

FEBRUARY 14, 1985

For the past few months, the ruling by the tax collectors to start making farmers and ranchers keep books on their pickups has been a mighty hot topic in the Shortgrass scene. Hombres of grand dispositions were seen going along muttering and complaining over the act. But last week as you probably noticed the rules were changed so we'd have an option whether to take a blanket 80 percent off for business and 20 percent for measure, or keep a log book and take a full deduction.

I never was convinced the IRS was serious about checking up on farmers and ranchers. The service is bound to have reviewed enough from cattle deals and boll weevil cotton projects to know if they captured every herder and planter in the country who was even thinking about cheating on his taxes, they wouldn't have over \$13 or \$14 to turn into the Treasury.

We had a cowboy at the ranch one time who was in that frame of mind. He kept running his metal detector back and forth across our shearing pens and shipping corrals. Had he discovered the biggest bankroll to ever pass through a corral gate the world over, he'd still have needed help to cover the cost of his dry cells.

the change in the rules was a big letdown for me. The new ratios on business and pleasure made me realize that I wasn't doing 20 percent worth of business or getting 80 percent worth of pleasure from my game. I tried working it both ways on paper. We'd cut down so far since the drouth that selling empty feed sacks and waiting around the post office in hopes a check might come in was the principal endeavor.

What it looked like was that I needed to find another category besides a business and pleasure column. Surely I wasn't like my trade and just didn't fit anywhere. At that moment I could have been accumulating a big write off to sell a high roller without knowing its label.

Also, unlike my colleagues, I enjoyed charting my trips in my pickup. I'd ride along and think up new ways to polish up the happenings of the day before or add a phrase or two on the day's trip. I made the coffee drinking sessions sound like important conferences, and visits to the bank were to restructure my cash flow instead of just to renew a note.

Once when I was in San Francisco I paid \$2 to go on a clipper ship anchored in the bay that had the old logs out where they could be read. I remember thinking that was the job I'd have wanted to do on board ship. With a little talent, every day could have been made into an exciting adventure story. Land travel is harder to dramatize, but I got good at entering my positions and recording the wind speed.

I am going to keep up my pickup logs in case some business develops before spring. I don't suppose the publication rights are valuable, yet the day I visited that ship there were a lot of tickets being sold, so once again I may be right on the edge of a big success.