**NEW BENTS NEED DIFFERENT CARE**

**By Patrick M. O'Brien and Christopher Hartwiger**

Much of the discussion on the new bentgrass varieties has focused on differences like color, texture and summer performance. But information on how to best maintain these varieties has been limited. Should they be maintained similarly to the most common bentgrass, Penncross, or are changes necessary in the basic management program to maximize their performance?

An overwhelming majority of superintendents with one of the new varieties such as Crenshaw or the new Penn series (A-1, A-4, G-2, G-6) believe maintenance programs need to be modified to manage them effectively. Here is a review of these management differences and specific practices that may need to be modified.

The 1990s have been an exciting time for bentgrass managers. More varieties are available than ever before. Many were presented to the market for research and development to improve tolerance to the high heat and humidity common to the Southeast. Many new varieties have a higher plant population per unit area compared to Penncross and offer the golfer a higher level of putting quality. The combination of these improvements results in varieties with improved playability characteristics. The article we wrote for the February 1994 issue of Golf Course News.

A summary article will appear in GCSAA's Golf Course Management. At least one technical paper will be written for publication in a peer-reviewed scientific journal, which could affect local government and regulatory agencies and scientists around the world.

Although the U.S. Golf Association has spent millions of dollars in the last few years to fund pesticide and nutrient fate studies, they were conducted in laboratorystudies and at university field stations, not golf courses. The ETS study is intended to coordinate information from studies specifically designed to sample surface and ground water from golf courses.

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**THE BEST AT WHAT THEY DO**

By Peter Blais

**HUNKER TOPS IN TPC NETWORK**

**BY MARK LESLIE**

**MARYSVILLE, Ohio**

Stanley Metsker, who was instrumental in pushing the Golf Course Superintendents Association of America (GCSAA) to accept certification, has been chosen for the Scotts Tradition of Excellence Award.

Metsker, 59, of the Country Club of Colorado in Colorado Springs, will be presented the Excellence Award during the PGA Senior Tour's Tradition tournament at Desert Mountain in Scottsdale, Ariz.

Although Metsker feels his crowning achievement was pushing certification of golf courses, he has also been credited as one of the first through the Rocky Mountain Golf Course Superintendents Association (RMGCSA), then through GCSAA, his work on turfgrass research.

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Agronomy consultants can claim special deductions for their work

Superintendents who perform consulting on the side or who are considering it should talk to an attorney, tax accountant and insurance expert and then decide to set up a company as an individual, partnership or corporation-type entity.

As a self-employed individual, you can use your Social Security number as your taxpayer identification number and then itemize all income versus normal business expenses. If you have health insurance as part of your business, you can usually deduct 30 per cent of the premium amount as a normal business expense. If your consulting business is large enough, consider incorporating (inc.). One big advantage is that 100 per cent of your health insurance premiums can be deducted as a normal business expense. Instead of a KEOGH plan, you can consider a 401(k) retirement plan with an investment group. If you are using your home as an office, measure the square footage or use a percentage of how many total rooms are in the house in a segregated area so a portion of these expenses can be deducted. Be prepared to furnish Workman business practice. Liability Insurance should be a minimum of $1,000,000 just in case of a malpractice lawsuit, etc.

One big advantage of being self-employed (similar to a farmer) is that you can qualify for a retirement plan wherein you can contribute to an investment group up to 15 per cent of your gross income, less expenses, per year with a maximum contribution of $25,000 per year, while still keeping and continuing to invest in an Individual Retirement Account (IRA.)

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In today's litigious society.

Other deductible expenses include a vehicle, advertising, commissions, depreciation, employee benefits, insurance mortgage interest, legal and professional services, office expenses net of home office expenses, pension and profit sharing plans, rent on machinery and equipment, rent on other machinery and equipment, rent on other business property, repairs and maintenance, supplies, taxes and licenses, travel expenses, meals and entertainment, utilities, wages, auto expenses, etc.

