



# AMERICAN SOD PRODUCERS ASSOCIATION

*James B. Beard*

September, 1976

Hastings, Nebraska

## **Eighteen Exhibitors on Hand at Exhibits and Field Day Demonstrations**

The exhibit hall of the Treadway Inn at Newport, R.I., was filled with 18 exhibits of equipment and supplies to the sod industry at the recent ASPA Convention.

The exhibit area was open from 6:00 p.m. to 10:00 p.m. on Wednesday night, July 21, and from 7:00 a.m. to 9:30 a.m. for a Continental Breakfast on Thursday, July 22.

The exhibit area was busy throughout the entire time and exhibitors reported their pleasure with the format, attendance, and programming.

The field demonstrations were held on Friday, July 23, at Tuckahoe Farms. The following firms demonstrated their equipment and then spent considerable time talking with those sod producers who were seeking more information:

Foxcroft Development Associates demonstrated sod handler  
Princeton Manufacturing Co. demonstrated Model #4200 sod harvester & "Tow Boy" harvester

Champ Sales Corporation demonstrated forklift truck

Brouwer Turf Equipment Ltd. demonstrated 5 gang P.T.O. mower, Brouwer sod harvester

Beck Manufacturing Co. demonstrated sod harvester and laying system

Lion Manufacturing Co. demonstrated rough terrain towable forklift

The Clapper Company demonstrated Ryan sod cutter and Toro Parkmaster tractor

Williamstown Irrigation demonstrated irrigation pipe

Cal-Turf demonstrated netting installing machine

Additional firms who took part in only the displays at the Convention headquarters hotel included:

R & R Products displayed sod cutter blades and tines

E.F. Burlingham & Sons displayed seed

Lofts Seed Co. displayed lawn seed products

Nursery Specialty Products displayed Wilt-Pruf NCF anti-desiccant, Spray Stay, sticker extender

Conwed Corporation displayed plastic netting

DuPont Company displayed Vexar turf net

Raverty Manufacturing Company displayed sod blades

Monsanto Company displayed Roundup Herbicide

Rhodes Turf Equipment Co. displayed Roseman mower equipment

The first day consisted of demonstrations utilizing the "big roll" concept showing not only the collecting of the sod roll, but also the installation using the rolls in sodding a soccer field at Rhode Island University. The Beck big roll system was used and Kingston Turf made the actual installation.



"Big roll" going down on soccer field.

## **LeGrande again heads ASPA Organization**

Norman LeGrande of Hendricks Sodding & Landscaping of Lincoln, Nebraska, has been re-elected to an additional term as President of the American Sod Producers Association. The election took place at the business meeting of the annual Convention held recently in Newport, R.I.

In addition to LeGrande, Charles Lain of Pine Island Turf Nursery, Inc., Sussex, New Jersey, will serve another one year term as Vice-President, E. John Hope of Manderley Turf Farms, Ltd., North Gower, Ontario Canada, succeeds Glenn Rehbein of Glenn Rehbein Farms, Inc., Lino Lakes, Minnesota, as Secretary and Tom Thornton of Thornton Turf Nursery, Elgin, Illinois, has been re-elected to an additional one year term as Treasurer.

Newly elected members of the Board of Trustees include Paul Unruh, Unruh's Turf Farm, Minden, Nevada, Emory R. Patton, Turf Center, Inc., Spencerville, Maryland, and Robert Hummer, Sporting Valley Turf Farms, Manheim, Pennsylvania. They succeed retiring Board members Jack Kidwell, Paul Florence, and Parker Shirling.



### **INSIDE:**

*Special Tear-Out Sheet  
OSHA Machine Guarding  
Regulations for Agriculture*



## Record Attendance at ASPA Convention

A record 271 people were active participants in the recent American Sod Producers Association Convention held July 21-23 in historic Newport, Rhode Island. In addition, an estimated 125 wives and family members were on hand.

"This outstanding attendance is an indication we believe of the types of programs, the interesting locations, and the dedicated interest in sod production on the part of the members," President Norm LeGrande stated. "Chairman Chris Beasley and his committee certainly turned in one of the top jobs that we have ever had in planning and arranging the various educational and social events. A record number of exhibitors also were on hand and we are really excited about the growth and progress ASPA is making. We look forward to continually increasing attendance at ASPA events."



