

On the Grow

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Celebrate April!
National Lawn Care Month!

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For more information regarding articles and advertising
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The Value of IPLCA Membership

Jeff Wendel, CGCS Iowa Turfgrass Institute

You pay your association dues. What do you get? In the case of IPLCA you get six issues of *On the Grow*, networking opportunities and member only discounts for the Iowa Turfgrass Conference and Trade Show. The actual value of your membership doesn't stop there. What else do you get? You get the opportunity to help shape your association. You can choose to run for a seat on the IPLCA Board, you can contact the Iowa Turfgrass Office or an IPLCA Board Member to let others know what you feel is important and communicate the ideas you think are important for the association to address.

The opportunity to serve your community, your industry and your own business is the most important aspect of IPLCA. Individual Lawn Care Companies may be in competition, but the Industry must work together to combat those that believe lawn management to be an environmental negative. We all know the value of grass to property value and turf's ability to control erosion,

provide cooling and trap dust and pollutants. Use your voice and your association to help get that message to the public.

You can also invite others to join IPLCA. The number one reason I hear when I ask people why they have not joined the association is, "no one ever asked me." The strength of IPLCA depends on its members, so invite someone to join. You can find the IPLCA membership application at: [http://www.iowaturfgrass.org/pdfformat/iplcamemapp.pdf](http://www.iowaturfgrass.org/pdf/format/iplcamemapp.pdf). You can also contact the Iowa Turfgrass Office at 515-232-8222 or email sarah@iowaturfgrass.org and we will send out an application for IPLCA membership.

Take advantage of your membership and help make the Iowa Professional Lawn Care Association better for today and for the future. It only takes a small effort from many people to have a huge effort, but it does take some effort!



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Getting ready to file for 2011 taxes and the future

Daniel S. Gordon, CPA

As the saying goes, the only two certainties in life are death and taxes. Both are unpleasant topics; however, there are certain strategies to employ that can minimize the effects of the latter. You are on your own for the former. This article will explore what is needed to get ready for 2011 filing as well as strategies that can be employed in times of rising rates.

2011 Taxes

To help you keep your stress level to a minimum, you should check with your CPA to determine which deductions pertain to your situation and make sure you have backup documentation to support those deductions.

First you will need to have an accurate profit and loss statement and an accurate balance sheet for your business. All figures should be reconciled to bank statements. Most expenses that are reasonable and necessary to conduct your business are deductible. Some expenses, by definition such as penalties, are not deductible. In addition, business meals and entertainment meetings are only deductible at 50 percent. For these expenses, you will need a business log that records the expense, who attended these meetings, and the business purpose of these meetings. If you are audited and you don't have these records, the deductions will be disallowed.

Accurate recording of asset acquisitions, such as vehicles and equipment, will allow you to maximize the depreciation deductions for these purchases. You should check with your CPA to determine if any new assets added in 2012 are eligible for Section 179 deduction (you can literally expense 100% of the purchase if the assets are eligible)

If you are a C Corp, your net income will be taxed at the corporate level using the corporate tax tables. Any dividend payments to owners will also be taxed at the individual level, thereby creating a double tax. Dividends are currently taxed at the long term capital gains rate for 2011 and 2012. During 2013, dividends are scheduled to be taxed at ordinary rates. This can cost as much as an additional 24.6 percent, so be aware!!

If you are a sole proprietor, partnership or LLC Taxed as a sole proprietorship or partnership you will be taxed at the individual level only. Please note: You will be taxed on the profit without regard to whether or not you distribute these profits.

Planning for future increase in Tax Rates

Now that we have done everything we can to minimize 2011 taxes, what does the future hold? Higher taxes? This is a good possibility. Just ask our friends in Washington.



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IPLCA Needs Pictures!

With the early arrival of Spring the grass is greening up. Take pictures of your lawn and landscapings you work with and send them to sarah@iowaturfgrass.org

Pictures will be used throughout the year for newsletters and the website.

