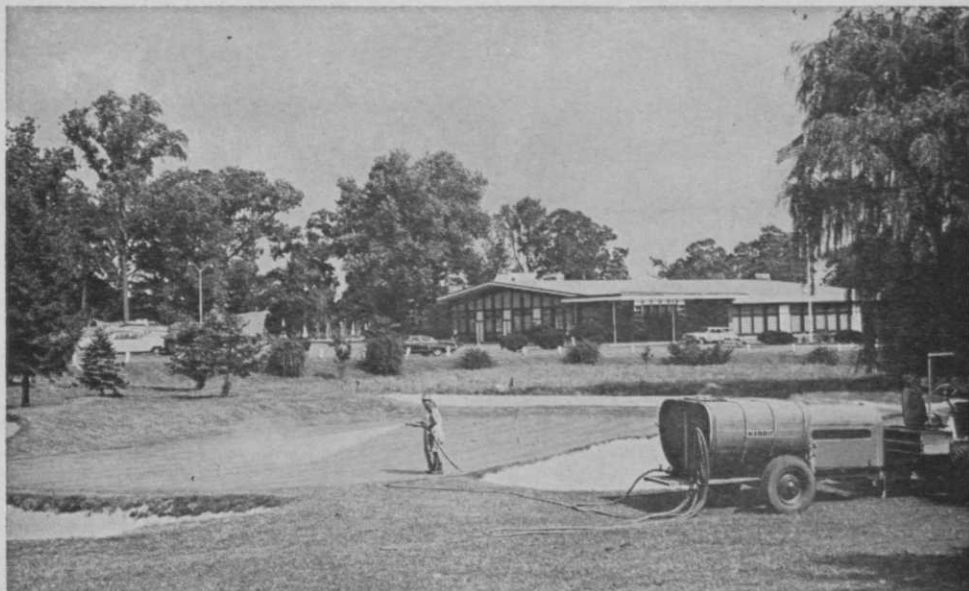


# "YOU'RE YEARS AHEAD WITH A HARDIE SPRAYER"\*



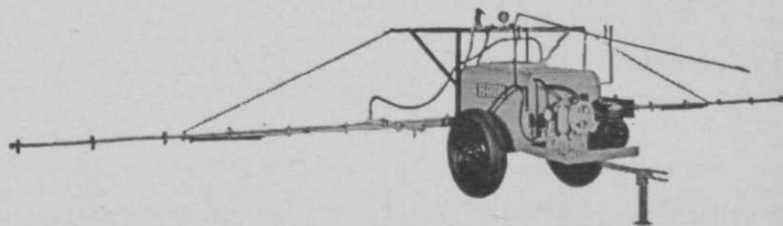
Ashbourne Country Club, Cheltenham, Pennsylvania

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at all times, and is considered by many Golf Course Superintendents as the ultimate in boom design and performance. Hardie also manufactures a complete line of single and multi-nozzle spray guns for exacting green or shade tree work.

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**Isn't Required by Club**

In a ruling made about a year ago covering the touchy excise tax-service charge issue, the Internal Revenue Service conceded that the dues tax imposed by section 4241 (a)(1) of the IRS Code does not apply to service charges for food and drink when a club doesn't require that a fixed sum must be spent by a member in the restaurant and bar.

The Midwestern club that made the request for the ruling was one of several involved in another tax case (Golfdom, Oct., 1962, p. 25) in which the IRS made an administrative settlement outside of court where a required purchase in contrast to a required contribution was being tested.

In the present case, the club submitted a variable monthly charge schedule to the revenue service and asked that it be declared not subject to a 20 per cent excise tax because of its non-compulsory nature.

The service charge schedule follows:

- \$20 added to the restaurant-bar expenditure by a member if the monthly sum spent by him is less than \$10;
- \$16 added for less than \$20 expenditure;
- \$12 added for less than \$30 expenditure;
- \$8 added for less than \$40 expenditure;
- \$4 added for less than \$50 expenditure;
- 5 deducted from expenditures over \$75;
- \$10 deducted from expenditures over \$100.

**Cites Fixed Charges**

In making its plea for tax relief in this case, the club pointed out that the operation of its restaurant and bar poses problems different from those of comparable public establishments. Its patronage, it said, is restricted to members and their guests, and use of the dining and drinking facilities is dictated largely by the availability of golf and swimming facilities. There are certain fixed charges such as for the salaried staff, fringe costs, depreciation, property tax, heat, etc. that continue, the club pointed out, regardless of the volume realized from the restaurant-bar operation.

