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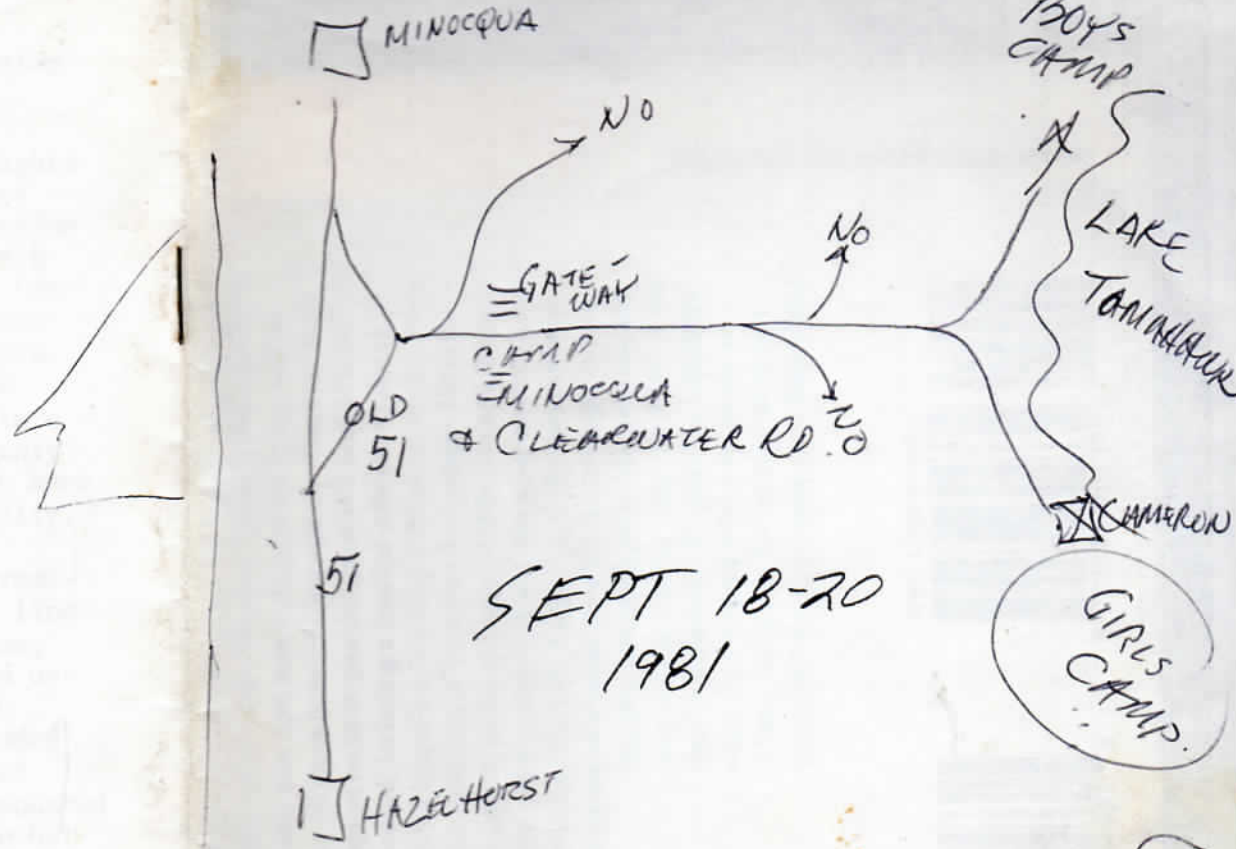
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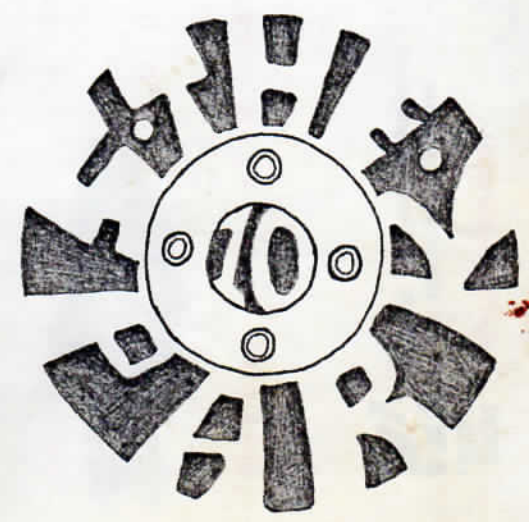
F O R D M O T O R C O

