

BRIEFS



MARRIOTT SIGNS ON TO AUDUBON

ORLANDO, Fla. — Marriott Golf has announced that the 18 facilities it manages are participating in the Audubon Cooperative Sanctuary Program for Golf Courses, including its two newest properties, Grande Vista in Orlando and Kierland Golf Club in Scottsdale. "This portfolio-wide membership exemplifies our commitment to an alternative approach to golf course management and development," said Tom Schlick, Marriott Golf's director of grounds operations. "Marriott Golf's goal is to achieve greater balance with the environment."

RHODY'S FIRST SHOW A SUCCESS

PROVIDENCE, R.I. — The first Rhode Island Turf Conference drew more people than expected and from a wider region, attracting superintendents from Long Island and the Metropolitan New York area as well as Connecticut, Massachusetts, Maine and New Hampshire. Speakers included Dr. Houston Couch of Virginia Tech, and Noel Jackson and Bridget Ruemmele of the University of Rhode Island.

GREEN INDUSTRY EXPO SETS SITES

CINCINNATI, Ohio — Organizers will hold the Green Industry Expo at the Cincinnati Convention Center, Nov. 18-21, with an outdoor equipment demonstration at Schmidt Field on the 21st. Plans are already in place to hold the 1997 show in Charlotte, N.C., on Nov. 17-20, and the 1998 event in Nashville, Tenn., Nov. 14-19. They said Cincinnati is less than 60 minutes by air or an easy day's drive for more than 60 percent of the nation's population.

IOWA HONORS FAGERLIND, OTHERS

DES MOINES, Iowa — The Iowa Golf Course Superintendents Association (IGCSA) named Steve Fagerlind of Beaver Hills Country Club in Denver the Superintendent of the Year during the annual turfgrass conference here. The IGCSA also presented the Distinguished Service Award to Dick Bruns of the city of Cedar Falls and the Charles Calhoun Award to Courtney Konstanz of Gowrie Golf & Country Club, and named Larry Parker of Fort Dodge Country Club the Assistant Superintendent of the Year. Meanwhile, the IGCSA donated \$13,500 in scholarships to students and \$44,000 to Iowa State University for turfgrass research.



GCSAA commissions comprehensive water study

ORLANDO, Fla. — The Golf Course Superintendents Association of America (GCSAA) has awarded a research grant to Environmental & Turf Services (ETS) to critically review water-quality monitoring results from golf courses across the country.

"Very few golf course monitoring studies have been published in peer-reviewed literature," said Dr. Stuart Cohen of ETS, principal investigator of the project and the director of the Cape Cod Study of golf course ground water. "This effort will be a major step beyond the Cape Cod Study [which summarized results of four golf courses]. It will also be a significant expansion in depth and breadth beyond the

article we wrote for the February 1994 issue of Golf Course News."

That story summarized the results of 13 studies of 25 golf courses from Massachusetts to Guam. The results of the studies were overwhelmingly favorable for the golf course industry.

Approval of the proposed new research was made by GCSAA's board of directors at the International Golf Course Conference and Show here.

The project will be a comprehensive summary of other studies. The objective is to publish a critical evaluation of the impacts of golf courses on ground and surface water quality. Attempts will be made to draw meaningful conclusions.

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 laboratory settings 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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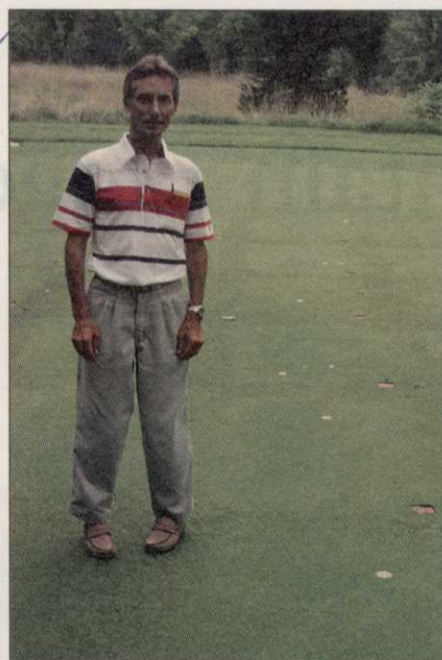
New bents need different care

