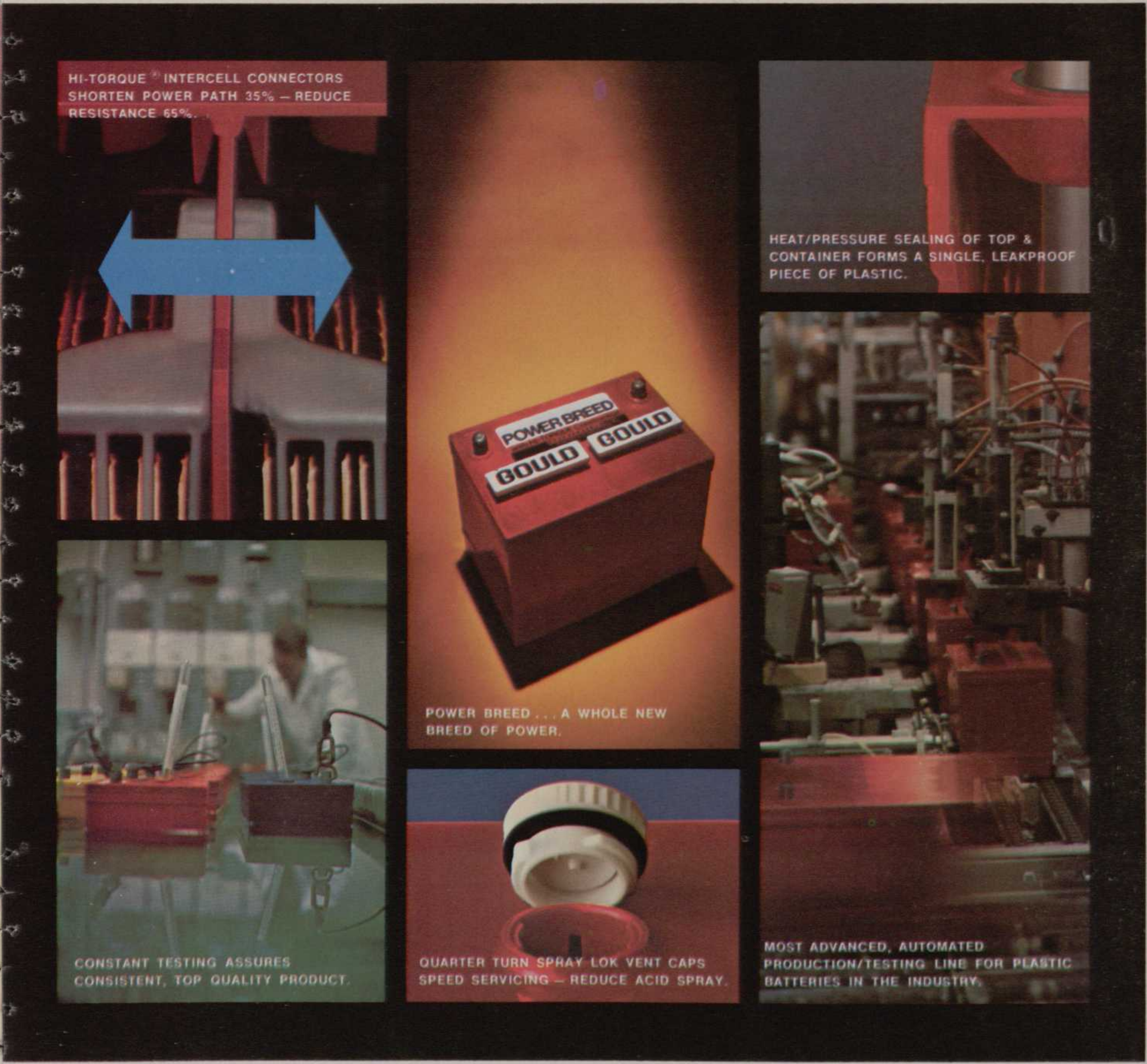
