2004 OHIO TURFGRASS CONFERENCE & SHOW

"AMERICA'S PREMIER TURFGRASS EVENT"

DECEMBER 7-10, 2004 • GREATER COLUMBUS CONVENTION CENTER • COLUMBUS, OH

Phone: 888-683-3445 • Fax: (740) 452-2552 • E-mail: info@OhioTurfgrass.org • www.OhioTurfgrass.org

Sponsored by: Ohio Turfgrass Foundation, The Ohio State University, Ohio State University Extension, Ohio Agricultural Research and Development Center • Managed by Ottinger Management Co. • ottinger.com
Continued from page 78
• not part of a binding contract prior to May 6, 2003; and
• MACRS-eligible (Modified Accelerated Cost Recovery System) with a recovery period of less than 20 years.

The rules apply only to golf courses operating on a for-profit basis, not municipal facilities, provided net income is equal to or greater than the deduction.

All of this accounting language may sound complicated, but it's easy to see the huge financial rewards when put into simpler terms.

For instance, suppose someone has a small business, and he buys new laptops for $5,000. Then he expenses that purchase on his taxes and writes off the entire $5,000 this year. If his company had $5,000 of profit before factoring in that transaction and he deducts the $5,000 laptops, he would now show zero profit in terms of tax liability.

When you're looking down your income statement from the tax book standpoint, you always want to reduce your net earnings, and qualifying business purchases allow you to do that. So if you're in a 34-percent tax bracket, every dollar reduced from your tax liability will save 34 cents out of a check you'd write the IRS.

Therefore, if you were to purchase $100,000 of new equipment, you'd reduce your tax liability by $34,000. That's quite a difference.

Perfect time
This money-saving opportunity makes good business sense, and the timing can work in your favor.

Fall is the time of year many superintendents begin assessing their equipment inventory and planning their needs for next year. If you're thinking of buying new equipment, either now or in 2005, you should take advantage of the reformed law. Regardless of how you have traditionally obtained your machinery — lease, cash purchase, financing — there are ways in which the new rules can help make your money go further.

But what if it's not in your course's budget to buy more equipment in the 2004 calendar year? That shouldn't stop you. Your equipment distributor can help you finance the purchase transaction and set it up with skipped payments or a no-payment-until-next-year plan. So you'd virtually have no cash out of pocket now and you would still receive the tax benefits.

The significant advantages of the new tax law, combined with historically low interest rates, present the best time to implement a viable acquisition strategy.

In addition, financing through a conditional sales contract allows you to qualify for the enhanced tax benefits.

Everybody wins
Although the new law represents tremendous monetary benefits, it may still be a tough sell job for some golf courses, particularly if the financial people don't want to change their acquisition plans.

On the other hand, this is a chance for superintendents to work with the number crunchers and develop mutually beneficial strategies. The key is to make sure the finance people are aware of this new tax situation — then demonstrate how it specifically affects your golf course and promotes ownership's goals of quality and professionalism.

Superintendents can use their agronomic and operational expertise to clearly explain the need for specific pieces of equipment. Chances are the financial people will be impressed with their business logic. Most people would rather defer their tax liability for as long as they possibly can. The longer they defer it, the more money that stays in the cash account.

Irrigation components may also qualify under this program. As long the irrigation equipment meets a golf course's requirements as a capitalized asset and is installed by Jan. 1, you can take advantage of these benefits. Before, irrigation systems were depreciated up to 10 years. Now, you can depreciate a full 50 percent in the first year alone.

Most of us don't need another deadline, but this is understandably a good one. If you're thinking about acquiring new equipment, seriously consider doing it before Jan. 1. Consult your accounting professionals about the specifics for your situation, and work with your equipment distributor on an acquisition plan and flexible financing options. In any case, the time is now. Your course — and its bottom line — could look a lot better next April 15.

McPhee is the senior marketing manager of golf services for The Toro Co.
The Standard Golf Magnum Tool Line...We can take on any job.

No matter what the job, Standard Golf has the tools you need...Magnum Tools. What separates them from other tools is their tough, high-grade aluminum/magnesium construction and twist and gusset bracing to eliminate head-to-handle wobble. Magnum Tools may be tough, but that just makes choosing them even easier. Ordering is easier, too...call 866-SG-EXPRESS to talk with a company representative or work with your local distributor. With so many tools to choose from, the easy choice is Standard Golf.

