

Why take it from Jekyll-and-Hyde grass again this year?



Dish it out.

Reduce your *Poa annua* with Balan.^(TM)
Kills the seeds as they germinate.
Desirable turf can fill in and thrive.

Maybe you've tackled *Poa annua* (annual bluegrass) before, using leach-away herbicide quitters or harsh arsenicals. Now dish out something Jekyll-Hyde grass can't take. Pre-emergence Balan granular.

Balan is waterproof. Clings to soil particles in the weed-germinating area for months. Unlike highly water-soluble herbicides, Balan won't leach away under heavy rains or repeated irrigations. It stays put. Reduces your *Poa annua* crop gradually by killing the seeds as they sprout and before they can sow more trouble for you. Balan also stops any crabgrass or other annual weed grasses.

Avoid poisonous residue build-up. Balan holds its ground until the job is done. Then it degrades naturally. Normal activity within the soil breaks down Balan gradually. No fear of any problems with arsenic, lead or mercury build-up. You can come back with Balan time after time, as directed, confident you won't have these poisonous residues to worry about in your soil.

See your distributor now or contact us for the name of one nearest you. See *Poa annua* cease to be a problem from now on.

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BalanTM



(Balan^(TM)—benefin, Elanco)

Goes all out . . . all over . . .
all season.

There are 101 reasons why a Cyclone Lawn Spreader is your best buy!



When you select a Cyclone, you are getting the benefit of 101 years of broadcast spreading equipment know-how... experience that has made Cyclone the first choice of professional turf men.

- Broadcasts material accurately—evenly
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For more information circle number 244 on card



Short handle, light weight. Golfer can rake trap while holding club in other hand.

HIGH DENSITY PLASTIC WEATHER-PROOFED

The bright, yellow-handled RAKE-Ezee Rake flags attention, reminds golfers to rake trap. Stands erect on blunt metal point.

Sturdy, attractive, won't rust, yet low in cost. Rake-Ezee stands erect on point, reminds golfer to rake trap. Fully guaranteed with tough plastic head. See your distributor, or write:

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Plastics INCORPORATED
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For more information circle number 172 on card

GRAFFIS

continued from page 19

colleges were far, far ahead of the pros and managers in efforts to make their part of golf a business.

But the problem with the superintendents was that their part of golf business combined the perplexities of science, art, the will of God and luck. I don't know how they'll ever solve that bind.

Managers in the general manager spot, maybe, have a much easier job than the house manager or steward job used to be. Most managers have to cope with a generation raised on hot dogs and hamburgers. So if it's tough to get chefs to build and maintain the reputations of private country clubs as the rendezvous of epicsures, what of it?

Club officials get elected, serve their time and get out of office often without learning what it's all about. The time and effort they devote certainly isn't worth the criticism they get. They depend on the specialists they hire. A golf operation private or public, if successful, is based on the classic pattern: organize, deputize, supervise. But you have to have the score in figures that can be read.

Despite the determination of the pros, superintendents and managers to make their phases of golf business something that can be forecast and measured definitely, golf club business still is pretty much of an art rather than a science.

I have to the left of my typewriter the annual statements of three clubs I know very well. Their officials are fine, successful businessmen. The clubs' figures are audited by the firms specializing in club accounting. And I defy anybody to discover actually the club's financial status and past year's operations from these statements.

So much for education in golf business. The member and the pay-play course golfer are getting educated the hard way. He (or

she) is paying more for golf.

Score on Farmers' Home Administration backstopping of golf course and other club facilities financing is that 767 country club projects involving \$102,192,970 have been approved since 1962. The program apparently comes to a halt with the \$18.3 million for the Federal fiscal year 1969-70.

FHA guaranteeing of country club loans had the poorest job of public information and publicity I've seen from a government agency in 50-some years of newspaper and magazine work.

FHA guarantees of country club and other recreation facility loans made from local banks were no more Government gifts than the Federal insurance of bank accounts.

It would be very interesting to get the box-score of the FHA country club loan guarantees telling the operating financial records of the clubs the Government guarantees brought into being; the investment and present appraised value of the club properties and the value and taxes of surrounding property at the time the recreation facility was started, and now.

There are reasons to believe that the FHA country club loan guarantees have been one of the smartest business and social jobs in Washington. But nobody may ever know about the results of the Farmers' Home Administration work in that field. Secretary of Agriculture **Clifford M. Hardin** and Farmers' Home Administrator **James V. Smith** themselves won't know, for the simple reason that whoever they're paying for public information service isn't much, if any, good. □

Panorama of Golf

A four-day conference and exhibition for professionals, superintendents, managers and golfers in the western states will take place March 12 to 15 at the Riviera Hotel & CC, Palm Springs, Calif.