L I N C O L N



SEPT 18-20
1981

BILL CAMERON / 356-5679



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Associate Editors: Gary Busha
Tim Tilton

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Associate Director: Wally Wray
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Directors-at-large: Bill Cameron
Tim Tilton
Phil Hall

Education Committee Pro Tem: Matt Joseph
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Gary Busha

Nominating Committee: Gary Busha
Don Luebke
Bill Pettit

The WSAH is a non-profit, tax exempt organization affiliated with both the Wisconsin State Historical Society and the Society of Automotive Historians. Membership and donations are tax deductible. Address all manuscripts and membership inquiries to: Chris Halla, WSAH Secretary, 6 Brompton Circle, Madison, WI 53711. Annual WSAH dues are: Individual--\$5; Senior Citizen--\$3; Corporate--\$25. Non-Members may subscribe to the Spark for \$5 per year.

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A LETTER FROM THE EDITOR

If you have even the slightest urge to screw things up royally, just ask me. I'm the expert. First off, take on about three projects too many. Then, just as you're figuring out how in hell you're going to get those done, decide that four years plus is a bit long to spend at a job you can't quite become totally immersed in. Take a new job and move. If you can arrange it, have one of your moving vehicles die enroute. Then run into somebody's car with your truck. This plan works especially well when your family/only car is also knocking on heaven's gate. Now, throw in half a dozen minor disasters and you too can qualify to edit the Spark and serve as secretary of the WSAH.

The Spark will of course come out late. Your job as secretary will be discolored when you fail to set an important election in motion as required.

At any rate, here's the Spark, just in time to give you the dope on our Iola Car Show meeting (elsewhere in this issue). The election is a problem. There is very little time to get everything done. The simplest way to handle this is to run the election as planned, with every hope that election results will be announced at the car show meeting.

In the interest of carrying this off in as short order as possible, the board has reinstated last year's nominating committee: Gary Busha (Chair), Don Luebke and Bill Pettit. They will prepare a slate for the one open position (Director-at-large for a three year term), and present it to the membership for voting.

I apologize to the entire membership for my delays, with the hope that damages are minimal. I hope to be settled in and back on track by the time we all get together in Iola. Wish me luck. See you real soon.

Chris Halla

DIRECTOR'S MESSAGE

It has been a busy and fruitful year for the Wisconsin Society of Automotive Historians, Inc. We had a very interesting and enjoyable Mid-Winter meeting in Milwaukee in February and picked up several members. At present our membership stands at 48. This is almost exactly the membership goal that we set a year ago and represents the "critical mass" necessary for an organization like ours to function in a way that benefits all of us. We are now a broad and diverse enough group to effectively pursue our major and general interests in automotive history, but we also have enough depth for individual members to find other members with similar specific interests. Who knows, Bill Cameron may even find someone else with a burning desire to know more about the Cameron automobile.

One aspect of the Mid-Winter meeting that was apparent to all who attended was the superb job that Phil Hall and Ray Scroggins did in planning the event. The scheduling worked perfectly and events that made up the weekend could not have been more enjoyable. Our thanks to both of them.

We had a good general membership meeting in Milwaukee and there was considerable discussion of the national dues increase and of the WSAH's reaction to it. Several points of view were expressed, and I and the other directors have tried to keep these in mind in our further communications with Dave Brownell and others on the SAH board. Wally Wray has also done his part in keeping in touch with the SAH on these matters. I think it fair to summarize our respective positions as follows. The SAH board knows that we are dissatisfied with the dues increase and other specific aspects of SAH performance. We know that the SAH board is unhappy with us for raising these issues. Both of us would like to amicably resolve them. To this end, Dave Brownell has informed me that the new SAH Chapter Liason person, John Conde, will be at the Iola car show and would like to talk to our members at that time. He also indicated that he, Dave Brownell, might also be at Iola and available to us. I, of course, invited either or both of them to join us. For this, and other reasons, I think that the Iola membership meeting

will be an important one and I hope that we can have good attendance. Details of time and place appear elsewhere in this issue of the Spark.

