is one back-up plow for every five trucks and one back-up truck for every 10 plow trucks. This also makes pre-, mid- and post-season maintenance predictable as all employees have the skills, tools and training needed.

Any snow and ice removal professional knows the wear and tear on equipment is considerable. I have found that the sweet spot for replacing trucks/plows is every five to six years, especially if they are operating year-round. It is important to set up a standard replacement plan for your equipment and make sure you remember to include these costs in your overhead recovery model.

Equipping your operation the right way can mean big results for your bottom line. Pre-plan and make smart decisions that will assist you in meeting your goals. Equipment standardization allows for employee proficiency in operation, efficiency among crews, predictable preventative maintenance and big returns on investment for your company. L&L

The author is owner of Callahan Lawn Care and Property Maintenance. He has been in the snow business for more than 15 years. He can be reached at mcallahan@giemedia.com

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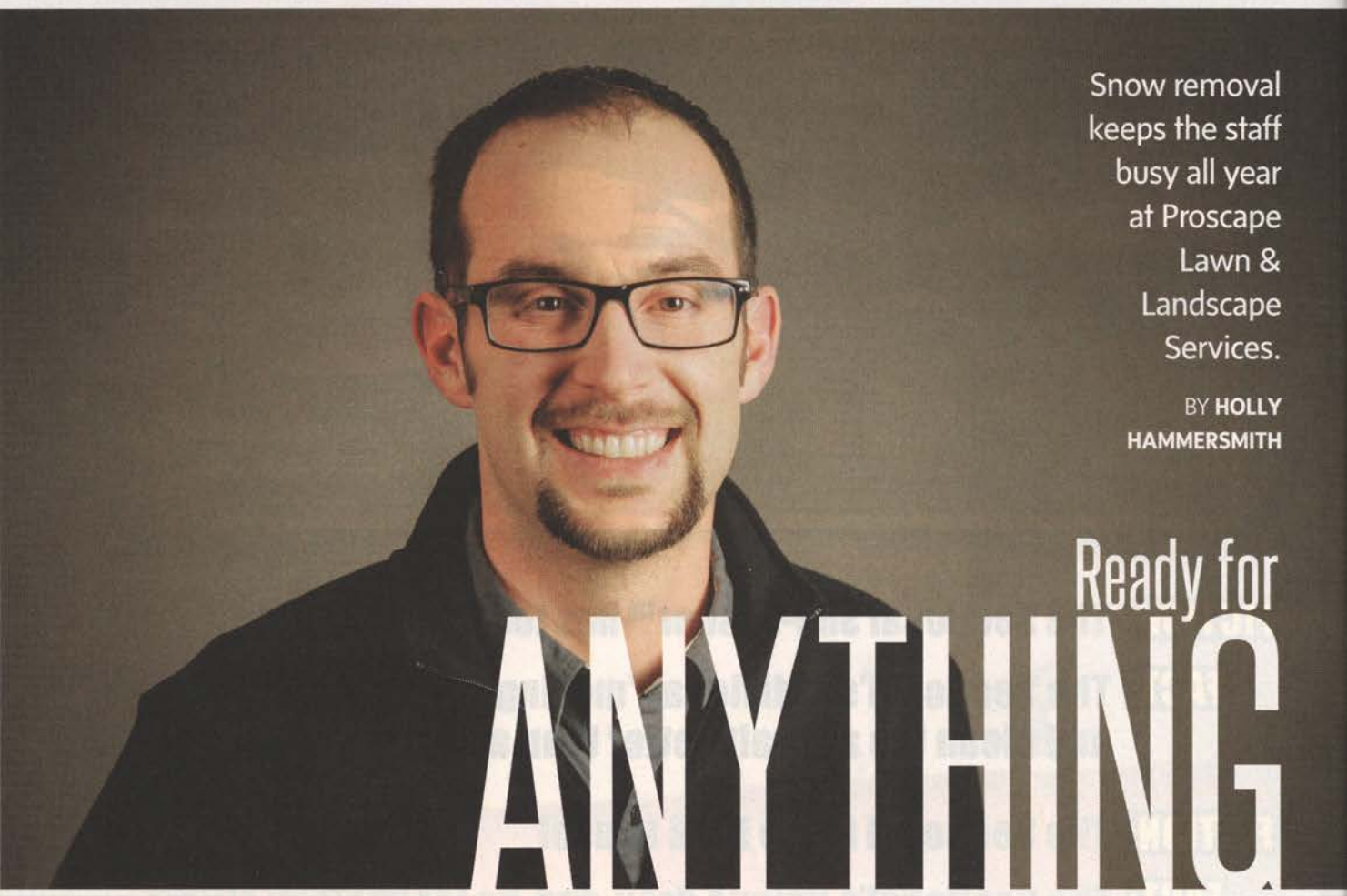

Snow removal keeps the staff busy all year at Proscape Lawn & Landscape Services.