Effective financial operations of the taxpayer and simple good business practice, the club further contended, make it

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CANTERBURY GOLF CLUB



ASHTABULA COUNTRY CLUB



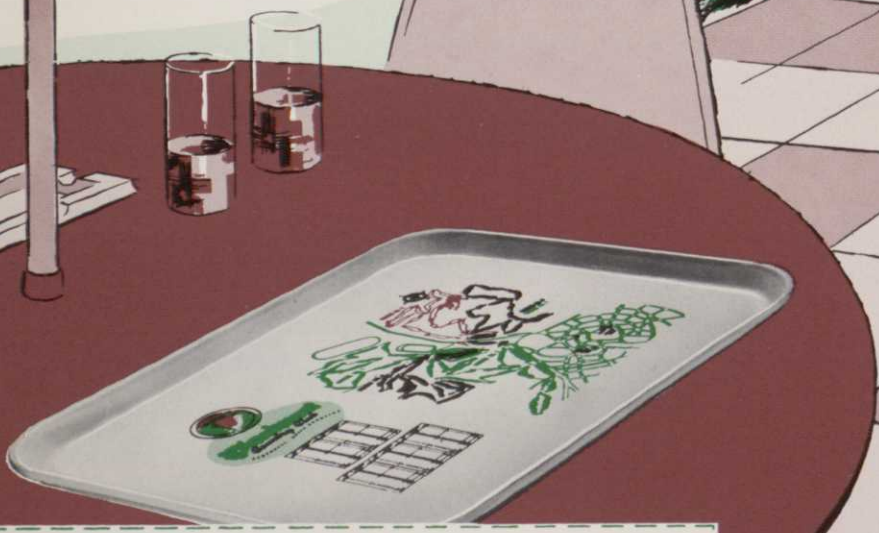
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Club \_\_\_\_\_

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General Manager Martin Berry (center) and the Westchester CC did such fine jobs in playing hosts to the Metropolitan PGA tournament last fall that Mike Turnesa (r), tourney chairman, and Jack Mallon, pres. of the section, showed their appreciation by presenting a plaque to the club. Dave Marr beat Doug Ford in a playoff to win the Met title.

necessary that the cost of fixed charges be met out of what remains from operating revenue after the purchase of food, liquor, linens and miscellaneous items plus the cost of extra help is deducted. The proposed service charge, the club said, is devised to recover necessary fixed costs and serve as an inducement for a member to increase his patronage of club facilities. As an example, it was pointed out that if a member had spent \$10 in any given month he might as well spend up to another \$10 to take advantage of a \$4 reduction in his service charge.

#### IRS Explains Waiver

In waiving a claim to excise tax on the service charge, the Internal Revenue Service said that the total amount paid by a member of the club in question for food and drink would not be a required minimum expenditure for such items; nor would it be required as a condition of membership. However, the IRS reiterated, as it has so many times, that the tax applies to any amount required to be paid where the member's purchases of food or drink are less than certain designated amounts.

Precedence for the latter stipulation was made clear in 1958 when IRS ruled that minimum charges to members of Congressional CC in Washington had to be kept on a voluntary basis if they were to be excise tax free.

After the government had ruled favorably, the district association to which the



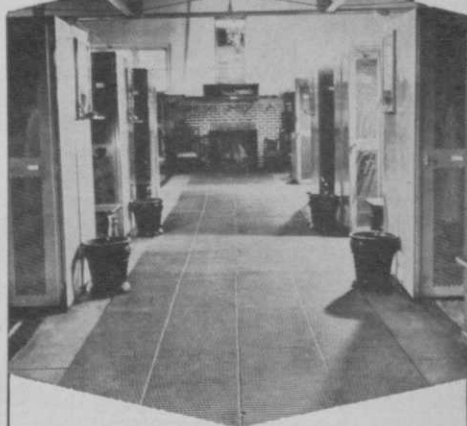
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BTH/651C

above club belongs, drew up two suggested schedules for determining variable monthly service charges. Here is a summary of them:

**Schedule I**— Determine the break-even level, variable profit margin and constant cost level by one of these three methods:

(a) Comparison with previous years . . . Measure increase in cost dollars and per cent of sales dollars. Eliminate known price increase factors. Use such an indication of variable nature to restate the prior years' operations, applying the variable rate to volume determining variable costs. Deduct from total to derive the constant.

(b) Selective cost method . . . Visually scan three or four years of comparative figures (ratios can be used). Select a reasonable constant level in each cost item or, if it can be done, on total expense. The remaining portion of the operating expense constitutes the variable element.

(c) Comprehensive cost analysis . . . This isn't recommended because of its complexity. It involves an item by item study as to variable, constant character.