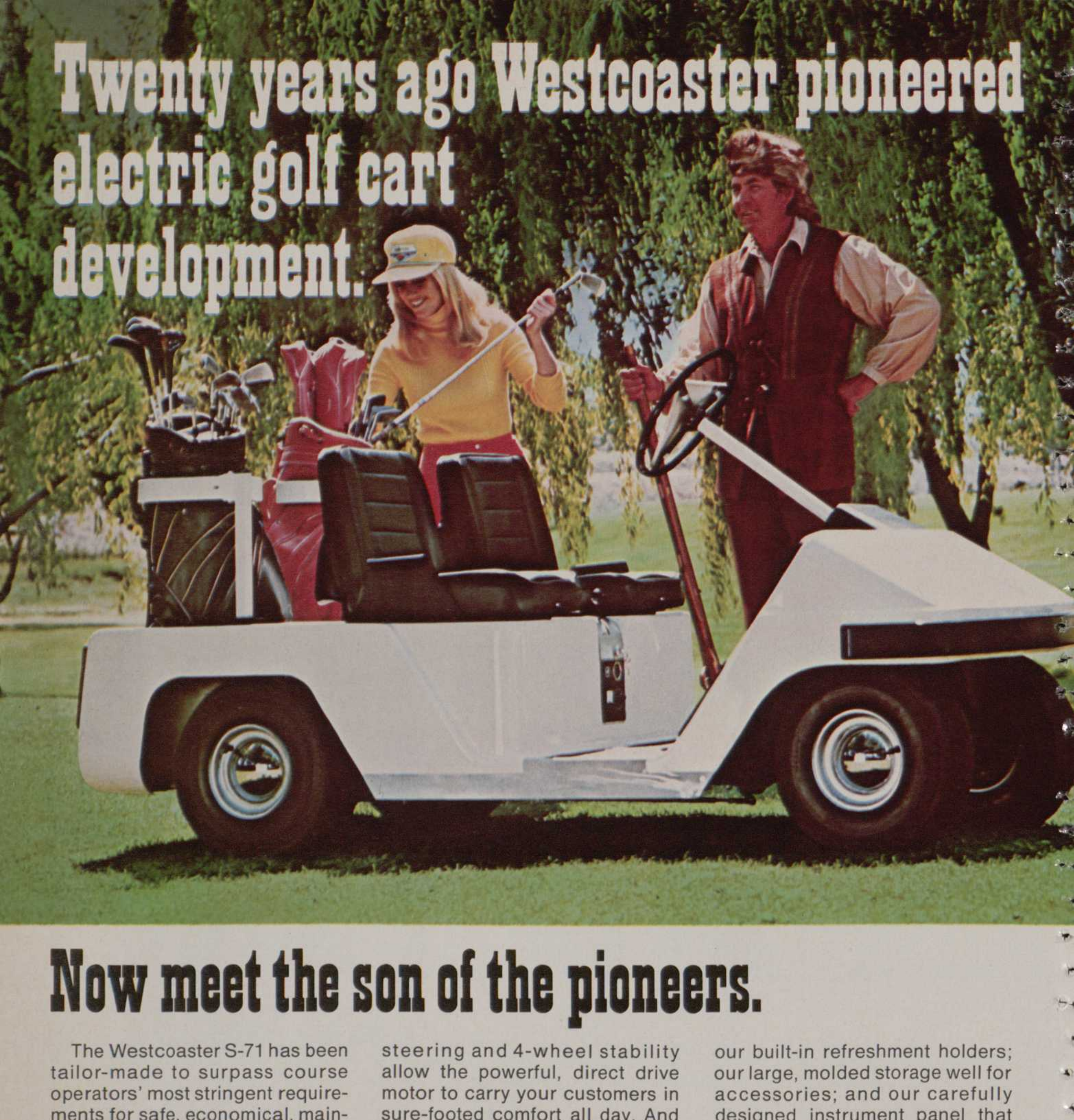


