

Maintaining an effective turf-care program often becomes a contest between you, nature and the budget. And professional turf-care managers know the value of having top quality, precision-built equipment in their line-up.

That's why we build Ryan turf equipment with performance, dependability, and economy. Because, after all, good turf-care isn't a game. It's a profession.

For more information write for your free catalog today.

- 1 **Greensaire II*** Second generation of the Ryan coring aerator. Removes cores on 2" centers down to 3" depth.
- 2 **Core Processor*** Attaches to Greensaire II. Processes cores,

picks up plant material and returns soil to green.

- 3 **Spikeaire*** Disc spiker for aeration.
- 4 **Mataway*** Heavy-duty deep slicer and disc spiker.
- 5 **Ren-O-Thin*** Removes thatch, grooves for seed, pulverizes aeration cores.
- 6 **Turf Minute-Miser*** Personnel transportation and towing ball



RYAN TURF-CARE EQUIPMENT

OMC-Lincoln, a Division of
Outboard Marine Corporation
5528 Cushman Drive,
P.O. Box 82409,
Lincoln, Nebraska 68501

pickers, Greensweep, utility trailer.

- 7 **Greensweep*** Picks up cores, thatch, debris from greens, turf and pavement.
- 8 **Spread-rite*** Top dresser, fertilizer spreader. Handles sand, too.
- 9 **Renovaire.** Turf aerator for large, contoured areas. Interchangeable tines for coring, slicing, open spoon aerating.
- 10 **Tracaire.** Three-point hitch aerator.
- 11 **Pro-Edge*** Professional edger.
- 12 **Rollaire*** All-purpose roller.
- 13 **Sod Cutters*** Self-propelled heavy-duty and junior models.
- 14 **Lawnaire*** Home lawn aerator.

*Self-powered and/or propelled.

The turf-care line-up.



Tax reform Act

Continued from page 20

And until December 31, 1980 the ceiling on investments in used property will remain at \$100,000.

Corporations with ESOPs (employee stock option plans) can get an extra 1% if they meet certain requirements — and the credit can go as high as 11 1/2% if both employer and employees agree and contribute the extra 1/2% to the plan.

Foreign conventions

To halt the abuse of conventions being held outside the U.S. (to make them more sightseeing than business and a drain on the balance of payments) the law now provides that you can only deduct for the costs of attending two foreign conventions in any year. If more than two are attended, the option is left to the taxpayer to claim deductions for the two of his choice. There are also limits to the amounts that can be spent for transportation and subsistence.

The per diem limit for subsistence expense for any one day can't exceed the per diem rate applying to U.S. civil servants serving in that area of the world during the calendar month in which the convention begins.

Transportation expenses are limited to coach or economy fares only, no first class fares. The transportation costs will not be allowed in full if half or more of the total days of the trip are spent on non-business related activities.

It would be prudent to attend at least two-thirds of the business activities (seminars, conferences, lectures, etc.) scheduled during the convention. Make sure you sign in and keep a detailed log or diary and proof of attendance. In fact you're going to need a statement from the sponsoring organization verifying the amount of time you spent at business-related activities and functions.

Qualified stock options

Both as an employee and stock-

holder-employee the new law spells bad news. Stock options granted under plans adopted after May 20, 1976 give rise to immediate tax liability as *ordinary* income.

Plans adopted prior to May 20, 1976 qualifying under Sections 423 and 424 will still qualify. Restricted options must be exercised by May 21, 1981 to retain special treatment.

Child care expenses

This section is mislabeled as the law also applies to persons (other than children under 15) who are physically disabled.

Does your spouse help in your business and you incur expenses to take care of your children or a disabled dependent?

The child care deduction has been abolished and a new non-refundable credit equal to 20% of the employment related expenses is available. This reduces your tax liability, not just your taxable income and is a decided advantage.

There are a lot of "ifs and buts" — payments to relatives now qualify if the person isn't your depend-

It would be prudent to attend at least two-thirds of the business activities scheduled during the convention.

ent and you pay social security taxes on the wages paid; (b) if your spouse works part time the earned income limit applies to the spouse with the lower income; (c) if the spouse has no earned income there is an assumed income of \$166 per month if you have one dependent and \$333 per month if you have two or more dependents; (d) marrieds can only claim the credit if a joint return is filed; (e) allowable expenses no longer need be reduced by the dependent's disability income.