Convention Chairman Chris Beasley.



Brief and to the point!



Dr. Dick Skogley, University of Rhode Island.

## ASPA Membership Soars 51%

ASPA membership has rapidly increased in the last two years, President Norman LeGrande reported at the annual business meeting.

Class A membership was at 165 at the start of 1974 and currently stands at 250, an increase of 51%.

Attendance at Conferences and Conventions has zoomed likewise, with over 175 hotel rooms being required to accommodate the group at these semi-annual meetings.

## Business Session Fast Moving, Controversial

ASPA business session, held annually at the time of the annual meeting, was an extremely busy one and there was considerable participation on the part of many of the members.

President Norman LeGrande outlined a host of activities ASPA has been carrying on during the past year. Treasurer Tom Thornton reported that the Association had finished with a balanced budget and income exceeded expense which will allow for financing of additional future programs. Membership increase of 51% has taken place during the last two years.

The Rhode Island Director of Natural Resources, Mr. Dennis Murphy, addressed the group.

The discussion on the question of soil depletion was moderated by the Past President Charles Davis. Davis outlined briefly the recent tax court ruling involving a Midwestern sod producer where a depletion allowance for tax purposes had been upheld. Davis and others pointed out some problem areas as the result of various opinions regarding soil depletion and the possible ramifications. A lengthy discussion and debate was carried on as to the role of ASPA and before adjourning, the membership directed "the ASPA Board of Trustees to compile existing facts concerning soil depletion, with the information to

be used by the members and to initiate research concerning the issue and advantages of sod farming to the general public."



Past President Charles Davis of Warton, Texas, speaks on soil depletion issue.





Swedish members, Mr. and Mrs. Rasnar Browall, at field demonstration.



Mr. and Mrs. Charles Watmore and son Michael from Hailsham, England, with President LeGrande.

## Sweden, England Represented at Convention & Field Days

Intercontinental flavor was added through the attendance of sod producers from Sweden and England at the recent American Sod Producers Association Convention in Newport, Rhode Island. Mr. and Mrs. Rasnar Browall from Sweden and Mr. and Mrs. Charles Watmore and their son Michael Watmore from England energetically and enthusiastically took part in all of the Convention activities. They are recent new members of ASPA and their presence was indeed enjoyable and they made

many new friends from the United States and Canada as they took part in the annual ASPA confab.

Canada, as usual, was well represented with a number of growers participating.

The opportunity to visit with these foreign guests makes the meetings of ASPA most interesting and not only learning about other countries but also about their problems and practices in sod production is a most enjoyable experience.

## Trucks Transporting Sod Ruled Agriculture

Shamrock Turf Nurseries, Inc. of Hanna, Indiana, have been upheld by the 32nd Judicial Circuit of Indiana in their contention that farm plates were proper on trucks transporting sod. ASPA legal counsel William Harding provided considerable background information and documents for the use of Shamrock and their legal counsel in presenting their case and on August 17, the court dismissed the case for insufficient evidence.

This is another example of services provided by ASPA wherein a member and/or their legal counsel are provided documents and supporting information which does not require special research, and which can be used to support the member in positions wherein they might be challenged legally. We urge that where members have legal problems that they keep the ASPA office and legal counsel informed as these can be of help in future planning.