“Repurposed” Corner - Balasted Roofing Material

Damon Carson

The Byproduct of Industry:

Hundreds of thousands of square feet of commercial buildings have a flat roof. One style of roofing these flat surfaces is called “ballasted” roofing. Yes, ballast as in weighed down.

A ballasted roof means that the membrane and insulation is not adhered, nailed, or stapled down. Rather, it is held in place by a layer of 2” river rock that is several inches thick. So, when it comes to a tear-off, they remove the rock and take up the old roofing materials.

The two materials most often removed are thick rubber roofing membrane and insulation.

The rubber membrane is what makes the roof waterproof, obviously. Because the membrane has never been exposed to the sun, it often has great integrity when removed.

The “polyiso” insulation is the highest R-value per inch of thickness insulation made. Because it is on a roof, they are made into 4'x8' water repellent panels. Each year hundreds of such roofs are replaced throughout America.

The Repurpose:

Because there are no glue or nails adhering the material, the rubber roofing membrane and insulation is usually in good shape. The roofers simply cut and roll up the membrane and stack up the old insulation in perfectly re-useable sheets.

The rubber has several re-uses and repurposes. It is often re-used as, well, roofing. It is popular for out buildings, barns, and other less expensive buildings. The membrane is repurposed as pond and ditch liners. It is very popular as weed barrier and the like in landscaping.

Like the membrane, the insulation is re-used as insulation. Because of its moisture resistant properties, it is popular for insulating foundation walls, basements, and crawl spaces. Of course, it is often used to insulate any structure where a low-cost insulation is desired.

BIO BOX and link to accompany this article if published: Damon Carson is founder of Repurposed Materials. They have a diverse selection of “repurposed” products for sale. www.repurposedmaterialsinc.com or 303-478-6193



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Safeguard Your Tax Refund - Choose Direct Deposit

Mona Bond, IaAEC

Direct deposit is the fastest, safest way to receive your tax refund. When a taxpayer combines e-file and direct deposit, the IRS will likely issue your refund in as few as 10 days.

Here are four reasons more than 79 million taxpayers chose direct deposit in 2011:

1. Security - Thousands of paper checks are returned to the IRS by the U.S. Post Office every year as undeliverable mail. Direct deposit eliminates the possibility of your refund check being lost, stolen or returned to the IRS as undeliverable.
2. Convenience - The money goes directly into your bank account. You won't have to make a special trip to the bank to deposit the money yourself.
3. Ease - When you're preparing your return; simply follow the instructions on your return or in the tax software. Make sure you enter the correct bank account and bank routing numbers.
4. Options - You can deposit your refund into multiple accounts. With the split refund option, taxpayers can divide their refunds among as many as three checking or savings accounts and up to three different U.S. financial institutions. Use IRS Form 8888, Allocation of Refund (Including Savings Bond Purchases), to divide your refund. A word of caution: Some financial institutions do not allow a joint refund to be deposited into an individual account. Check with your bank or other financial institution to make sure your direct deposit will be accepted. Additionally, Form 8888 should NOT be used to designate part of your refund to pay your tax preparer.

For more information about direct deposit of your tax refund and the split refund option, check the instructions for your tax form. Helpful tips are also available in IRS Publication 17, Your Federal Income Tax. To get a copy of Publication 17 or Form 8888, visit the IRS Forms and Publications section at the IRS.gov website or call 800-TAX-FORM (800-829-3676).

Links:

Form 8888, Allocation of Refund (Including Savings Bond Purchases)

IRS Publication 17, Your Federal Income Tax

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Lawn Care Facts and Fiction

Jeff Wendel, Iowa Turfgrass Institute

I recently read a newspaper article written by an individual who refuses to use fertilizer and chemicals on his lawn based on his principles. However, University research has shown that his principles are based on flawed assumptions and misinformation.

It is true that fertilizers and chemicals can “find their way” into streams, rivers, and lakes. But when they do, the reason is most often due to an improperly made application or soil erosion.