Water, water, everywhere...



but not a step you take!

Vari-Time® central control from TORO lets you change starting times and repeat cycles on all 18 greens and fairways without stepping on the course. And if necessary, you may override the automatic system for on-the-spot control at each field satellite.

And your TORO system can be programmed or reprogrammed instantly to optimize performance. If, for example, you want 15 minutes of watering a night, you can program three 5-minute cycles. This eliminates runoff, avoids puddling. So you save water. And have higher quality turf.

Water-saving gear-driven sprinklers rotate at normal speed in overlapping areas, but

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With turf maintenance costs climbing higher and higher every year, labor savings alone would justify a much more expensive system. So isn't it great that a TORO centrally controlled Vari-Time system costs just 1 to 3% more than conventional zone control?

Call your nearest TORO distributor (in the Yellow Pages) for all the cost-saving facts.

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Automatic Turf Sprinkler Systems

For more information circle number 229 on card

Ransomes know about

15 ft. cut Fully-Hydraulic 7-unit Power Gang Mower

Ransomes designers have used hydraulic power successfully for over 20 years.

Plan for profitable large area grass-cutting with Ransomes, the people who know about hydraulic power. The Hydraulic 5/7 has a proven record of a high work output over the last two years and a great record too for rugged reliability under testing conditions.

All gang mowing operations on the 5/7 are handled, hydraulically, with fingertip con-

trol, from the driving seat.

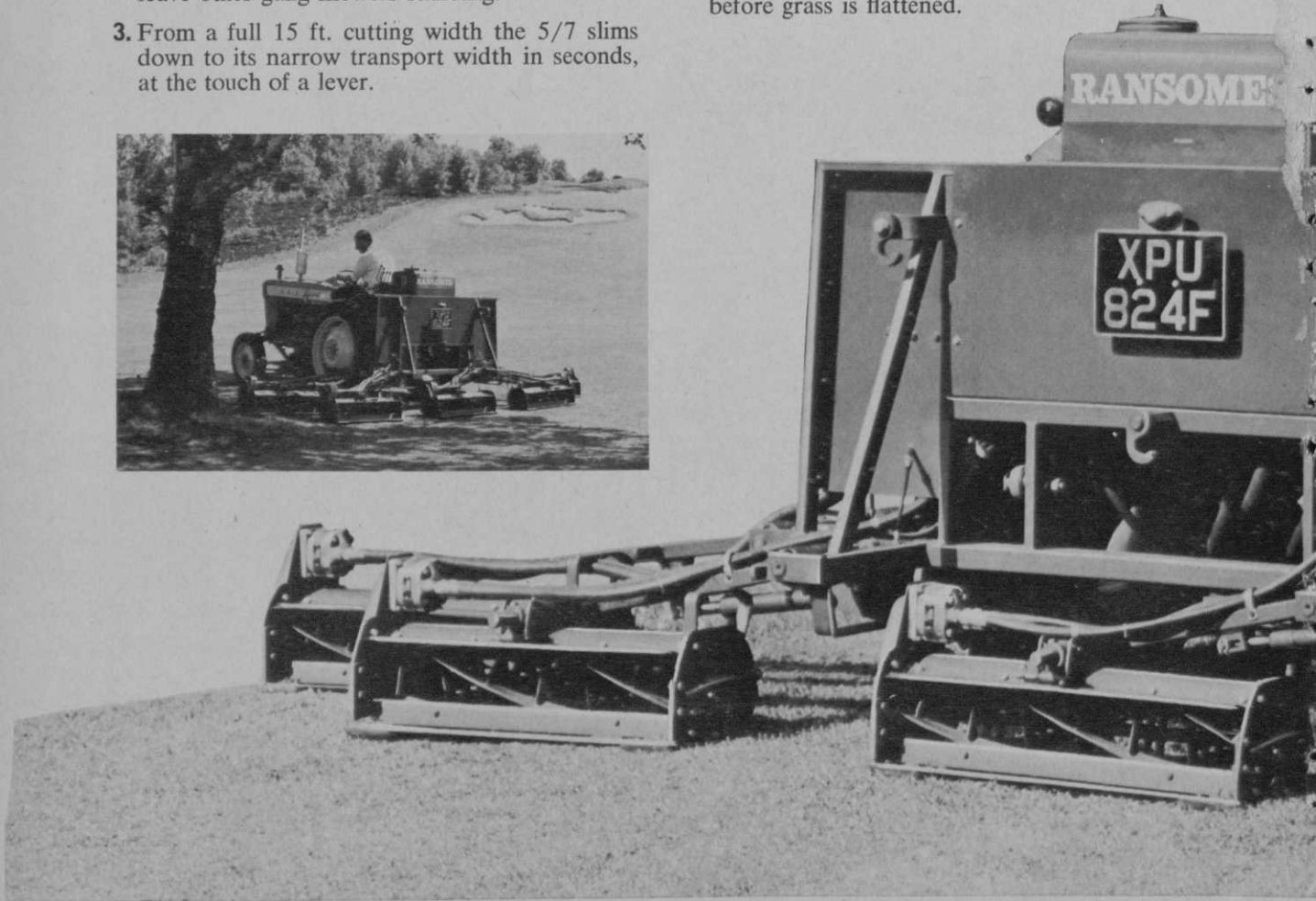
The units are raised and lowered . . . hydraulically. Forward, neutral and reverse reel drive is provided . . . hydraulically. The result is a superb cut every time, and a much easier job for the driver.

