

## Graffis

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changing from Catskill (N.Y.) CC. Francis Duane was designer of the Pleasant View course which is a well-equipped resort establishment . . . Joe Taggart changes to pro job at CC of Charleston, S.C.

More assistants promoted to pro jobs in New Jersey, among them Walter Lilley formerly assistant to Ron Reiner at Fairmount CC, Chatham, N.J., and now at Scotch Hills municipal course, Scotch Plains, succeeding Mike deLuca who resigned. . . Vince Harmon succeeded his mentor, Ken Rutherford, at Roselle (N.J.) GC when Ken resigned. . . George Schneider, who's been assistant to his father, Charley, in LuLu Temple CC, North Hills, Pa. for 21 years, has succeeded his dad as pro. Charley Schneider started in golf in 1917 under Dave Cuthbert at Huntingdon Valley CC. He has two other sons who are pros: Charles, Jr., at Malvern (Pa.) CC and Herman at Hercules CC, Wilmington, Del.

Jack Phelps now pro-superintendent at Maple Hill CC, Hemlock, Mich. His wife, Lois, is his teaching assistant. . . Rex Baxter, Jr., leaves tournament circuit to take a pro post at Beechmont CC, Cleveland, O. . . Joe Tally becomes pro at Kirtland CC, Wiloughby, O. . . Gary Mathie now pro at Pocatello (Ida.) CC. He graduated into the Pocatello job from position as assistant to Terry Malan at Willow Creek CC, Sandy, Utah.

Norman C. Johnson, in 1954, the 18th president of the Golf Course Superintendents' Assn. died in Fort Myers, Fla., following a coronary attack. Norm had bounced back from several operations for cancer, and following his resignation as superintendent of Fort Myers CC in 1965, played considerable golf.

Fred Grau a prime mover in the H.B. Musser Turfgrass Fellowship memorial, is confident \$1 million can be raised from those involved in grass business. Dr. Joseph Duich is co-chairman of a committee of the Pennsylvania Turfgrass Council (R.D. Krigger, president), planning the memorial fellowships. □



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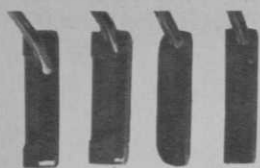
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## Answers to turf questions

by Fred V. Grau

### Leadership

Great credit is due the practical pioneers in greenkeeping who, by the "seat of their pants" established a sound basis for today's technological developments. They epitomized the idea of "leadership" not only for their fellow workers, but also for the scientists who learned from them.

Gradually the scientific instruments that were capable of measuring progress became available to the "turfgrass fraternity." Before these new tools could be used to advantage, there had to be men who were trained not only to use them, but to interpret the results. This came about slowly because funds to train the leaders in research were unavailable.

Recognition for turf study came in 1946 when the American Society of Agronomy, the most respected of all agronomic scientific societies, accepted this new phase of agriculture as an integral part of its concern. Soon there was upsurge of interest in the nation's universities where competent

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For more information circle number 232 on card

## Grau

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leaders must be trained.

From 1946 to 1953 funds were "scrounged" from one source or another, resulting in the training of several Ph.D.'s who have been the vanguard of leadership in the United States. For the last 10 years there has been a serious decline in efforts to supply and to train these leaders who are so essential to further progress.

Now, with the establishment of the H.B. Musser Turfgrass Fellowship, Inc., we hope new, vigorous leadership in the turfgrass industry will be developed. We hope that trained, qualified superintendents, who are desperately needed to manage the hundreds of new golf courses which are being built each year, will also be developed. More than anything else we must provide for capable management and supervision of the nation's golf courses and other turfgrass areas. For a man to take charge of critical recreational facilities he must be well grounded in a multi-disciplinary approach to the problems associated with maintaining suitable turf.

With an adequate resource pool of trained turfgrass scientists with Ph.D. degrees, we can count on accelerated progress in better turf; without them we can count on a future of mediocrity based on the feudal system of apprenticeships.