BY **HOLLY HAMMERSMITH**

Ready for ANYTHING

The weather in Ohio keeps the team at Proscape Lawn & Landscape Services on their toes, and it's not only due to the threat of a snow storm.

"The really challenging part is the transition from fall to winter and winter to spring, because we have to be ready for basically anything," says Luke Henry, company president. "We've got guys out picking up leaves, driving a truck with a salt spreader on the back, pulling a trailer with a vacuum or something. Same thing in the spring."

ABOVE: Luke Henry, president, says ProScape has an aggressive and personalized snow removal approach.

The Marion, Ohio-based company was founded in 1998 and added snow and ice removal to its service mix in 2003 to boost revenue, which is almost $2 million, and to attract and maintain a steady workforce. Today about 25 to 30 percent of company revenue comes from winter services, Henry says.

The snow removal season typically runs November through March in ProScape's area. Add on the time needed to prep, and snow removal takes up almost half the year.

Weather in Ohio is unpredictable, so crews are often prepared to offer green services or snow removal during certain parts of the year, he says.

During the green season, ProScape typically employs about 25 individuals. During the winter, this number increases to 35 to 40. Seasonal employees come from the construction and agriculture industries and others that have winter availability.

"We have some of those folks that work with us almost every time it snows, then we have another subset of people that are like contingent if we have somebody off, someone's sick, something like that," he says.

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FIGHTING SNOW ON SOCIAL MEDIA

While it's difficult to say whether the increasingly robust social media presence at ProScape Lawn & Landscape Services has brought in new clients – it is clear that the presence is helping to support, recognize and encourage snow removal employees on even the most blustery and cold days.

This behind-the-scenes social media presence includes photos of employees clearing snow and salting walks. Other times the images and posts show the rewards of their hard work – a pizza party or team-building events. The photos have been incredibly encouraging to crews, says Luke Henry, company president.

"The general public doesn't really understand snow and ice management services, and really, what it takes, how difficult it is and how dangerous it is, really," he says. "We're basically out in the very worst conditions, trying to make sure that our clients' sites are safe."

Henry says his company started consistently using social media about three years ago. Today ProScape uses the platforms Facebook, Instagram and Pinterest. Just recently Henry hired a social media consultant to help manage the presence.

The company uses a #snowfighters hashtag, which has gained popularity and use among followers and fans.

"It's us against the weather, and sometimes we feel like we're winning, and sometimes we feel like we're losing, but I guess (it's) just kind of a fun way to mark those pictures that are some of those events," he says. "That's our fans' way of kind of patting our guys on the back and saying thank you."

Henry says social media has allowed him to share a more personal side of his business.

"It's a way to show your customers that you're a person ... (that) there's goals for your company and good things about your company besides just the work you do," he says.

A TAILORED APPROACH. Henry says ProScape has an aggressive and personalized approach to snow removal.

"We tailor the service specifications to the specific client, and then make sure that that's what we're delivering. Snow is definitely not a one-size-fits-all type of service," he says.

Many snow removal clients are pulled from the company's green season client pool. However, the largest portion comes from multi-family residential, commercial, industrial and retail properties – making up 95 percent of the snow clients when combined. The remaining are single-family residential homes.

For an industrial client, ProScape's workers may need to know the location of shipping and receiving areas. For a retail client, crews may clear walkways, front sidewalks and handicap parking spots first, he says.

"We may service those areas more frequently, or at least make sure that those are what is getting serviced first when we arrive on the property, tailoring service from the standpoint of making sure that we know when their target times are," Henry says.

COMMUNICATING WITH CLIENTS. As soon as a client is solicited, a sales representative is assigned. That individual works to understand the client's needs, previous experiences and any special requests, and prepares a plan and estimate, Henry says.

