

# GOOD GREENS AND TEES ALL SEASON

Experts all over the country are finding green and tee trouble stem from hard packing.

Bent roots must have oxygen and they can't get it thru a hard, fine packed top layer.

The answer is the use of a uniform coarse sand that is clean and free from hard packing fines. Spike tooth the green, clean, apply uniform coarse sand and drag.

We'll ship anywhere — bagged or bulk

## NORTHERN GRAVEL COMPANY

407 East Front St.

Muscatine, Iowa

### Suggests Keeping Record of T & E Expenses

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done, and if it can be justified, it goes a long way in backing up your business claim percentage.

In separating business from personal use, remember that travel from your home to your place of business and return is considered personal. The percentage that you arrive at as your business use of the auto can be applied to all other expenses connected with your auto-insurance, gasoline, oil, repairs, grease, licenses, parking, storage, depreciation, etc. to arrive at your total auto business expenses. In figuring depreciation, be sure that you deduct salvage value from the cost of your auto. This figure is an estimate of what you judge the value of your auto will be after you have used the auto for the number of years that you've based your depreciation on. Factors effecting this estimate will be the number of years the auto will be depreciated, cost of the auto when new and total miles driven.

Keep in mind that the average taxpayer leaves an examining agent a poorer man either because he has inflated his estimates

of expenses or cannot prove what may be legitimate outlays. The whole burden is on you to prove that you did spend the sums claimed, and that they were usual and necessary in your business.

This article is not intended to make a "do it yourself" taxman out of you. Its main purposes is to enable you to cooperate more intelligently with your tax adviser by calling attention to the deductions that you can legitimately take and those to which you aren't entitled.

### Golfing Poll Winners

Of the 213 golf writers who took part in Golfing's annual poll to pick the winners of the USGA Open, PGA Championship and National Amateur in 1961, only two came up with the right answers in as many as two instances. Wally Wallis of the Daily Oklahoman, Oklahoma City, selected Gene Littler for the Open and Jack Nicklaus for the Amateur, while Dana Mozley of the New York Daily News picked Jerry Barber to capture the PGA and Nicklaus to take the Amateur. A total of 167 writers didn't have to look very far into their crystal balls to come up with Nicklaus, incidentally.