keepers is recommended, as they provide a basis for comparison and for a more complete understanding of maintenance problems. Such daily reports should contain all essential information regarding weather conditions, temperature, and work performed upon the course. The psychological reaction of report making upon greenkeepers is important. It accustoms greenkeepers to dealing with figures and leads them to pay more attention to costs and the details of operation.

Weekly reports should be compiled from the daily reports and submitted to the green-chairmen so that they can be made use of at the usual meetings of the green committees or boards of governors. These reports should be self-explanatory and should provide actual insight into the operations of the courses and should not be merely meaningless jumbles of figures. While lengthy reports are not desirable, they should be comprehensive enough to include all necessary explanations. False pictures are often presented through inadequate reports.

Annual reports should be carefully prepared by greenkeepers who will find them excellent means of informing officials of their clubs of their competency and efficiency.

Cost accounting is not a very complicated subject and greenkeepers, who care to do so, may easily learn its principles. Through its application they will be able to interpret the figures in their reports more intelligently. Statistics are worthless unless they are properly understood and cost accounting provides a ready means for their interpretation.

Annual budgets depend upon complete knowledge of maintenance costs such as provided by cost analyses. If these costs are unknown budgets are merely guesses.

Explaining the Budget

Budgets should be self-explanatory and should be prepared in such form that they will be easy to interpret. Frequently budgets are trimmed not because of the impossibility of raising the money, but because the necessity of desirability of the work outlined is not understood thoroughly. If necessary, budgets should be explained item for item.

Extravagance has no place in golf course maintenance — and neither has penuriousness. There is no economy in letting courses deteriorate and greenkeepers should not be afraid to ask for sufficient appropriations to operate their courses properly. Golfers insist upon playable courses.

"Old Man Economy" should not be permitted to scare greenkeepers just because new budgets are in the offing. The fall is the time to do considerable conditioning work which is often postponed to the detriment of courses. Essential work should be done when most practical.

Greenkeepers should use sales ability to sell adequate budgets to their clubs. They should be able to explain thoroughly and convincingly why all items are necessary and important. Removal of one or two items as non-essential reduces confidence in budgets as a whole.

Purchasing of supplies and equipment is another executive responsibility of greenkeepers. They will find the use of requisition blanks more efficient than verbal orders. Copies of purchase orders should be sent to green-chairmen with notations as to arrival and price. Hasty
purchasing seldom secures low prices or satisfactory service.

Higher standards of golf course maintenance than ever before are insisted upon today by golfers. It costs real money to keep courses up to the required standards. In most cases the necessary funds are forthcoming when the possibilities of the courses are once realized. The ultimate goal is perfection.

Bright Future for Greenkeepers

The future of the greenkeeping profession is very promising. The golf industry is expanding rapidly and the popularity of the game is continually increasing. New courses are being laid out every season and there are thousands of undeveloped golf course sites beckoning. There is a wide field for competent, well-trained greenkeepers who are both experienced agrostologists and business executives. Members of the profession are constantly growing into their full responsibilities.

At the present time there is a surplus of so-called greenkeepers who are merely caretakers. Real greenkeepers with heart and soul in their work have much with which to look forward.

In comparison with other executives, greenkeepers as a whole are underpaid. To a certain extent this condition is their own fault as they have not made proper efforts to secure the recognition to which they are entitled through their responsibilities. As knowledge of maintenance problems is attained by golfers they will become more and more appreciative of greenkeepers.

The importance of greenkeepers was not realized by club officials until recently. They were regarded as merely caretakers or labor foremen. However, it was soon found that courses would not run themselves and that the investments were too large to be left in incompetent hands. Greenkeepers today are important club executives and probably spend half the annual payments by golfers of United States.

Confidence is the keystone of greenkeeping efficiency. As executives, greenkeepers must always keep foremost in mind the best interests of their clubs. By this attitude they will best enhance their own personal fortunes. Golf clubs have most appreciation for greenkeepers who are alert in their interests. Clubs which put full confidence in their greenkeepers are likely to get the best services. Greenkeepers like to show appreciation by maintaining courses as economically and satisfactorily as possible. The desire of all greenkeepers worthy of the name is golf course perfection.

