EMERSON

Continued from page 19

"If, however, you sell property used in performing your exempt functions you will not be taxed on that gain if you reinvest the proceeds of the sale in other property used for your exempt purposes. If you do not reinvest the funds, you must pay a tax on the gain.

"Income which your club receives and which is set aside for charitable purposes will not be taxed. This permits your club to hold charitable functions and to exclude the proceeds from taxable income.

"It appears that all of the old rules regarding retention or loss of exempt status remain even though we have this new tax. If you violate the 5 per cent rule, you may jeopardize your tax exempt status even though you are paying tax on that income. The new law has not solved our old problems, but has perpetuated and made them even more important to us today since auditing revenue agents will now be examining your club's books looking for added revenue. You, as a club official must now, more than ever, understand the tax rules applicable to your club."

Janetatos said that the IRS must now write regulations which will answer club managers' most pressing questions. However, this is an immense task.

"We anticipate that we will not see even a first draft of the regulations until late 1970 at the earliest."

This means that clubs must operate under the new law for at least a year without the benefit of regulations.

"You may expect to receive guidance from NCA during the year as our own studies reveal solutions to your problems."

Elections

Edward J. Drew, general manager of the Quinnipiack Club in New Haven, Conn., was elected president. He has served as both secretary-treasurer and vice president, the office he held last year.

He is also a former president of the Connecticut Club Managers' Assn. and a past regional director of the Club Managers' Assn. of America.

Other officers elected at the meeting were: Vice Presidents, Cyril F. Brickfield, Bethesda CC; Paul J. McGraw, Country Club of Ithaca, N. Y.; and William S. Roach, Mill River Club, Long Island, N. Y. Named secretary was Willard Steger, River Oaks CC, Houston, Tex. George C. Delp, Lancaster CC, Lancaster, Pa., was elected treasurer.

Four new directors were also elected to the board. They are A. Doris Anderson, University Club, Baltimore, Md., the first woman to be elected to NCA's board; Joseph S. Finger, golf course architect from Champions GC, Houston; Al Meillon, California G & CC, San Francisco and Vernon W. Lowell, Old Westbury G & CC, Westbury, N.Y.

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FREE (A $50.00 retail value)
Disposable, vended
TERI®-TOWELS
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New, tough, strong and highly absorbent disposable TERI® Towels are now available in vended form. Selling 3 to a sleeve (25¢ coin slot), TERI Towels are nylon reinforced, white and lint-free. Golfers will buy them to clean muddy clubs, dry golf balls, wipe their hands and face, and dry off sweaty grips. Weather tight vendor mounts easily outside starter's shack or pro shop.

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During a limited introductory period, we are offering a FREE 200-package case of disposable TERI Towels (a $50.00 retail value) with each vendor purchased.

The TERI Towel vendor is made of rust resistant steel and features fully hinged doors, completely dry interior, double locks and a trouble-free dispensing mechanism.

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GOLF COURSE

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Offer good in Continental U.S.A. only

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How nitrogen fertilizers affect Washington creeping bentgrass


The objective of this study was to determine the influence of seven nitrogen fertilizers on the growth and mineral composition of Washington creeping bentgrass. The study was conducted over a five year period. The turf was maintained at a cutting height of 0.25 inch and irrigated. Optimum levels of phosphorus and potassium were maintained. Nitrogen carrier treatments consisted of (a) activated sewage sludge, (b) ammonium nitrate (NH₄NO₃), (c) ammonium sulfate (NH₄)₂SO₄, (d) processed tankage, (e) sodium nitrate (NaNO₃), (f) urea and (g) ureaformaldehyde, each applied at rates of five and 10 pounds of nitrogen per 1,000

Continued on page 26
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WAIANAE, OAHU, HAWAII

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Hawaiian visitors and residents as well are discovering Oahu's Hidden Verdant Valley nestled between the Waianae Range where the new magnificent Makaha Inn and two championship golf courses afford not only a true test of golfing skill but a sweeping panorama of the vast blue Pacific.

Selected as the future home of the Hawaiian Open International Golf Tournament, this is truly a golfing destination resort area of the first magnitude.

Pictured above are Bruce Fowler, Director of Operations; Chuck Jones, Supervisor of Golf Cart Maintenance; and Stan Graff, Teaching Professional, standing in front of a portion of the 180 Viking Golf Cart Fleet which are all equipped with the Trojan "217" Golf Cart Battery.

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square feet per year. Each source was applied in one pound nitrogen increments at two and four week intervals for the 10 and five pound nitrogen rates, respectively. Fertilizer treatments were initiated the third week in May and continued through the third week of September. The treatments were watered in immediately after application to avoid foliar burn. Data collected consisted of shoot growth response evaluated on a fresh and dry weight basis from harvests made periodically during the growing season. A portion of the clippings collected was also analyzed for mineral content.

Results of the five year study showed shoot growth to increase as the level of nitrogen fertilizer application was increased. Higher rates of nitrogen decreased the per cent dry weight of bentgrass foliage. The authors concluded that the readily available nitrogen sources, such as ammonium nitrate, sodium nitrate and urea were most effective in the spring and fall. Activated sewage sludge and ammonium sulfate gave the best response during June and July. Processed tankage and urea-formaldehyde showed little variation in seasonal growth response. The activated sewage sludge stimulated shoot growth at a level comparable to the readily available nitrogen sources except during the late fall when the shoot growth response declined.

Analyses of the mineral content of Washington creeping bentgrass leaves grown under the various nitrogen carrier treatments showed higher levels of nitrogen fertility to increase the potassium content in the foliage. Applications of activated sewage sludge resulted in significant increases in the copper, zinc and iron contents. Sodium nitrate applications caused an increase in the sodium content of the leaf tissue. No other significant differ-
When we introduced the new Titleist golf clubs, we never expected such a stampede. It takes time to turn out clubs of this quality. The demand for them has been far greater than we expected, and there’s no way we can speed up the handcrafting and the special care that go into these clubs. The woods have an exclusive brass-backed insert. It practically eliminates vibration when you hit a ball. You’ll notice a more positive, sweeter feel, and more power at impact. The irons are perfectly balanced to add more accuracy to your game. Their square-toe design makes it easy to align the blade at right angles to the line of flight. Naturally, we put everything into them. Improving your golf game is our business. If you order these clubs now, we’ll deliver as soon as possible. And remember: like all Acushnet equipment, these clubs are sold through golf course pro shops only.
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We're proud of the 5/7. It's the biggest step forward in large area grass-cutting for 20 years.

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