

Damaged Trees, Shrubs May Be Tax Deduction

In recent weeks severe wind and rain storms throughout the country have damaged a great number of trees and shrubs. Many persons are not aware destruction and loss of trees, shrubs and evergreens by storms are deductible from taxable income.

According to R. E. Abbott, vice president of Davey Tree Expert Co., Kent, Ohio, expenses involved in repairing or replacing damaged landscape plants and trees are exempt from taxable income, under conditions outlined in U.S. Internal Revenue Publication 547. These losses are deductible only in the tax year in which damage occurred.

A formula to determine the value of landscape trees, specimen shrubs and evergreens was developed by the International Society of Arboriculture, American Society of Consulting Arborists, National Arborists Association and American Association of Nurserymen.

"This formula should be used only by qualified professional plantmen familiar with the characteristics of trees and plants in your particular geographic area," Abbott told WEEDS, TREES & TURF. "These men are capable of placing individual specimens in their proper

classification, condition and location classes. Only a professional appraiser's value will be accepted by the IRS." He added members of the mentioned organizations are usually recognized as being qualified to appraise tree and shrub values.

Abbott said many insurance policies provide for the payment of up to \$250 for the removal of trees and branches which fall on a house during a storm. In most cases, casualty from wind, tornado or hurricane is not covered unless the casualty tree damages a building or other construction.

Abbott said IRS rules for deducting casualty losses are different for business and residential properties.

- An individual who suffers a non-business casualty loss is entitled to a deduction for tax purposes to the extent the claim exceeds \$100, similar to a casualty loss to any part of his residence.

- IRS regulations provide the cost or repairs are "acceptable as evidence of the loss of value," if the taxpayer shows the repairs to be necessary, reasonable in amount, do not go beyond damage suffered, and do not raise the property value above its pre-casualty level.

- Deductions are allowable for expenditures in the following areas: removing destroyed or damaged trees and shrubbery, minus value of any salvage recovered; pruning and other measures taken to preserve damaged trees and shrubs; replanting necessary to restore property to its approximate value before casualty.

- A business casualty loss is the difference in value of trees and shrubs only before the storm damage, and after, as determined by competent appraisers.

More Irrigation, Fertilization With Sewage Water Is Seen

Increasing pressures to conserve energy will lead to widespread use of sewage water for irrigation and fertilization, according to James W. Adams, vice president and general manager of the Irrigation Group of Toro Company.

Adams said golf courses will be among the first to make extensive use of recycled sewage water but the practice will spread to all types of turf and vegetation management, including agriculture.

"The advantages of on-land disposal of sewage water have been well-known for years," Adams told WEEDS, TREES & TURF. "But interest in on-land disposal systems is now accelerating because of the combined effects of water shortages and the energy crisis."

He said the energy crisis has increased costs for pumping water and for fertilizers derived from oil and natural gas.

With state and federal laws now requiring sewage water disposed into lakes or streams be virtually pure, alternative systems for disposal are becoming more attractive, he said.

"And when you consider that the principal pollutants in sewage water are nitrogen and phosphorous — which all plants must have in order to grow — it doesn't make much sense to be wasting both water and nutrients, as well as the energy to dispose of them, when it isn't necessary," he said.

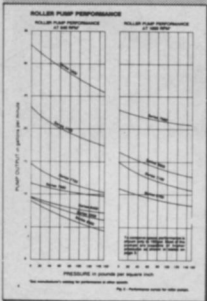


Shade trees can add thousands of dollars to the value of residential property, but severe seasonal storms take a constant toll of trees every year. Expenses involved in repairing or replacing damaged landscape plants and trees are exempt from taxable income.

Sprayer Pump Handbook... yours free.

18 pages of helpful information

Hook up diagrams for roller, centrifugal and piston pumps.



Graphs of pump outputs, flow through spray nozzles and pressure drop in hose.

How to select the right pump and sprayer components.