GOULD

35%; reduce resistance 65%. Then we use specially alloyed grid metals, a new high density oxide formula, dual purpose separators, new self-aligning plate construction, quarter turn Spray-Lok® vent caps to speed and simplify servicing — technical talk that translates thus: the POWER BREED is a powerful endurance type battery. It is designed and engineered to operate efficiently in cycle-service operations (where battery power is total power). We built it to be powerful. Carefree. Ready.

After all, the pro in charge of equipment deserves a breather at the 19th hole, too. For information write: GOULD, INC., Sales Dep't., Automotive Battery Division, P.O. Box 3140, St. Paul, Minn. 55165.

For more information circle number 170 on card



Now meet the son of the pioneers.

The Westcoaster S-71 has been tailor-made to surpass course operators' most stringent requirements for safe, economical, maintenance free and profitable operation. Its dramatic low profile and lightweight fiberglass body put the center of gravity where it belongs—low. The same low profile means only a 6-inch lift to set heavy and cumbersome golf bags securely within their carrying well. Standard automotive type steering and 4-wheel stability allow the powerful, direct drive motor to carry your customers in sure-footed comfort all day. And quietly, too. The hypoid drive virtually eliminates drive train noise while reducing costly wear.

Special features that you would pay more for on other vehicles are standard on the Westcoaster S-71. Like individually adjustable vinyl seats, with our exclusive full-width storage pocket on the back; our built-in refreshment holders; our large, molded storage well for accessories; and our carefully designed instrument panel that allows instant, fingertip access to the controls. Optional—a rakish, vacuum-formed plastic canopy.

Sound like a profit maker? You know it. Write for our 8-page brochure—we'll have it in your hands almost as soon as we can put a fleet of S-71's on your course.

Limited number of dealerships available

For more information circle number 220 on card

Westcoaster

Subsidiary of Otis Elevator Company

P. O. Box 8600, Stockton, Calif. 95204 • (209) 948-2751

KEN EMERSON

ACCENT ON MANAGEMENT

Thoughts on taxes and the "tax-exempt" club

How are private clubs throughout the country reacting to the Tax Reform Act of 1969, its related IRS regulations and to Revenue Procedure 71-17, the IRS revenue procedure concerned with record keeping and with nonmember use of a private club? Comments and opinions were plentiful and readily available during the National Club Assn.'s recently concluded series of tax seminars on the subject.

I had the privilege of participating in these seminars, which were held in Los Angeles, Seattle, Dallas, New Orleans, Lake Geneva, Wis., and Washington, D.C. And I had the opportunity to compile these concerns in order to assist the NCA in preparing its statement on the regulations, which has since been filed with the Internal Revenue Service. It may be of interest and value to share a few of these comments with the readers of GOLFDOM.

First, although there was over-all dissatisfaction expressed with the severe record keeping requirements of Rev. Proc. 71-17, it was evident that the majority of the industry will make every effort to adhere to them as closely as possible. This was due to a great extent to the excellent impression made by the representatives of the U.S. Treasury Department and the Internal Revenue Service, who participated in all but one of the seminars, and to the cooperation of the Treasury Department in making them available. This action was in the finest tradition of Government and industry cooperation.

Secondly, it appears that in a few instances, barring clarification that may result from NCA's comments to the Service, some differences will not be settled short of litigation.

One of the areas of serious concern to golf clubs is that of interclub competition. Historically, this has involved round-robin tournaments in which teams from other clubs visited each other over a period of several weeks. It would appear that under the new regulations all charges made by members of visiting teams would create taxable income. The NCA hopes to clarify this problem as well as several others involving reciprocal members with its testimony before the Internal Revenue Service.

No section of the new regulations and Rev. Proc. 71-17 has raised more vocal opposition than the record keeping requirements, particularly the necessity of getting members to sign informational forms when they entertain nonmembers. Although these requirements are extremely complex, there is the added question of whether or not they also constitute an invasion of privacy in their demand for information. Although the problem is being resolved, easily completed forms have been designed to ensure interim compliance.

