

## the business beat

## Booth In Realty Merger

The Booth Real Estate Company, with offices in Southfield and Redford Township, has been merged into the Westdale Co., with offices in five outstate cities.

The new Westdale Co. has projected sales of \$112 million for 1970, making it even larger than the Real Estate One firm formed a month ago.

The Southfield office at 27200 Lahser will be known as "Westdale Co." (Booth Division). In charge will be William E. Booth, president of the former Booth company. He will handle the commercial side of the business.

PRESIDENT of the firm is Leonard L. Westdale, who said that the Booth acquisition will give his firm 16 offices across the state.

Outstate locations are in Grand Rapids, Kalamazoo, Holland, Lansing and Grandville.

Westdale announced "plans" but no details for "a major expansion in the greater Detroit area and in major cities



L. L. WESTDALE



WILLIAM E. BOOTH



ROBERT W. HEINDRICHS

throughout the country in the immediate future."

Westdale himself is a governor of the National Brokers Institute and chairman of the education committee of the Michigan Real Estate Association.

He is a native of Indiana, was raised in Michigan and graduated from the U. of M.

WILLIAM BOOTH is immediate past president of the Michigan Real Estate Association, a director of the National Real Estate Association, past president of the Western Wayne-Oakland Board of Realtors, a past vice president and director of the National Bank of Southfield and a leader in

establishing the first Realtor Board Credit Union.

Booth has lectured in colleges on real estate, served on the Southfield City Planning Commission and ran unsuccessfully for mayor.

Robert Heindrichs, whose title will be "general manager of the metropolitan area of Detroit and Oakland County," is a two-year member of the Million Dollar Sales Award Club of the Grand Rapids Real Estate Board.



JOHN T. WEST of 14121 Fenton, Redford Township, is retiring after 35 years as an agent of Prudential Insurance Co. in the Detroit area. A native of England, West has earned the company's "northern star" award, served seven years as treasurer of St. Elizabeth Episcopal Church and is a member of the church vestry. He and his wife Ann have three married children.

## Appraisers Meet Feb. 17

Mortgages will be the topic at the next dinner meeting of the American Society of Appraisers. The meeting is set for Tuesday, Feb. 17, beginning at 6:30 p.m. in Stouffer's Northland Restaurant, Southfield.

Edward Proctor Jr., executive vice president of Proctor Homer Warren, will speak on the effects of current mortgage participation practices on the valuation of equities. Proctor is president of the state Mortgage Bankers Association.

## New TV Post To Crandall

Jerry Crandall of 30426 Grandon, Livonia, has been promoted to the newly-created position of city editor of WJBK-TV News.

Crandall will direct the assignment desk, mapping out coverage of daily events.

A native of Hillsdale, where he attended college, Crandall joined Storer Broadcasting Co. in 1964 as a newsman after working at a Jackson radio station. His honors include several statewide Associated Press awards and an award from the Detroit Press Club Foundation.



JAMES BABBITT has been promoted to manager of the Livonia office of Beneficial Finance Co. at 31015 Plymouth Road. He joined Beneficial in July of 1968 and most recently was customer service manager in Dearborn. A graduate of Roseville High School, Babbitt lives in Detroit and plans to move to Livonia.



KENNETH H. KRAINING of 29045 Grandon, Livonia has been appointed manager of field relations administration of the automotive divisions of North American Rockwell Corp. He had been assistant manager of product advertising for four years after joining the division in 1960 of advertising as assistant. Kraining and his wife have three children.

## Do You Use Home In Your Business?

In making out their federal income tax returns, taxpayers often overlook expenses which may be tax deductible because they use their home for business purposes, according to William C. Rescorla, CPA, president of the Michigan Association of Certified Public Accountants. Such deductions may be available whether the taxpayer owns his house, rents an apartment, or owns a co-op.

Deductible items fall into two general categories, incidental and regular. The first would include, for example, expenses incurred for home entertainment of customers—cost of food, liquor, catering service. The taxpayer should be able to establish the bona fide business element in such entertainment.