## ASPA Welcomes New Members

*Pro Landscaping Ltd., Calgary, Alberta, Canada*  
*Stevenson Sod Farm, Jacksonville, Illinois*  
*Nursery Specialty Products, Greenwich, Conn.*  
*Evergreen Sod Farms, Middleton, Wisconsin*  
*Shamrock Sod Farm, Pewaukee, Wisconsin*  
*Grand Island Sod Farm, Chapman, Nebraska*  
*Monarps Kulturjord, Falkoping, Sweden*  
*Kenneth Freitag, Inc., Eau Claire, Wisconsin*  
*Twin State Turf Farm, Somers, Conn.*  
*Red Hen Turf Farm, Inc., New Carlisle, Indiana*  
*Green Acres Sod Farm, Inc., Columbia City, Indiana*  
*Bill Murff Turf Farm, Crosby, Texas*  
*Nauman Nursery, Dubuque, Iowa*  
*Cherry Point Farm, Covington, Tennessee*  
*A. Duda & Sons, Oviedo, Florida*  
*Lion Manufacturing Co., Sparks, Nevada*  
*Beck Manufacturing Co., Auburn, Alabama*  
*Patten Seed & Turfgrass, Inc., Lakeland, Georgia*  
*Davenport Memorial Park, Davenport, Iowa*  
*Fuerst Bros., Inc., Rhinebeck, New York*  
*Reynolds Turf Farms, Inc., Brighton, Colorado*  
*Shady Oaks, Galesville, Maryland*  
*Dr. Robert Harrison, Blacksburg, Virginia*  
*Sussex Turf Suppliers, Hailsham, England*  
*AG Bluegrass Sod, McIntosh, New Mexico*  
*Greenlawn Sod Co., Ft. Collins, Colorado*  
*Carolina Turf Co., Inc., Raeford, North Carolina*

## FOR SALE

Self-unloading sod truck and 2 trailers. 66 Int. tractor, new motor trailers - 400 sq. yd. cap., knee height loading, all hydraulic for one man delivery, A-1 condition, \$4500.00. Phone (319) 391-1663.

(ASPA members are invited to send in classified advertising for those items of equipment which are surplus to their needs and which they wish to sell or trade. There is no charge to ASPA members for this service as it is one of the additional values which comes from being as ASPA member. Please send your written ad, type-written double spaced, to the ASPA office and indicate the number of times you wish the ad to run. Non-members are charged with the rate being made available upon request).



## "BOARD BRIEFS"

Your ASPA Board of Trustees met Wednesday, July 21, 1976, at Newport, Rhode Island, preceeding the Convention, and spent the entire day reviewing the business at hand. A brief resume of the day's discussions follows:

\* It was reported that of a total of 150,000 brochures "The Dream Lawn is Yours in Hours With Sod" only 25,000 remain. Suggestion was made to re-mail both the brochure and "Sod Specifications" along with order blank to membership to encourage use.

\* Reported that the original proposal for Bureau of Standards re sprigs to be sold by the litre is best.

\* The nation-wide listing of sod producers by the Association office is nearly completed.

\* Site of the Winter Conference, February 10-11, 1977, will be the Sheraton Harbor Island Hotel, San Diego, California. The Board meeting will be February 9.

\* Summer Convention & Field Days was designated for Salem, Oregon, July 20-22, 1977. Convention Chairman Paul Jensen, J.B. Sod & Seed, Silvertown, Oregon, will be in charge and Scott Lamb, Executive to the Seed Council in the area, will assist. Glenn Rehbein was appointed Board co-ordinator to work with Jensen as well as the office staff. Tentative program outline was submitted.

Three hotels in Salem within a three block radius include the International Dunes which is headquarters hotel, Holiday Inn and Marion Motor Hotel.

It was agreed that the present policy and procedures involved utilizing exhibits and field demonstrations be continued because of the evident success and increased attendance and increased number of exhibitors.

\* Voting at the Clearwater meeting showed a preference for the Caribbean area for the Winter Conference 1978 and possibilities are to be explored. Florida Keys was also suggested. It was decided on a two day Conference beginning at 9:30 a.m. and ending at 3:00 p.m. each day. Program ideas were discussed.

\* Periodic updates are to keep the "Handbook for Members" current, and it is urged that an organized procedure be developed so updates could be filed in logical order for easy reference.

\* The slide-cassette presentation will be ready later in the fall. Original price of \$40.00 if purchased at Convention or until September 1 (extended to September 15), and \$65.00 thereafter.

\* It was agreed that ASPA would participate in the Landscape Contractors Convention, January 25, 1977.

\* After much discussion on the soil depletion situation it was agreed that the membership should spend considerable time at the Convention business meeting discussing various facets of this problem.

\* A membership plaque was selected and will be distributed to all members.

