

October with attention given to the greens consisting mainly of light watering and very close cutting every day.

#### Gist of the Above

1. Bermuda greens not planted with winter grasses return very nicely in the spring with ordinary treatment of topdressing (no sand).

2. Bermuda greens planted with winter grasses and not heavily treated with limestone (powdered) in winter or early spring return slowly and with large bare patches.

3. Bermuda greens planted with winter grasses and treated heavily with limestone (powdered) in winter or spring return fairly quickly, with thick growth and only a very few bare patches, which patches become grassed in a few weeks by the use of *hydrated* lime.

4. A topdressing of dairy manure and good soil (no sand) is the premier treatment for Bermuda greens.

5. Bermuda may grow in sand, but will develop bare spots, sand having little nutritive value and also creating much heat, and thus depriving the Bermuda of the moisture which it needs. As much watering promotes growth, sprinkle at any time of the day.

6. Bermuda greens with very sandy soil should be covered with 4 inches of good dirt soil, much better greens thus resulting.

7. Ammonium sulfate used without topdressing gives only temporary improvement, later apparently souring the soil, while if it is used as an auxiliary to topdressing it is beneficial. Results are, however, not equal to those obtained from the use of manure and soil.

8. Winter grass (Italian ryegrass) thrives on moisture and will stand close cutting even in very cold weather. It also lives longer in warm weather if it is kept wet and cool.

9. When planting winter Italian ryegrass, the grass should be cut after its first growth, as waiting to cut after high growth will cause a bunchy and uneven surface.

10. Fight sand ("put it in your bunkers"). Use frequent topdressings of manure and soil. Cut every day and use water at any time ("it sometimes rains when the sun is shining, and the grass doesn't die").

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### Federal Tax On Green Fees

Mr. James Francis Burke, general counsel for the United States Golf Association, advises golf clubs throughout the country that they need not include in their 1925 tax returns the amounts collected as green fees paid by individuals for the privilege of playing on courses of which they were not members or on amounts collected from members to whom the privilege of playing golf is not accorded without the payment of a special fee. Mr. Burke has discovered that hundreds of thousands of dollars have been improperly and unnecessarily paid by golf clubs to the Government on the assumption that green fees were in the same class as dues and admission fees to places of amusement and that these taxes are still to be included in tax returns. The questions involved have been settled in the one case by the Treasury Department and in another by the decision just handed down by the United States District Court of Massachusetts. As the new tax bill recently signed by the President makes no alteration in the law, it will be unnecessary for clubs to include the amounts referred to in their returns now being made up.