Some clubs have voiced such vehement objections to the regulations that they have raised the question of what would happen if they failed to keep the records required by 71-17. The answer is simple: They will have to pay a much greater tax than if they keep required records. Unpalatable though it may seem, taxpayers—in this case the individual clubs—must prove their deductions in order to gain the benefits that those deductions provide.

Another frequently voiced proposal was the thought that many clubs might decide to relinquish their tax-exempt status. Although no satisfactory decision can be reached until a club reviews its position and its financial statement both as a tax paying and as a tax-exempt organization, serious consideration must be given to Section 277 of the Revenue Code which, by requiring a club to clarify member and nonmember income and expenses, seems to require that a tax paying club keep the same type of records as a tax-exempt one.

The very complexity of the new regulations and of Rev. Proc. 71-17 has given rise to misunderstanding of the rules they lay down. Even some national tax reporting companies have been misled into circulating incorrect information. One such piece of misinformation was contained in a recent newsletter of a national tax reporting firm which said in part, "Note that these member-guest relationships apply only for *exemption* (emphasis by the company) purposes. Thus, if a member's employer pays for a group of eight persons (including the member), the payment would be treated as member payments for determining exemption. But even if the club is exempt, the employer's payment for the nonmembers would be taxable as unrelated business income."

This statement is an unfortunate but certainly understandable error. In fact in parties of eight or less the IRS rules say that the income is *not* taxable, providing payment is made by the member or by his employer. (See Rev. Proc. 71-17, Section 3.031, 3.033 and 4.01.)

It is precisely to correct the possibility of such misunderstandings as well as to clarify the many gray areas not covered by either the guidelines or the regulations or by Rev. Proc. 71-17 that the NCA has entered its comments to the Internal Revenue Service. □

Fuqua to sponsor "richest" tournament

Fuqua Industries, Inc., will sponsor the richest purse of the 1972 Professional Golfers' Assn. tour at the Jackie Gleason Inverrary Classic, February 22 to 27, Fort Lauderdale, Fla.—$260,000.

IF...

YOU OWN OR OPERATE:

GOLF COURSES
DRIVING RANGES
PAR-3 COURSES
MINIATURE COURSES

..SEND NOW, FOR OUR

NEW CATALOG OF GOLF SUPPLIES

Balls, clubs, tees, mats, pails, grips, markers, retrievers, golf bags, obstacles, ball washers, ball pickers . . . and more!

EASTERN GOLF CO. DEPT. G

Please send catalog of golf supplies for:

☐ Golf Courses ☐ Driving Ranges
☐ Par-3 Courses ☐ Miniature Courses

Name__________

Club__________

City__________

State________ Zip #______

• Our 38th year of service to the golf industry •

EASTERN GOLF CO.

2537 BOSTON ROAD BRONX, N.Y. 10467

For more information circle number 263 on card

HERB GRAFFIS

SWINGING AROUND GOLF

New breed of young professionals

"There is more color among young professionals now than there ever has been before, but the golf writers don't know where to look for the brightest personalities," observed a veteran Chicago amateur, who plays at many clubs in this country and overseas.

"Where? In the satellite tournaments?" I asked.

"No, sorry. Those boys seem to be sad and sour about something, maybe about not being in the big time. I've only seen three minor tournaments. That's enough," the old golf enthusiast commented.

"In the pro shops, at lesson tees and the score tables or boards. They are the assistants. Golf has the smartest best looking crop of comers a business could have."

"Glad to hear that." I certainly was. A few years ago professionals were remarking that too many well-paid assistants wanted to play golf instead of work at it and seemed to regard themselves practically as paid members.

In the past two years a different attitude has occurred among the assistants I've seen and heard about. Maybe the change reflects the overall job situation. Or perhaps the pleasant diligent budding geniuses, who are now assistant professionals, are looking ahead with better clarity than the rest of us.