Illinois P. G. A. Plans Profitable Year

At the best attended meeting in the history of the Illinois P.G.A., held April 21 at Chicago, plans were laid for a newspaper advertising campaign that will employ space in the Chicago and a few of the down-state newspapers over a period of 16 weeks. Small space with bold display of the high-spots of the pros' case for the players' business will be used. Radio broadcasting also is in prospect.

A tie-up with the newspaper advertising is to have display signs in the shops of the members. Changes of display cards to go in the frames will be furnished so new cards will bring the newspaper advertising's force up to the point of sale.

Although the greater part of the association's membership is in the Chicago district the association intends to devote quite a little attention to the interests of the other professionals in the state this year. Employment, club official education, protection and development of the pros' shop business and a varied tournament schedule comprise the major features of the Illinois P. G. A. 1930 program.

A lively drive for new members is in progress so any professional desirous of joining is invited to write Edward Gayer, Sec., Illinois P. G. A., at the association's city headquarters, room 604—236 N. Clark St., Chicago.

Jack Dillon Out of Boston Hospital

JACK DILLON, well known wholesale golf goods distributor of Chicago, has returned to his home after a long siege in a Boston hospital. During Jack's absence his business and office at 20 E. Jackson, Chicago, is in charge of P. Norman, a likeable and active kid. Norman's pro sales have been such that they have eased the stiff rap of the sick-bay for Jack. The Norman boy is adding items for sale to managers so the selling costs and waste time per club will be cut down.
Most Fulname’s startling Offer!
Good for limited time only --
Act at once READ!

A Fulname Marker, not only without one cent of expense to you, but with an actual profit of $24.00 — the greatest offer ever made by Fulname. Your club members want Fulname Service — you want Fulname Profits. The Fulname Balmark satisfies you with a steady profit and makes every member a pro booster. No Fulname gives you this profit-making business without one cent of expense. This is the way: Just attach to the coupon below the names of five club members, at least two of whom are official. That’s all you have to do. We’ll ship the Fulname Marker regularly sold at $20.00 at once, with five dies and ONE FREE DIE for yourself. On every die sold including the five shipped, we will pay for the marker ourselves by simply crediting an extra dollar against the cost of the marker on each of the first twenty dies sold. When twenty dies have been ordered and paid for, the marker is yours FREE. Remember besides, that you make your regular profit on each and every die sold so that you not only get the marker without expense but actually make a profit of $24.00 on the twenty dies sold. Not to mention the steady income on additional dies that will roll in, once your members know that you can give them Fulname Service.

This offer is strictly limited to 30 days after receipt of marker, so do not delay — (only 1 marker to a club.)

$24.00 PROFIT TO THE PRO

Over 3000 Clubs Now using Fulname Service

Mail this Coupon at Once.

THE FULNAME COMPANY,
707 Southern Railway Building,
Cincinnati, Ohio.

Ship me at once under your FREE OFFER PLAN one FULNAME MARKER (regular price $20.00) together with five dies (names attached) and one FREE DIE for myself. I understand that the marker is to be given me absolutely FREE when I have ordered and paid for 20 dies including the 5 dies ordered with the marker.

Name Club.................................................................................................................................
Name of Pro. — as it is to appear on YOUR FREE DIE..............................................................
Shipping Address.........................................................................................................................

(Note: In writing names of members, spell them plainly, as they are to appear on the die; also include their business address. IMPORTANT.)

Sold under an Iron-Clad Money Back Guarantee if Not Satisfied.
New this year...
but in markings only!

Other years the low handicap player who wanted the High Powered P.G.A. Ball played the Spalding P.G.A. Mesh. This year for the first time the Spalding P.G.A. Ball is made in dimple and mesh markings.

Deciding that the less favored players were entitled to the same choice, the Professional Golfers' Association continued the good work with the result that the P.G.A. Kro-Flite is also available now in both the dimple and mesh. New markings but the old price—75 cents each. All P.G.A. Balls are also made in the new 1.68, 1931 size.