We're proud of the 5/7. It's the biggest step forward in large area grass-cutting for 20 years.

And there's no doubt about it.

The 5/7 simplifies the driver's job because —

1. Hydraulic direct transmission gives him power where he needs it most — at the cutting reels. Variable cuts per yard from 20 to 75.
2. Providing the tractor can get a grip he can go gang mowing. The 5/7 cuts in conditions that leave other gang mowers standing.
3. From a full 15 ft. cutting width the 5/7 slims down to its narrow transport width in seconds, at the touch of a lever.
4. Reverse drive clears choked reels and allows back lapping.
5. Hydraulic power allows from 1 to 7 units to be used separately or collectively.
6. Units cut in front of the tractor drive wheels before grass is flattened.



grass cutting...

NEW GREENS MOWER

Britain's newest, best greens mower for perfect turf grooming. Ten high-speed knives of NEW super-tough, impact-resistant steel, together with an extra-thin bottom blade combine to give the closest possible cut — faster with the Auto-Certes.

Dual drive provides complete mower control.

Power-driven wheels provide rapid, effortless site-to-site transportation.

Brush and comb set and outrigger rolls available.



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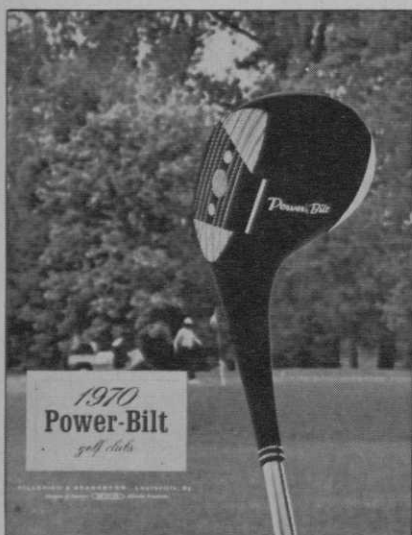
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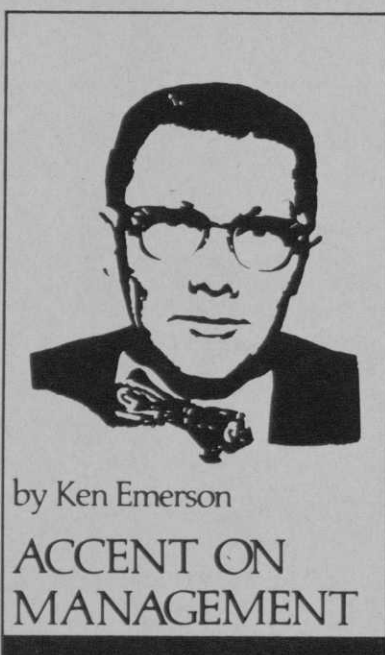
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For more information circle number 243 on card



Group action by private clubs; Tax Reform Act

Allied Assn.

The private clubs of this country comprise a very considerable segment of the hospitality industry. Therefore, it is surprising that they have never attempted to bring together those associations which represent all their various aspects. Never, that is, until now.

This past November saw the first such meeting as the professional and trade associations of the private club industry met in a historic "summit" meeting in New York City. Calling themselves the Allied Assn., representatives assembled from the Club Managers Assn. of America, Golf Course Superintendents Assn., National Assn. of Club Athletic Directors, The National Club Assn., National Golf Foundation, Professional Golfers' Assn. and the United States Golf Assn.