## American Sod Producers Association 1976-1977 Board of Trustees

### OFFICERS:

President Norm LeGrande, Hendricks Sodding & Landscaping  
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V. President Charles Lain, Pine Island Turf Nursery, Inc.  
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Secretary E. John Hope, Manderley Turf Farms, LTD  
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Past-President Charles Davis, Wharton Turf Grass, Inc.  
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### ADDITIONAL MEMBERS:

Glenn Rehbein, Glenn Rehbein Farms, Inc.  
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Robert Hummer, Sporting Valley Turf Farms  
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Legal Counsel Bill Harding  
Box 82028, Lincoln, Nebraska 68501  
Phone (402) 475-6761

## Parker Shirling to Missouri

ASPA honorary member Parker Shirling has informed the Association office that he and Mrs. Shirling have purchased 5½ acres in Missouri. Their address is Rt. 2, Box 59, Noel, Missouri 64854. We all wish him and Mrs. Shirling much happiness in their new home!



# OSHA Machine Guarding Regulations for Agriculture

Following are the OSHA Machine Guarding Regulations for Agriculture as they appeared in the March 9th Federal Register. These regulations as well as the OSHA Rollover Protective Structure Regulations for Agriculture will take effect on October 25, 1976, according to the Federal Register notice of June 2, 1976, instead of June 7, 1976 and September 7, 1976 as shown in the regulation.

You are urged to be aware of these OSHA standards and how they apply to you and your responsibility to advise employees of farm tractor safety rules.

FEDERAL REGISTER, VOL. 41, NO. 47—TUESDAY, MARCH 9, 1976

## Subpart D—Safety for Agricultural Equipment

### § 1928.57 Guarding of farm field equipment, farmstead equipment, and cotton gins.

(a) *General*—(1) *Purpose*. The purpose of this section is to provide for the protection of employees from the hazards associated with moving machinery parts of farm field equipment, farmstead equipment, and cotton gins used in any agricultural operation.

(2) *Scope*. Paragraph (a) of this section contains general requirements which apply to all covered equipment. In addition, paragraph (b) of this section applies to farm field equipment, paragraph (c) of this section applies to farmstead equipment, and paragraph (d) of this section applies to cotton gins.

(3) *Application*. This section applies to all farm field equipment, farmstead equipment, and cotton gins, except that paragraphs (b) (2), (b) (3), and (b) (4)

(ii) (A), and (c) (2), (c) (3), and (c) (4) (ii) (A) do not apply to equipment manufactured before June 7, 1976.

(4) *Effective date*. This section takes effect on June 7, 1976 with the following exceptions:

(i) Paragraph (c) (5) of this section is effective on September 7, 1976.

(ii) Paragraph (d) of this section is effective on June 30, 1977.

(5) *Definitions*—“Cotton gins” are systems of machines which condition seed cotton, separate lint from seed, convey materials, and package lint cotton.

“Farm field equipment” means tractors or implements, including self-propelled implements, or any combination thereof used in agricultural operations.

“Farmstead equipment” means agricultural equipment normally used in a stationary manner. This includes, but is not limited to, materials handling equipment and accessories for such equipment whether or not the equipment is an integral part of a building.

“Ground driven components” are components which are powered by the turning motion of a wheel as the equipment travels over the ground.

A “guard” or “shield” is a barrier which insures that no part of an employee may come into contact with a hazard created by a moving machinery part.

“Power take-off shafts” are the shafts and knuckles between the tractor, or other power source, and the first gear set, pulley, sprocket, or other components

on power take-off shaft driven equipment.

(6) *Operating instructions*. At the time of initial assignment and at least annually thereafter, the employer shall instruct every employee in the safe operation and servicing of all covered equipment with which he is or will be involved, including at least the following safe operating practices:

(i) Keep all guards in place when the machine is in operation;

(ii) Permit no riders on farm field equipment other than persons required for instruction or assistance in machine operation;

(iii) Stop engine, disconnect the power source, and wait for all machine movement to stop before servicing, adjusting, cleaning, or unclogging the equipment, except where the machine must be running to be properly serviced or maintained, in which case the employer shall instruct employees as to all steps and procedures which are necessary to safely service or maintain the equipment;

(iv) Make sure everyone is clear of machinery before starting the engine, engaging power, or operating the machine;

(v) Lock out electrical power before performing maintenance or service on farmstead equipment.