Sold only in GOLF PROFESSIONALS' SHOPS

Professional Golfers' Association
of America

Selection Committee:  GEORGE SARGENT  WILLIE OGG  JACK PIRIE  JACK SHEA
Teach Golf with FILMO
S-L-O-W motion pictures!

Filmo70-D, Master of all personal movie cameras. Seven film speeds, three-lens turret, variable spy-glass viewfinder. $245 and up in Sesame-locked Mayfair case. Other models at $120 up.

Filmo 70-D's seven film speeds, from 8 to 64 frames a second, provide the flexibility necessary to fast or slow-motion work. With 16 frames a second as normal, 64 frames a second makes the action appear at one fourth of normal speed. Every movement of club, hands, head, torso, shoulders, feet and even the ball appears in Filmos-s-l-o-w motion movies at a speed and with such clarity that there is instant recognition of faults in stance and form.

Shown on the Filmo 57 Projector, Filmo movies rival those of the theater in brilliance and definition. For instruction, the Filmo Projector may be stopped in the middle of a drive or a putt and the position of the player or the ball or the club discussed with the frame being shown as a "still." There will be no damage to the film because of the Filmo safetyscreen. The direction of the film can be reversed while in motion for review of action just past.

Ask your dealer to demonstrate Filmo 70-D, and Filmo 57 Projector. Or send the coupon today for the booklet, "Filmo for Golf."

BELT & HOWELL COMPANY, DEPT. Q, 1825 LARCHMONT AVENUE, CHICAGO

BELL & HOWELL
Filmo
"What You See, You Get"

BELT & HOWELL COMPANY, Dept. Q, 1825 Larchmont Avenue, Chicago, Illinois
Gentlemen: Please send me your booklet, "Filmo for Golf."

Name........................................................................................................ Club

Address.................................................................................................... City

State.........................................................................................................
BOBBY TEES in an attractive self-selling carton

There are no finer tees made than BOBBY TEES—your members can have their choice, either celluloid or wood. The strikingly attractive box is made to stand right out in pro shop display—it does its own selling, and BOBBY TEES will keep your members sold on you and your merchandise. This attractive carton will bring you added profits that are drifting by you now, simply because members forget to buy tees before starting. You know how they have to “bum” tees, and make the old ones last. BOBBY TEES in pro display boxes give you the most profitable “automatic selling” feature you can find.

Pros—
send for samples and price discounts
Today!

Bobby Tees of WOOD

Bobby Tees of CELLULOID

Spot BOBBY TEE boxes right by your member’s charge slip book, in with your ball display and other prominent places... watch them sell!

GOLF TEE CO.
AMSTERDAM — N. Y.
Cleveland Pros Plan Radio Talks to Build Business

In keeping with the brisk activity in P. G. A. affairs, the Cleveland District P. G. A. is coming to bat with one of the most ambitious publicity plans any of the sections have undertaken. Cleveland is going on the air with a series of broadcasts on golf from the professional viewpoint. There will be fifteen of the broadcasts. The cost will be approximately $400.

Those who listen in will be asked to write for advice on their games from the members of the Cleveland P. G. A., and will be sent a booklet on the value of the good pro to his members and his club, some good advice on the purchasing of golf merchandise, and some tabloid instruction material. In each broadcast the names of ten members of the association will be mentioned so all the boys who belong will share in the publicity.

There also will be some newspaper advertising done by the association. The Cleveland pros also are arranging for a series of instruction articles in local newspapers and for conducting a question and answer department on one of the local sport pages. One of the fighting-the-devil-with-fire ideas the Clevelanders intend to employ is getting together clubs that are discontinued models and advertising them at cut-prices to give the department stores competition on the same sort of merchandise the stores push to cut into the pros' business.