When the deal closes, this information is passed to an account manager who oversees the actual work being done in the field.

"When we first sign on the client, we put together a sheet with their target time, with projected material usage, with special needs or situations, priorities, and then we build those routes," he says. "No matter who's running the piece of equipment, no matter what, we're ensured that our customers are going to get the right level of service at the right time."

The account manager is the main point of contact for both client and company, Henry says.

"If there's additional service that needs provided, or if there's any questions or concerns that come up, the account manager is both overseeing the crews and they're working with the client, so there's nothing lost in translation," he says.

ProScape also has a written plan of attack for nearly any situation. Routes are customized based on when a business opens on certain days, when employees arrive and shift schedules, he says. For example, on weekends, some businesses may be closed, so service can be delayed until after the open businesses are serviced.

Having these detailed plans is paramount for success when weather is harsh, and crews are tired from running long shifts, Henry says. "Basically in (the snow book), we have all of our routes for different situations – if it snows overnight, if it snows during the day, if it snows on the weekend, and if it snows less than an inch, if it snows 1 to 2 inches, if it snows 2-plus inches," Henry says. L&L

The author is a freelance writer based in Cleveland.

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The pitch: Buyers Products has introduced a new central hydraulic system with Garmin GPS ground-speed control.

- Incorporating the Garmin GPS with the ground speed spreader control gives the operator a more precise means of spreading material.
- The new central hydraulic system features a sectional valve system with a 304 stainless steel construction main box.
- In the cab, a compact, three-function spreader controller and dump/hoist plow controller allow for easy operation and quick adjustment.

For more information: Buyersproducts.com

FISHER HT SERIES PLOW

The pitch: The 7-foot 6-inch HT Series snowplow is available for the 2015 Ford F-150 truck.

- The blade features six vertical ribs and a full-length horizontal tube to provide stability and strength to the core of the plow blade.
- The scrape lock feature hydraulically locks the blade down for cleaner scraping and back-dragging performance. The hydraulics allow you to change the blade position quickly.
- Fisher trip edge uses compression-type springs. They never need adjusting and don't stretch like extension springs.

For more information: Fisherplows.com

HINIKER SS600/SS1000 TAILGATE SPREADERS

The pitch: Hiniker's SS600/SS1000 stainless steel tailgate spreader provides control for material spreading applications.

- The "No-Dribble" bubble auger design means the flow of the material stops when the auger stops.
- The spreader features an in-cab variable-speed controller with blast control and control for optional vibrator.
- Hiniker's brushed-finish 304 stainless steel hoppers are available in 6- and 10-cubic-foot capacities, and an optional swing-away hitch provides easy access to the truck bed and tailgate.

For more information: Hiniker.com

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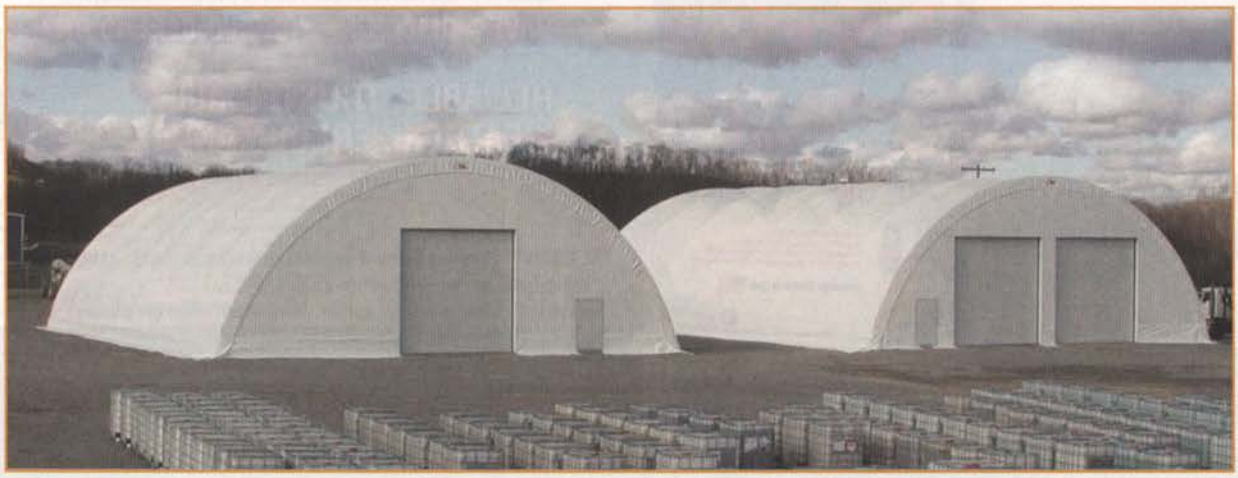