Because of our staggered director and officer terms and the peculiarities of our startup situation in terms of these dates, we find that we have only one office up for election in July and that is the position of Director-at-large that Phil Hall holds and is running for a second term for. I have asked the Nominating and Elections Committees for the last election, (Messrs. Busha, Luebke and Pettit) to again function as a Nominating and Election Committee and slate in an appropriate number of candidates for the one board position that is open. Complete ballots will be printed and mailed as soon as possible. Results of the election will be tabulated by the Nominating and Elections Committee and announced, hopefully, at the meeting in Iola.

* * * * *

Hiram Percy Maxim (Horseless Carriage Days, Genius in the Family) had a theory about transportation that is intriguing. He suggested that each successive mode of transportation created a set of desires which it could not meet and thus the demand for the next stage. It also created the technological basis for it. The locomotive created the desire for mechanical mobility but could not be individualized in terms of routes and schedules. The bicycle could be routed individually but could not be relied on for long distances or rapid movement. Both created the demand for the automobile and the basic manufacturing technology for it. The automobile existed in the same regard to air travel. Willie Ley (Engineer's Dreams) even wondered if the rocket was not the next stage in transportation.

Of course, inherent in all of these theories is the concept of transportation that finds acceptance because it is within the means of the average individual. In the last ten years we have watched the cost of the cheapest automobile go from less than two thousand dollars to more than five. The automobile had its origins as a plaything of the rich, but through the efforts of men like Olds, Ford and

and the Dodges, became the driving force in our economic development in the 20th century. Is the automobile, and with it the concept of cheap, individually controlled mobility to survive? One wonders.

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ALL SYSTEMS GO ON WISCONSIN AUTO HISTORICAL PROJECT

Realizing that within our membership there are varying degrees of writing skills, an editorial board has been set up to edit the completed manuscripts of the Wisconsin Automotive History Project. The board will also develop the form of the book. This will allow any WSAH member who wishes to participate in the writing project. Even the WSAH member who thinks he could never write a word professionally will be able to contribute to the project, without worrying that his writing isn't good enough.

Some assignments have already been made. If you feel you can provide some sort of contribution to some of these subjects in the way of facts or photos (especially photos), please get in touch with the person who is working on that specific subject. Then look at your list of Wisconsin-built vehicles and see which of the brief histories you would like to do on your own. Once you've picked one, let Chris Halla know about it right away.

We're hoping to have a major portion of the writing and photo gathering done by the end of August through the first week of September. The key word in the writing of these histories is "brief." None of them will be a major project in itself. The vast majority of the work will be between 100 and 1,000 words, with most of them running between 250 and 700 words. So, when you look over the list, don't use lack of time as an excuse not to write a history or two.

Type your manuscript, if possible, following the format shown below. Double or triple space and make sure to leave plenty of margin. If your manuscript is handwritten, use lined paper and only write on every other line. One side of a page only, please.

WISCONSIN AUTOMOTIVE HISTORY PROJECT FORMAT STYLESHEET

Name of Vehicle
Dates of Production
Name(s) of Parent Company (or companies)
City or cities of Manufacture

Your brief history

Sample:

DEL CAR (US) 1947-1949

American Motors, Inc., Troy, N.Y.

This was a light cab-over-engine delivery van with an ultra-short wheelbase of only 60 in. It had a small front-mounted 4-cylinder engine and, unusually, independent suspension all round. The price was \$890.

(Credit: THE COMPLETE ENCYCLOPEDIA OF COMMERCIAL VEHICLES, G.N. Georgano and G. Marshall Naul editors, Krause Publications copyright 1979).