The second category of expenses pertains to use of the home on a regular basis for business purposes, generally as an office. This may be either by an employee or a self-employed taxpayer.

Rescorla says that deductibility under this category includes not only direct expenses, such as telephone, stationery and office supplies, but also part of the cost of maintaining the residence.

THE INTERNAL Revenue Service takes the position that "incidental" use of the home either to do work taken from the office or for entertainment, does not permit deduction of any part of the expenses of maintenance. But "regular" use of the home for business is recognized for deductions by a large variety of taxpayers including architects, lawyers, doctors, accountants, artists, inventors, consultants, authors, real estate agents, and others.

"For employees, as distinct from self-employed persons," Rescorla says, "the Internal Revenue Service requires

that, in order to have any part of home maintenance deductible, use of the home for business purposes must be a condition of their employment."

The courts, however, have frequently taken a more lenient view, requiring only that use of the home be helpful to the conduct of the employer's business. An employee may be able to assure himself of additional deductions by making proper arrangements with his employer as to where he will be required to carry out his work assignments, particularly work done outside of usual business hours.

For self-employed persons, other factors determining the deductibility of costs for the business use of a home include whether or not there is reasonable expectation of profit from the activity, whether books of account are kept, and whether attempts are made to make the business profitable if it is not so readily.

JOHN A. MAXFAVER shows he is entitled to some deduction, according to Rescorla, he faces the problem of what items are deductible and in what amount.

For example, if one room in a six-room house is used for business, it might be reasonable to deduct one-sixth the expenses of the house. But the number of rooms is not the only criterion—an allocation may be based on the total square feet of the house compared with the number of square feet used for business. Expenses to be apportioned can include light, heat, cleaning, insurance, and any other costs applicable to the premises.

A taxpayer who owns his residence has a longer list of possible deductions, including depreciation, which may be a sizable deduction.

## Poor Relative



## Engineers Meet Monday

Two awards will be given at the Monday (Feb. 16) meeting of the Oakland chapter of the Michigan Society of Professional Engineers.

The "Dutch-treat" dinner meeting will be held beginning at 5 p.m. in the Royal Oak Elks Lodge, 206 St. Troy.

MSPE President Fred R. Cheek will present the "engineer of the year" award to a still-unannounced person. The good government award

will go to State Sen. Robert J. Huber (R-Troy) for his "untiring efforts toward safeguarding life, health, and property of the public and promoting good professional engineering practices."

The Oakland chapter will also sponsor a day-long invitational seminar March 7 at Oakland University on continuing education programs for engineers.

## Housing To Get Political Muscle

Homes will cost more in 1970, and mortgage interest rates will remain high, University of Michigan Prof. Karl G. Pearson told members of the Detroit Real Estate Board Women's Council.

New rounds of wage increases and continued rises in materials and construction costs are part of the reason. "There will likewise be a continuing rise in prices of used homes which are well located and well maintained," Pearson said.

Factory built, housing, he suggested, may be the only way to beat high construction costs.

PROF. PEARSON, faculty member of the U-M Graduate School of Business Administration and director of the university's real estate education program, said the home buyer of 1970 faces a "dual dilemma."

The dilemma is that of finding a home at an acceptable price and then finding the required financing. With the government holding fast to its restrictive credit policies, and with savings and loan associations forced to cut back on mortgage lending due to deposit withdrawals, the prospective home buyer will find himself locked out of the usual sources of mortgage money.

"To relieve this tight credit situation, more federal funds will be channeled into savings and loan companies, and new sources of mortgage money, such as real estate investment trusts and pension-retirement funds, will be tapped. With the funds of large corporations going increasingly into housing and real estate, this will also provide some credit relief."

Pearson pointed out that the mortgage interest costs component of the consumer price index rose 11.1% in the first 11

months of 1969, and indications are that it will remain at its present high plateau.

CONCERNING the use of factory-built housing to beat high construction costs, he commented:

"With assembly line manufacture and the economies of year-round production, the price of housing can come down. Also with Federal Housing Administration insurance and with savings and loan lending now available for mobile homes, this industry will show big sales gains in 1970."