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 best to 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



David Stone at his bentgrass test plots at The Honors Club.

developed 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 char-

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Dealing with big brother



By TERRY BUCHEN

Superintendents who do not receive certain fringe benefits from their employers, take note: The Internal Revenue Service (IRS) likes to use the buzz words "reasonable and necessary" in defining tax deductions if you are itemizing your income tax return for calendar year 1995. How does this relate to golf course superintendents? Let's take a closer look.

Golf clubs, shoes, umbrellas, bags and head covers are considered "tools of the trade" and are tax-deductible as legitimate business expenses. Golf hats, shirts, sweaters and jackets are considered uniforms as long as they have the superintendent's golf course logo and/or name on them and are worn for work. If your club requires you to wear a certain type of pants, dress/work shoes as part of a uniform, they usually are tax-deductible. These types of clothing obviously can be worn during non-working hours

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THE BEST AT WHAT THEY DO

Metsker earns Tradition Award

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 first through the Rocky Mountain Golf Course Superintendents Association (RMGCSA), then through GCSAA, his

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The 16th hole at Stanley Metsker's Country Club of Colorado.



Stanley Metsker



Ted Hunker

Hunker tops in TPC Network

By PETER BLAIS

ORLANDO, Fla. — Outstanding tournament conditions, Audubon membership and a happy membership combined to earn superintendent Ted Hunker of the Tournament Players Club at River Highlands in Hartford, Conn., the TPC's designation as its top operation of the year.

Hunker received the award at the annual gathering of TPC superintendents held here during the International Conference and Show.

"The winning operation had such a terrific year it was a very clear choice," said Cal Roth, director of maintenance for PGA Tour Golf Properties. "The head superintendent was very deserving of this award." That superintendent was Hunker.

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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 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. 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.)

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.

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; GCSAA seminars; GCSAA dues; university turfgrass association dues; GCSAA certification fees; correspondence courses/audio and video tapes; computer seminars/programs/books/equipment; GCSAA 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.