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EXISTING ASSIGNMENTS FOR WISCONSIN AUTO HISTORY PROJECT

The Great Race	Wally Wray
Roads in Wisconsin	Gary Busha
The Auto's Impact on Wis. Society	Matt Joseph
Auto Racing in Wisconsin	Phill Hall and others
Kissel	Ray Scroggins and Wally Wray
Klondike	Larry Gudenschwager
Oshkosh Trucks	Ray Scroggins
Wisconsin (Milwaukee 1899-1914)	Ray Scroggins
Excalibur	Gary Busha
Harley-Davidson	Chris Halla
Ruxton (Kissel)	Ray Scroggins and Wally Wray
Duesenberg II	Bob Lichty
FWD	Bob Lichty
Grass Premier	John Kress
Oneida	Bob Lichty
Pierce	Bob Lichty

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Pirsch
Samson
Stoughton
Titan
Smith
Smith--Milwaukee
Smith Flyer
Spark
Briggs & Stratton
Milwaukee Steamer
Schloemer
Jeffery

Eureka
American Motors

Case
Chevrolet--Janesville
Colt
Hudson

Nash

Oshkosh Steamer
Rambler

Bob Lichty
John Kress
John Kress
John Kress
Bill Milbarth
Bill Milbarth
Wally Wray
Wally Wray
Wally Wray
Wally Wray
Wally Wray
Tim Tilton and
Wally Wray
Wally Wray
Larry Mitchell and
Larry Daum
Tim Tilton
Tony Hossain
Matt Joseph
Larry Mitchell and
Larry Daum
Vince Ruffolo and
Larry Mitchell
Wally Wray
Vince Ruffolo and
Larry Mitchell

As of right now, everything else is up for grabs. Also, there is a big need for one or two persons to take on the writing of a major chapter of the book on "The Wisconsin-built Tractor." This chapter would take into account all Wisconsin-built tractors and keep them separate from the encyclopedic brief histories. Please let Chris know right away what you're willing to take on.

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SOUND SUGGESTIONS: A COLUMN ON ORAL HISTORY METHODS

Continuing a series of columns by Dale Treleven, Oral History Coordinator of the State Historical Society. Reprinted from Exchange, a WSHS newsletter.

Legal Agreements

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Any historical agency or other group creating tape-recorded oral history interviews should require each interviewee to sign a legal statement agreement form. The completed form is a statement that the interviewee understands the terms and conditions under which the interview was completed, and that he/she further understands that the interview tapes and written summaries thereto may be used by future researchers. While it may seem like an imposition to have an interviewee sign such a form or for the agency to keep track of yet another sheet of paper, a signed legal agreement will verify that interviewee rights have been transferred to the agency sponsoring the interview, and that hard feelings or even legal complications may be avoided in the future.

After the State Historical Society of Wisconsin launched a formal oral history program in the spring of 1974, one of the first tasks was to draft a model legal agreement form. Drawing upon agreements administered by other oral history programs, Society officials finally agreed on tentative wording. The form, slightly modified after review and comment by counsel in the State Attorney General's Office, is the model shown below. (Fig. 1).

Local societies, community organizations, and individuals involved in oral history interviewing projects are urged to duplicate the language of the model form, substituting, of course, the name of the specific sponsoring organization. Several basic suggestions for administering the form may be helpful:

- (1) Tell the interviewee before the actual taping that he/she will be asked to sign a legal agreement form.
- (2) Obtain a signature on the legal form at the end of each interview session in cases where the discussion requires more than one sitting.
- (3) Fill out an original and one copy of the legal agreement form. Offer the copy to the interviewee and keep the original in a safe place.