The new credits are \$2000 for one individual (child under 15 or spouse or dependent incapable of self-care) giving rise to a cash credit of \$400 or

\$4000 for 2 or more with an \$800 credit.

Another important change here is that this actual reduction of tax liability can be taken and the standard deduction can still be used.

Sick-pay exclusion

The old sick-pay rules are thrown out and only a group of under 65-year-old disability retirees are eligible for the new disability exclusion.

According to many tax practitioners and publishers of tax periodicals there is a transition rule to protect those who qualified by retiring before January 1, 1976. ALSO, there is a little-known Public Law 94-455 which seemingly conflicts with the instructions on form 2440 and the instructions in current IRS tax booklets issued to the public.

Home office expenses

A taxpayer, employed or self-employed, must show that the deduction for a home office expense meets the stringent set of rules: (a) the area used must be exclusively used on a regular basis (cannot be part of a den or another room used for person pursuits) as a principal place of business, or as a place for meeting patients, clients, or customers in the normal course of business; (b) employees have to prove that the exclusive use is for the convenience of the employer. If you operate a business (retail or wholesale (out of your home as a selling operation and regularly use it for storage, you can still get a home-office deduction. Also, if you have a separate structure, not attached to your home, used exclusively for your business operation you can still get the deduction.

Keogh plans

The provision that you were able to contribute up to \$750 without regard to percentage limit came into conflict with the rule limiting deductions to 25% of income. The new law removes the ceilings of 25% for

Continued on page 24

Healthy little beauty likes shade!

What a beauty little Glade Kentucky bluegrass has turned out to be! A fine, healthy specimen, Glade has a higher level of resistance to powdery mildew, and performs better than many other Kentucky bluegrasses in up to 60% shade as well as open sun. Glade, a Rutgers selection (nationally tested as P-29), has improved resistance to stripe smut and leaf rust. Midwestern and Northeastern university tests indicate that Glade has better than average resistance to Fusarium blight.

Glade is one of the fastest germinating bluegrasses, quickly forming a thick rhi-

zome and root system. A dense, low-growing, leafy turf, Glade has an attractive medium to dark green color.

Glade Kentucky bluegrass is your guarantee of physically pure and genetically true seed. You won't be seeding annual bluegrass (*Poa annua*), short-awned foxtail or bentgrass when you plant Glade. Specify this healthy little beauty in your next lawn seed mix. It blends beautifully with fine fescues and other elite bluegrasses, persists in shade when many others weaken. Glade Kentucky bluegrass is available at your local wholesale seed distributor. Insist on Glade in your mix.

Another fine,
quality-controlled
product of
Jacklin Seed
Company.

Glade Glade

KENTUCKY BLUEGRASS

U.S. Plant Patent 3151



Tax Reform Act

Continued from page 22

self-employed taxpayers earning less than \$15,000.

The ceiling on yearly contributions is still \$7500 and limits of 15% of that contribution still apply.

Moving expenses

The 50-mile rule has been reduced to 25 miles, and the maximum deduction for pre-move house hunting and temporary living expenses has been increased from \$1000 to \$1500 while the maximum deduction for qualified expenses relating to sale, purchase and lease of a new principal residence has been increased from \$2500 to \$3000.

Non-business guarantees

Starting in 1976 the differences between guarantees and direct loans will end. If an individual taxpayer has a loss arising from a loan guaranty, he or she will get the same treatment as if the loss were from a direct loan. So, a loss on a guaranty connected with the taxpayer's trade or business will be treated as an ordinary loss. While a loss on a guaranty that's entered into for profit, but not connected with taxpayer's trade or business, will be treated as a short-term capital loss.

Prepaid interest

Cash basis taxpayers as well as accrual basis taxpayers will now have to spread the prepaid interest cost of a loan over the life of the loan. Points, other than those paid on home mortgages, must likewise be spread over the life of the loan.

Interest limitations

Where interest is deducted for investment purposes a limit of \$10,000 is imposed, plus the amount of the investment income. Long-term capital gains are no longer counted as net investment income. Where interest is incurred in making an in-

vestment in a 50 percent owned corporation or partnership there is a special rule. Here the figure goes up to the lesser of \$15,000 or the amount of the interest on the debt used to acquire the corporation or partnership.