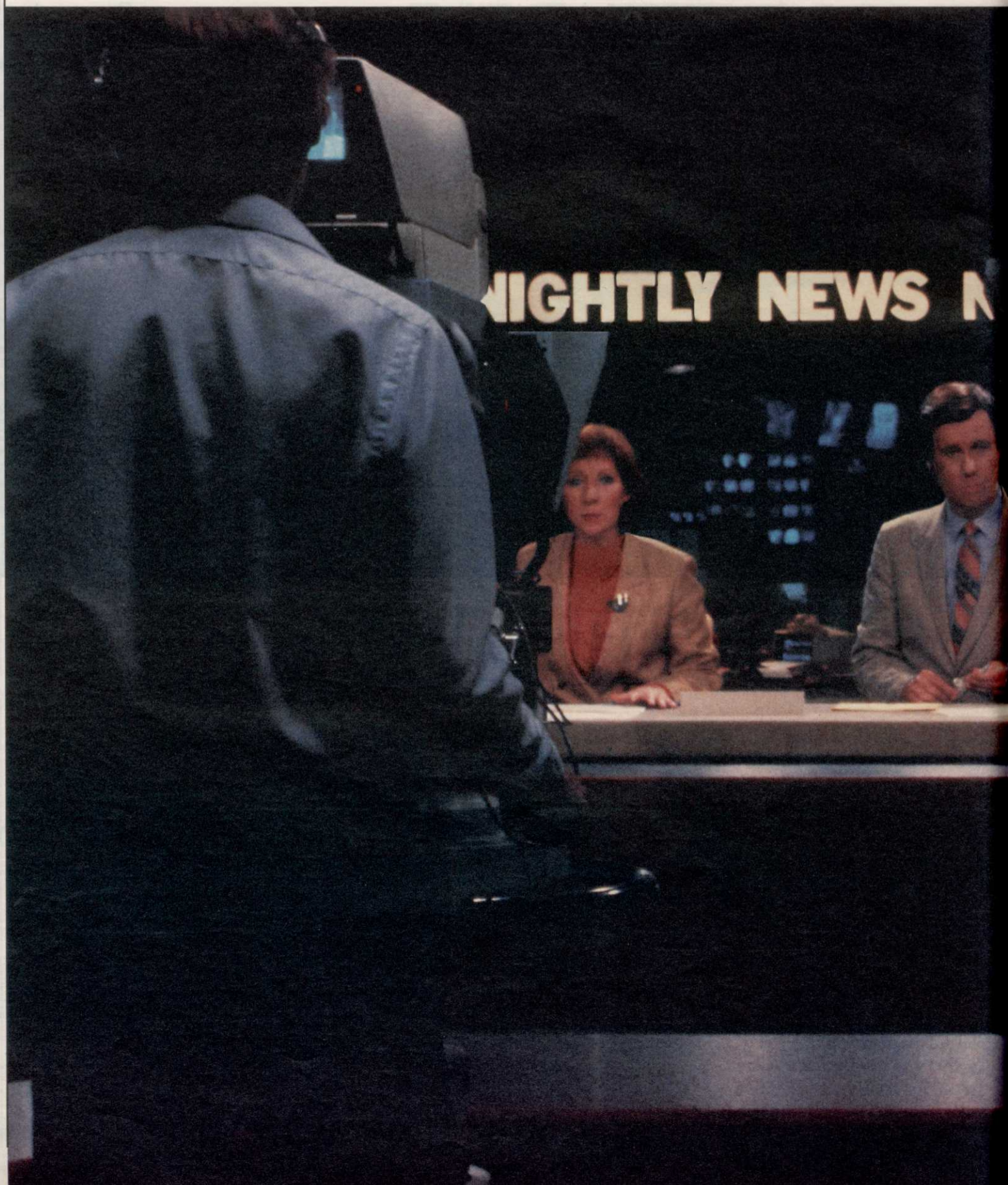
Courses that allow vehicle use for business purposes only sometimes have a signed agreement between the two parties to that effect.

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-

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We'll keep the pesticide industry from



GCSAA gains corporate sponsorship for Par for the Course program

LAWRENCE, Kan. — The Golf Course Superintendents Association of America (GCSAA) has announced that The Scotts Co. has signed on to be the 1996 presenting sponsor of the association's television show, "Par for the Course," which is seen on ESPN.

"Par for the Course," which offers a look at the world of golf and its beauty, will return to ESPN for a second year in 1996. Twenty-five, original, half-hour episodes will air

weekly on Sunday mornings at 7:30 Eastern time, beginning March 10.

As part of the agreement, Scotts will sponsor a new, regular feature on "Par for the Course" — lawn tips from professional golf course superintendents.

The new feature will present viewers with a weekly lawn care tip from a PGA Tour, Senior Tour, LPGA or USGA tournament host superintendent.

The segment will feature golf

course superintendents from a different tournament site each week. Courses such as the TPC at Sawgrass, host of the PGA Tour's The Players Championship; Moon Valley Country Club, host of the LPGA's Standard Register PING Classic; Desert Mountain, host of the Senior Tour's The Tradition-Presented by Scotts; and Pine Needles Resort, host of the USGA's Women's Open, will be featured.

Lawn care topics will cover

basic tips ranging from the use of low-maintenance grasses to how to use mowing techniques to get that golf fairway "striping" effect.

"The opportunities to reach and educate ESPN viewers through 'Par for the Course' are tremendous," said Mike Thurlow, Scotts senior vice president of marketing. "The new lawn care segment will be interesting as well as educational. We are excited to be a part of GCSAA's television show once again."

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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vehicle 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 the 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.