(Fig. 1). Model Legal Agreement Form

Release of Rights in Sound Recordings to the State Historical Society of Wisconsin

I, _____ (Interviewee), hereby give, grant, assign and transfer, forever, to the State Historical Society of Wisconsin, as a donation, all my rights, titles and interest in and to the recorded conversation made by me and _____ (Interviewer) on (Day, _____ month and year) _____, and any written summaries or copies thereof and any documentation accompanying the recordings, for use by said State Historical Society in any lawful way including publication, except for the conditions specified below, if any:

(Interviewee signature)

(Street, road or route)

(City State/zip)

(Date signed)

Acceptance by State Historical Society of Wisconsin

(SHSW Representative)

(Date accepted)

Most interviewees will accept the necessity for and the conditions of a legal agreement form without hesitation. However, on very rare occasions an individual may wish to place restrictions on the recorded discussions for a specific period. In such instances, the restriction wording is entered in the space under the line, "except for the conditions specified below, if any:", on the model form. The most common condition is a restriction on use for a specified period. If, for example, an interviewee wanted to place a ten-year use restriction on an interview held on July 1, 1980, a clause would be included in the legal agreement to that effect: "I desire that this interview be restricted for a period of ten years, terminating on June 30, 1990."

The less complicated the language and conditions of the restriction, the better. Any restrictions, of course, must be scrupulously honored by the project sponsor.

Copyright law recognizes that each person whose voice is recorded on the tape is a joint-owner of rights to that recording. Thus, the interviewer also should sign a legal agreement form, assigning his or her rights to the agency sponsoring the taping project or serving as the final repository for the interview materials.

In the early years of modern oral history, few people thought or worried about legal title to tape recordings. Today, however, the legal form is an essential part of the interview. Clear legal title to the information on the tape and to written summaries thereto will assure the final custodian of the material that the interviewee (and interviewer) understood fully the circumstances under which the discussion was held.

Readers are encouraged to contact the writer for additional information about administering the legal agreement form in general, and handling specific restrictions in the event they are desired by an interviewee.

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CHAPTER/MEMBER NEWS

First off, it's time for our WSAH Iola Car Show meeting. The date is July 11. A Board of Directors meeting will begin at 10 a.m. and run for about 45-50 minutes. An open general membership meeting will take place from 11 a.m. to 12:30 p.m. PLEASE PLAN TO ATTEND! SAH president Dave Brownell has indicated that JOHN CONDE will be there to represent the parent organization. This will be your opportunity to meet John and express your feelings on the SAH and WSAH. The meeting will be held at the Lakeview Tavern in downtown Iola, on the old mill pond. It's an easy walk from the car show grounds to the lakeview, so you don't have to "unpark" your car if you don't want to. DON'T LET YOUR ORGANIZATION DOWN. COME TO IOLA!

Your WSAH Board of Directors met in Madison on May 16. The meeting began with the minutes of the last meeting being accepted. The state of our treasury was discussed to some degree, and existing problems at that time appear to have now been solved. A tape of the Milwaukee TV interview of Brooks Stevens from our Mid-Winter meeting has been donated to us by the television station. It is audio only. Wally Wray continues to work on a discount book arrangement . . . It was agreed by the board that everything possible should be done to make new members feel at home in the WSAH. Plans are underway to assure that this happens. In the meantime, let us urge every member to seek out and share with each other his/her interests and expertise in the field of automotive history. And do go out of your way to meet everyone when we get together. . . We're looking for new ways to make our business meetings more enjoyable for everyone. The next big one is the Mid-Winter one in Madison. If you have any ideas on this subject, write to Chris Halla, Matt Joseph or Phil Hall. . . . A vote taken on whether or not to continue our policy of collecting both SAH and WSAH dues was met with a unanimous no. Some confusion and bad feelings have resulted from this policy and it is the feeling of the board that we should take care of our dues only . . . An Education Committee is being set up, temporarily chaired by Matt Joseph and Wally Wray. The committee's first task will be to develop a brochure on Wisconsin's rich automotive history to be distributed free to school children and other interested parties. Will anyone who has been involved in the field of education PLEASE contact Matt right away. YOU are needed on this committee . . . WSAH secretary Chris Halla has resigned his posts at Krause Publications, as editor of CAR EXCHANGE magazine and senior editor of OLD CARS WEEKLY newspaper. He has accepted the position of managing editor at Wisconsin Trails/Tamarack Press in Middleton. Anyone who would like to contact Chris about WSAH matters or concerning the publications he is now involved with, may contact him at: 6 Brompton Circle, Madison, WI 53711. Chris says to let everyone know that his parting with Chet Krause was amiable and that this in no way diminishes Chet's support of the WSAH. "Chester has done a lot for our organization and for the entire field of automotive history. For this he has my continuing respect."