(7) *Methods of guarding*. Except as otherwise provided in this subpart, each employer shall protect employees from coming into contact with moving machinery parts as follows:

(i) Through the installation and use of a guard or shield or guarding by location;

(ii) Whenever a guard or shield or guarding by location is infeasible, by using a guardrail or fence.

(8) *Strength and design of guards*.

(i) Where guards are used to provide the protection required by this section, they shall be designed and located to prevent inadvertent contact with the hazard being guarded.

(ii) Unless otherwise specified, each guard and its supports shall be capable of withstanding the force that a 250 pound individual, leaning on or falling against the guard, would exert upon that guard.

(iii) Guards shall be free from burrs, sharp edges, and sharp corners, and shall be securely fastened to the equipment or building.

(9) *Guarding by location*. A component is guarded by location during

operation, maintenance, or servicing when, because of its location, no employee can inadvertently come in contact with the hazard during such operation, maintenance, or servicing.

(10) *Guarding by railings*. Guardrails or fences shall be capable of preventing employees from inadvertently entering the hazardous area.

(11) *Servicing and maintenance*. Whenever a moving machinery part presents a hazard during servicing or maintenance, the engine shall be stopped, the power source disconnected, and all machine movement stopped before servicing or maintenance is performed, except where the employer can establish that:

(i) the equipment must be running to be properly serviced or maintained;

(ii) the equipment cannot be serviced or maintained while a guard or guards are in place; and

(iii) the servicing or maintenance is safely performed.

(b) *Farm field equipment*—(1) *Power take-off guarding*.

(i) All power take-off shafts, including rear, mid- or side-mounted shafts, shall be guarded either by a master shield, as provided in paragraph (b) (1) (ii) of this section, or by other protective guarding.

(ii) All tractors shall be equipped with an agricultural tractor master shield on the rear power take-off except where removal of the tractor master shield is permitted by paragraph (b) (1) (iii) of this section. The master shield shall have sufficient strength to prevent permanent deformation of the shield when a 250 pound operator mounts or dismounts the tractor using the shield as a step.

(iii) Power take-off driven equipment shall be guarded to prevent employee contact with positively driven rotating members of the power drive system. Where power take-off driven equipment is of a design requiring removal of the tractor master shield, the equipment shall also include protection from that portion of the tractor power take-off shaft which protrudes from the tractor.

(iv) Signs shall be placed at prominent locations on tractors and power take-off driven equipment specifying that power drive system safety shields must be kept in place.

(2) *Other power transmission components*. (i) The mesh or nip-points of all power driven gears, belts, chains,

(continued)



(continued)

sheaves, pulleys, sprockets, and idlers shall be guarded.

(ii) All revolving shafts, including projections such as bolts, keys, or set screws, shall be guarded, except smooth shaft ends protruding less than one-half the outside diameter of the shaft and its locking means.

(iii) Ground driven components shall be guarded in accordance with paragraphs (b) (2) (i) and (b) (2) (ii) of this section if any employee may be exposed to them while the drives are in motion.

(3) *Functional components.* Functional components, such as snapping or husking rolls, straw spreaders and choppers, cutterbars, flail rotors, rotary beaters, mixing augers, feed rolls, conveying augers, rotary tillers, and similar units, which must be exposed for proper function, shall be guarded to the fullest extent which will not substantially interfere with normal functioning of the component.

(4) *Access to moving parts.* (i) Guards, shields, and access doors shall be in place when the equipment is in operation.

(ii) Where removal of a guard or access door will expose an employee to any component which continues to rotate after the power is disengaged, the employer shall provide, in the immediate area, the following:

(A) A readily visible or audible warning of rotation; and

(B) A safety sign warning the employee to:

(1) look and listen for evidence of rotation; and

(2) not remove the guard or access door until all components have stopped.

(c) *Farmstead equipment.*—(1) *Power take-off guarding.* (i) All power take-off shafts, including rear, mid-, or side-mounted shafts, shall be guarded either by a master shield as provided in paragraph (b) (1) (ii) of this section or other protective guarding.