*Q.—You have written favorably of tall fescue as a "turfgrass with a future." Do you believe that this coarse grass, which very few people like, does have a future and that it can be refined to become as acceptable as bluegrass, for example?*

(Nebraska)

*A.—As one of the early proponents of tall fescue and its virtues, while recognizing its faults, I am firmly convinced that this grass has tremendous potential as a grass for refined turfgrass areas. I have worked with it since 1936 when I introduced it into Pennsylvania. In 1945 I saw tall fescue in Oregon in all its glory. In 1947 I planted a 17-acre lawn at Alta at*

Continued on page 27

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Tom Case (right), Professional at the Sedgefield Country Club, congratulates Superintendent Homer Withrow (left) on the fine shape of his course, which is the site of the Greater Greensboro Open.

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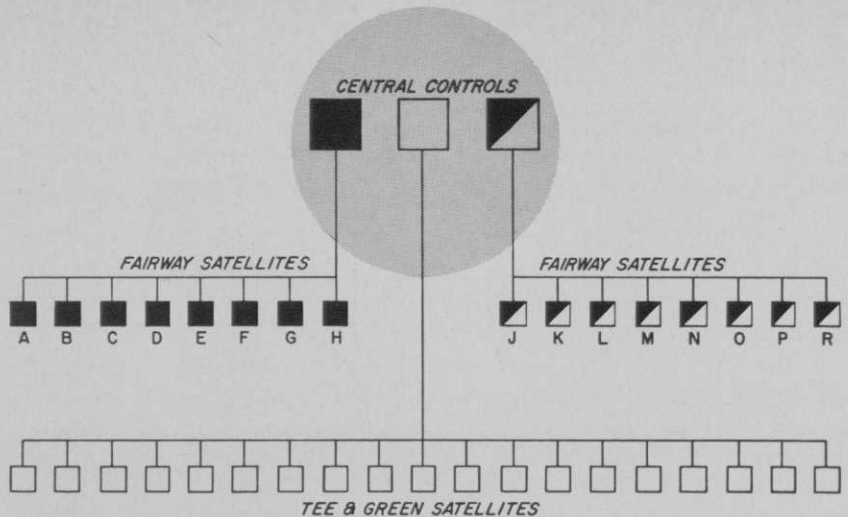


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lapping areas, then automatically slow to ½ speed in areas covered by just one sprinkler. This eliminates puddles and run-off in overlapping patterns, saves water costs and smooths out precipitation. The same amount of water is applied in 40 minutes that conventional single speed heads apply in 60 minutes in the non-overlapped areas.

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Automatic Turf Sprinkler Systems

## Grau

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Beltsville, the first of its kind in the East. In 1950 Virginia planted the first tall fescue in plots near Fairfax on Route 50—it is still there.

In 1947 there was not enough Kentucky 31 fescue to plant the 17-acre lawn at Beltsville. A few years later there were 50 million pounds on the market. The mowed areas of highway roadsides would be in a sorry state today had it not been for tall fescue.

Several fine-bladed selections have been made. Frankly, the money and the interest have not been sufficient to move this grass into a place of national prominence. But the more I see of tall fescue (it was the greenest grass in Tokyo in January 1969), the more I am convinced that it has a great future. All it takes is 1) money, 2) dedicated plant breeders with a mission, and 3) time. I've seen it compete with crabgrass and *Poa annua*; it is green more days of the year than any other grass I've known; it can tolerate more chemicals and more salt than any other turfgrass; it has less disease than almost any other grass; it has a very wide geographical distribution; it has only moderate requirements for fertilizer and water.

Those who disagree are invited to air their voices in this column.

Q.—What is the background of the name Meyer for the popular lawn zoysia that also goes by the designation of Z-52?