Making hay with the IRS

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and you should be able to prove that they are required to be worn as part of your normal employment.

Superintendents play golf as part of their duties; thus the golf equipment is a good write-off.

Employer non-reimbursed business expenses are tax-deductible such as: Educational golf/agronomy books/videos, golf trade magazine subscriptions; USGA individual membership dues; turf alumni association dues; GCSSA seminars; GCSSA dues; university turfgrass association dues; GCSSA certification fees; correspondence courses/audio and video tapes; computer seminars/programs/books/equipment; GCSSA chapter dues; turf conference registration, lodging, meals, personal vehicle mileage charges, parking fees, tools, local transportation, airfare; state pesticide license and recertification expenses and any other reasonable and necessary business expenses not already provided as part of the fringe-benefit package.

If your employer pays for most but not all expenses, be prepared to answer why they do not pay them all if the subject ever comes up with your accountant or the IRS.

In random sampling of some superintendents who have golf course vehicles provided, they said they are allowed to use the vehicle for all golf course business, to and from work and for any personal use of a reasonable nature and they are not taxed whatsoever because the golf course, in so many words, says the vehicle is there anyway and it can be used for whatever reason.

Courses that allow vehicle use for business purposes only sometimes have a signed agreement between the two parties to that effect.

In this case, any personal use is usually taxed and the mileage must be recorded and deemed as income.

If a golf course feels the ve-
becoming a victim of air pollution.

Ahh, television news in the 90s.

Tabloid journalism has sneaked its way onto the airwaves. And the pursuit of facts seems to have been replaced by the pursuit of ratings.

So the specialty pesticide industry needs a media watchdog that not only watches. But that also takes action.

Fortunately, we have one. RISE. Responsible Industry for a Sound Environment.

RISE is a coalition of manufacturers, formulators and distributors from all areas of the specialty pesticide business.

In addition to promoting environmental stewardship, RISE makes sure the media doesn't report misinformation as fact.

We also hold editorial meetings with media decision-makers. And respond to negative articles or broadcasts that are incorrect. We've been very successful so far. Not surprising considering what our most powerful weapon is.

The truth.

Of course, there's still a lot more work to do. But rest assured, RISE is up to the task.

Because we know if we eliminate air pollution, the pesticide industry can breathe a lot easier.

In addition to the 25 weekly episodes on ESPN, in 1996 “Par for the Course” will also appear on ESPN2 and ESPN International. Air dates and times for the ESPN2 and ESPN International airings have not been released.

“Par for the Course” will air on ESPN from March 10 through Aug. 25.

Scotts is the presenting sponsor of the television show and The Toro Co. is the supporting sponsor.

Tax time

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hicle use is income, it usually amounts to $4 per day as added income.

If a superintendent has their own vehicle used for golf course business, there are three possible ways to be reimbursed by their club:

• mileage charge varying from 26 to 30 cents per mile for all business purposes only,

• itemize your expenses and depreciation and bill your employer for a monthly vehicle allowance; or

• receive a vehicle allowance from your employer at a rate that club determines per month, where the club will provide all fuel and you absorb the maintenance, depreciation and other expenses.

Superintendents who live on the golf course in course-owned housing do not have to include it as part of their income if they are required to live on the course grounds in case of emergencies and if they act as the security chief of the course as well.

A letter to this effect is in everyone's best interest as proof of this arrangement between the superintendent and club.

It concerned about reaching the next higher tax bracket, consider having your performance/Christmas bonus deferred until the next calendar year.

If you have an annual deferred-compensation package, you have to pay any taxes on the initial amount or investment income until you withdraw it, hopefully when you are in a lower tax bracket near retirement.

Superintendents with 401(K) employer-sponsored plans should have annual statements proving that all monies invested by the superintendent and club have been deposited and all the procedures, guaranteeing the money has not been spent on other non-employee functions, as has been in the headlines lately in other industries.

If the IRS plans to perform an audit, the statute of limitations varies from state to state (usually three to four years), with the limit increasing to seven years for fraud.