(ii) Power take-off driven equipment shall be guarded to prevent employee contact with positively driven rotating members of the power drive system. Where power take-off driven equipment is of a design requiring removal of the tractor master shield, the equipment shall also include protection from that portion of the tractor power take-off

shaft which protrudes from the tractor.

(iii) Signs shall be placed at prominent locations on power take-off driven equipment specifying that power drive system safety shields must be kept in place.

(2) *Other power transmission components.* (i) The mesh or nip-points of all power driven gears, belts, chains, sheaves, pulleys, sprockets, and idlers shall be guarded.

(ii) All revolving shafts, including projections such as bolts, keys, or set screws, shall be guarded, with the exception of:

(A) smooth shafts and shaft ends (without any projecting bolts, keys, or set screws), revolving at less than 10 rpm, on feed handling equipment used on the top surface of materials in bulk storage facilities; and

(B) smooth shaft ends protruding less than one-half the outside diameter of the shaft and its locking means.

(3) *Functional components.* (i) Functional components, such as choppers, rotary beaters, mixing augers, feed rolls, conveying augers, grain spreaders, stirring augers, sweep augers, and feed augers, which must be exposed for proper function, shall be guarded to the fullest extent which will not substantially interfere with the normal functioning of the component.

(ii) Sweep arm material gathering mechanisms used on the top surface of materials within silo structures shall be guarded. The lower or leading edge of the guard shall be located no more than 12 inches above the material surface and no less than 6 inches in front of the leading edge of the rotating member of the gathering mechanism. The guard shall be parallel to, and extend the fullest practical length of, the material gathering mechanism.

(iii) Exposed auger fighting on portable grain augers shall be guarded with either grating type guards or solid baffle style covers as follows:

(A) The largest dimensions or openings in grating type guards through which materials are required to flow shall be 4 1/4 inches. The area of each opening shall be no larger than 10 square inches. The opening shall be located no closer to the rotating fighting than 2 1/2 inches.

(B) Slotted openings in solid baffle style covers shall be no wider than 1 1/2 inches, or closer than 3 1/2 inches to the

exposed fighting.

(4) *Access to moving parts.* (i) Guards, shields, and access doors shall be in place when the equipment is in operation.

(ii) Where removal of a guard or access door will expose an employee to any component which continues to rotate after the power is disengaged, the employer shall provide, in the immediate area, the following:

(A) A readily visible or audible warning of rotation; and

(B) A safety sign warning the employee to:

(1) look and listen for evidence of rotation; and

(2) not remove the guard or access door until all components have stopped.

(5) *Electrical disconnect means.* (i) Application of electrical power from a location not under the immediate and exclusive control of the employee or employees maintaining or servicing equipment shall be prevented by:

(A) providing an exclusive, positive locking means on the main switch which can be operated only by the employee or employees performing the maintenance or servicing; or

(B) in the case of material handling equipment located in a bulk storage structure, by physically locating on the equipment an electrical or mechanical means to disconnect the power.

(ii) All circuit protection devices, including those which are an integral part of a motor, shall be of the manual reset type, except where:

(A) the employer can establish that because of the nature of the operation, distances involved, and the amount of time normally spent by employees in the area of the affected equipment, use of the manual reset device would be infeasible;

(B) there is an electrical disconnect switch available to the employee within 15 feet of the equipment upon which maintenance or service is being performed; and

(C) a sign is prominently posted near each hazardous component which warns the employee that, unless the electrical disconnect switch is utilized, the motor could automatically reset while the employee is working on the hazardous component.

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(Sec. 6(b), Pub. L. 91-596, 84 Stat. 1593 (29 U.S.C. 655); Sec. of Lab. Ord. No. 12-71 (36 FR 8754), 29 CFR Part 1911)

Signed at Washington, D.C., this 3rd day of March, 1976.

MORTON CORN,  
Assistant Secretary of Labor.