In the past most clubs have felt that they were each a unique and different organization and so rarely felt a need to work closely with each other. However, recent events have made it clear that all clubs, though they will always

have their own identities, do have many related problems. Such areas of mutual concern are particularly obvious with respect to governmental regulations, staffing and labor, public relations, state and Federal taxation and the social rights of private clubs.

It was the recognition of these problems and the awareness that they could be approached most successfully through group action that motivated the meeting. The most immediate result of the meeting was an exchange of information on a broad range of subjects and the beginning of basic planning for a coordination of action on common problems.

Tax reform

Perhaps no better example of one such problem, which will have far reaching effects on *all* clubs, is the Tax Reform Act of 1969.

This new law will greatly change the position of social and recreational clubs and will now provide a revolutionary new method of imposing the income tax on clubs.

Clubs are taxable on all non-member income and investment income after the first \$1,000. Income not taxed will include monies received from members for dues and services, most capital gains (under certain restrictions) and amounts set aside for charitable purposes.

The underlying rationale for the exemption from income tax for clubs is found in Section 501 (c)7 of the Internal Revenue Code which provides tax exemption for: "Clubs organized and operated exclusively for pleasure, recreation and *other non-profitable purposes.*" However, this language has been interpreted to include only purposes of pleasure and recreation.

In addition to their group-oriented functions, clubs have traditionally provided members with a number of related individual ser-

continued on page 30

NITROFORM[®] is your best organic fertilizer buy.

For proof, complete this chart.

To complete the chart, follow the steps given below:							
	A	B	C	D	E	F	G
Nitrogen Source	Percent Nitrogen (N)	Cost/Ton	Cost/Unit of (N)	Percent Win	Cost/Unit of Win	Percent of Total (N) Available in First 15 Weeks	Cost/Unit (N) Available in 15 Weeks
NITROFORM [®] Organic Nitrogen	38%			27%		70%	
NATURAL ORGANICS Dried Blood, Fish Meal, Peanut Hulls, Etc.	2% to 12%			1½ % to 10%		50%	
ACTIVATED SEWAGE SLUDGE	5% to 6%			5% to 5½ % Approx.		51%	

- Ask your Turf Specialty Supplier for the cost to you.
 - Write cost per ton in Column B opposite the indicated product.
 - Then, divide the cost per ton in Column B by the percent of nitrogen shown in Column A. Place this figure in Column C. Compare with NITROFORM.
 - To find cost of water-insoluble nitrogen (WIN), divide the cost per ton in Column B by the figure in Column D. Place this figure in Column E. Compare with NITROFORM.
 - And finally, to find the cost of nitrogen the turf actually receives in a fifteen-week growing period, multiply the figure in Column F by the figure in Column A. Divide this figure by the cost per ton in Column B. Place this figure in Column G. Compare with NITROFORM.
- These figures speak for themselves. Any way you figure it, NITROFORM gives you more nitrogen for your money.

And, speaking of economy...

**FOR LOW-COST
CRABGRASS CONTROL, THERE IS
NOTHING LIKE AZAK[®].**

Azak[®] herbicide is designed for pre-emergence application on established turf areas. Applied prior to germination, it effectively prevents seed germination and initial growth of crabgrass. A single 12½-pound bag will control crabgrass in an acre of land... 43,560 sq. ft.

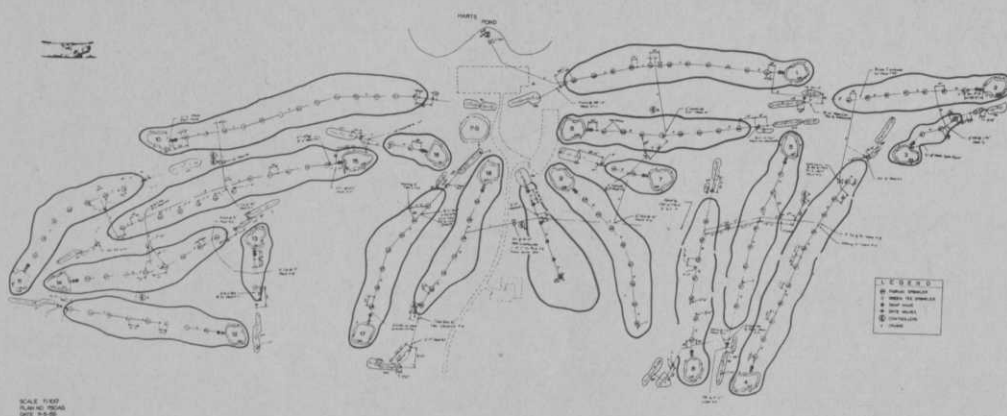


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WITH **INTERCHANGEABLE**
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HERE IS THE ANSWER to your problem of moving heavy materials around your golf course.