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- Beet Heet is a beet juice-free deicer.
- Beet Heet Concentrate is 99 percent biodegradable, and achieves the "readily biodegradable" criteria by day 8.

For more information: Ktechcoatings.com

PRO-TECH SNO PUSHER

The pitch: The new steel edge Sno Pusher features upgrades including pivoting wear shoes, a poly suspension, 2-foot cutting edge sections, a 6-inch cutting edge and a new side plate profile.

- The 6-inch cutting edge increases wear life and allows the edge to dip below the wear shoes for increased scraping capability.
- The front pivoting wear shoes eliminate wear shoe interference and allow down pressure to be applied to the cutting edges.
- The poly suspension dampens impact to the wear shoes, chassis and prime mover, and the new side plate design adds strength.

For more information: Snopusher.com

SPREADSMART RX

The pitch: The SpreadSmart Rx offers technology such as temperature controlled spreading, integrated load and rate management and Wi-Fi data transfer compatibility.

- The display screen provides diagnostics and troubleshooting, and displays application data such as rates and road temperature.
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For more information: Ciruscontrols.com

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On the fringe

Certain perks can be used as magnets to find and keep good employees.

BY **MARK E. BATTERSBY**

The Internal Revenue Service is reportedly considering taxing the perks many businesses use to attract and retain employees like food and gym memberships.

Far from leveling the playing field between the high-flying tech companies and the far larger number of small employers such as the average snow and ice removal business, the potential crackdown illustrates the importance our tax rules play in attracting and retaining qualified workers.

Fringe benefits are rewards given to employees for their service and play a crucial role in employee retention and recruiting. Benefits can include paid life insurance, dependent care assistance, group insurance and parking, among other perks.

The value of many fringe benefits can be excluded from an employee's income. And, so long as tax laws are followed closely, every smart contractor can afford to offer fringe benefits to their workers.

REQUIRED EMPLOYEE BENEFITS. In general, there are two types of employee benefits: those every employer must provide by law, and those the employer offers as an option to compensate employees.

The law requires employers to:

- Provide time off to vote,

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- Provide workers' compensation.
- Withhold FICA taxes from employees' paychecks and pay the employer portion of FICA taxes, providing employees with Social Security retirement and disability benefits.
- Pay state and federal unemployment taxes, thus providing benefits for unemployed workers.
- Contribute to state short-term disability programs Comply with the Federal Family and Medical Leave Act (FMLA).

An employer is not required to provide:
- Retirement plans
- Health plans (except in Hawaii), dental or vision plans
- Life insurance plans
- Paid vacations, holidays or sick leave

GENERALLY SPEAKING. The federal Family and Medical Leave Act (FMLA) requires employers to give workers up to 12 weeks off to attend the birth or adoption of a baby, or the serious health condition of an employee or an immediate family member. After 12 weeks of unpaid leave, the snow and ice removal business must reinstate the employee in the same job or an equivalent one. The 12 weeks of leave doesn't have to be taken all at once.

Most states subject only employers with 50 or more employees to the Family and Medical Leave Act. However, some states have family leave laws that place family leave requirements on businesses with as few as five employees. And, in many cases, special rules apply to seasonal employment.

WHAT DO THEY WANT? The best perk that an employer can give an employee is often one that he or she wants and costs little or nothing. While stock options, big salaries and big ticket benefits may be needed to lure higher level employees, you can get pretty good mileage out of some inexpensive perks. A few common ones that consistently get high marks are:
- Flex time
- Free food and beverages
- Education or personal development training (on or after company time)

Notice that among the perks most often chosen by employees, only one, education or personal development, is a significant cost to

the employer. That's where our tax rules can provide a financial helping hand.