Confusion abounds. All taxpayers are subject now to pre-'70, pre-'76 and post-'75 interest deduction rules. A special allocation rule applies to determine how much current investment interest is deductible on investments subject to the prior year rules. And, there are carry-over rules for currently disallowable interest to be carried forward indefinitely, subject only to the post-'75 limitations.

First-year depreciation

Under the old law \$2000 limit (\$4000 on joint return) of additional first year depreciation allowance applied to the partnership level. Thus five married partners could de-

There are many liberalizations regarding firing and layoff, because of lack of business.

duct \$4000 each if the partnership purchased an asset for \$100,000. Now the law makes the limit apply both at the partnership and partner level, so in effect the partnership will only be able to flow through to its partners their allocable shares of the \$2000 limit.

Organization fees of partnerships

Corporations have had to amortize their organization expenses over 60 months, and now partnerships can make the same election of amortization and can no longer deduct fees in the first year of operation.

Subchapter S corporations

Under existing laws only 10 stockholders were permissible. Now after 5 years of existence a Subchapter S corporation can have up to 15 shareholders. There are also new rules about joint ownership of stock, transfers to estates and trusts.

Prior law required new stockholders to file consent for Subchapter S election or the election was lost. Now the new stockholders needn't file a consent and the status of Subchapter S will remain unless the new stockholder files an election to terminate.

IRA benefits to homemakers

An employee can now set aside retirement savings for the benefit of a spouse who doesn't work outside the home. A qualifying individual can contribute up to \$1750 to a single IRA that has subaccount for the spouse. Or he or she can make contributions to his or her own account up to \$875 and up to \$875 to a separate account for the spouse. In either case the total deduction does have an overall limit of 15 percent of compensation.

WIN benefits

The old law providing that an employer hiring a qualified person (the hard-core unemployed) and following all of the required rules could claim a cash credit against taxes of \$25,000 plus half of the employer's taxes above \$25,000. Now the ceilings are raised for a credit up to \$50,000 plus half the taxes above \$50,000 — and there are many liberalizations regarding firing, and lay-offs, because of lack of business.

Joseph Arkin holds a BBA degree in accounting from St. John's University, an MBA degree in taxation from Pace University, is licensed by the States of New York and Florida as a Certified Public Accountant and is enrolled to practice before the Treasury Department.

Chemical Lawn Care, the growingest new marketplace.

And no one really reaches it but Weeds Trees&Turf.

We've added 4,791 Chemical Lawn Care professionals to our circulation. And no one is there but us. Because no one else has performed the exhaustive research necessary to identify the people in this high volume marketplace.

Which makes Weeds Trees&Turf the only place for you to go to reach this market effectively.

Not just because of the millions of dollars the Chemical Lawn Care people spend, either. We have the highest circulation and the best CPM in the entire vegetation management marketplace.

Get growing with us.

WEEDS TREES & TURF

Contact Dick Foster, Ad Director, 9800 Detroit Ave., Cleveland, Ohio

Arborists statistics for 1976

The National Arborist Association has compiled the following statistics from information submitted by its membership in 1976. The response rate was 37 percent. The material is presented here as a guideline for companies in related areas.

Small companies include those with a gross profit of less than \$200,000; medium companies have a gross profit of between \$200,000 and \$500,000; large companies include those with a gross profit of over \$500,000.

*Median is a statistical term meaning center. This tabulation method is helpful where extremes, either high or low, distort the data.