For toll-free express service, call 1-866-SG-EXPRESS (1-866-743-9773).
Superintendent offers tips to control winter damage

BY DALE MORRISON

There are many products superintendents can use to prevent winter damage to turf. But sometimes having too many options is confusing. From antitranspirations to keep-it-green products to covers that breathe and covers that don’t breathe, a superintendent must find the right combination to keep his grass protected. This takes trial and error, luck and sometimes even some magic.

The most important aspect of putting the grass to bed is to make sure it’s as healthy as possible before winter strikes. I accomplish this by applying fertilizers and fungicides, aerating and reducing water in the fall, which forces roots to reach deep for moisture and in turn helps to protect them from freezing temperatures.

Second, I keep my winterizing procedure simple. Here it is in a nutshell:

Greens: The way I put my greens to bed is to first apply a fungicide combination to the greens using more than 100 gallons of water per acre. I spray each nine with a different combination in order to see the difference in spring greenup. I apply the fungicides at the highest rate along with 4 ounces of iron per 1,000 square feet. I apply 1.5 pounds of nitrogen from organic fertilizers after spraying, along with other granular applications of a nutrient product. Finally, I cover everything except the tips of the plant with topdressing, which usually results in a smooth, true-green surface in the spring. But the sand usually gets worked in from winter and spring rains.

Tees: I apply a dormant fertilizer application that has a high potassium and phosphorus base. I spray a bactericide with iron. I only topdress tees that are exposed to the elements.

Fairways: I apply 1 pound of nitrogen in mid-August. Then I aerate, spike and drag the fairways with a flex drag. I then apply another pound of nitrogen in mid-to-late October when the soil temperatures are below 50 degrees Fahrenheit. I apply pentachloronitrobenzene (PCNB) in mid-November with 4 ounces to 5 ounces of iron in the mix. All grasses are mowed at summer heights one last time before the PCNB application is made.

Other notes: There’s a good chance the course will have snow cover because I live in central Wisconsin. That’s good, because the snow can insulate the turf. Still, while there are sections of the course that are snow-covered for more than 60 days, there are other sections that aren’t covered and have no protection from the wind.

Also, I don’t shovel snow off any greens because heavy equipment on the course can cause more damage than leaving the snow lie. The best way to prevent winter damage is to keep the maintenance simple. Also, having confidence in a crew that I can count on no matter what winter provides gives me peace of mind.

I almost forgot: If all my scientific preparation fails to protect the grass and lessen winter damage, I have a back-up plan — it’s called the Magic Bone. Found on the property many moons ago, this deer jawbone hangs above the pump station and has a bird’s-eye view of the entire course. Sanctified by the crew and decorated with several turkey feathers, the Magic Bone watches over each blade of grass, keeping the ruthless turf reaper at bay.
Greens are the most valuable asset of any golf course. Advanced Aer's patented subsurface aeration system gives you what you need to manage both the health and playability of your greens.

The industry's premier sensor-based technology and user-friendly software provides a steady stream of real-time data, giving you a complete picture of every detail of a green's soil profile. This gives you the ability to monitor and control the optimal oxygen, moisture, temperature and salinity levels in the root zone, helping you to create and maintain truly great greens.

"The Advanced Aer sensors and sub-surface aeration system give us the information we need to keep the turf at its healthiest and the tools to create playing surfaces that are firm, fast and true."

Paul R. Latshaw, Former Golf Course Superintendent
Augusta, Congressional, Oakmont, Winged Foot and Riviera
Dave’s World

“Did you ever see an unhappy horse? Did you ever see a bird that has the blues? One reason why birds and horses are not unhappy is because they are not trying to impress other birds and horses.” — Dale Carnegie

A golf course owner with a degree of reputation took me on a line of questioning a short time ago. The essence of his question list had to do with his wonder about why his professional grass growers, more than any other subset of his organization, are by far the most worried about reputation.

This came on the heels of a meeting where the grass guys had all the info about who was doing what and where they were doing it. And the turfheads were madly trying to figure out where they fit in the big game of who would say what.

The easy explanation for this is that the work of keeping the green is often compared from place to place, which is nothing new.

Looking deeper at the attitude of repute can tell so much. Some suggest that the best time to assess a reputation is during times of difficulty — nothing brings out the true persona like the response to a crisis.

The daily job of preparing a golf surface can definitely provide calamity. Think about it: How often do we hear stories of dead grass or bad greens vs. great conditions? Superintendents worry about that match up and the impact it will have on their reputations.