Ordinarily, every employee, as well as the operation's owner, is permitted a personal income tax deduction for money spent for educational expenses, even if they lead to a degree. When education is offered as a fringe benefit by a snow removal or ice management business, the payments received by an employee for tuition, fees, books, supplies, etc., under the employer's educational assistance program may be excluded from the employee's income up to $5,250 per year.

Although the course covered by an employer's plan need not be job related, courses involving sports, games or hobbies are usually covered only if they involve the employer's business or are required as part of a degree program. Best of all, the snow removal business may claim a full tax deduction for the amount paid. Drawbacks include the necessity of a formal tuition reimbursement plan and, obviously, sufficient cash flow to fund the program.

CASH IS KING. No small-business should provide competitive cash compensation in the absence of employee objectives. If the snow and ice removal operation establishes specific objectives that people will be rewarded for reaching or achieving, that's exactly what they will do. Cash compensation, including bonuses, is really important.

Unlike many fringe benefits, bonuses and awards must be included in an employee's taxable income. Should the bonus or award be in the form of goods or services, employees must include the fair market value in their income. The same applies to holiday gifts. Employees who receive turkeys, hams or other similar items from their employers at Christmas or other holidays may exclude the value of the gift from their income.

WHILE STOCK OPTIONS, BIG SALARIES AND BIG TICKET BENEFITS may be needed to lure higher level employees, you can get good mileage out of some inexpensive perks.

On a similar note, so-called "de minimis" benefits may be worth little or nothing in the eyes of our lawmakers, but can go a long way toward making an employee happy – without an accompanying tax bill.

Under the rules, employees may exclude from income the value of fringe benefits that qualify as de minimis.

RETIREMENT SAVINGS. Small businesses should, according to many experts, consider a bigger menu of benefits to attract and retain older workers. In many cases, the standard benefits could include health insurance and an employer-sponsored retirement plan such as a 401(k).

After that, a snow removal contractor or business might consider adding a "cafeteria" plan, which allows employees to pay certain qualified expenses such as health insurance premiums, adoption assistance, dependent-care assistance, group-term life insurance coverage, as well as contribute to health savings accounts, on a pretax basis, thereby reducing their total taxable income and increasing their spendable/take-home income.

BENEFITS FROM BENEFITS. Unfortunately, employers face plenty of uncertainty as the administration delays key pieces of the Affordable Care Act. The latest delay granted large businesses another year, until 2016, before offering affordable coverage to all full-time workers.

The delay means businesses with 50-99 workers will not have to meet the requirement until 2016. Larger employers must cover 70 percent of full-time workers next year and 95 percent by 2016. However, according to the Kaiser Foundation, more than 90 percent of employers with 50-199 workers already offer insurance, as do 99 percent of businesses with 200 or more workers.

THE BOTTOM LINE. Many small snow and ice removal contractors mistakenly believe they cannot afford to offer benefits. However, while going without benefits may boost the snow removal and ice management operation's bottom line in the short run, a "penny-wise" philosophy could strangle the business's chances for long-term prosperity.

The IRS's predicted crackdown on extravagant benefits will likely center on whether they benefit the employee – and are thus taxable – or benefit the business.

With benefits such as health insurance and retirement plans falling under government scrutiny, the importance of qualified professional assistance to help your snow removal business afford to keep the workers so essential to its success – and compete for new workers – can't be emphasized enough. L&L

The author is a financial writer based in Ardmore, Pa.

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DIRECTOR'S NOTE

Get rid of hold-harmless agreements

BY **KEVIN GILBRIDE**

A major problem plaguing the professional snow and ice management industry centers on contract language, specifically the indemnification clause.

One line in particular reads: "To the fullest extent permitted by law, you shall, at your own cost and expense, defend and indemnify (property owner) from any and all allegations directed at the indemnified party. To the fullest extent permitted by law, you shall indemnify and hold harmless the indemnified parties from any and all liabilities, obligations, claims, demands, settlements and penalties, for any incidents arising out of based upon, or in connection with your performance."

