



# BUSINESS MANAGEMENT

**AMERICAN SOD PRODUCERS ASSOCIATION**

1855-A HICKS ROAD  
ROLLING MEADOWS, IL 60008

FIRST CLASS MAIL

U.S. POSTAGE

**PAID**

Rolling Meadows, IL 60008

Permit No. 662

**Rush to:**

**FILE**

AUGUST / SEPTEMBER, 1987

## Member Comments/Concerns Needed

### BOARD AGREES TO EXPLORE ALL ALTERNATIVES TO OBTAIN "PERISHABLE" DEFINITION FOR SOD

Agreeing to explore all alternatives to be included as a "perishable commodity," the ASPA Board of Trustees is asking all members to provide the office with written documentation as to how the current definition has affected or may affect their operations. Comments and concerns may include anything from worker scarcity, delivery cancellations or delays and the loss of acreage due to any unpredictable or critical cause.

Comments should be sent to ASPA, 1855-A Hicks Road, Rolling Meadows, IL 60008. Please include the name(s) of Senators and Representatives who may be of assistance, noting if your name can be used in establishing communications.

ASPA will continue to consult with various attorneys working on related matters, as well as officials of other associations who are directly or indirectly affected.

In addition to immediate concerns related to the legalization of seasonal workers, and implementation of the Immigration Reform and Control Act, an increasing number of "spin-off" problems have arisen based solely on the Ag. Department's exclusion of turfgrass sod as a perishable commodity. Some have even expressed a concern that sod production could lose its status as an agricultural activity under some sets of circumstances.

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.

OSHA FIELD SANITATION STANDARDS  
APPLY TO SOME SOD HARVESTING, PLANTING

The need to provide toilets, drinking water and handwashing facilities will have to be met by farms with 11 or more employees engaged in "hand labor" operations such as turf-grass sod harvesting or planting of sprigs and stolons.

Issued by the Occupational Safety and Health Administration after a 14-1/2 year court fight, the standards do not apply to all farms, nor to all operations on a farm.

According to OSHA officials contacted by ASPA, only those farm operations employing 11 or more people in sod harvesting and/or planting during a 12 month period will be required to comply with the regulations. OSHA defines "hand laborers" as anyone coming into contact with the turf including the harvester driver/operator, stackers and fork-lift operators. When planting sprigs or stolons involves hand labor to feed the material, then all personnel involved in that operation will be viewed as "hand laborers."

Farms with fewer than 11 "hand laborers" are not required to provide any facilities unless a state regulation to the contrary exists.

Highlights of the requirements are:

Potable Drinking Water must be suitably cool and in sufficient amounts to meet the need of all employees; it must be dispensed in single-use cups or by fountains.

Toilets and Handwashing Facilities must be ventilated, screened and have self-closing doors that can be closed and latched from the inside. A minimum of one toilet and one handwashing facility must be provided for each 20 employees.

Maintenance of these facilities must be performed in a manner that insures the existence of sanitary conditions and availability for use.

Reasonable Use by the employees must be permitted during the workday, and the employer "shall inform each employee of good hygiene practices to minimize exposure to the hazards in the field of heat, communicable diseases, retention of urine and agricultural residues."

Complete copies of the regulation should be obtained by all farms that might come under these regulations. As they are new and continually subject to interpretation and implementation, ASPA will continue to notify the members of changes.

4% CONSTRUCTION DROP ANTICIPATED  
BECAUSE OF INTEREST ACCELERATION

Higher interest rates lowered construction contracting expectations for the remainder of the year according to the "Dodge Construction Outlook."

The North Central region, where total construction activity is expected to show a three percent gain, is the only area of the U.S. slated for an increase this year. The South will be down eight percent, the West down five percent and the Northeast down two percent.

Public works construction appears to be almost a billion dollars stronger than just a few months ago because of the 1987 highway bill; however, new home construction demand for 50,000 to 70,000 homes will be deferred until next year when interest rates are expected to recede, according to Dodge's chief economist.

A major decline for commercial building is forecast for 1987 as this segment adjusts to the impact of tax reform and years of overbuilding.

AVOIDING MEDICAL PROBLEMS,  
PREPARING FOR EMERGENCIES

According to the American Heart Association, half of all deaths in the U.S. today are caused by heart diseases. Yet this number could be cut by 80 or 90 percent if people would reduce cholesterol levels to 150 milligrams, get their blood pressure down to 110/70 and quit smoking.

The AHA recommends: physical exams every five years from ages 20 to 60, every two and a half years from 60 to 70 and then yearly; five-year updates on weight, blood fats, blood sugar; blood pressure checkups every two-and-a-half years; electrocardiograms at ages 20, 40 and 60; chest x-ray at age 40. Heavy smokers: lung tests every five years, annual chest x-rays, more electrocardiograms.

To react to medical emergencies on the farm or at the office, a written plan should be developed, with at least one person receiving extensive first-aid training, including CPR (cardiopulmonary resuscitation) training.

The medical emergency plan would require that the "protection services officer" be contacted immediately in the event of any accident, injury or emergency situation. Step-by-step procedures would spell-out when to call for outside assistance including the police, fire department and medical personnel.

TAXING THOUGHTS...

START THE YEAR'S FOURTH QUARTER  
WITH A CHECK-LIST OF REMINDERS

The following random listing of thoughts, tips and ideas is intended to prompt your own thinking in this area. Please consult with your tax attorney or accountant before taking any action in this area.

..Apply for social security numbers for any dependents age 5 or older you will be claiming as an exemption on your 1987 tax return. Request form SSA-5 from your local Social Security office.

..Keep track of the tax-exempt interest income you receive in 1987. It must be listed on your 1987 tax return.

..File a new W-4 or W-4A yourself, and require all employees to complete this form before the October 1 deadline.

..If you sell residential real estate in 1987, a designated person in the transaction must report the sale to the IRS on a Form 1099B.

..If your business has had a fiscal year-end, check to see if you are now required to change to a calendar year-end.

..Be certain that your withholding or estimated tax payments are large enough to meet the new higher requirements -- at least 90 percent of your actual 1987 tax liability or 100% of your 1986 liability.

..If you set up trusts in the past, review them all for revisions or termination.

..Because the IRS broadly defines a residence as a unit offering cooking and sleeping facilities and a bathroom, not necessarily on a fixed location; the interest is deductible on loans for purchases of a "residence" such as a houseboat, camper, mobile home or recreational vehicle even under the new tax act. The tax act preserves mortgage interest deductions for first and second residences, limited to the mortgage balance that does not exceed the purchase price of the property, plus the cost of improvements.