COMPENSATION

size of company	compensation rate per \$100 payroll	wage increases from 1975	Total operating expenses
small companies	\$8.35	10%	81%
medium companies	9.75	6%	86%
large companies	8.00	6%	90%

TRUCKS: TOTAL INDUSTRY

	Ford	Chev	Int	GMC	other
Make preference	69%	16%	6%	6%	3%
median age (yrs.)	6	6	6	6	6
median G.V.W. (T)	7	4	6	7	6
projected number owned by NAA members	3500	800	330	320	180

*MEDIAN EXPENSES

median % volume paid to:	sales expense	administrative expense	direct expense	advertising	production labor	fringe benefits	parts & repair	depreciation	pesticides
small companies	1%	9%	60%	5%	30%	3%	6%	7%	4%
medium companies	13	11	62	1	33	5	6	4	3
large companies	4	10	76	1	39	5	5	4	2

*MEDIAN CUSTOMER CHARGES PER HOUR

	Foremen	Climber	Groundmen	Crew Truck	Chipper	Aerial Lift		Stump cutter	Sprayer	
						with box	without box		with crew	without crew
small companies	\$14.25	\$13.50	\$11.50	\$6.00	\$10.00	\$15.00	\$15.00	\$17.50	\$50.00	\$15.00
medium companies	14.00	14.00	13.00	5.00	6.00	8.00	10.00	25.00	45.00	18.00
large companies	10.60	13.00	10.00	2.65	1.50	5.90	—	6.00	60.00	—

*MEDIAN WAGES

	Trainees	Groundmen	Climbers	Tree Trimming Foremen	Utility Foremen	Spray Foremen	Landscape Foremen	Laborer, Landscape
small companies	\$3.00	\$3.30	\$4.50	\$5.25	\$4.50	\$4.75	\$4.50	\$3.50
medium companies	3.25	3.50	4.75	5.70	5.00	5.00	5.50	3.50
large companies	3.40	3.50	4.50	5.57	4.85	4.75	5.50	3.75



How can you make Underground Installations without unnecessary damage to Expensive Turf ?

A Ditch Witch vibratory plow equipment can make underground installations in many situations without it being necessary to dig trench. Underground sprinkler systems, electrical lines for outdoor lighting and other types of service lines all may be installed quickly and efficiently with a vibratory plow. Since no ditch is dug, there's only minimal turf damage. Let your Ditch Witch dealer show you the right plow for your needs. He offers the most complete line of vibratory plows available. Charles Machine Works, Inc., P.O. Box 66, Perry, Oklahoma 73077. TWX 910-830-6580. For the name of your nearest dealer Call Toll Free (800) 654-6481.



VP12 service plow.



DITCH WITCH™ HAS THE ANSWER!

Circle 121 on free information card



Florida's aquatic weed control— The key is maintenance

For boating, swimming or fishing, it's unlikely any Florida lake for its size achieves greater popularity than Winter Park's beautiful 223-acre Lake Virginia. Tourists, local residents, and particularly students from Rollins College, all enjoy its welcoming waters.

But this has not always been so. As recently as 1970, Lake Virginia and the other 13 lakes in that chain were clogged with vegetation. It was a situation which understandably hampered full enjoyment of the wide-ranging recreational opportunities.

Fortunately, city officials recognized the problem. By taking appropriate action, they now offer visible evidence that lakes can be reclaimed from weeds and again made valuable assets to a community.

Unwanted vegetation was brought under control, and a well organized maintenance schedule was initiated. Now, lakes superintendent Joe Frye and foreman Al Pieroni, together with a crew of seven, keep the lakes constantly inviting to those who love the water.

According to Frye, all lakes are checked regularly and chemically treated as needed, normally three times each year. "By keeping undesirable weeds constantly under control, we hold down overall costs. We use a fathometer to give us readings as to weed development. This approach has worked well for us.

"When we apply liquid herbicides such as Diquat and Endothal, we use the bottom acre foot method, injecting the materials directly down into the areas where the plants are rooted. Where it seems advisable, we use slow release pellets such as Hydout which drop



quickly to the bottom of the lake where they begin acting almost immediately on the plants we're after."

Small orange flags placed along the shoreline caution home owners and others that the lake waters are being treated with herbicides. The people know that when the flags are removed, the waters are again ready for use.

In the opinion of veteran aquatic weed scientist, Robert D. Blackburn, long associated with USDA's aquatic plant management program and now vice president of Joyce Environmental Consultants, Casselberry, Fla., the time has arrived for vigorous management of all our water resources.

"There is no question that water has become one of our most valuable assets. We can no longer take it for granted. As our population has grown, our water requirements have increased steadily. We have turned to the utilization of water re-

sources no one even dreamed about using only a few years back."