Kevin **GILBRIDE**

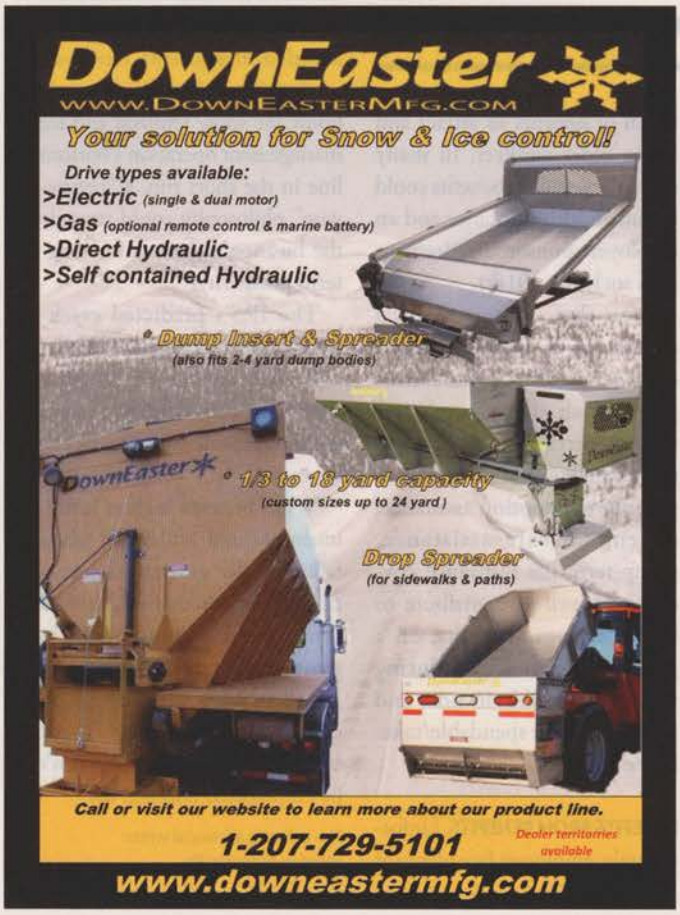
Translation: If anything goes wrong, the snow contractor must take the fall, even if the property owner is at fault. If you sign this agreement, you are on the hook and you will have no case to fight.

These agreements run roughshod over the industry. Frequently, snow contractors are unaware they are agreeing to these terms. After all, the wording is often buried on page 8 of the contract.

Even if some contractors are aware of the language and push back, they are told to sign the contract, or lose the work.

Another major issue comes into play when property owners not only want the hold-harmless agreement signed, but they dictate service parameters within the contract. For example, you must hold the property owner harmless, but plowing can't commence until 2 inches of snow are on the ground, plus they reserve the right to dictate when you salt.

If a claim arises, the snow contractor is held liable even if a slip-and-fall incident happens at 1 inch because the snow contractor agreed to shoulder the liability.



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DIRECTOR'S NOTE

There are a few ways contractors deal with this dilemma. Some walk away from work that includes hold-harmless language, while others negotiate with the property owner or manager to remove it from the contract altogether. However, some are forced into the agreement because they need the work, and others, sadly, don't realize what they are signing or the potential ramifications.

In the end, the net effect of hold-harmless agreements on the professional snow and ice management industry is that liability insurance rates have gone through the roof.

Here is the solution: Eliminate hold-harmless agreements from snow and ice management contracts. And through legislation, we will make them null and void.

To date, much of the Accredited Snow Contractors Association's (ASCA) focus has been at the federal level supporting initiatives to reduce frivolous lawsuits, and we are still very much in pursuit of that goal.

