the temporary load of twelve visiting players on the course because each of the home club members is a possible member of a team. The plan provides a chance for every member of every league club getting a birth on the team and Higgins confidently expects that this objective will help raise the standard of golf in all classes, through lessons and practice.

No green fee, of course, will be charged visiting players in league matches and this attraction of visiting other clubs helps to stir interest of each club's members in the league-team idea.

Award of first, second and third division prizes at the close of the season gives the generally down-trodden high-handicap players a chance to share in the glory and seems practically certain to maintain a close race for the all-divisions prize until the closing days of the schedule.

Golfers and club officials in the Bristol County sector greeted the Higgins plan with enthusiasm and present indications point to a league composed of Fall River CC, Country Club of New Bedford, Highland CC, Segregansett, Reservation GC, and possibly Acoaxet, although the season is short at the latter club.

Higgins drafted the plan in response to a request of his club's tournament committee for new events in the 1937 calendar. The idea, naturally, was well received because it is a broad scope, sure-fire way of getting players keenly and persistently interested in a phase of competitive play previously restricted to the better-scoring amateurs. Marty's proposal is bound to benefit general activities at golf clubs because, as he has observed frequently, the problem of many golf clubs is not that of getting members, but of keeping members sold. Keeping members active in a club means that the club can stay to its original budget and that delinquencies are held to a minimum.

Response to the Higgins golf league plan has been so quick and enthusiastic that it's a tip-off to pros and club officials in other parts of the country. Try stirring up this golf league idea, put some work, brains and enthusiasm in it and you'll see that it will mean better business for all the clubs allied in the league and for the pros at these clubs.

In London, Eng., area there are 12 public courses, which figures about one course for every 727,000 people. Glasgow has nine public courses on which about 300,000 rounds are played annually. Edinburgh has seven public courses.

Grocers' Bookkeeping Will Help Pros Find "Hidden" Expenses

A HIGHLY informative booklet on "Operating Expenses of 110 Selected Food Stores," published by Progressive Grocer provides some pointers worthy of pro thought. Among items charged in food store expense of doing business but often overlooked by pros when they guess what it costs them to operate, are:

Proprietor's salary (if the club doesn't pay more than a nominal salary you have to charge remainder of a fair salary in your operating costs before you can make an accurate report on your net profit);

Advertising (trophies, cost of sweepstakes prizes, etc., as well as the costs of printed matter);

Telephone (those toll calls into town that you have to pay, mount up);

Taxes and licenses;

Repairs and painting (if you pretty-up your shop yourself);

Insurance; Losses from bad debts; Dues and subscriptions; Professional services—legal and audit; Laundry; Inventory losses (due to theft, uncharged merchandise, or obsolescence requiring sale at less than cost); Interest on investment in average inventory and money borrowed (this includes what you don't get when you fail to take advantage of discounts).

Add the above items, not generally considered by many pros, to costs of merchandise, employee salaries, caddie wages, personal playing equipment, extra apparel, tournament expenses, and heaven knows what else, and you see that the dumb guy or the loafer is out of luck trying to make a living in pro golf's usual short season.

School Team Scoring System—F. M. Vierow, coach of the Maine Township high school golf team, Park Ridge, III., suggests an inter-scholastic golf scoring system for team play, with a four point basis of scoring. Vierow's system is presented on a copyright card which he will send interested pros and school golf instructors, if they'll send him a stamped return envelope.

Large Shelter—Henry Cotton has a large practice hut at his Ashridge, England, club from the shelter of which he gives lessons at the rate of 15 shillings per half hour, said to be the highest instruction rate in Great Britain. Cotton's calendar is crowded. His instruction shelter has a stove in one corner and is supplied with benches.