Then there is the issue of response and how it leads to building or destroying a reputation when you’re “on the record” — be it with media, the members or just a casual conversation.

Conventional wisdom dictates avoiding “no comment” responses and discourages someone from taking a defensive position at all costs.

In fact, public apology in response to the accusation of misconduct is often touted as one of the most important ways to protect a reputation, but it’s seldom used.

Regarding Your Reputation . . .

BY DAVE WILBER

At first glance, it might seem like we birds and horses are trying to impress the other birds and horses — and no one is happy. Looking deeper, the successful superintendent knows that people on the inside of the business of growing grass are talking, but it’s really the clients and customers who hold the important court.

Developing a solid character with them helps as they seek the truth. That way the right people are impressed.

Why does the phenomenon of stonewalling persist in response to negative information? Why do people continue to use this approach, when public relations gurus discourage this response?

Some say a person will go as far to invent a response to protect his or her reputation. An example is the invented “employee mistake” when something goes wrong with a piece of equipment. Reputation is placed above the truth — and many times without much pause in doing it.

Am I suggesting that reputation is a character issue? Yes, especially when the chips are down. When a superintendent gets fired for doing something really stupid, how often do we hear comments like, “Well, we really don’t know the whole story,” or “Actually, he quit.” Often what isn’t said contains the worst damage.

In the end, many times it comes to a simple decision of fessing up or stonewalling. Our owner, who didn’t understand the turfgrass-flavored issues of reputation, certainly understood that concept. He also understood that the superintendent’s reputation comes almost entirely at the hands of others and, worse yet, golfers.

Dave Wilber is a Sacramento, Calif.-based independent agronomist who’s in the field daily.
RegalStar® has been the muscle behind turf management herbicide programs for over two decades now, with no sign that its ready to give up its top spot to any younger, weaker newcomers. RegalStar was born for this, created with a dual mode of action that, in twenty years, has never seen its equal. It eats broadleaf weeds, grasses and single herbicides for lunch. It doesn't blink at weather. And it's stubborn enough to stick around all season long on one application. Get RegalStar today. Go kick some weed butt tomorrow.
NEW this January from Golfdom

Golfdom Business Journal

Success in the business of golf course management demands great information and ideas, so we’re launching a new monthly section to meet that need: The Golfdom Business Journal.

Each month, the Golfdom Business Journal will feature:

- Feature Stories on Operational Trends
- Advice Columns from Management Pros
- Risk Management Tips
- Marketing Case Studies
- Insider Views on HR and Legal Topics
- The Scorecard: The Data You Need

FOR SPONSORSHIP INFORMATION, CONTACT:
Pat Jones
440-891-3126
pjones@advanstar.com.

FOR EDITORIAL INQUIRIES, CONTACT:
Larry Aylward
440-891-2770
laylward@advanstar.com
Liquid fungicide
Syngenta Professional Products
has developed a new liquid formulation of its strobilurin fungicide — Heritage — for the turf market. Heritage TL (Turf Liquid) offers control of the same turf diseases as the original water dispersible granular formulation of Heritage but with enhanced efficacy and application flexibility, according to Syngenta.

"Heritage TL is a micro-emulsion concentrate (MEC), which means it has the same physical characteristics and properties of the Syngenta MAXX family of products" says Dave Ross, turf and ornamental technical manager for Syngenta. "The smaller particle size and greater amount of surfactant result in quicker uptake by the plant's foliage and root system. Initial university studies indicate the enhanced TL formulation of Heritage offers a 10-percent to 15-percent efficacy advantage over the granular formulation on selected diseases, like anthracnose and Pythium."

Syngenta said research shows Heritage TL has a faster and higher uptake into the leaf, coupled with a slightly less rain-fast leaf surface residue, which allows more uptake from the roots and subsequently greater delivery of active ingredient into the leaves.

For more information, contact www.syngentaprofessionalproducts.com

Generic fungicide
Sipcam Agro USA offers Tee-Off 4.5F fungicide, which contains the active ingredient thiophanatemethyl in liquid flowable formulation. A systemic fungicide, Tee-Off provides both preventive and curative control of anthracnose, summer patch, gray leaf spot, and more.