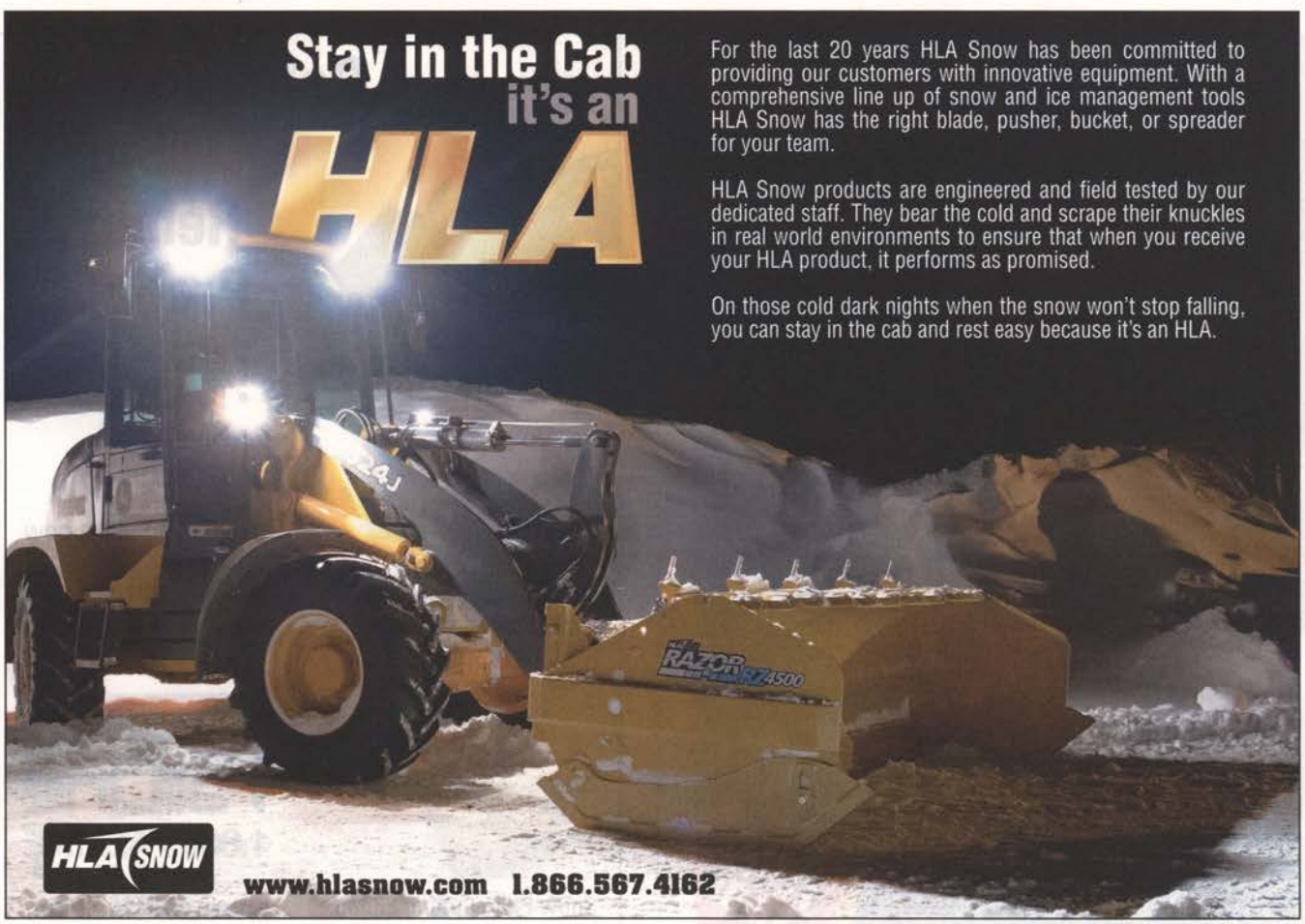
Closer to home, we have been laying the ground work for positive legislative change at your state capital and we are excited to announce the culmination of a two-year grassroots effort. This announcement comes as work is well underway in all states in the Snow Belt to implement the ASCA's proposed legislation to render hold-harmless agreements null and void.

The unveiling of this initiative coincides with the introduction of ASCA's model legislation – the Snow Removal Liability Limitation Act – to the Illinois General Assembly (HB 4221) and Illinois State Senate (SB 2138).

The bill places the liability with the appropriate party. If the property manager is at fault, he is liable. If the snow contractor is at fault, then he is liable. The bottom line is that property owners can no longer pass their liability on to you.

This bill does a number of important things:

- It impacts insurance rates, bringing them slowly back into line.
- It alleviates insurance carriers' concerns about contract language.
- It increases the value of the professional snow and ice management services,as property owners can no longer pass their liability on to the contractor. Finding a professional now becomes vital.
- The scope of work changes. Since property owners will be more concerned with a properly maintained surface, scopes of work will become more favorable for the contractor, increasing revenues.



Customers will not have unfair contracts utilized to reduce services necessary to create safe conditions. For example, trigger depths may decrease, and salt application will become the discretion of the contractor, meaning increased profitability.

The ASCA has completed its due diligence on this initiative and we have been working diligently in all states, and Canada, to get this law introduced. Due to our efforts, we anticipate the introduction of the bill in all Snow Belt states in short order.