Pearson foresees an increase in the "political muscle" of housing: "With more veterans returning and seeking homes of their own at prices they can afford to pay, with the sharp rise in marriages and the formation of new households, with the realization that millions are still living in substandard housing, and with our housing goals way ahead of our productive capacity, an increase in the political muscle of housing is inevitable."

"WE SEE it even now in federal guarantees for loans to acquire and develop land for new towns and in the permission to override local building codes and zoning restrictions where they interfere with federal tests of new building techniques. And we are likely to see it in an easing of credit."

Overall, the real estate market in 1970 will be extraordinary, showing strong demand, rising prices, declining vacancies, and substantial shortages, Pearson concluded. "Land will become more valuable than ever before to accommodate the demands of population, commerce, and industry which is moving out farther and farther from the central cities."

## IN THE POCKET

The Michigan Woman's State Bowling Association has established another tournament record by attracting 3081 teams to the annual competition that opened last weekend in Benito Harbor.

Under the guidance of Mrs. Marge Stroks, secretary from Grand Rapids, the tournament has grown each year and in 1969 topped the entire nation. Now, the national mark has been broken again.

For the opening week the Teho Lanes teams of New Buffalo topped the actual pinfall list with a 2555; Nancy Haner and Joyce Marriot, of Kalamazoo topped the doubles with 1155; Lenore Schafer, of Stevensville, showed the way in the singles with 673 and Joanne Emmons, of Sidney, showed the way in the all-events with 1848.

THE DOORS to the Detroit Hall of Fame will be opened at the Historical Museum on Saturday, March 28 to admit four new members.

Those to be honored include Maxine Crocker, longtime captain of the All-Star Leagues; Tony Lindemann, former captain of the Stroh team; Bill Williams, former city state and national president of the Bowling Proprietors Association, and the late Therman Gibson who was chosen for the posthumous award.

Following the induction in the afternoon there will be a Hall of Fame dinner at the Statler-Hilton in the evening.

JERRY HOLT, of Westland, turned in the best performance of the week. He rolled two 700 series in four days.

On Sunday he put together games of 195, 216 and 300 for a 711 to take the singles lead in the Wayne Association tournament. Then he came back in the Senior House League and turned in games of 216, 226 and 259 for a 701.

Other high scores included Jim Tischer 688 and Al Gardella 682.

The high score of the week, however, was the work of Bob Hart with 741 in the Westland Classic. He linked games of 302, 300, and 259.

THE J.S. VIG Construction team established a high in the Garden Classic when it posted a 3253.

Bill Collett showed the way with a 692. Wally King followed with 677. Mike Eland contributed a 652. Bill Satter 658 and George Sfridre a 581.

Other high scores included—Mike Tischer 684, Chuck Quinn 673, Joe Gniwec 672 and Bill Gay 672.

KEITH JEDGES, a nine-year-old with an average of 38, rolled a 138 game in the Livonia Father & Son League. Dick Wilson lead the Dads with a 224 and Randy Wurman was high for the boys with a 165.

The veteran Bob Hill found the line again in the Livonia Classic to turn in a 235 game and dead-end Paul Horie at that figure. Both bowed to Ron Osterstrom.

In the Whirlwind League Carroll Warrup was high with a 234, while Lenny Eland had a 531 and Wally Denmore a 225.

The Ladies Singles Classic bowled a doubleheader. Ruth Case took scoring honors in the opener with a 559-129-638 and Darlene Cook paced the second set with a 596-69-565. Marge Brothers took single game honors with a 223-23-245.

DICK BEATTIE, the best southpaw in the area, returned to the peacetime role in the Westland Classic.

He put together games of 237, 203 and 257 for 697.

RICHARD GIBSON, a 12-year-old, furnished the highlight of the teen bowlers season at Plymouth Bowl when he posted a 252 game.

Among the adults it was Hank Stominski, of the Evans League, who contributed a 249.