**Schedule II**— Determine necessary sales to the member by the month.

(a) Show constant cost, divided by number of members. Divide this by number of months of operation. This is the amount required each month from each member to cover the constant cost of operation.

(b) Determine the amount of profit contribution required from the operation after operation costs are met.

(c) Using your own variable rate, multiply the necessary monthly sales level by your variable rate. This is the service charge for the lowest level of use.

(d) Determine the steps brackets — \$5 or \$10 a step.

(e) Decrease each subsequent bracket by the amount of the step times the variable rate.

## Reduce Playing Time In Walker Cup Matches

When U.S. and British Walker Cup teams meet May 24-25 at Turnberry in Scotland, matches will be played at 18 rather than the traditional 36 holes. The USGA and Royal and Ancient recently agreed on the reduction in playing time. The U.S. team for the 1963 matches will be announced at the USGA's annual meeting in New York this month.



# NEWS OF THE TURF WORLD

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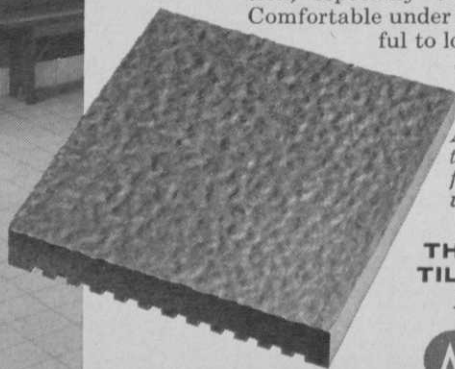


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### **Osgood Re-elected President of Chicago District GA**

Stacy W. Osgood, an attorney, was re-elected president of the Chicago Dist. GA at the association's annual dinner held in Chicago's LaSalle Hotel in Dec. Other officers are Horace G. Barnhart, vp; James L. O'Keefe, treas; and Lennox G. Haldeman, sec. Seventeen board members also were installed at the dinner.

Osgood has served on the CDGA board since 1946 as general counsel and tournament chairman. In 1962 he supervised a 20-tournament schedule in which approximately 2,500 golfers participated. He is a former president of the South Dist. Golf League, plays to a handicap of nine and has scored seven holes-in-one in his life.

Besides running an extensive tournament program, the CDGA publishes the well known Directory of Information on its member clubs' finances and operations, maintains handicaps for more than 20,000 players, sponsors an air excursion to the



Osgood

Masters and serves as legal counselor to more than 125 clubs that make up its membership.

### **Michigan Turf Foundation Expands Research Program**

Through the efforts of the Michigan Turfgrass Foundation, an expanded program of turf research and education has been initiated at Michigan State U. Seventeen specialists at the University are engaged in some phase of extension work, research or teaching. Projects include studies of varieties and breeding, soil composition, management, physiology and ecology and pest control.

Officers of the Foundation are E. Johanningsmeier of Hiram F. Godwin & Sons, Inc., pres.; Harold Peck of Battle Creek CC, vp; and Kenyon T. Payne, Michigan State U., executive sec. Directors are Frank Forrier, Robert Howell, Bill Johnson, Bruce Matthews, Phil Savage, Ernie Wohfiel and Clarence Wolfrom.

Golf clubs can join the Foundation by paying \$25 (less than 18 holes) or \$40 (18 holes or more).

**Buyers' Service • P. 127**





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## LoPresti Recognized for Work as Community Pro

Tom Lo Presti, the squire of Haggin Oaks GC in Sacramento, and the PGA home professional-of-the-year for 1962, didn't lose much time getting promoted



Tom Lo Presti

to a head pro position. After joining the PGA in 1929 and serving as a caddie-master for only three years, Tom became the No. 1 shopman at William Land CC in Sacramento. A few years later, when that city opened Haggin Oaks' first 18 Lo Presti was installed as the professional. He has held that position continuously for about a quarter century. Haggin Oaks now is a 36-hole layout.

Over the years, Lo Presti has earned a reputation for being one of the most community conscious professionals in the business. He has spearheaded many bene-

fit tournaments for charity, war relief and other worthwhile projects. But probably he is best known for his efforts in getting youngsters to gravitate toward golf. The Sacramento Junior Boys GC that he founded in 1934 still is going strong and in 1962 had more than 100 members. In addition to devoting much of his time to teaching the kids who come to Haggin Oaks for instruction, Tom has given hundreds of free lessons at schools in the Sacramento area.