The American Society of Golf Course Architects at their 1971 annual meeting forecast that the major activity in golf course building was going to be centered in real estate and resort projects. Those operations will need and reward specialized golf management. Who is in better position to develop that ability than a young man in pro golf business? The schools of club management, course management and pro department, planning and operating, provide basic training that vastly expands the young golf businessman's qualifications.

Recently a real estate man told me of a professional who had been working with him on a golf course residential development for four years. "Our friend and his family have good news. He made more last year than the purses of the first two tournament winners and his tax situation is very nice."

The late O.J. Noer, who probably was the most widely-traveled man ever engaged in successfully applying golf turf research, regretted that turf experts couldn't solve two of the most common faults in golf course maintenance: slovenly housekeeping and poor business management.

I would run into Noer when I was visiting over 100 golf clubs a year and I'd say to him privately, "I knew there would be trouble on this course. It's too sloppy. Somebody ought to tip off the superintendent and chairman. Or maybe they both think the members are slobs and wouldn't know the difference between a properly-groomed course and one that's a pig sty."

Noer declared that a golf course that wasn't kept as neat as a member's home was bound to have more than normal turf trouble because of ignorance and neglect. He also asserted that if officials of some golf clubs allowed the same sloppy sort of operations in their own businesses that were evident on their golf courses, they wouldn't be making enough to afford golf club membership.

The slovenly golf course, I suspect, after considerable examination of figures, costs about 30 per cent more for results than the neatly maintained course. How much of that waste might be spent wisely for a higher salary for a neat superintendent I cannot guess, but certainly money would be

(Continued on page 16)

SAVE $60,000.00 in four years

(On Batteries Alone)

The CAROCHE 4-wheel electric is much lighter than any competitive electric golf car on the market, including 3-wheelers. Period.

How many dollars are added to the initial price of a heavier golf car for purchase of replacement batteries? By using an ammeter and voltmeter, we can prove *CAROCHE can turn an 88-minute battery into a 176-minute battery,* and that heavier golf cars draw so much electric current they can reduce an 88-minute battery to a 44-minute battery.

Batteries in some heavier golf cars will have first failures after five months' service, with average failures after eight months. CAROCHE experiences first failures after fifteen months' service, with average failures after 24 months.

Your average investment in batteries for one golf car is $150.00—or $15,000.00 for a fleet of 100 cars. After use of the original batteries in heavier cars, you will buy five replacement sets through 48 months. The CAROCHE should get 24 months' service from the first set, with only one replacement set needed through 48 months.

Five replacement sets in the heavier cars will cost you $75,000.00, compared with the one replacement set for CAROCHE at $15,000.00. This $60,000.00 savings on 100 golf cars (or $600.00 per car) over a four-year period can make the initial price tag on the heavier golf car look *very* expensive and make considerable difference in your net profit price.

Add this $60,000.00 savings on batteries alone to the safety and stability of CAROCHE, plus the new ride and steering afforded by the "1971-A's" modified A-frame suspension system, and you'll understand why it is known as the "profit machine". Call or write us for a demonstration.

We'd like a CAROCHE Demonstration.

NAME ____________________

CLUB ____________________

ADDRESS ____________________

CITY __________ COUNTY __________

STATE __________ ZIP __________

CLUB CAR INCORPORATED

203 NORTON ST. • P.O. BOX 897
AUGUSTA, GA. 30903 • (404) 798-8687

Limited Number of Dealerships Available . . .
Write for Details.

Caroche

What a golf car should be.

For more information circle number 217 on card

Graffis

continued from page 14

saved and results improved if the slob factors were decreased.

Massachusetts GA, recently released figures of a survey made in the summer of 1969, which showed that the average superintendent on an 18-hole course in that state made $12,295 a year. The average chef at clubs in the same area reportedly made $12,933 in 1969. Did you ever three-putt your knife and fork? Club Management Magazine reports in its May, 1971, issue, a "not scientifically conducted study" of 40 golf clubs in the Northeastern states from Virginia to Maine that superintendents "average" $13,004 a year and chefs $13,624. Superindendents range from $8,600 to $22,000. Rents and other expenses and fringe benefits are not reported in either of the surveys. And golf clubs wonder why they aren't considered models of business management.