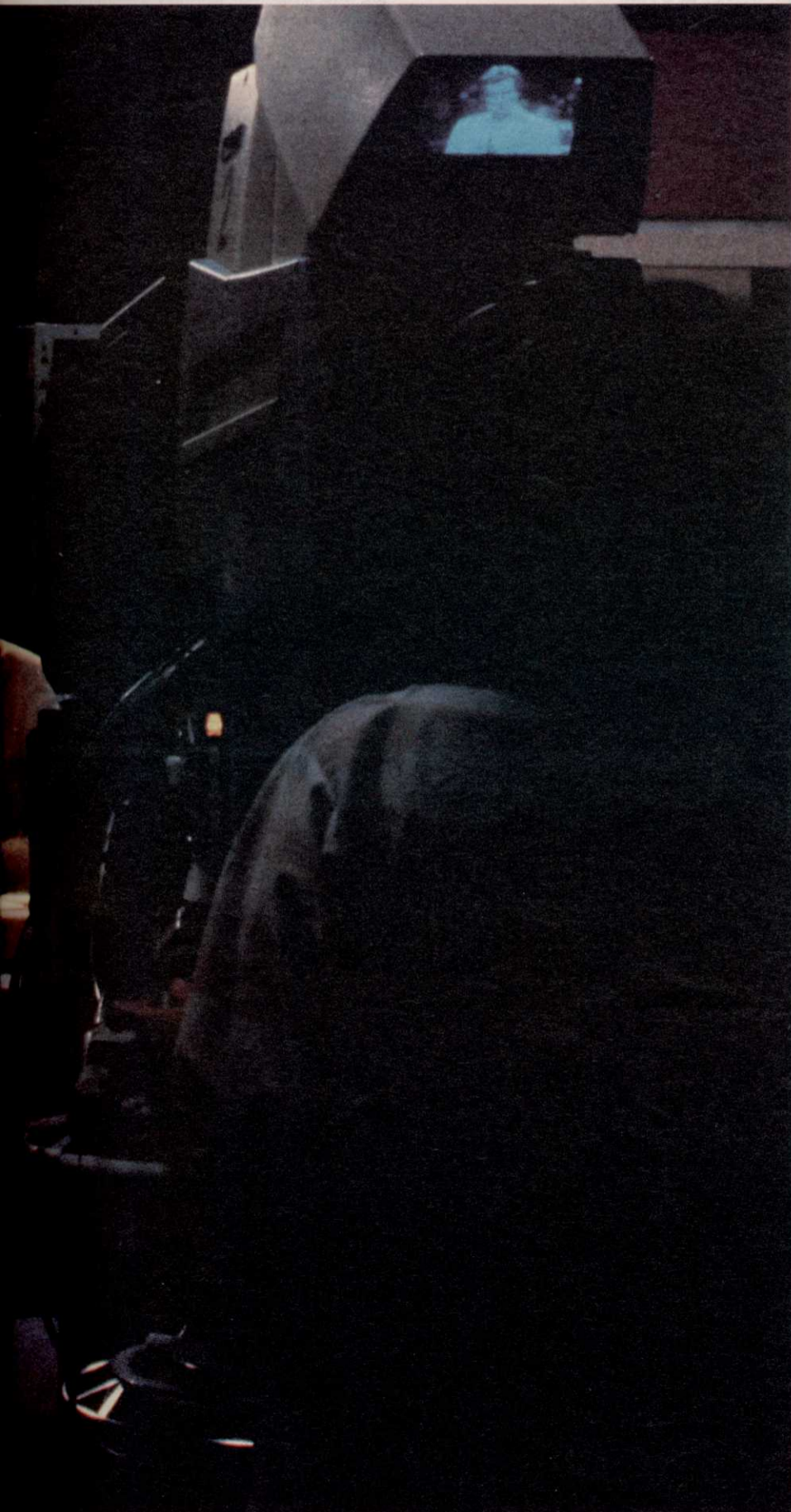
If concerned about reaching the next higher tax bracket, consider having your performance/Christmas bonus deferred until the next calendar year.

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 particulars 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.

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.



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