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"50 Per Cent Test" Vital in Taking Dues Deduction

Although the Internal Revenue Service has backed down from its original minimum regulation covering expenses for business travel, entertainment and gifts by increasing from \$10 to \$25 the amount that must be substantiated by receipts in income tax returns, the rule that covers deductions for club dues applies as originally stated in the Revenue Act of 1962.

Known as the "50 per cent test", this regulation states that if less than 50 per cent of a club's use by a member during the year is business connected, he can't take any tax deduction whatever for club dues expense. Previously, the taxpayer could legally deduct any per cent of dues which he could show to be business connected, regardless of how small it was.

Under the new revenue regulation, the member who claims a deduction for dues will have to keep records or a diary of business and personal visits to the club. These include use of the pool by his children, lunches that he may have with his wife, golf dates that are business connected, golf dates that are for pleasure, etc.

Receipts Not Required

In addition, any expenditure of \$25 or more must be supported by an itemized receipt, paid bill or similar evidence. In clarifying provisions of the 1962 revenue bill, however, IRS stated that if a member's bar bill at a club, for example, in entertaining a business guest amounts to \$14, and the dinner tab is \$24, receipts are not required for taking deductions. It was explained that even though the total entertainment bill amounts to \$38 in this case, the individual items of expense do not equal or exceed the \$25 minimum and therefore do not have to be accounted for. A business visit of this type, however, should be noted in the member's diary to meet the business connected requirement if he is trying to pass the "50 per cent test" for the year.

There is no limit on the amount of the deduction for business entertainment.

The Club Managers' Assn. has suggested that because of the record keeping that will be involved in separating personal from business visits by those who take deductions for club dues, new classes of membership might be considered by coun-

try clubs. These would segregate the member's social use from his business use and possibly take some of the confusion out of the record keeping he now is called upon to make.

400 Protests A Day

Before the IRS relented on some of the stringencies of the 1962 Revenue Act, it received as many as 400 protests a day. Club and restaurant people contended that nearly \$2 billion is spent yearly on business meals and that the jobs of many of 200,000 persons whose livelihoods depend on spending by businessmen would be jeopardized if the \$10 minimum regulation was enforced.

IRS says it has instructed its agents to be lenient in their rulings on expenditures for travel and entertainment at least through January because it concedes there always is a good deal of initial confusion in interpreting the provisions of any Revenue Act revision.

Bruning Foundation Donates \$50,000 to Evans Caddie Fund

A \$50,000 donation from the Bruning Foundation, the largest single contribution ever received by the Evans Scholars program of Western Golf Assn., probably will be used to obtain a larger chapter house at the University of Illinois. The donation came from Herbert F. Bruning, a Chicago industrialist, and his wife.

According to James M. Royer, Evans Scholars trustee, the original chapter house at Illinois has long been outgrown and it has become necessary to lease two annexes to house the 77 boys who attend the university on caddie scholarships. It is planned to use the Bruning donation in addition to about \$150,000 to buy and remodel an old and larger house to accommodate at least 75 students.

William H. Tucker Dies

Golf architect, William Henry Tucker, 67, died late in November in Los Angeles. He was the son of a pioneer U.S. pro and course builder, Willie, and worked with his father in designing and building several courses. A veteran of World War I and II, Tucker was distinguished for his contributions to scientific turf work.

GCSA Quarter-Century Club

Fourteen veteran supts. will be inducted into the GCSA's quarter-century club at the San Diego convention in February.



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GRAU'S ANSWERS TO TURF QUESTIONS

BY FRED B. GRAU



What's the Purpose of Turfgrass Conferences?

Time was when all turf conferences came during the few weeks between the New Year and the spring cleanup. Now, with conferences, schools, clinics, field days, demonstrations and just plain meetings, there is something going on somewhere all through the year. No longer is it possible for any one person to keep up with the scheduled events except by reading about them. With the foundations, associations and councils behind the conferences, there are more and diverse interests participating.

The question that comes to mind is, "Just what are we trying to accomplish?"

One phase of a conference that merits recognition is the social aspect. For many this is the annual chance to visit with friends and exchange ideas. Closely associated are the bull sessions where informal discussions of turf management extend far into the night at GCSA conventions. It is natural for salesmen to capitalize on the opportunity to see many customers in one place at one time. Objections arise only when the situation degenerates and thwarts chances for serious discussions.

The annual GCSA banquet fills a need as a vehicle for presentations, for recognitions, and for honoring distinguished guests. It has become a conference feature.

Rehash or Original?