(Maryland)

A.—The Z stands for zoysia. The 52 means that this selection was the 52nd in the series. When we were very sure that Z-52 zoysia was good enough to be released to the public, we gave it the name Meyer to honor the memory of Frank N. Meyer, a U.S. Department of Agriculture plant explorer. Frank Meyer had sent zoysia seeds (among other things) to the United States from China and Korea. One day long ago his body was found in a small boat drifting down the Yangtze River, apparently murdered.



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For more information circle number 207 on card



## Accent on management

by Ken Emerson

### Tax reform and Private clubs

Events occasionally occur which are of sufficient importance to the industry to require immediate explanation. Such an occasion was the appearance of the National Club Assn. representatives before the House Ways and Means Committee last January 24. As executive director of the NCA, I would like to offer the following report of our testimony, stating the association's position on tax reforms.

Historically, the U.S. Treasury Department has found that securing tax returns from social clubs was "a source of expense and annoyance and has resulted in the collection of either no tax or an amount which is . . . negligible."

It is clear that the inclusion of social clubs in the list of exempt organizations in the 1916 tax law the first time they were included, was not a matter of Congress conferring a benefit to aid clubs, but was rather a recognition of the economic reality that bona fide member-owned, social clubs have no taxable income in an economic sense.

Indeed, two years before Congress enacted the exemption into law, the Commissioner of Internal Revenue recognized the exempt status of social clubs in an interpretive letter sent to a taxpayer, recognizing the economic reality.

The Treasury Department has now made certain recommendations on tax reform and proposes

the extension of the unrelated business income tax to social clubs exempt from income tax under section 501 (c) (7) of the Internal Revenue Code. While the National Club Assn. does not oppose this principle and, in fact, agrees with the Treasury that new legislation is needed in this area, the association does feel that this new concept should be closely examined for the sake of order and reason in the law and, also, to be certain that any new legislation has a desirable appropriate effect upon both the IRS and a worthwhile industry.

There are four problem areas which have developed in the more than 50 years that clubs have operated in this manner. It is to these problem areas that the Treasury proposals are directed. And it was to these problem areas that the NCA directed its testimony when it appeared before the House Ways and Means Committee last January. These areas are: 1) Doing business with non-members; 2) Non-social business transactions with members; 3) Investment income; and 4) Capital Gains.

In its testimony before Ways and Means the industry had this to say about these four areas.

#### NON-MEMBER BUSINESS

In order to fulfill its function, the club must permit its members to bring guests to the club in the same manner that members bring guests into their own homes. In this situation the club treats the members' guests in the same manner that it treats its members. But

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**Emerson**

*Continued from page 28*

beyond this, there is other non-member participation in club activity which is nearly impossible to avoid. One example occurs in small communities where the club is the only facility available for large social gatherings. In this case a club performs a community service by making its facilities available to the general public upon appropriate occasions.

The IRS and the courts over the years have established limitations on this non-member usage. Perhaps the most important of these limitations is the 5 per cent rule promulgated in Revenue Procedure 64-36 which was issued more than four years ago. It stated: "Where the activities of a social club in making its facilities available to the general public are of such magnitude and recurrence as to constitute engaging in business, the club will be deemed not to be operated exclusively for pleasure, recreation, or other non-profitable purposes."

It then went on to say that where the percentage of gross receipts from the general public is 5 per cent or less of the total gross receipts, the IRS will consider that receipts from non-members will not conclusively demonstrate a deliberate purpose to engage in business. Thus, the social club industry has been permitted to fulfill its obligations to its members and to the community within the framework of the statute as it exists at the present time. It should be made clear that this small amount of permissible activity is not generally used by the industry with a profit-making intent.

We do not object, in a theoretical sense, to the imposition of the unrelated business income tax upon profits which may accrue to the club from this type of activity. We do feel, however, that the position advanced by the Treasury Department 50 years ago remains valid today. Any amount of tax which might be collected from this miniscule tax base would have to be borne both by the IRS and by the industry. Detailed commentary from the industry on this

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