Today, we are officially taking this initiative to the next level with the launch of the ASCA Action Network, a grassroots movement of snow and ice management professionals focused on taking our industry back. The ASCA Action Network has been building for a year, with industry leaders pursuing legislative change in their respective states in conjunction with the ASCA. Our leaders are working diligently in each state working our plan to introduce this legislation.

The ASCA Action Network began with a small group of individuals who took the ASCA message to their state legislatures. They accomplished this by:

- Writing support letters (available on a newly developed section of ascaonline.org.)
- Meeting with elected officials in their districts
- Meeting with elected officials in their state capital offices
- Following up with letters
- Following up with phone calls

Most states have an ASCA Action Network established with a local contractor leading the initiatives. Undoubtedly, there is power in numbers. The more unified support we have as an industry, the better chance we have of getting legislation passed.

The ASCA Action Network is driving this legislation at the state level. We encourage you to get involved in this initiative. First and foremost, becoming a member supports these efforts. Contractors can contribute as much time and energy as they would like, and we will provide you with the tools. For example:

- Want to write letters? Join, we will provide them to you.
- Want to support the crew on a legislative day in your state? Join, your support is needed.
- Want to hold meetings with your district representatives? Join, we will provide you with the material you'll need.

The ASCA Action Network is working for you. To preregister for the ASCA Action Network, visit ascaonline.org/AAN. L&L

The author is executive director of the ASCA.

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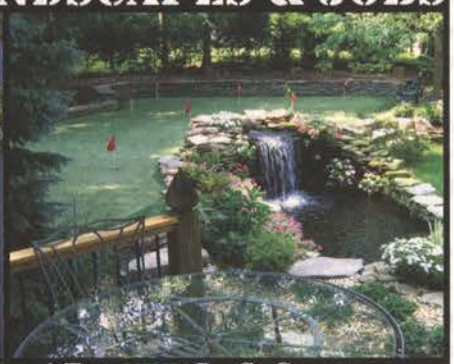

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TOP 100 RANKING
73

2014 REVENUE
$20.6 million

All the rest of the kids were getting minibikes and our parents said, "We're not gonna get you a minibike but we'll get you a riding lawnmower." So (my brother Steve and I) used to take our riding lawnmower out on trails while the other kids were riding minibikes. And we turned that into saying, "Hey, we can cut grass with this." So, that's how it started.

When I was a junior in college, we decided that when we got out of college, we were going to start a landscaping company and that it was gonna be 100 percent residential because that's what we were used to as kids, you know, cutting grass in the neighborhood.

Our passion was the construction of design/build. So we started building decks and doing patios and stone work, and then as our customer base grew, the size of the company grew, meaning we had to hire more people. We were fortunate to get a lot of very quality, intelligent, capable, professional people.

Since then, it's grown to where it's over 200 employees and four offices in four different regions of the Maryland/Virginia area. And our focus is still residential design/build. And now we have a maintenance division that's about eight years old.

Probably the fastest-growing component of our company now is the maintenance division, which we call "garden care." It's a little bit different, I think, than the commercial maintenance approach. And so we do a complete list of service from the mowing to the turf treatment, arbor care, enhancements, annual rotation – pretty much anything anybody wants to do outside, we'll take care of that.

The biggest challenge is still finding qualified labor and even skilled labor. But as far as the market goes, there's a lot of work out there. The builders are building again. Money seems to be moving and people are spending. I think the consumer confidence clearly is much better than it has been in the last four or five years.

Sometimes a consumer will think they're gonna get the same product for a lower price. And that's usually most always the case. So sometimes one of our challenges is educating the consumer on the value that they're gonna get. And then they can make a decision if they wanna pay less and get less or do they wanna pay more and get more. And I think we're seeing more of the clients willing to get more, which is a change in the way things have been.

My father was a banker and this accountant was a friend of my father's. And he told me once, "When you build a business, never be afraid to hire people that are smarter than you." And he said he thinks it's an asset when you can hire and you're not threatened by people. And he said, "Your role as an owner of a company is to get smart people and put 'em in the right position." And I think that we took that to heart.

I think sometimes people get too passionate about what they're doing and they don't pay attention to the numbers. I think that was probably something I learned from my father, because he was a banker, is that no one cares about the numbers in your business more than you. And no one is affected by it more than you. L&L

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