Our New
Spiketuft Carpet
made of 100% continuous
filament A.C.E. nylon

is so tough,
we guarantee
every square inch

against every
golfer
who walks over it.
For Three Full Years.

Monarch Carpet Mills
Chamblee, Georgia

For more information circle number 250 on card
point must await the drafting of specific legislation on the subject.

If, however, new legislation should be drafted to extend the unrelated business income tax to cover these transactions, it would appear that the necessity for a restriction on the amount of that activity would disappear and, if speculation serves any purpose, the removal of the restriction coupled with the imposition of the tax may provide some benefit to the IRS.

Most of our clubs, we expect, would continue to operate in the same manner as today and restrict usage of club facilities by non-members to the present level well under 5 per cent.

NON-SOCIAL TRANSACTIONS

In recent months the Internal Revenue Service has promulgated Revenue Ruling 68-535 which prohibits the sale of alcoholic beverages to members for consumption off the club's premises. The theory is that such sales are unrelated to the exempt purposes of the club. This ruling has had a significant impact upon the operations of many clubs, and a few weeks ago the IRS announced that the ruling would be given prospective application only.

It would appear that liquor sales to members are not inconsistent with the theory of exemption, which is mutuality. As in other areas of activity the income of the liquor sales department would approximate its expenses and no taxable income would be generated.

We see no difficulty in administration of the tax laws should this type of activity be permitted. The only problem would come from a continuation of the present status with respect to the unrelated business income tax should sales be made to non-members. But here again the Treasury proposal would solve this.

It should be noted in this context that in view of the 5 per cent rule previously described, the statute is partially interpreted that way in any event.

Emerson

Continued from page 30

DIVOT-FIXERS

Golfers insist on good greens! Furnish them with a DIVOT FIXER and they will do their part helping you maintain these beautiful greens.

DIVOT FIXERS are now available in both aluminum and highly polished nickel steel, with standard imprinting "FIX BALL MARKS ON GREENS THANKS-YOUR GREENS COMMITTEE." Samples furnished upon request.

Prices effective Jan. 1, 1968 (plus shipping charges):

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$12.50 extra per order for special imprinting aluminum only), 1 or 2 lines, one side only. 1st line limit 26 letters and spaces. 2nd line limit 29 letters and spaces.

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Des Moines, Iowa 50313

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The two finalists in every competition.

The new Harley-Davidson gas and electric golf cars. A tough choice. Either one could win it on looks alone. And both score heavily on the course. With quietness. Reliability. And low service overhead. They're both popular back in the clubhouse too, with fast amortization and steady income. Either one comes with tiller or steering wheel. Only the gas car has an exclusive instant ignition that eliminates idling. But only the electric car has an exclusive two year warranty on all electrical components including batteries. Whichever one you choose, you'll have this assurance—you picked a winner when you picked Harley-Davidson. Get the full story from the Harley-Davidson dealer in your area. Harley-Davidson Motor Co., Milwaukee, Wis.

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Wherever golf is played...

Par Aide's tee and green equipment is preferred the world over. Imaginative design and superior construction add up to less maintenance and extra years of service when you use any of our products.

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For more information circle number 244 on card
Allied Chemical announces the carpet fiber that makes dirt seem to disappear.
The nylon fiber that makes dirt seem to disappear.

Why ANSO™ nylon? Because ANSO does strange things with light... turns it around, reflects the color and texture of the carpet but not the common dirt a carpet has to live with. ANSO is specially engineered to resist ugly soiling and extreme wear, that's why it's so perfect for commercial carpeting. ANSO offers the same rich colors, high durability, and low maintenance that have already made carpeting of A.C.E.® (Allied Chemical Engineered) nylon a recognized leader in commercial carpet fibers. ANSO costs more but it's worth it, because ANSO looks new.................................................. longer.
Now—one man on a Cub Cadet Hydrostatic Drive tractor with an exclusive International sand-trap rake can keep all your traps in top condition—and cut your labor costs.

Fifty-four spikes on the front gang rake down to 3½ inches deep to break up rain crust and root out weeds. Rear gangs of serrated paddles do the final smoothing job. Entire 72-inch-wide rake hugs the slope of the trap, right up to the trap lip—rakes at uniformly constant depth all the way. A bare minimum of hand raking may be necessary at very steep or overhanging lips.

A smooth-finished trap, from center to outside, is possible because the compact Cub Cadet tractor turns in such a tight radius. And it floats over the sand on either single- or dual-tire combinations, depending upon your sand conditions.

