

Youth Scene



KENNY WOOD

HOT SPRINGS — Kenny Wood, 13, was stopped as he was leaving the Trail Cafe and asked what he had done during the summer and school vacation. Kenny, the son of Mr. and Mrs. David Lee West, replied that he worked mowing lawns and swam in Spring Creek when the days were very hot. He said he charged from \$2 to \$10 for mowing lawns, depen-

ding on the size of the yard. He is spending the money earned by buying clothes for school and "cleats and stuff for baseball next spring." Kenny also played little league ball for Hot Springs this summer. The rising ninth grader will be going to Madison High beginning next week where he has signed up for junior varsity basketball and baseball.

Lawns Need Care

Insects Can Cause Expensive, Unsightly Damage To Grassy Yards

Homeowners seem to do a lot of worrying about the pests that damage their lawns, ranging from invading weeds to dry weather. Insects are often suspected, but chances are fairly good that they are not a major factor in most cases of lawn damage.

But they can be. Insects that bother lawns in North Carolina include grubs, sod webworms, army worms, cutworms, chinch bugs and leafhoppers, explain N.C. Agricultural Extension Service specialists.

You may have grubs in your lawn, if the grass is dying in spots and if the roots are damaged so the grass can be rolled up like a carpet.

Damage to lawns from birds or animals also indicates the presence of grubs. Grubs are the immature stage of several different kinds of beetles. They are whitish or grayish with a brown head, and vary from one-half to two inches in length.

Most grubs spend about a year in the ground and may damage grass roots anytime during the growing season. If you find more than one grub

per square foot of lawn, treat with diazinon. Diazinon is sold as Spectracide. Use this and all pesticides only by label directions.

Sod webworms, armyworms and cutworms feed on the leaves and stems of grass plants, causing scattered, irregular brown patches in lawns. To detect these pests, closely examine the sod late in the afternoon. Apply an

insecticide if you find one or more armyworms or cutworms per square foot of lawn area. Apply an insecticide if you see five or more sod webworms per square foot. The insecticides you can use include Diazinon, Sevin, Dursban and Proxol.

Chinch bugs are primarily a pest of fescues and bluegrasses in the mountains

and of St. Augustine grass in the Tidewater and Coastal Plain. Damage appears as yellowish spots, which rapidly turn brown and die. Injury is caused by both the immature chinch bug, which is bright red, and adult chinch bugs which are one-sixth inch long with black and white markings.

Chinch bugs can usually be

found by pushing the grass to one side and examining the base of the plants at the soil surface. You can also trap chinch bugs in a can of cold water.

Cut both ends out of a metal can and push one end into the soil. Fill the can with water. If chinch bugs are present, they will float to the surface within five minutes. Examine three or four places in the suspected

area. If six or more bugs are found within a six-inch diameter area, treat with Diazinon, Sevin or Dursban.

BARGAIN (AP) — One of radio's first success stories occurred in August of 1922 when the Queensboro Corp. Apartments generated sales of \$27,500 from 10 minutes of air time on station WEAF. The station's fee: \$50.

Small Businesses See IRS 4 Times As Often

By ROY THOMPSON JR.

Because many small business owners are not familiar with the tax requirements of the federal government, they are surprised when they discover they are in serious trouble with the Internal Revenue Service.

In the good old days, small business owners filed tax returns once a year but now must file four times a year.

The sole proprietor files a schedule C which lists both profits and losses, from either business or profession, with

his IRS Form 1040. Profits or losses are then transferred to the 1040 form. As a sole proprietor, you also file schedule SE, which lists self-employment taxes, with his 1040. This schedule indicates your contribution to Social Security. Of course, there is no matching employer contribution. If you neglect to fill out Schedule SE, you may find yourself with a very small Social Security check when you retire.

If your business is a partnership, you file Form 1065,

Schedule K, and one Schedule K-1 for each partner. Each partner reports his share of profits or losses on Schedule E and transfers the figure to his Form 1040.

Corporations file their taxes on Form 1120, and the business owners report salaries and dividends on their individual Form 1040's.

Sub-chapter S corporations submit an information Form 1120 S and report individual earnings on Form 1040.

You might think it strange to talk of taxes in the middle of

summer, but remember that the IRS requires quarterly tax payments each year. These estimated payments are filed on Form 1040 ES and are due on April 15, June 15, September 15 and January 15. Penalties and interest are charged if the payments are not on time.

The IRS offers excellent tax guides for the small business owner. Call toll-free (800) 822-8800 and ask for publication No. 334, small Business Taxes, and publication No. 17, Individual Income Taxes. Also

request a Business Tax Kit, which includes the Employer's Tax Guide for Small Businesses (Circular E).

For further information, write this column at the Economic Development Division, the Center for Improving Mountain Living, Western Carolina University, Cullowhee, N.C. 28723, or call (704) 227-7492.

President Andrew Johnson pardoned all Civil War rebels in 1868.

It's Time To Plant Your Fall Crops

The crabgrass is taking over, or putting up a terrific battle, and some of the vegetables are beginning to play out but the gardening season is far from over in North Carolina. It's time to start some fall crops.

There are a number of food crops that should or could be planted in the next month or so, point out North Carolina State University extension horticulturists.

The following crops can be planted now. The best planting dates in the Piedmont are given. If you live in the Coastal Plain, plant two to three weeks later; in the Mountains, plant two to three weeks earlier.

Broccoli plants, July 15-Aug. 15; beets, Aug. 1-Sept. 1; Cabbage plants, Aug. 1-Sept. 1; cauliflower plants July 1-Aug. 15; Carrots, July 15-Aug. 15; collard seeds or plants, July 15-Aug. 15;

Chinese cabbage, Aug. 15-Sept. 1.

Kale, Aug. 15-Sept. 15; kohlrabi, Aug. 1-Sept. 15; leaf lettuce, Aug. 15-Sept. 15; Onion seeds, Sept. 1-30; radishes, Aug. 1-Sept. 15; rutabaga, Aug. 1-15; spinach, Aug. 1-Sept. 1; Turnips, Aug. 1-Sept. 15.

Additional information on planting these and other crops in the home garden is available at county Agricultural Extension Service offices throughout the state.

NAVY WORK NEWPORT, R.I. (AP) — The Navy last year maintained its position as the largest single employer in Newport County and as the second largest employer in Rhode Island, with combined civilian and military payrolls of about \$150 million. That represents a \$16 million increase over the 1978 payroll, according to the Navy.

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