



BUSINESS MANAGEMENT

AMERICAN SOD PRODUCERS ASSOCIATION

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SOD BUSINESS FORMS & SYSTEMS NEEDED BY ASPA, COMMITTEE TO DEVELOP GUIDES & SUGGESTIONS

ASPA needs samples of any and all business forms or systems used in sod operations for a new project being explored by the Business Management Committee.

All Members are asked to send copies of their business forms...such as billing invoices and statements, scheduling lists, call-back forms, business cards and letterhead, sod specification sheets, employee time cards, etc.

Business systems are also being sought. These might include any specially designed system being used on a sod operation. For example, bookkeeping systems that show accounts payable and receivable, financial statement forms, payroll systems, expense and income systems, etc.

The Business Management Committee will review all of the materials received and then attempt to compile a collection of ideas and samples that can be used by other members to improve their operations. Permission to use the form will be obtained from any member supplying a piece that is being considered for the packet.

Forms and system samples should be sent to ASPA, 4415 West Harrison, Suite 309-C, Hillside, IL 60162.

This publication is designed to provide accurate and authoritative information in regard to the subject matter covered. It is provided with the understanding that this publisher is not engaged in rendering legal, accounting or other professional service. If legal advice or other expert assistance is required, the services of a competent professional person should be sought. Published bi-monthly for members of the American Sod Producers Association, under the auspices of the ASPA Business Management Committee. We invite your comments and recommendations.

IRS_ESTABLISHES_VEHICLE_BUSINESS_USE_RULES.
FIRMS_ADDRESS_RECORD-KEEPING_NEEDS

With "repeal" of the 1984 tax law which required "contemporaneous" records of company vehicle use, the IRS has established some new guidelines that should be reviewed by all owners. At the same time, a survey of businesses shows how many owners are addressing the new questions.

According to the latest information from the IRS, only a few vehicles are completely exempt from some form of record-keeping. Those totally exempt would be farm vehicles and tractors or vehicles that would "not be susceptible to personal use," such as a van converted to a sales office or parts vehicle, etc.

For other cars and vehicles, some form of use documentation, such as trip sheets, or oral corroboration by others, will be necessary to permit business deductions. New tax forms will ask about mileage, business use and the availability of written records.

Personal use of a company vehicle will have to be reported on individual W-2s; however, companies have the option of whether they will withhold the imputed value of this use or not. Employees must be informed by the company of the choice it makes.

According to a recent "Small Business Report" survey, 81% of the responding companies intent to calculate the fringe benefit use of the a company car, with 90% of the firms stating that the record-keeping requirements will be the responsibility of the employees. More than half of the companies (57%) will use a cents-per-mile formula to determine the fringe benefit amount, and 52% of the firms have a personal use chargeback system for non-business use of company vehicles.

Incidental personal use of a company vehicle will be excluded from record-keeping and taxation.

Investment tax credit on business autos will now be limited to \$675 and depreciation will be limited to \$3,200 the first year and \$4,800 for succeeding years.

Because of the newness of these regulations, it is highly recommended that all of the company's practices and records in this area be examined, with possible consultation with your personal tax accountant and/or attorney.

EMPLOYEE MOTIVATION, The Key To Productivity (Part 1 of 2)

Prepared by Cecil Collins, Chairman
ASPA Business Management Committee

A recent Gallup/U.S. Chamber of Commerce survey of small businesses showed that 80% of the respondents cited attitudes and abilities of either workers or managers as having the greatest influence on employee productivity.

Unfortunately, most motivational studies show that the maintenance of a positive work environment is often left up to chance. Successful motivators encourage productivity by offering praise and discourage inefficiency through constructive criticism. Remember, it is human nature to repeat actions that lead to a positive or rewarding response. As owners or managers, it is our job to devise rewards that prompt our employees to adopt desirable work habits and to modify undesirable traits.

Rewarding people for a job well done is an easy and pleasant experience for all concerned. Whether the reward is a compliment or something more tangible, it should always be tied to a specific act or ability, if not the reward may be misinterpreted and you may end up encouraging and reinforcing certain work habits you would prefer not to see repeated.

Taking corrective action is a different story. Any time an employee is in a learning situation, whether he is new on the job or assuming new responsibility, the supervisor's role is that of a teacher. If corrective action is required, it only indicates that additional teaching is required. Once an employee is fully trained and totally familiar with company policy, the method of dealing with problems changes completely. If some sort of reprimand is necessary it should be delivered as soon as possible after the problem is discovered. It should be short and to the point, delivered in private, and ended on a positive note.

Unloading all the petty grievances which you've been storing up is demoralizing to the employee and creates an environment in which that employee will hesitate to attempt anything on his own in the future.

Properly motivated employees are a well-spring of ideas which can be dried up quickly by overly critical supervisors.

Motivation can best be accomplished when we understand the principle of human needs. That area will be dealt with in the next issue.

DIVIDENDS_AVAILABLE_ON_WORKERS'_COMP._INSURANCE

Looking for good ways to reduce overhead expenses?
Investigate the dividend program for workers' compensation insurance recently approved by the American Sod Producers Association.

Policyholders in the program get back part of their premium as dividends each year, depending on claim experience.

Dividends from the Dodson Plan have often ranged from 15% to 25% per year for many classes of policyholders. This is in addition to the advance discount that applies in most states when policies are issued. Dividends depend on the cost of claims in this savings class. They are paid at year-end as earned.

Success of the program depends on how well policyholders are able to prevent injury accidents. Suggestions from loss prevention representatives help participants earn a good safety record and receive maximum dividends.

The Dividend Program is underwritten by Casualty Reciprocal Exchange, a member of the Dodson Insurance Group, P.O. Box 559, Kansas City, MO 64141, and is not available from other insurance sources. Call toll-free 800/821-3760 for details. In Missouri call 800/892-3431.

DATES_AND_PLACES_TO_NOTE:

November 18-19, 1985	Southern Turfgrass Conference Opryland Hotel Nashville, Tennessee
February 5-7, 1986	ASPA's Midwinter Conference SunBurst Resort Hotel Scottsdale, Arizona
July 23-25, 1986	ASPA's Summer Convention Sheraton West Port Plaza St. Louis, Missouri