Want to mow? Just pull three pins to remove the rake from the tractor's 3-point hitch. Quick-attach the rotary mower for grass grooming around tees and greens.

Only your International dealer has this exclusive sand-trap rake. See him for rake, Cub Cadet tractor details—and a custom-tailored IHCC credit plan.

**International Cub Cadet Hydrostatic Drive tractor with sand-trap rake.**

**INDUSTRIAL EQUIPMENT**

Wheel and crawler tractors • loaders • backhoes • dozers • forklifts • mowers • special duty tools

International and Cub Cadet are registered trademarks of International Harvester Company, Chicago 60611.

For more information circle number 208 on card.
Turfgrass Variety Evaluations

Performance of Kentucky Bluegrass, Perennial Ryegrass, and Tall Fescue Varieties.

C. R. Funk and R. E. Engel. 1967 Report on Turfgrass Research, New Jersey Agricultural Experiment Station Bulletin 818, pp. 67-71. (from the Department of Soils and Crops, Rutgers, the State University, New Brunswick, N.J.).

Nine Kentucky bluegrass, five perennial ryegrass and six tall fescue varieties were established March 30, 1963, on a fertile loam soil of moderate drainage at New Brunswick, N.J. The plots were mowed at a height of three-fourths of an inch with clippings returned. The area received minimal irrigation with two irrigations applied in 1964 and 1965. Thus, the area had severe drought stress at times. A split plot fertility treatment involved four and six pounds of nitrogen per 1,000 square feet a year.

Disease observations on the Kentucky bluegrass varieties are as follows: Fylking (0217) and Merion had good resistance to Helminthosporium leafspot and formed the highest quality turf during the test period. Some deterioration in the turfgrass quality of Merion occurred in the spring of 1966 which was caused by stripe smut. Windsor also exhibited some injury. NuDwarf and Delta were seriously thinned by Helminthosporium leafspot. Newport, Primo and Campus had moderate damage from this disease.

Among the perennial ryegrass varieties tested, Norlea exhibited the slowest rate of vertical growth and also tended to be somewhat less difficult to mow. Norlea has a dark green color which is particularly evident during the cooler fall period. Under New Jersey conditions, Norlea has shown good persistence and density. NK-100 has also shown good persistence and density. Linn and Tasmanian have rated relatively low in turfgrass quality because of steminess and low density. They also tend to produce a higher percentage of reproductive tillers in late spring. Norlea, NK-100 and Viris tend to be leafier and of higher density during this spring period.

Kenwell tall fescue has shown good promise compared to the common tall fescue varieties now available. Kentucky 31 and Backfall ranked somewhat lower in overall quality than Kenwell. Goar and Alta ranked lowest in turfgrass quality of the tall fescue varieties included in this test.

Comments: This progress report on turfgrass variety evaluations at Rutgers is a contribution in the continuing long term turfgrass variety evaluation program at various universities across the United States. The observations regarding relative disease resistance and susceptibility of the Kentucky bluegrass variety are of particular interest.
Ranger-23
COSTS LESS THAN $1000

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For more information circle number 230 on card
The Greens Committee reviews the pipe specifications for the new irrigation system.

Harry Turner, with the cigar, is sales manager of Wilson Textiles. Sam Donovan, on his left, runs a printing business. Herb Marks owns a dress store and Jack Byrnes, on the far side, has a big car dealership.

What they know about water pipe consists entirely of this:

They've got to get water, once and for all, to those scorched fairways and brown greens.

The swimming pool loan isn't paid off yet, and the membership is watching them like hawks.

They don't want to have to do this more than once a century.

So when they finally agreed to buy a permanent irrigation system, they did what smart, prudent men always do—they started asking around. A builder, some contractors, a couple of engineers, an architect, two other clubs.

They found a surprising degree of consistency:

Be sure of your contractor.

Get good pipe—from somebody big enough to know all the new technology. And with a quality reputation.

Use a combination system: asbestos/cement for the big diameters, PVC (polyvinylchloride) for the smaller lines. More economical to install and better service over the long haul.

Choose white PVC—it lays easier and works better. And it hooks up better—either with special deep-socket joints or a unique gasketed coupling.

Get the whole system from one maker. Then everything arrives and works together.

While the Committee was finding all this out, one name kept coming up: Certain-teed. Big. Technically advanced. Quality. Complete A/C and PVC capacity. White PVC—with the special sockets and gaskets. Fast delivery, good service.

The bids were pretty close on price. One contractor specified a complete Certain-teed piping system. That did it.

The Committee, of course, continues to keep an eye on the piping. Unless they're rained out. Cheers, gentlemen.