Conference proceedings are published by some groups and not at all by others. One argument against publication is that a paper often is simply a rehash or previously-presented material, re-worked in

the style of the speaker. It can be said too, that much of the data in the form of progress is not ready to be published.

Much harm has been done by prematurely releasing incomplete information. Arguments for publication are: 1.) New information can be distributed to people not in attendance; 2.) "Rehashed" material often is given fresh and valuable information from the speaker's experience and observations; 3.) Progress reports on incomplete projects frequently give valuable hints on improved methods and inspire many spontaneous and independent studies on many levels at many locations.

The more advanced conferences have begun to develop a "Voice" which carries over to administrative officials. The "Voice" may be a committee or, in more advanced stages, a council. It is able to speak in terms of needs for research and for assistance through extension or through publications. Members of the "Voice" study aims and goals and prepare recommendations for administrative action.

Ideal Conference

A conference held at a research institution ideally is designed to present results of investigations that have been conducted over the past year, or since reports were given at the previous conference. Some of the papers are presented by visiting professors from other institutions where work has been conducted that supplements that being done "at home". Quite often a feature is a presentation by one or more supts. who have accomplished extra results which have value for others.

Running all through the conference is a constant questing by supts. for a "formula", a recommendation for what to do precisely in given situations, and on

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the part of the professors there is an equal force operating to avoid giving a "formula", rather presenting the data and permitting the listeners to interpret as they choose and draw their own conclusions. Unfortunately, many who need the information are not able to read the data and make correct interpretations.

Need Common Understanding

Sitting in the back of a room one can hear comments that do not reach the speakers up front. A frequent one is: "That guy is talking way over my head. I don't understand what he is saying." In an audience made up of diverse interests it is not always possible to present a message that can be understood clearly by everyone.

Here and there clinics are held under the sponsorship of supts. associations. In a large measure they closely parallel university conferences and utilize many of the same speakers. So far they tend to concentrate on a narrower range of topics which can be a real advantage. Some groups have discontinued having guest speakers from colleges and universities, preferring to have only fellow supts. on the program. Preliminary reports indicate something less than 100 per cent success, but the attempt is significant.

Industrial Clinics

Conferences, schools and clinics arranged and conducted by industrial interests are increasing. At these affairs there is a commendable effort to present solid educational material of a practical nature. The purpose of the gathering quite frankly is to display tools of the trade and to generate interest and orders for the lines carried by the sponsor. This is a valid and valuable approach. Speakers here can discuss products by name and thoroughly explain how the products can be used to best advantage. Such an approach can't be permitted at tax-supported institutions where strict neutrality must be observed.

An analysis of schools, field days, and meetings reveals procedures in use similar to all the types of other conferences. Each is a device bringing together people of similar interests for further education. The question is, "How effective are these gatherings in meeting the real needs of the turfgrass industry?" As the industry matures it becomes increasingly important to study our progress and to plan our conferences for the greatest possible helpfulness to those interested enough to attend.

Turf Dates

Jan. 14-18 — New Jersey turf short course, Rutgers U., New Brunswick

Jan. 25 — USGA education meeting, Biltmore Hotel, New York

Jan. 30-31 — Virginia turf conference, John Marshall Hotel, Richmond

Feb. 6-15 — 34th GCSA International conference and show, El Cortez Hotel, San Diego

Feb. 18-21 — Penn State U. turf conference University Park, Pa.

Feb. 21-22 — Minnesota GCSA conference, Minneapolis

Feb. 25-28 — Cornell U., Statler Hall, Ithaca, N.Y.

Mar. 4-6 — Midwest Regional turf conference, Purdue U., Lafayette, Ind.

Mar. 7-8 — U. of Massachusetts turf conference, Amherst, Mass.

Mar. 12-14 — Turfgrass short course, Iowa State U., Ames.

Q. We have had discussions at our club concerning the use of lime. Is it true that lime brings weeds? What are some of the advantages of using lime? Where does hydrated lime belong? (New York)

A. For many years lime was avoided on courses because it was believed that the way to control weeds was to develop very acid soils. By the time that soils were acid enough to control weeds, the grass wouldn't grow. Today we know that if it seems that "lime brings weeds" it is due to the fact that the grass is starved for nitrogen, or the grass is not the right one for the location or use. Lime and a balanced fertilizer program on a sturdy adapted grass will produce turf virtually without weeds.