Roller pumps designed for use on 100-psi PTO shafts

Roller Pump Model	Capacity (gpm)	Flow (gpm)	Pressure (psi)	Weight (lb)
Model 100	10	10	100	10
Model 200	20	20	200	20
Model 300	30	30	300	30
Model 400	40	40	400	40
Model 500	50	50	500	50

Roller pumps designed for use on 150-psi PTO shafts

Roller Pump Model	Capacity (gpm)	Flow (gpm)	Pressure (psi)	Weight (lb)
Model 600	60	60	600	60
Model 700	70	70	700	70
Model 800	80	80	800	80
Model 900	90	90	900	90



See your Hypro dealer for your copy, or mail the coupon below.

Hypro



A division of Lear Siegler, Inc.
347 Fifth Ave NW, St. Paul, Minn. 55112

Send me a free handbook.

Name _____

Address _____

Town _____ State _____

County _____ Zip _____

Circle 107 on free information card

Proper Turf Fertilization Increases Wear Tolerance

Proper fertilization can increase the ability of turfgrass to withstand daily trampling such as that on a golf course, according to a University of Nebraska-Lincoln horticulturist.

Dr. R. C. Shearman reported to a session of the annual meeting of the American Society of Agronomy recently on studies done with the Toronto variety of creeping bentgrass. He and James Beard of Texas A & M University found that adding nitrogen up to 12 pounds per thousand square feet per season increased the wear tolerance of the turf. Fertilizing beyond that point reduced wear tolerance significantly.

Added potassium also increased the wear tolerance of the grass, with the greatest increase resulting from six to eight pounds pf of potassium per thousand square feet per season. This was on Nebraska soils, which are relatively high in potassium. Dr. Shearman recommends metering out the potassium with two or more applications during the season.

Manganese Stays Soluble In New Patent Fertilizer Use

A government patent has been granted to an inventor — Richard J. Windgassen of East Chicago, Ill. — outlining the use of manganese sulfate in conjunction with aqueous NPK fertilizers, in such a fashion that the manganese remains in the soluble state.

The importance of this invention is that it allows manganese to be readily available when applied in liquid form along with NPK fertilizers.

Windgassen said that as a result of the examples presented in his patent, it is apparent that his invention provides a simple and effective means for forming stable manganese solution that can be used as liquid concentrates to furnish liquid manganese in mixed NPK liquid fertilizers.

Gravelly Names Jim Fischer Marketing Vice President

The Gravelly division of the Clark-Gravelly Corp. has appointed James A. Fischer as vice president of marketing. Fischer comes to Gravelly from the Toro Company where he



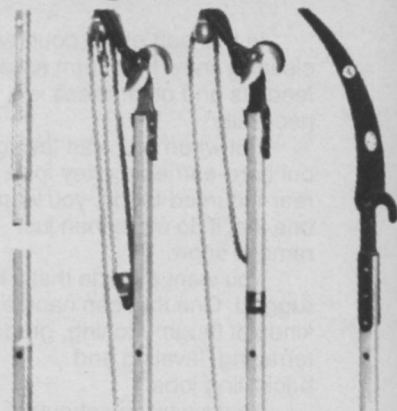
Fischer

was director of marketing for its Turf Products Div. Prior to that, he was district sales manager and then product manager for Toro.

He is a graduate of Purdue University with a B.S. in agronomy. He received his M.S. in turfgrass management from Michigan State University and M.B.A. from the Harvard Business School.

BARTLETT

Tree Trimmer with Fiberglass Handle



Features single-pulley (1 1/4" cap.) or double-pulley (1 1/2" cap.) tree trimmer head section, and square-end mount pole saw head section with 4 ft., 6 ft. or 8 ft. extension sections with built-in, ALL-FIBERGLASS CONNECTING SLEEVE, and polypropylene rope.

Catalog free on request.

BARTLETT MANUFACTURING CO.
3009 E. Grand Blvd.
Detroit, Mich. 48202
Phone (Area 313) 873-7300

For More Details Circle (149) on Reply Card

WEEDS TREES and TURF

St. Louis' Tree Program Receives Governor's Award

The city of St. Louis, Mo. is the recipient of that state's Town Tree-scape Award for its community action tree planting program known as "Project Greenback."

The problem of tree loss in St. Louis has taken a vast toll due to anthracnose in sycamore and Dutch elm disease. There has been an annual mortality rate of some 4,000 trees; with only 500 to 700 trees being replaced by the city.

This loss has taken a vast toll on the city's estimated tree population of close to 170,000 trees.