Research by Dr. Thomas L. Watschke at Pennsylvania State University showed that fertilizer applied to turfgrass stays in place. That study has been duplicated and confirmed by researchers at Kansas State University and at the University of Wisconsin, Madison. The problem comes when fertilizer is accidentally applied to hard surfaces such as sidewalks, streets and driveways and isn't cleaned up properly.

The statement in the newspaper article that “grass is the cultivated plant covering the largest land mass in the nation” simply is not true. An independent study conducted by the National Agricultural Statistics Service showed that Iowa has more than 12 million acres of corn and 10.8 million acres of soybeans but only about 1.4 million acres of turfgrass. Nationally, the corn acreage is more than 90 million acres.

The newspaper article states that Kentucky bluegrass “enjoys basking in a wet 60 degrees.” This isn't true either and to say that grasses “enjoy” something is just bad science. The truth is Kentucky bluegrass will go dormant during periods of drought and high heat, but its ability to recover when the weather changes is excellent. Excessive irrigation is not good for turfgrasses. Deep, infrequent irrigation will yield the best quality turf.

Phosphorus is a problem for lakes and streams, but the problem comes mostly from erosion of soil particles. Phosphorus binds to soil particles that in turn may be washed into storm sewers and beyond.

Agriculture has made great strides in controlling erosion. Most farmers now use grass waterways and grass buffer strips to hold soil in place and prevent soil erosion.

When a lawn is ignored to the point of being full of “spurge, crabgrass, prickly lettuce, and other weeds” the next step is bare ground. Weeds like crabgrass die as the day length shortens in the fall and temperatures cool. What's left is a patch of bare soil, highly susceptible to erosion. Most soils in Iowa are high to very high in phosphorus and erosion from these soils IS harmful to Iowa's streams, rivers, and lakes.

Finally, I have seen the claim that “urban landowners use 10 times the fertilizer per acre as farmers.” But I've never seen any evidence to prove these claims. Lawns need less fertilizer than corn. The annual average fertilizer needs of lawn grass are between 1 and 2 pounds per thousand square feet. That is equal to 40 to 80 pounds per acre. And that is less than the 120 to 160 pounds per acre used by Iowa farmers for field corn production.

Since 2002, Professional Turfgrass Managers in Iowa have held a standard limiting their own use of phosphorus in fertilizers that they apply to customers lawns.

If I can think of one concern about using plant protectant chemicals and lawn fertilizer it is the storage of unused material. Pesticides stored in an unlocked garage or other unsecured areas present a real threat, particularly if the product has been transferred from its original container.

Hire a professional for your lawn applications, you get the correct rate and timing, along with the luxury of not having unused material in your garage or storage area.

Check List for maintaining a healthy lawn

- ✓ Mow at the proper height 2.5 to 3 inches; never remove more than 1/3 of the leaf tissue when mowing
- ✓ Keep your mower blade sharp
- ✓ Use a mulching mower to return clippings to the lawn
- ✓ Clean fertilizer from sidewalks, driveways and the street
- ✓ Seed bare areas and control erosion

April is National Lawn Care Month!

Lawn Care Tips

- Tip #1: More than 30 million acres of lawns exist in the United States
- Tip #2: A healthy lawn is of utmost importance to our environment. A 50-foot by 50-foot lawn produces enough oxygen for a family of four.
- Tip #3: Lawns cool the atmosphere. Eight healthy front lawns have the cooling effect of 70 tons of air conditioning, which is enough for 16 average homes.
- Tip #4: Dense, healthy grass slows water runoff, removing contaminants and trapping soil. Fresh, filtered water returns to the underground water supply.
- Tip #5: Grass converts carbon dioxide to oxygen, a process that helps clear the air
- Tip #6: Well-cared-for lawns can significantly increase your clients' property value.
- Tip #7: In addition to its positive environmental impacts, a healthy lawn can also make a home more marketable, and in this tough housing market, a well-cared-for lawn can make or break a sale.
- Tip #8: Well-maintained lawns and landscapes can add up to 15 percent to a property's value.
- Tip #9: Did you know that a dense, healthy turf is an environmental hero?