Champion Doo-All Trailers, equipped with 1-cu.-yd. hopper and interchangeable flat bed, can help you do a hundred jobs more quickly and efficiently.

With the hopper in place, you can haul sand, top dressing, or any bulk load to where it is needed on the course. Lift off the hopper, remove four bolts and put the flat bed on, and you have the perfect vehicle for those many hauling jobs (sacks, drums, benches, debris) that come up throughout the year.

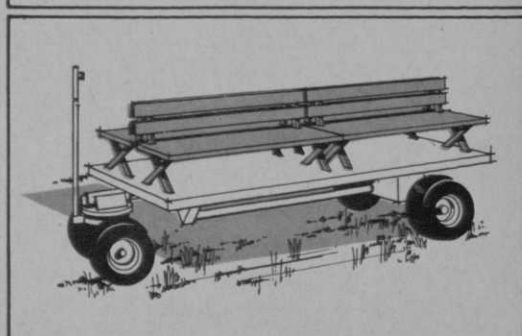
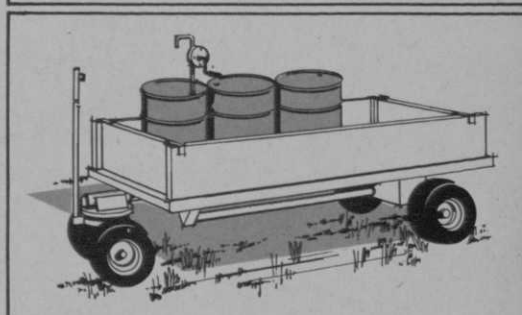
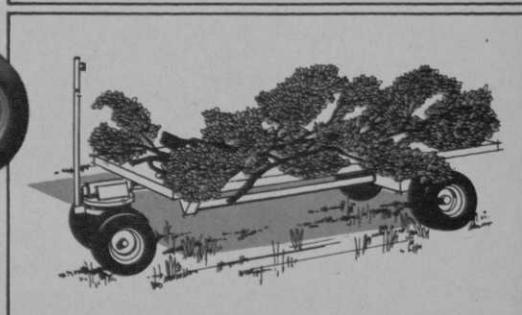
TERRA-TIRES Protect turf from rutting . . . Big, easy-rolling Terra-Tires spread the load over a 48" width of ground. You get the work done when needed without added problems of turf damage or ruts.

For big bulk loads, there is a Champion Trailer with 2 cubic yard hopper — See your equipment jobber or write for details.



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Aerate-Renovate-Spike hard packed turf

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Here is a machine that really deep slices and conditions your contoured or hard turf. Exclusive design provides excellent low-contour following characteristics and in-line aerating for uniform penetration over uneven ground. Model 595 Aerator offers blade options which permit thatch removal and sub-turf aerating. Fits any tractor with 3-point or universal hitch. Operates at speeds up to 10 m.p.h.

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For more information circle number 236 on card

EMERSON

continued from page 26

vices. These include steam baths, haircuts, rooms, packaged liquor and tobacco, and even roasting a Thanksgiving turkey that was too large to fit in the oven at home.

For many years it was universally thought that providing the ancillary services mentioned above was within the exempt purposes of private clubs. However, recent rulings made by the IRS, both formally and informally, indicate that certain of these activities (and, by implication, the other) are not "in furtherance of a club's exempt function."

The objection to these services is that they are neither social nor recreational in the view of the Treasury Department, even though they do contribute to the members' pleasure in the realistic sense of the word. Even if the Treasury view is correct, however, the proper concern is not that such activities be prohibited, but that they be taxed.

Until now the Treasury has had only the very crude instrument of revocation of a club's exemption as a means of enforcing the reading of the statute. With the extension of the unrelated business income tax to clubs it was expected that a much more appropriate remedy would be made available.

However, the Act as passed by Congress and signed by the President appears to preserve all of the old rule regarding retention of exempt status while assessing the income tax at the same time. Apparently this will include the 5 per cent rule on outside business, a ban on package liquor sales and the prohibitions against investment income.

The Internal Revenue Service will now begin to draft regulations under the new provisions. This will be a lengthy process and represents an opportunity for clubs, by working in close cooperation with their association, to make known their views. The National Club Assn. must now begin this work. □