A city-wide tree awareness program was needed to stimulate all citizens to financially assist in the replacement of street trees in front of their homes and businesses.

Project Greenback was initiated in 1971 by the Residential Betterment Section of the Community Development Agency.

With federal matching grants, up to two-inch caliper trees were purchased and planted by the city. A special offer of six to eight foot trees was given to neighborhood associations and organized groups who were willing to plant the trees themselves.

Trees also were planted in other public areas upon personal request of donors.

Under this program, the downtown merchants are placing redwood boulevard planters along their business fronts. They are sturdy containers, two feet high and three feet square and lined with styrofoam for insulation.

Because outdoor grooved redwood plywood was used, the cost was only \$95 per unit.

According to St. Louis area

landscape architect Robert J. Stoffel, 5,000 trees have been planted annually in S. Louis because of this program.

Royer Acquires New Line Of Land-Clearing Machines

Royer Foundry & Machine Co., Kingston, Pa. has acquired the Shred-King line of land-clearing machines previously manufactured by Triumph Machinery Co., Hackettstown, N.J. Announcing the purchase, Stanley S. Davies, Royer



New Royer Woodsman

president, said, "The Shred-King, which will be renamed the Woodsman, will expand the lines of equipment our Agricultural Products Div. is manufacturing for renovation and development of land."

Royer's Agricultural Products Div. manufactures brush chippers as well as a full range of shredders which are used for preparation of topsoil and large-scale leaf composting.

The Woodsman can clear up to three acres of land a day by cutting down and chipping trees up to six inches in diameter and brush. The chipped material falls as it is cut to blanket the site with a mulch, Royer said. The Woodsman will be manufactured in self-powered models for use with bulldozers and loaders, and PTO driven models, for tractors and Unimogs, Royer said.

30 Educational Seminars Announced by J. J. Mauget

Thirty educational seminars designed to inform commercial arborists about the use of nutrient and pesticide tree injection products have been announced for 1976 by the J. J. Mauget Co., Burbank, Calif.

Each seminar will be held in a metropolitan location accessible to area arborists. The one-day meetings scheduled for January through April are open to all arborists, foresters, tree care men, department of agriculture, and city, county, state and university personnel.

Program moderator for each seminar is Del Kennedy. His many years as an arborist and his knowledge of tree injection will be of interest to those attending.

Other highly qualified guest speakers will participate in many seminars where possible.

"We believe that there is a great amount of new information now available which will be of interest to those who have attended previous meetings during the last four years and to those who will be attending for the first time," Kennedy told WEEDS TREES & TURF.

"Our field research program headed by Dr. W. D. Thomas and Forest-Ag of Lafayette, Calif., has resulted in many new and interesting applications of Mauget Tree Injection products," he said.

Among the topics to be presented at the seminars is a discussion on the use of Inject-A-Cide (metasystox-R) and Inject-A-Cide B (bidrin). The EPA registration for these two products now allows trained applicators to inject trees to control insects in most of 50 states.

Mauget says that in a number of incidences, there is no other effective control available.

The company also plans to review the results of field trials with its new fungicide, Fungi-Sol DEBC. Four years of testing has shown that Fungi-Sol, when used with the Mauget process, is capable of controlling most *Fusarium* and *Verticillium* wilt, canker and decline diseases.

In addition, Fungi-Sol has produced data indicating it to be the most promising of the experimental

PRINCETON

EQUIPMENT FOR THE SOD INDUSTRY

(Ask the Man Who Owns One)

PRINCETON MFG. CO.

2625 Johnstown Road, Columbus, Ohio 43219

Tel. (614) 475-8520

Circle 103 on free information card

materials and methods which are being used against Dutch elm disease, according to Mauget.

Exact dates and locations will be mailed on request to interested persons.

Write: J. J. Mauget Co., P.O. Box 3422, Burbank Calif. 91504.

California Turf Exposition Set for January 29-30

A total facelift is in store for the 12th Annual Northern California Turfgrass and Environmental Landscape Exposition January 29-30.

The site again is the Hall of Flowers at the San Mateo County fairgrounds. A complete new floor plan has been developed and approved by exposition chairman Paul Albright and co-chairman Grady Simril which will provide 30 additional exhibit spaces.