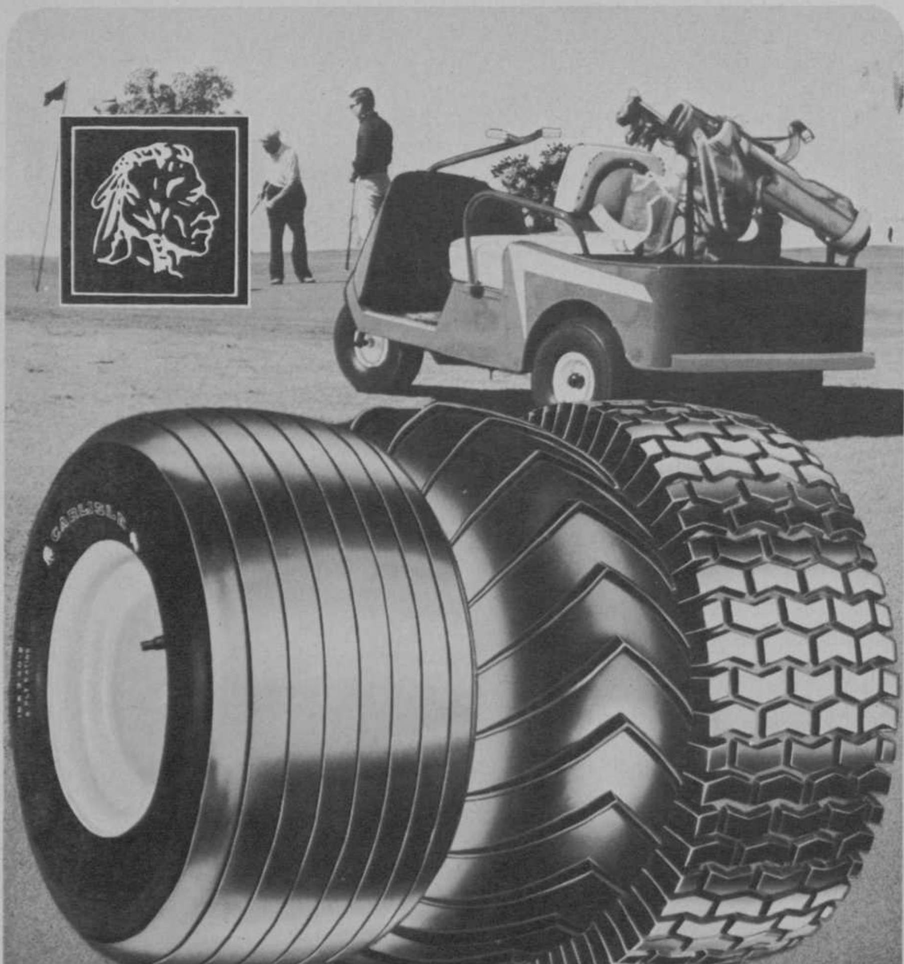
Lee Trevino's action in contributing $5,000 of his $35,000 first money at Memphis to the tax-exempt charity sponsoring the tournament was a combination of head and heart that makes a pro star look very good. No other professional athletes are associated with charities as the golf professionals are, both the journeymen and the lesser-known club professionals who give much of their time and effort to playing in fund-raising events and conducting many, such as National Golf Day, Golfers of Ike, Hagen Cancer Fund and innumerable local affairs. The professionals' prize money comes off the top of these charity tournaments, of course, but there's still got to be a field to put on the show.

Golf professionals have a tradition of being more charitable than other professional athletes. The first thing the Professional Golfers' Assn. did after its organization in 1916 was to inquire into the needs of Johnny McDermott, the first homebred National Open Champion. The pattern for the PGA's benevolence was set by the St. Andrews' Society, an organization of Scots which was the first charitable society in the United States.