Advantages of using lime are several:

1. It increases fertilizer efficiency.
2. It increases microbiological activity, thus reducing unwanted organic residue accumulations and increasing release of nutrients.
3. Both Ca and Mg are essential nutrients — calcium helps to cement cells together by linking pectic acids; magnesium is the heart of the chlorophyll molecule.
4. Lime raises the pH which stimulates nitrogen — fixing bacteria.
5. Toxicity of iron, aluminum and manganese is reduced.
6. Trace elements are released and often are carried as impurities in limestone.
7. Soil physical condition is improved, thus aiding water absorption and retention.
8. Lime is an excellent conditioner for complete mixed fertilizers.

Hydrated lime belongs in every maintenance building for emergency use during hot, humid weather. A dusting of 2 lbs. per 1,000 sq. ft. of hydrated lime can check disease.



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GCSA Education Program

About 50 agronomists, supts. and representatives of manufacturing and distributing concerns will be included among the speakers and panelists on the education program at the GCSA's 34th international turf conference and show at the El Cortez Hotel in San Diego. The four-day program starts on Feb. 11.

Here is the schedule:

Monday, February 11

Morning Session: Theme— World About Us

Chairman, Gene C. Nutter, executive dir., GCSA. Welcome to San Diego— Mayor Charles C. Dail. Response— Sherwood A. Moore, pres., GCSA. Keynote speech — Leonard Strong, past pres., GCSA.

Birdies in Space — Ray T. Blair, community relations dept., General Dynamics, San Diego.

Government by the People — Pres. Henry D. Moyle, Church of Latter Day Saints, Salt Lake City.

Special program — to be announced.

Afternoon Session: Theme — Public Relations at Work

Chairman, Maj. Fred Bove, supt. Brentwood CC, L.A.

Supt. Puts Best Foot Forward — Tom Leonard, River Oaks, Houston.

What Goes on at Toastmasters — Fred Schwartz, Cy Campbell, William Loerke, Howard Gray and John Williamson of Toastmasters International (Region II).

Public Relations in Industry — John C. Norton, Toro Mfg. Corp., Warren McCleary, B. Hayman Co., L.A., and Joseph H. Burger, H.W. Nootbaar Co., Pasadena.

Tuesday

Morning: Exhibits open.

Afternoon Session: Theme — Advancing Technology

Chairman, John Madison, UCLA assistant turf specialist.

Water Resources Problems of the West — Warren A. Hall, UCLA.

What Makes Plants Respond (phytron research) — Victor L. Youngner, UCLA.

Slo-Release Fertilizer Material — O. R. Lunt, UCLA.

The Unchained Goddess — Bell Laboratories film on weather.

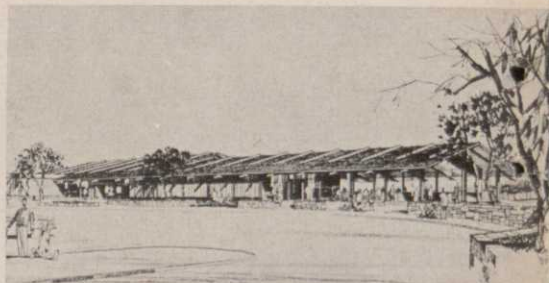
Wednesday

Morning Session: Theme — Northern & Eastern maintenance. Chairman, James R. Watson, Jr., Toro Mfg. Co.

Planning Off-Season Operations — L. R. Shields, Woodmont CC, Rockville, Md.

Ice Sheet Damage — Ted W. Woehrl, Beverly CC, Chicago.

Voices of Experience — Ernest Schneider, Big Springs CC, Louisville, Joseph E. Butler, United Shoe CC, Beverly, Mass.,



Persons attending the GCSA convention will get a chance to test San Diego's first lighted course, Mission Bay GC, when they visit the California city in February. It was completed in January. The 18 holes, designed by Ted Robinson, Palos Verdes architect, range from 100 to 350 yards. A 55-tee range is located adjacent to the course. Murals in the clubhouse depict golf's history. More than \$90,000 was spent in the lighting installation.

Ray H. Gerber, Glen Oak CC, Glen Ellyn, Ill.

Irrigation — Automation in the East — John T. Singleton, Singleton Irrigation Systems, Inc., Manchester, N. H.

Afternoon Session: Theme — Southern & Western maintenance

Chairman, Mark S. Gerovac, Oro Valley CC, Tucson.

Irrigation — Automation in the West — Donald Hogan, irrigation engineer, Seattle.

Northwest Turf Problems — Roy L. Goss, Western Washington exp. station.

Voices of Experience — James L. Haines, Denver CC, Arthur A. Snyder, Paradise Valley CC, Scottsdale, Ariz., Kenneth L. Putnam, Seattle GC.

Mechanical Planting of Fairways — E.