Anyone interest in further information about the exposition can write P.O. Box 268, Lafayette, Calif. 94549, or call 415-283-6162

Green Chairman in Office Longer Aids Superintendent

Administrators and green chairmen should serve for a longer period with a vice chairman or second in line to provide a continuity of club policy without radical change, according to Charles Calhoun, consulting turf specialist.

He also says these administrators should familiarize themselves with the policies and practices of successful clubs by visitation or by attending meetings now and then to listen and ask questions.

"Overly frequent changing of green chairmen each often trying to install policy and practices he believes will solve all the problems of economics and at the same time offer better golfing is a problem," Calhoun said in the newsletter of the Iowa Golf Course Superintendents Association.

"Caught up in all this is the superintendent, who unlike the green chairman expects to hold a job for a reasonable length of time. Differences of opinion arises to a friction between superintendent and administrator and it is always the superintendent who goes, right or wrong."

Green Drainage Problem Solved by Nebraska Super

Maury Spence of Hillcrest Country Club, Lincoln, Neb., had difficult drainage problems on many of his 1928 greens, and his temporary solution to the problem may be of use to other superintendents across the country with the same problem.

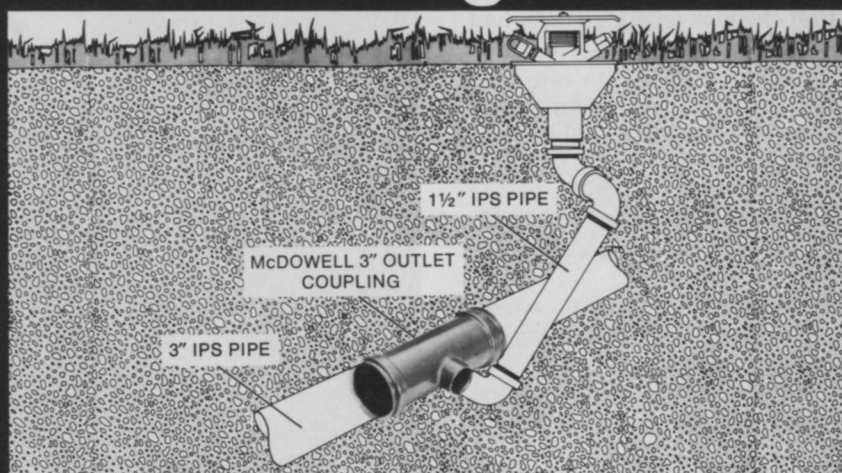
"In original construction the drain tile was placed 24 inches below the surface surrounded in a trench by rock," Spence said. "In exposing and inspecting the tile it was found to be clean and dry in most areas, suggesting the water had never reached it. Many of the greens have developed pocket areas which tend to hold water after a rain and stay softer than desirable from normal watering. The result on the smaller greens having this problem is thinning of the turf."

Spence said his club could not afford complete green construction, so an alternative temporary solution was worked out. He probed in his problem areas to locate the nearest

existing drain tiles. Then one square foot of turf one to two inches deep over the tile was removed. He then augered a hole about eight inches in diameter until the top of the tile was exposed, and cleaned the soil from the top of the rock surrounding the tile. Then he punched a silver dollar-size hole in the top of the tile, placed a two-inch layer of straw in the hole and a six-inch layer of pea gravel on top of the straw.

He then filled the hole with sand to the surface, flooded the hole to settle the sand and added more sand to reach the surface, and replaced the original turf. "I am happy to report that to date they are working much better than expected," Spence wrote in the newsletter of the Nebraska Golf Course Superintendents Association. "We have received considerable comment from the membership concerning the improved condition of the greens. Also, we have experienced two heavy rains since installation and these greens were the best-drained on the course."

this is the steel coupling for turf irrigation



The strong ones for PVC pipe! Epoxy-coated steel, easy to install quickly—providing an expansion joint wherever a coupling is used. □ Get details on the full line from our Epoxi-Lokt® Couplings and Fittings bulletin. McDOWELL MANUFACTURING COMPANY, DuBois, PA 15801 • 814/371-6550.

McDowell

AN ALCO STANDARD
CORPORATE PARTNER

Circle 108 on free information card