MARTY BACON set the pace in the major division of the Teen League at Merri-Bowl with a 235 in 560. And in the Junior division Dwayne Weber had an even 600.

OVER AT BEL-AIRE the veteran Ken Haviland posted a 706 to beat out Dick Frank by a single pin. Jim Andrews rolled the high game with a 258 and also beat out Harry Evans by a single pin.

BOB LOWE, bowling in the

Carpenters League at Oak Park, was high for the week in the house with a 275 game. In the Junior House League Stan Anderson fired a 258 in 585 while Jim Toder had high series in the Senior House circuit with a 633 and Mel Margesian had a 233 for high single.

BOB HARRIS was high in the Teen Classic at Farmington Lanes with a 236 in 575, while Mike Flynn had a 560 and Don Dames a 572 series.

In the Ladies Classic Millie Reynolds had a 233-371 for top honors while Marge Brown posted a 223. In the Thursday circuit Marge Kiley was high with 572.

GREAT JENSEN, the "grandmother" of the GITA showed her younger rivals how it is done when she converted the 2-7-10 at Farmington Lanes. Another member of the family, Elaine, had a 199 high game.

## observing sports

Ah, yes, there is mail, sometimes, for ye sports editor.

Like the letter from a Farmington reader who wonders about why there is no high school soccer in the Observer area.

Whether the gentleman originally hails from England or South America or wherever soccer is the national sport we don't know.

But one thing is sure that soccer has become a mighty sport in the United States, notwithstanding the collapse during the past year of the Detroit Cougars professional team.

As we've noted heretofore, there are areas of the U.S. where high school soccer is a major part of the interscholastic athletic program.

Take around New York, for example. Or in the vicinity of St. Louis, for another example.

Just why it never has taken hold around these parts, well, your answer is as good as ours.

We remember that during our junior high days...and believe us...that was a long time ago...soccer thrived in the Detroit public school system.

STILL SO VIVID are the memories of that first sports trip we ever made anywhere—from Hutchins Intermediate (that's what they called junior highs then) to Sherrard, about three miles distance in a city bus.

Quite an assignment it was, far more thrilling than jumping aboard a 707 Boeing jet at Metro and zipping non-stop to Los Angeles or Seattle or San Francisco or Atlanta.

But, then, we were just 14 or 15 back on that trip...and not a graying 'ol gent of —, we'll leave that blank, because within another couple weeks we'll be celebrating a birthday.

But in more serious vein, soccer flourished in the Detroit area on a school level in the 30s...but when the Detroit schools dropped sports for the junior highs, soccer went out the window.

In more recent years, Stevenson High in Livonia has tried soccer and did well for a year or two. Budget problems, however, cramped the sport.

Other schools have talked about fielding soccer teams, but it's been more talk than anything else.

Yet, over at Schoolcraft College they have a soccer team which has done right well over the last three years despite the fact very few of the players ever played the sport until they arrived on the Schoolcraft campus.

FROM WHERE WE SIT, soccer would be an ideal sport to add to a high school's program. While we're for as many activities as possible at each school, we'd think that soccer would excite more folks than, say, tennis or golf, which attract almost no following.

Soccer, too, wouldn't be an expensive sport. The uniforms are simple and not costly.

A couple of balls wouldn't run very high. The soccer field itself isn't very elaborate.

When Gordon Preston, now connected with the Franklin Racquet Club in Southfield served as public relations director for the defunct Cougars, he frequently told us of the many clinics he and the Cougars put on at high schools in the area.

"It was amazing," Preston recalls, "how much interest we found in soccer among the schoolboys. We always had the feeling that sport would blossom out in the schools. It still very well might."

One athletic director told us that the big problem he has is the locating of a coach who knows something about soccer.

IT SEEMS to be the same reason why, perhaps, gymnastics currently is restricted to just three area schools—Clarencville, North Farmington and Farmington.

Chuck Thompson, the Clarencville coach who has produced state champs the last two years, feels that more gymnastic coaches could be found the sport would take hold on a bigger basis around the area and the state.

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