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SOUTHERN TURFGRASS CONFERENCE & ASPA
CO-HOST NASHVILLE SOD SEMINAR, NOV. 18-19

Through special arrangements with the Southern Turfgrass Conference organizers, ASPA will present two half-day sod seminars for warm season growers November 18-19 in Nashville, Tennessee.

Registration for the sod seminars will be included as part of the Southern Turf Conference registration package and is open to both ASPA members and prospective members. Materials will be sent by STC organizer Dr. Richard Duble, program chairman and ASPA. Registration for the entire program, including a special luncheon, the trade show and reception, plus a year's membership in the Southern Turfgrass Association will be \$90.

ASPA Member Ron Nixon, Cowikee Turf Ltd., Eufaula, Alabama, will moderate the 9:00-11:30 AM programs that will include speakers on marketing, computers, disease identification, bermuda control and a business climate panel. There will also be a "Show & Tell" segment, presenting innovative ideas developed by members. Anyone wishing to participate in the "Show & Tell" panel should contact Ron at 205/687-6751, or the ASPA office at 312/449-2890.

Additional details of the conference and sod seminars will be presented in the September/October issue of "Turf News" and in special mailings.

EDUCATIONAL CONVENTIONS & SEMINARS
CONSIDERED TAX DEDUCTABLE BY IRS

At least for the time being, and subject only to change as part of the pending taxation bill, individuals attending an educational convention and seminar may deduct expenses as a necessary business item. However, to be deductible, the primary reason for attending such a meeting must be to enhance the production of income.

Firm employees may also deduct the expense of an accompanying spouse only if the company specifically requires spousal attendance. For small businesses, the IRS usually considers it mandatory that the spouse be an employee or member of the board.

The moral of the story: attending an ASPA sponsored event, such as the Midwinter Conference in Scottsdale, Arizona Feb. 5-7, the Summer Convention this past July or next July 21-23 in St. Louis, or the Southern Turfgrass Conference in Nashville, Nov. 18-19, can easily and legitimately be written off at a business expense. Consult your accountant for details.

TRADE SHOWS CAN OFFER VALUABLE SALES OPPORTUNITIES...
ESPECIALLY IF YOU'RE READY AND KNOW WHAT TO LOOK FOR

There seems to be very mixed feelings among sod producers about the value of participating in trade shows...you might consider it a Howard Cosell response...you love 'em or you hate 'em! Those who have had the best success have probably followed a few simple rules that helped them reach their objectives at the show. Here are some factors to consider:

1. Not all trade shows attract the prospective purchasers you may want. Examine the trade show promotions or talk to the manager to determine if your buyer will be there, or just a lot of lookers.
2. Once you decide on a show, sign-up early. Most shows assign booths on a first-come, first-served basis. If you want a high-traffic booth, ask for it, or you can end up in a low-traffic corner.
3. Develop a display that attracts attention and helps sell your product. Make it obvious what you have to offer.
4. Everyone who stops by will not be a real buyer. You should qualify the people as soon as possible. The best way to do this is with a pre-printed form you can use to ask the prospect's business, his need for your product, his ability to make the purchasing decision and when a purchase decision will be made.
5. After the show, follow-up on your leads. Call or send information to the qualified buyers, reminding them of your conversation and how you can satisfy their needs.

PROPERTY & CASUALTY RATE INCREASES HITTING SMALL FIRMS HARDEST

According to property and casualty insurance experts, small firms are suffering most from the rapid rise in premium rates and this may continue for a long time.

As renewals come up, most firms will be hit with substantial increases as insurance companies are now pricing their products based solely on the profits they expect to realize from the insurance business alone. Previously, when interest rates were high, companies were able to sell insurance well below the actual cost and still make a reasonable profit on the investment of the premiums. With lower interest rates, all of that has changed.

According to most insurance officials, large accounts will remain attractive to the companies because the large volume still means more assets to invest. Unfortunately, the small firm will have little alternative than to seriously shop for a lower premium, but knowing that in the long run the rates will probably be much higher.

'COACH' EMPLOYEES TO GET THE MOST OF THEIR ABILITIES WORKING FOR YOU AND OUR FIRM

To improve the job performance of any employee, April Wall, human resource improvement specialist of Westerlund-Edmond, Ltd., suggests adopting a "coaches" approach. According to the author, owners and managers can take a step-by-step method used by most successful sports coaches.

First, remove all road blocks to learning such as fear of something new or looking stupid, lack of time, poor equipment or bad environment. Next, determine what the employee already knows.

Then, in the step-by-step coaches method, show and tell what you want done and the proper ways of doing it. Explain the process in easy to follow steps. Encourage questions. Next, have the employee explain and then demonstrate. This will prove what the lesson has been learned to both of your satisfaction. The coach should then offer feedback. Give praise and note where improvements could be made. Finally, followup. Let the employee perform the new task, but be sure to return to see that it's being done the way you want it. Also make certain that the employee knows where to go if help is needed.

Try this approach the next time you hire a new sod harvesting crew. It just might result in your having a winning team and a championship season!

CANADIANS NOW AFFECTED BY GAINS TAXATION
ON SALE OF U.S. REAL PROPERTY

With the new Canada/U.S. Tax Treaty now in effect, Canadians who sell some real property in the U.S. will face a capital gains tax. After years of uncertainty, the new treaty specifies that Canadian investors may be taxed on the gains from disposition of "United States real property interests."

According to the Bank of Montreal officials, this includes gains on the sale of real estate--direct or indirect holdings. As an enforcement measure, a 10 percent withholding tax will apply. However, capital gains taxes paid in the U.S. can be offset against any capital gains payable in Canada (except in the case of a principal residence, where there is no Canadian offset).

Two points the Bank of Montreal suggests considering:

1. For property owned before September 1980, only the gain in value from December 1984 will be subject to tax.
2. There is no tax at all if you sell the property before December 31, 1985.

TEN WAYS TO AN EARLY GRAVE

The following article originally appeared in the April issue of "Beehive." (It is offered without editorial comment)

1. Your job comes first; personal considerations are secondary.
2. Go to the farm or office evenings, Saturdays, Sundays and holidays.
3. On evenings, when you don't go to the farm, take a briefcase home with you.
4. Drive fast because you're late.
5. Don't eat a restful, relaxing meal; always plan a meeting during your lunch hour.
6. Accept all invitations to meetings, banquets, committees, etc.
7. Regard fishing, golf, gardening or any regular exercise program as a waste of time and money.
8. Believe it's poor policy to take all the vacation you can.
9. Never delegate responsibility to others, carry the entire load yourself at all times.
10. If your work calls for traveling, work all day and drive all night to keep the next morning's appointments.