LETTERS (Portions have been deleted)

To: Mr. William T. Cameron
Director-at-large
Wisconsin Society of Automotive Historians
700 E. State Street
Iola, WI 5/20/81

Dear Bill:

I have just received the March/April edition of the Spark and have completed reading your article on tax consequences on antique cars. As a new member of WSAH, I thought I might throw in my two cents worth, since I am currently a practicing accountant with a specialty in federal taxation.

Your article is good, Bill, and I am sure WSAH members will be able to put your information to good use. I don't know your specific background in accounting, or more specifically, taxation, but there are some theoretical as well as practical considerations that a non tax person is probably unaware of when discussing the consequences of buying and selling capital assets under present IRS rules and regulations.

First, and foremost, the Big, Big question concerns whether our members are engaged in a hobby or business. I am sure many of the WSAH members are like myself -- they own two or three cars which they fix up and refurbish with no real intent of engaging in the art of everyday selling. Unless they are actively engaged in buying and selling as a bona fide business they run the risk of taking deductions (travel, home depreciation, tools, you name it) which will be deemed by the IRS as strictly personal in nature, and therefore not deductible. You can rest assured that the hobbyist will get his ticket pulled (audit) if he attempts to take these deductions without engaging in a true to life business. There are exceptions and we will get to that in a minute. Remember, though, the first question to be raised is this: Is it a hobby or a business? If it is a hobby disguising itself as a business, the IRS looks long and hard at such entities and probably will audit you if they think the enterprise is simply a hobby, barring all deductions related to it, assessing interest and penalties.

(Letters continued)

One major error in your article that must be clarified is that one's own personal labor in restoring a car cannot be added to the basis of the car. So, forget keeping records of time spent working on the car for tax purposes. Your own hours don't mean anything to the IRS. Obviously, if you contract someone to work on the car and pay that person money (in which case you have a receipt) -- no problem. You can see the obvious problem with adding one's own personal labor to the cost of the car for a tax standpoint. The IRS has no control and the taxpayer could literally ripoff the system.

As far as the actual tax consequences of selling your car goes, the law's treatment of capital asset disposition is pretty good. Sixty percent of the gain is excluded while you are taxed on 40% of the remainder. Let's say you are in a 30% tax bracket, that would mean your effective tax rate on the gain would only be 12%. Not too bad, really. Remember, however, that this applies to assets held for more than one year. Anything less than a year is taxed at ordinary rates. In the above example, our gain would then increase from 12% to 30%.

Your expense section of the article is good. A point to remember is that the expenses must be "reasonable" in nature. Taking off to California to a meet to buy \$45 worth of parts won't wash with the IRS. Similarly, taking your car to five annual (year after year) swap meets to sell without selling the car won't work either. Again, the notion of hobby creeps in, and the IRS is an old hand at sorting out these kinds of ventures. You are allowed a reasonable amount of expense associated with buying and getting the car ready for sale. Transportation is a good legitimate expense; however, subscribing to periodicals that deal with your marque or joining clubs to assist in your endeavor are a little more sketchy and may have to be justified.

Absolutely forget the "office in home" expense. The rules are so tight on this that the Code squeaks everytime I turn to it. Besides, it has the highest audit potential of any deduction (except foreign conventions) for the average taxpayer. If you don't have a regular ongoing

business -- forget that one.

. . . . One thing that one must remember is that the federal tax law is not all black or white. It is 70% grey. That is why when researching particular tax questions, it is necessary to investigate a bulk of the case law that corresponds to that particular question. The Tax Code sets the framework; the courts and lawsuits fill the gaps. Please give me a ring at (608) 582-2543 or write Dan Hampton, Rt. 1, Box 243, Galesville, WI 54630 and I would be glad to assist in any question or problems our members might have with Uncle Sam.