[FR Doc. 76-6620 Filed 3-8-76; 8:45 am]



# Meyers Turf Farm v. Internal Revenue Service

66 Tax Cases No. 24 (May 10, 1976)

By Bill Harding

## SUMMARY

On May 10, 1976 Judge Fay of the U.S. Tax Court issued a decision holding that a sod producer is entitled to a deduction for the depletion of the top soil removed and sold with the sod. Section 611 of the Internal Revenue Code allows "a reasonable allowance for depletion" in the case of "mines, oil and gas wells, other natural deposits, and timber . . ." Judge Fay utilized the "natural deposits" language of Section 611 to justify deduction for depletion of removed top soil. Judge Fay specifically concluded that sod and top soil is a "natural deposit" for the purposes of Section 611.

The Internal Revenue Service had argued that sod should be defined as "grass to which a certain amount of top soil adheres." Judge Fay instead adopted the Webster Dictionary version which defines sod as "the upper stratum of the soil or humus that is filled with the roots of grass or other herbs." Judge Fay noted that he perceived no distinction between the sale of top soil only and the sale of sod since each harvesting of sod involved losing "more than a few incidental morsels of top soil."

## POSSIBLE CONSEQUENCES

Even though Judge Fay did not classify sod as other than an agricultural industry, it is possible that the Internal Revenue Service will take the position that the sod industry has now lost its agricultural treatment for federal tax purposes in light of the fact that owners of farm land are specifically denied a deduction for exhaustion and wear and tear of land under federal income tax regulations. In the event the Internal Revenue Service takes this position, substantial tax benefits allowed to sod producers by virtue of their treatment as an

agricultural operation under the Internal Revenue Code would be lost. The American Sod Producers Association will continue to monitor the case in an effort to insure that sod producers do not lose their basic treatment as an agricultural operation under the Internal Revenue Code. Ideally, sod producers would be treated as an agricultural operation for all federal and state tax purposes but would also be allowed a depletion allowance under Section 611. However, it is too early to say exactly what result will come from this decision in that area.

An additional concern involves the possibility of being classified as a mining operation since Section 611 of the Internal Revenue Code is normally thought of as granting a depletion allowance to oil and gas and mining operations primarily. However, Section 611 does grant a depletion allowance for the loss of natural deposits and Judge Fay specifically grounded his decision on this language of Section 611. The American Sod Producers Association will continue to monitor developments in this area in order to guard against the possibility of sod producers being subjected to burdensome requirements under land planning and land use regulations in the event sod production is classified as a mining operation.

Some state and local regulations also prohibit the transportation of top soil from one county to another or from one state to another. Since Judge Fay indicated that he could see no distinction between top soil and sod for the purposes of the depletion allowance, it is possible that sod producers may run into some problems in this area as well. The American Sod Producers Association will also monitor developments in this area in an effort to guard against restrictive regulatory treatment of ASPA members due to this issue.

## ASK THE LAWN EXPERT

By Paul N. Voykin

Pub date: April 29

\$9.95

*"(Ask the Lawn Expert) is a first-rate guide to lawn care by a golf course superintendent who brings to the task plenty of experience and good sense . . . Voykin delivers his expertise in a readable, easy style . . . with awareness of the homeowner's needs and limitations."*

—Publishers Weekly

Creeping bentgrass may not sound plush and inviting, but devotees of sunbathing and other sensual pleasures should definitely find out about it. Its soft, mattress-like quality makes it the ultimate for people who like to play America's favorite indoor sport outdoors, says turf expert Paul N. Voykin in *Ask the Lawn Expert*.

Voykin also recommends Kentucky bluegrass, which demands less care and is almost as comfortable if allowed to grow to its ideal height of three inches. Every grass has its optimum height, but nearly all varieties are mowed too short by the average homeowner, says Voykin.)

In *ask the Lawn Expert* he tells how to choose and care for the perfect lawn for almost any use and climate. Written largely in question-and-answer format, the book deals with actual queries Voykin received in response to his extensive

## Announcing the Sensuous Lawn by V (For Voykin)

writing and lecturing and numerous radio and television appearances. He tells how to plant or restore home lawns, how to control insects and weeds, and the best way to fertilize, water, and mow. Among his tips:

- When you water, don't just sprinkle, really soak the soil. Give each section two to four hours, depending on soil consistency. The ground should squish under your feet when you're done.
- Mow when the grass is dry, or if you must mow when it is wet, have someone help you drag a hose across the lawn and back to knock the water off the blades of grass. For a small area, you can use a long, straight stick.
- To check for cinch bugs drag a piece of typing paper over your grass. The tiny black and white bugs will be caught on the paper and will show up easily against the white background.