Blackburn calls attention to the influence of water on the economics of a region. "Here in Florida, recreational aspects alone are of tremendous importance as a source of income for the state. It has great influence on land values. You'll find a lakeshore lot will cost three times as much as an otherwise identical lot just across the street. As a lakefront property owner you'll pay an extra 25 to 30 percent in taxes for this privilege. Tax assessors are well aware of the added value."

As Blackburn analyzes the situation, "We've traditionally ignored our water resources from the standpoint of invading aquatic weeds. We've landscaped our yards and added nutrients so we can grow beautiful lawns. At the same time, we've taken for granted that our backyard lakes will always remain beautiful for swimming or launching our boats. But those nutrients escaping with runoff water caused things to grow in our lakes the same as on land. Algae and higher aquatics have become a serious problem."

So what do we do?

Blackburn is offering a consulting and full scale management service. "We zero-in on selling a total management-type concept," he says.

Many of Blackburn's clients are the widely advertised Florida tourist attractions, most of which have aquatic weed problems. Others are drainage districts whose aim is to keep water flowing freely in their canals.

The goal in either situation is the elimination or control of unwanted aquatic weeds. Blackburn and others have developed systemized plans calling for regular water monitoring.

According to Blackburn, hydrilla has replaced water hyacinth as Florida's number one aquatic weed problem. Beginning with an obscure start in Florida about 1960, perhaps from an emptied family aquarium, hydrilla has become a national threat, spreading to Louisiana and Texas. "It's even been identified in Iowa," he says.

Hydrilla spreads easily and quickly via fragments floating

Continued on page 30



Inspection tour completed, Paul Kawaguchi carefully hauls his boat from the water. Regular inspection is a crucial part of good maintenance.

Aquatic weed control

Continued from page 29

downstream, or on boats carried from one body of water to another. Its nutrient needs are low, but it responds with rapid and luxuriant growth to runoff nutrients from fertilized lawns and fields.

What about control?

"We have three trains of thought here in Florida," Blackburn responds. "One group favors Diquat and copper. Another, copper and Endothall. The third approach calls for treatment with a pelletized product. With this pelletized material we are able to get the herbicide down to lake bottoms, treating the areas where the weeds are rooted."

Treating with pellets offers several other very definite advantages, he explains. "By releasing your toxic material at the lake bottom, you give the fish a chance to live. The chemical is released slowly, permitting fish to avoid toxic concentrations."

Before Blackburn and his staff

treat a lake, they monitor it for at least 24 hours with portable oxygen meters, under both sunny and cloudy conditions. This gives them a basic idea as to the oxygen curve that can be expected when the lake is treated.

Blackburn refers to his organization as "Nature's Guardian." "We're developing a broad program covering aquatic environmental management. It's like fitting together pieces of a jigsaw puzzle. Most of our equipment in the past has been borrowed from other uses. Now we're designing equipment distinctly for our needs to improve our efficiency. We're blending biological, chemical and mechanical control into a concept that should please everyone." Of course, to please everyone, weeds in some areas will be controlled to provide clear water, and left growing in others as cover for fish. "Except for our canals, none of us want completely clean bodies of water," Blackburn reminds. "Sure, a person with beach property wants open water near his home, but over on the backwoods side he wants all kinds of weeds to fish around. With a herbicide that stays where you put it, you can treat certain areas to have clear water, and leave weeds in an adjoining area untouched.

Paul Kawaguchi, of P.H.K. Inc. (Pollution Hazard Knockout, Inc.), is greatly involved with aquatic weed control in Central and South Florida. He also emphasizes maintenance programs with his customers. "A monthly inspection is a regular part of our service. By treating as needed, we put down less chemical at any one time. In the long run, it saves our customers money, and they have cleaner water all the time. It's like caring for a lawn. To remain attractive, it must be mowed from time to time."

Kawaguchi applies both liquids and pellets. Pellets give him the opportunity for more restrictive control over a specific area, he says. With an airboat spreading pellets over a 10-foot swath, he can treat an acre of water in approximately 20 minutes. "For applying liquid herbicides we drop hoses into the water to inject the chemical near the lake bottom where it will begin acting on the plants immediately. □

Kawaguchi uses both liquid herbicides and pelletized herbicides to keep lush aquatic weed growth under control.