Bunker rake
Jacobsen offers its new Groom Master-II, which the company says offers more power and better traction than its predecessor, resulting in a vehicle that's easier to use and fatigues its operators less. The Groom Master-II is designed to excel at the tough tasks involved with maintaining bunkers, the company says. It features an optional three-cylinder, 19.2-horsepower Kubota diesel engine. Jacobsen also offers a model equipped with a gas-powered, two-cylinder Briggs & Stratton Vanguard engine Available attachments include: hydraulic midmount cultivator; front blade; add-on fan rake; a rear-mount stand-alone fan rake; drag mat; spiker; and mid-mount. For more information, contact 888-922-8873 or www.jacobsen.com.

Commitment to Editorial Excellence Pays Off...Again!
Gold Award Winner
Best Trade Publication in Ohio
2003 & 2004

YOU KEEP YOUR GOLF COURSE PROPERLY WATERED.
NOW, LET'S TALK ABOUT YOUR GOLFER.

Unsafe water-handling practices have become a serious issue for golf courses. At Par Aide, we have the solution. Check out the Safe-Tee Water system at www.paraide.com or call us at 1-888-893-2433.

www.golfdom.com Golfdom 89
brown patch, dollar spot, leaf spot and several other key diseases. It can be professionally applied to both cool and warm-season turf-grasses.

For more information, contact www.sipcamagrousa.com.

Topdressing trailer
Broyhill offers the GreensKeeper Brush Gas-Powered Trailer, a solution for fast topdressing incorporation, turf grain management and heavy topdressing incorporation after core aeration. Soft, pliable bristles are firm enough to do the job without damaging grass plants. Rapid brush rotation contacts grass from all directions, causing turf to stand up. A 3.75-horsepower Briggs gas engine drives rotating brushes with no hydraulics required. An electric lift cylinder raises and lowers brush pan. The trailer wheels are in front of the brushes, which eliminates tire tracks on brushed greens.

For more information, contact 800-228-1003 or visit www.broyhill.com.

Fungicide in a drum
A new mini drum container of Bayleton, WP fungicide is now available through all approved distributor partners, according to Bayer Environmental Science. The new mini drum will cover 25 acres of turf at the low labeled rate of application. The previous mini drum covered only 22 acres at the low labeled rate. "The mini drum will be more convenient for superintendents, who are generally spraying large areas of fairways for disease control," says Eric Kalasz, business manager of fungicides.

For more information, contact 201-307-9700.

Turf research
Lebanon Turf recently presented a check totaling $130,175.60 to William A. Meyer and Bruce B. Clark of Rutgers University to support additional turfgrass research. Lebanon Turf has cooperated with Meyer on turfgrass development projects that have led to the release of several turfgrass varieties. This amount represents royalties for some of these varieties, including Rembrandt, Picasso, Masterpiece, and DaVinci Tall Fescue; Champagne, Bordeaux, Cabernet, and Sonoma Kentucky Bluegrass; Affirmed, Exacta, Churchill, and Charismatic Perennial ryegrass; Oxford Hard Fescue, Pathfinder Creeping Red Fescue, Ambassador Chewings Fescue and Independence Creeping Bentgrass. Many of these varieties rank at the top of recent NTEP trials.

For more information, contact 800-233-0628 or www.lebanonturf.com.

Ice dispenser
Follett offers the Symphony Series 12 countertop dispenser, a space-saving ice and water dispenser that's ideal for smaller applications such as break rooms. The dispensers store 12 pounds of ice, and require only 16 inches of counter space. Features include a stainless-steel exterior, and separate ice and water chutes.

For more information, contact 800-523-9361 or www.follettice.com/ice.

The Company Line

If You Audit, Contract, Design, Install, Manage, Maintain, Sell, Troubleshoot Or Supervise Anything To Do With Irrigation Systems...

Advance Your Career With IA Education Courses!

The Irrigation Association® offers irrigation-specific courses that can improve your productivity, make you more valuable to your employer and give you the training and knowledge you can put to work immediately. IA courses aren't just theory, they're hands-on instruction based on real-world irrigation applications, testing and experience. Whether your interest is Agriculture, Turf/Landscape, Golf or Business, the IA offers basic to advanced-level courses.

Technology And Training You Need Now!
Developed and taught by industry professionals, each course includes the tools you need from manuals to handouts, or even software. You'll receive accurate, field-tested information that will make you more effective. Course descriptions and continually updated schedules are online at www.irrigation.org/edu. For more information, email education@irrigation.org or call 703.536.7080.