Known to many as "the lawn doctor," Paul N. Voykin is a nationally recognized turf expert. For the past 16 years he has been head golf course superintendent at Briarwood Country Club in Deerfield, Illinois, and he is past president of the Midwest Golf Course Superintendent's Association. He traces his interest in grass to the period of his youth spent in a sod house on the Voykin homestead in Saskatchewan.



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Association Building  
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Hastings, Nebraska 68901

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TEXAS A&M UNIVERSITY  
COLLEGE STATION, TEXAS 77843



## 1977 Convention to be Held at Salem, Oregon

Mark your calendars to clear the dates of July 20-22 for the formal meetings and set aside an additional time to enjoy the Pacific Northwest where the 11th Annual ASPA Convention & Field Days will be held headquartering in Salem, Oregon.

This beautiful Northwest area is the heart of the seed producing industry and you will want to be sure to attend and bring your families. Paul Jensen of J B Sod & Seed, Silverton, Oregon, is the general chairman and has a lot of great ideas planned. He states that informality will be the keynote and barbecues, beautiful scenery, and some top-flight demonstrations and field day activities will be provided. Social events will be most unique and Paul even tickles our fancy with the possibility of staying at one of the country's most beautiful resorts as well as salmon fishing after the conclusion of the formal convention activities.

More from Paul and his committee as plans unfold.

## ASPA Convention Committee Lauded

Everyone in attendance at the recent American Sod Producers Association Convention at Newport, Rhode Island, praised highly the work and results of the local committee representing the New England Sod Producers Association.

Chairman Chris Beasley and Clayton Johnson of Tuckahoe Turf Farms, Brian Bouchard of Kingston Turf and Dr. Dick Skogley of the University of Rhode Island, were among those who dedicated a tremendous amount of time and effort in planning assisted by Berkley Carter of Tuckahoe Turf Farms, George Stewart and Chuck Christie of Karandrew Turf Farms and members of the University of Rhode Island.

Chairman Beasley, representing the host group, was presented a plaque in recognition of not only his but all hosts outstanding job at the 1976 Convention & Field Days. The presentation took place at the annual business meeting.

## Moonlight Dinner Cruise

Everyone of the 250 persons (the maximum that could be handled) were enthusiastic about their experiences on the moonlight dinner cruise Thursday, July 22, at the ASPA Convention.

A delightful evening, a clean and well operated cruise ship, a delightful buffet dinner, an open bar hosted by the New England Sod Producers Association, and lots of camaraderie made this an event long to be remembered.

ASPA regrets that not everyone wishing to attend could do so, but all those who pre-registered were accommodated.

## ASPA Midwinter Conference Slated for San Diego, February 9-11, 1977

The beautiful Sheraton Harbor Island Hotel will be the headquarters for the ASPA Midwinter Conference February 9-11, 1977, in San Diego, California. The facility overlooks the beautiful bay and is 5 minutes from the airport.

Conference Chairman is John Nunes, Nunes Turfgrass Nurseries, Inc., Patterson, California, and he will be assisted by Board liaison member Charles Davis of Wharton Turf Grass, Inc., Wharton, Texas.

Two exciting days of meetings and conferences are scheduled, with mid-afternoon adjournment planned so that everyone can enjoy some leisure time and an opportunity to get together and visit and talk "shop" in a relaxed way. A post-conference 3-5 day trip is being planned for those desiring to extend their relaxing time. Full details, costs, destination and so forth will be forthcoming in mailings from the ASPA office.

Advertisers wishing to utilize the ASPA publication as a basis for enclosing promotional material may do so for a standard fee. For further information contact the ASPA office, 9th & Minnesota, Hastings, Nebraska 68901 - Phone (402) 463-5691.