Nobody, professional or amateur, in golf can take much of a bow for making contributions to tax-exempt welfare and educational causes. The U.S. Chamber of Commerce says that until May 10th this year every cent the "average" American made was needed to pay Federal, state, local and other taxes. From that time on, it looked especially hard for deductions.

Sectional GCSA news bulletins and superintendents' personal reports indicate that this summer college and high school student vacation labor has been more abundant and valuable than for many years.

"Golf" by Gary Wiren, published by Prentice-Hall, Inc., Englewood Cliffs, N.J., is a concise volume in a series of sports primers. It is most useful for a beginning golfer. Wiren, a Class A PGA professional, formerly sports events manager and athletic publicity man for the University of Oregon, has given the simple right answers to the questions of the beginning golfer—man or woman—who wants to graduate from TV watching to playing. Most golf books are over-written to the extent that they discourage the golfer who is looking for fun. This one isn't. It gets to the points. □



TURF IS TENDER!

. . . and Carlisle treats it that way! The folks at Carlisle know that it isn't the "walker" that tears up the turf . . . it's the *rider*. We've worked with greenskeepers and pros to develop tires and treads that treat the grass tenderly . . . so when it comes to replacement, specify the tire that is designed to fit your needs and match your turf. For golf carts, mowers, trailers, and power equipment see your Carlisle dealer. He knows Carlisle tires, and Carlisle tires know your turf!

CARLISLE
TIRE & RUBBER DIV.
CARLISLE CORPORATION / Carlisle / Pa. 17013

For more information circle number 206 on card


GET YOUR CLEANING PROGRAM OFF THE GROUND
WITH RAKE-O-VAC® FROM TORO
One machine that does all the jobs. It rakes, vacuums, renovates, and conditions turf. Then it tackles hard surfaces like sidewalks, driveways, and parking lots.
This durable machine picks up everything from pine needles to cans and paper plates in one clean sweep. And can be easily towed from site to site by pick-up truck, jeep or tractor.
Rake-O-Vac also keeps your turf maintenance crew at a minimum.
One man. One machine.
For additional information, fill out the coupon below.
TORO
TORO
TORO
Mail to: Mr. Robert Scagnetti, Toro Manufacturing Corp., 8111 Lyndale Ave., South, Minneapolis, Minnesota 55420
I would like to know more about the Rake-O-Vac turf-maintenance machine. Please send me a brochure.
Name
Address
City
State
Zip
For more information circle number 266 on card

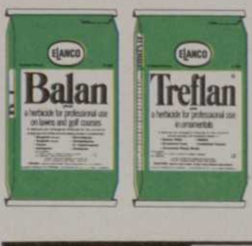
Balan's best salesman...

...is the course that's using it... all over!

It's the strongest way we know to prove what we've been saying all along . . . that **Balan®** is really effective in the prevention and control of annual weedgrasses. Balan is inexpensive, weatherproof, easy to apply, and does not leave any unwanted residue . . . it's all true!

Ask your distributor salesman to help you work out a full-course program.

Elanco Products Company
A division of Eli Lilly and Company
Dept. E-455
Indianapolis Ind. 46206, U.S.A.



Treflan
Balan
ELANCO

(Treflan®—trifluralin, Elanco)
(Balan®—benefin, Elanco)

For more information circle number 258 on card

Call whoa on poa with Betasan®

Selective Herbicide

Now is the time to get ahead of your worst weed pest of greens and tees—Poa annua. Treat your turf with Betasan now and prevent fall poa germination.

An application of long-lasting Betasan will also control fall-germinating henbit and shepherdspurse as well as crabgrass next spring.

Betasan is easy on your desirable turf grasses and dichondra, as well as many ornamental plants on your grounds. Use economical, long-lasting Betasan to prevent weed growth so your grass can fill in during cool weather. Available in liquid and granular formulations, Betasan is easy to use in spray or dry application equipment. Get Betasan now from your golf supply distributor. Stauffer Chemical Company, Agricultural Chemical Division, Dept. HD, New York City.

Betasan from Stauffer CHEMICALS

For more information circle number 216 on card