Sincerely, Dan Hampton

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SMITH AND STRATTON FLYER AND MOTOR WHEELS

by Wally Wray

As in tracing many early automotive ventures, we must look back to the growing popularity of the so-called "safety bicycle" as a reliable mode of transport at the turn of the century, for the origins of one of Wisconsin's most unusual vehicles. As in all phases of the history of wheeled transport, a demand existed for more speed and range with less work for the individual. A small power source for the bicycle had long been sought. Various approaches to motorizing the two-wheeler resulted to a large degree in the design and successful marketing of the automobile, but a motorized bicycle remained an attractive proposition for many.

Answering this demand, an Englishman named Wall invented and marketed an auxilliary powered wheel as an accessory attachment, c1910. Manufactured by the International Auto Wheel Co., Ltd., the Wall auto Wheel gained rapid popularity in Great Britain, and we may assume examples found their way to American shores as well.

American manufacturing rights were obtained in 1914 by Milwaukee's A.O. Smith Co., and production began in October of that year. Sold through bicycle and motorcycle shops, the compact single cylinder, 4 cyc., air-

cooled unit soon became so popular that facilities were quickly outgrown, and a new plant was opened to keep up with orders.

One volumn purchaser of the Smith Motor Wheel was the American Motor Vehicle Company of Lafayette, Indiana, builders of juvenile automobiles. Their American Junior model bore resemblance to full-sized practice, having a dummy hood, cowl, seat enclosures and full elliptic springs, and mounted the motor wheel at the rear. This model was followed in 1916 by a buckboard type vehicle named Red Bug.

Following a short period of manufacture, A.O. Smith acquired rights to this vehicle, and continued its production under the name Smith Flyer. Price of the tiny car as of May 1, 1917, was \$135, of which \$65 was for the car and \$70 was for the Motor Wheel.

This spirited little vehicle, for which 25 mph and 80 mpg were claimed, displayed extremely simple construction and some innovative design features. Its frame, and indeed, most of its body, consisted of six longitudinal springy boards mounted directly to the axles, and thus doing triple duty as springs. Cycle-fendered bicycle type wheels afforded plenty of ground clearance. Slightly behind the center line were mounted a pair of light wooden bucket seats, and centered at the rear was the Motor Wheel in captive trailer fashion, the fifth wheel providing power.

Controls exhibited more of the same ingenuity. A simple steering column was attached devoid of reduction gearing to the linkage in much the same manner as a modern riding lawnmower. A handlever, linked by simple rod to the motor, provided both clutch action and permitted the wheel to be spun by hand to start by pivoting the entire unit upward out of ground contact. The handlever could be slipped into a gate to hold the motor unit in the up position when desired, especially for starting. Unusual as some of the features were, the brakes rank among the most unusual ever used. Depressing the brake pedal activated linkage which pulled the front ends of the rear fender down into contact with the tires. Crude as this appears, it was apparently

quite effective on the ultra-light car, and the system was used throughout production.

After some years of production (three), all rights to both vehicle and Motor Wheel were sold to another Milwaukee firm, Briggs & Stratton, in 1919. Production continued in virtually unchanged form as the Briggs & Stratton Flyer and Briggs & Stratton Motor Wheel. Continued popularity rescued the firm from financial difficulties for a time, but after nearly five years production, it became obvious that sales of the by now \$225 vehicle were becoming increasingly difficult in a market shared with Ford's full-sized Model "T" at only \$100 more. Also, some states required operators to have drivers licences, a factor further limiting salability.

With the handwriting on the wall becoming increasingly apparent, Briggs & Stratton sold the product line to Automotive Electric Service Corp. of North Bergen, New Jersey, in early 1924, where production resumed under the partially resurrected original name of Auto Red Bug. Some time later, an electric model was added with the Motor Wheel replaced by a 12 volt Northeast starter motor as used on period Dodges. This was mounted directly behind the axle on the right side, and the batteries were carried in a large case resembling a modern fishing tackle box, located behind the twin bucket seats. Evidence indicates that the Auto Red Bug was available as late as 1928.

(Credits: SAH pub., AHR#1 Winter '73-'74
Letter and materials from James P. Metzger,
Account Supervisor Briggs & Stratton Corp.