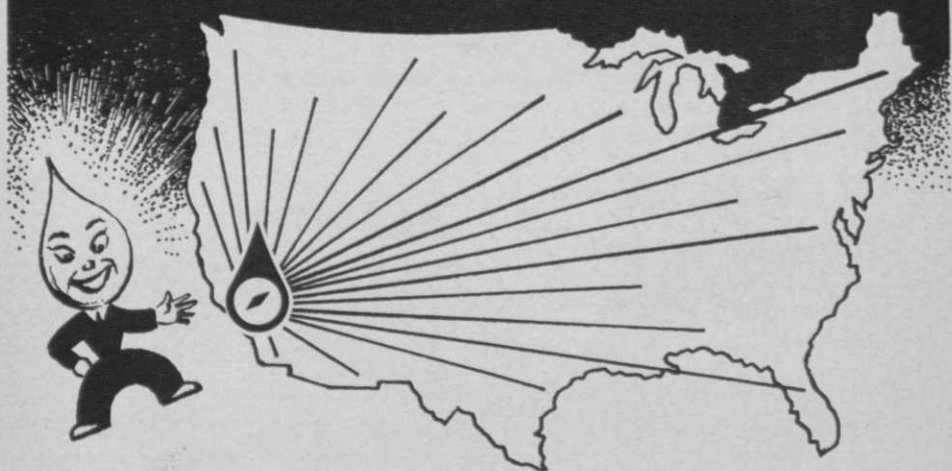
### Section Director

A member of the board of directors of the Northern California PGA section and tournament director for that particularly active group, Lo Presti also has given unstintingly of his time to his professional colleagues.


A native of San Francisco and a caddie in his youth, Lo Presti is married and is the father of a 10-year old daughter, Victoria. He was officially recognized as the 1962 home pro at the president's dinner at the annual PGA meeting, held in November when a trophy was presented to him.


Lo Presti is the second Californian to get the PGA award. In 1959 it went to Eddie Duino of San Jose CC.


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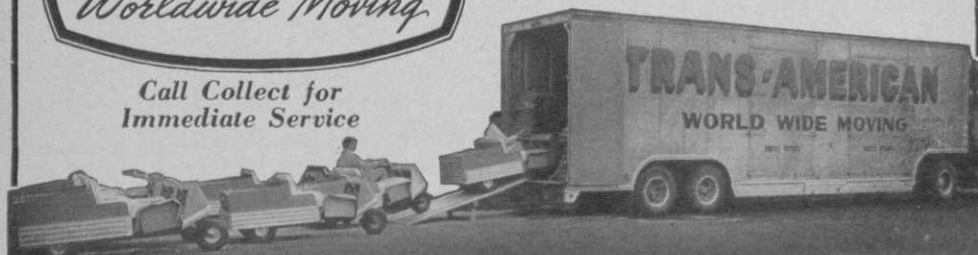
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### Silver Lake Clubhouse

(Continued from page 26)

"Our clubhouse," says Aaron Martin, the club manager, "has become something of a model in this area. We've had quite a few people in the golf business, or who are thinking of getting into it, come to Silver Lake and look over the place. Most of them have been impressed by the fact that our building cost no more than \$350,000. Considering today's construction costs, they think we got more than our money's worth.

#### Visitors Like It

"The second floor layout," continues Martin, a veteran of 25 years in club management work, "immediately catches the eye of the visitors. Most of them, used to seeing so many clubhouses cut up by small rooms and partitions, comment on the great amount of open space we have in the great hall area. In addition, they like the idea of closing off the dining room section with a simple folding partition.

"And," adds Martin, with a gleam of pride, "they want to know all about that divider. It wouldn't surprise me if some of them go back and dream up something like that and then build their clubhouse around it."

### Family Type Club

Silver Lake CC, resurrected from an older club founded in the '20s and abandoned to the depression of the '30s, is typical of the many family type clubs that seem to be a kind of Ohio monopoly. Golf goes out by December 1, but the Cuyahoga Falls citizens, 75 per cent of whom live within a short distance of the club, continue to use the clubhouse during the winter almost as much as they did in the middle of July. Bowling and bridge are substituted for golf, weekly and seasonal dances and dinner dances are held frequently from November through April, and teenage parties and dances are scheduled just about as often during these months. As a result of these activities, and because the restaurant and bar facilities have steady, daily patronage through the winter, the clubhouse is kept open year around. The teenage highlight, incidentally, is saved for mid-June when a Presentation Ball, for members' daughters who graduate from high school, is held. Last year about 15 young ladies were presented nosegays by their fathers at this party, the year's gayest affair.

#### Adequate for 550 Members

Silver Lake's limit is set at 400 golfing