Broadcast Themes

The subjects of the broadcasting and the speakers are:

- What the P. G. A. Means to the Golfing Public
- Selection of Golf Clubs
- Use of the Various Clubs
- Starting Golf's Beginners Right
- Stance for Different Players
- How the Capable Pro Pays the Player and Club
- How to Grip a Golf Club
- Driving Hints for Women
- How to Putt
- How the Pro Pick Best of Makers' Stocks
- Use of Iron Clubs
- Use of the Movies in Teaching
- Use of Competent Pro Instruction
- The Right Way to Practice
- Comment on the progressive work of the Cleveland District P. G. A. in educating the golfing public so the good pros' own interests will be given merited protection is made by Elmer Wiener, golf reporter, as a sport page feature of one of the Cleveland newspapers. Wiener says:

The Cleveland Professional Golfers' Association, now entering its sixth year of existence, plans to really step out during the coming season. In keeping with the advancement in business methods achieved by the national organization with the appointment of Albert R. Gates, newly-appointed administrator, the local body last night voted to use the most modern promotional means known—the radio—and at the same time laid plans for a more intensive schedule of tournament competition. It was the second meeting of the year for the association, and it was marked by the biggest attendance in three years, according to Ralph Weidenkopf, secretary.

Within a week the professional organization will be on the air with broadcasts, it was promised by W. H. (Bertie) Way of Mayfield, president of the teaching group. The object of the radio advertising is to educate the public to the services the pro provides, in merchandise as well as in giving lessons. Many golfers, it is claimed, are not aware of the pros' vast stock of clubs and his knowledge of the type that is best suited to each person. The idea is to encourage purchases from the professionals' shop, rather than a store.

Warn Against Bootleg Pros

More important, though, is the effort of the association to strike at fellows...
who might be termed, for the lack of a better word, "bootleg pros." There have been men recently who have obtained positions, and right here in the vicinity of Cleveland, too, according to President Way, though they had very little qualifications for the work. These novices, inexperienced either in clubmaking, work on the course or teaching, are actually preying on the public, though, in the veteran Bertie's own words, "Some of them hardly know which end of the club to grasp." Radio broadcasting, it is felt, will help drive the "fakers" from the field.

The tournament schedule has not been completed by the committee, consisting of Bob Shave, Eddie Williams and Bob Randall, but plans have been made for a longer list of events. Instead of the bi-monthly competitions that have been staged in past seasons tournaments will be staged at least three times a month, and new features may be arranged. The schedule of the local women's association, to be discussed at its meeting Thursday, will to some extent, govern part of the P. G. A. program, while further word is awaited from some of the out-of-town clubs.

Plan Inter-City Matches

Innovations that may be booked are an inter-city team match with Detroit pros and a district match play championship. Dan Healy of Tam O'Shanter, the home course of Tommy Armour, has suggested that local pros would be met in a home-and-home series and a series of matches may be arranged. As the present schedule stands, the season will open May 5 with a pro-amateur at Lost Nation.

Expert Suggests Popular Sandwich List

With the sandwich growing in popularity at golf clubs managers will be especially interested in a list of sandwiches, and their prices, given by Albert D. Cline, manager of the Mayflower Hotel Coffee Shop, Washington, D. C. The Mayflower is one of the country's foremost hotels with patronage that is representative of the high class of country club business.

In the interesting and helpful Food Profits section of Hotel Management, Mr. Cline furnishes the following list of sandwiches, which is attached to his establishment's regular menu.

The list, and prices:

1. Anchovy Filets, Roquefort Cheese, Bermuda Onion, Lettuce, Tartar Sauce ........................................... 50c
2. Deviled Ham and Chicken, Sliced Tomatoes and Olives (3 slices of Toast) .................................. 50c
3. Swiss Cheese, Ham, Peanut Butter, Corn Beef, Stuffed Tomato, Olives and Pickles (Assorted) ....... 55c
4. Creamed Fresh Crab Flakes on Toast with Slice of American Cheese au Gratin and Cole Slaw ....... 55c
5. Chicken, Beechnut Bacon, Imported Sardine, Braised Beef and Stuffed Hearts of Celery (Assorted) .......... 60c
6. Cottage Cheese, Currant Jelly and Pecans on Graham Bread ........................................... 30c
7. Flaked Ham Sauted with finely Chopped Onion, Egg, Potatoes and Chives on Toast, Cole Slaw .... 45c
8. Cream Cheese and Peppers, Deviled Egg and Virginia Ham, 3 Slices of Toast .................................. 45c
9. Assortment of Minced Chicken, Tongue, Pate de Foie Gras, Shrimps and Mushrooms .......... 50c
10. Sea Food Assortment: Lobster Salad, Tuna Fish and Cucumber Relish, Salmon and Chopped Onion, Anchovy and Egg .................................. 60c
11. Minced Corn Beef with Pickled Beets and Deviled Egg ................................ 30c
12. Chicken Salad with Pineapple, Pimento Cheese with Sweet Gherkins ........................................... 45c
13. Assortment of Shredded Tongue, Cucumber Relish, Deviled Chicken, Figs and Cream of Cheese .... 50c
14. Delicatessen Assortment: Milan Salami, Pate de Fole Gras, Portuguese Boneless Sardines, Anchovy and Tomato ........................................... 50c
15. Broiled Virginia Ham with Grilled Tomatoes, Sliced Breast of Chicken with Olives (3 Slices of Toast) . . 60c

Managers Propose Standard Restaurant Cost Form
and John A. Rogers of the Union League club, both of New York, are the city club managers responsible for this work. C. G. Holden of Olympia Fields C. C., and Frank Murray of Ravisloe C. C., both of Chicago, are working on the country club end of the problem.

The Club Managers' association will appreciate comments and suggestions concerning the proposed report form.

**FINANCIAL REPORT OF RESTAURANT OPERATION**

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<thead>
<tr>
<th>Club</th>
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<tbody>
<tr>
<td>Breakfasts (average price $)</td>
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<td>Luncheons (average price )</td>
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<td>Dinners (average price )</td>
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<td>Suppers (average price )</td>
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<tr>
<td>Special Meals (average price )</td>
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</tbody>
</table>

Total Income, Meals ........................................ $.. Income from Grease and other By-products.................. $.. Total Restaurant Income ........................................ $..

**Cost of Food Sold**

- Total cost of food supplies consumed ......................... $.
- (Deduct cost of feeding all employees, $... per capita) $...
- Collations, etc., free to members............................ $.. Total uncharged food consumed ............................
- Net cost of Restaurant Food ................................
- Gross Profit on Food ........................................ $.. Percentage of Gross Profit (on Cost) .....................%

**Direct Restaurant Operating Expenses**

- Restaurant Employees' Payroll ................................ $.. Restaurant Employees' Food ($... per capita). Linen Renewals ..............................
- China and Glassware Renewals .............................. Sundry Kitchen and Dining Room Supplies.
- Restaurant Printing ........................................
- Fuel for Cooking ...........................................
- Laundering for Restaurant ..................................
- Ice .........................................................
- Repairs ...................................................
- Flowers and Decorations ...................................
- Extra Expenses on Special Meals ..........................
- Restaurant Music ...........................................

Total Direct Restaurant Operating Expenses ................ $.. Surplus over Direct Expenses (Deficit red) .............. $.. Percentage of Surplus (Based on total cost) ...........%

**Allocated and Estimated Items**

- Water ....................................................... $..
- Light and Power ...........................................
- Heat .......................................................
- Refrigeration ............................................
- General Payroll ...........................................
- Rent .......................................................
- Miscellaneous .............................................

Total Allocated and Estimated Items ......................... $.. Surplus over Direct and Allocated Expenses (Deficit red) $.. Percentage of Surplus (Based on all costs) ...........%

Extraordinary Expenses (Specified) ......................... $..

Depreciation of Restaurant Equipment (...% of $..) $.. Surplus over all (Red if deficit) ........................... $..
HEN you start off by asking me how I conduct business in my golf shop let me say, and I say it very candidly, that I have never employed high-pressure sales talk, no matter how rich or how poor the customer may be. I have found it does not pay and I can truthfully say that not in my 20 years in business as a golf professional, either in the interests of my own business nor that of my former employers, have I ever endeavored to sell a customer any article I knew was not suitable. Give him just what he wants if you have it in stock but don’t ever try to pawn off some article which you know in your heart is quite unsuited to his wants, and you’ll be repaid a hundredfold in later years. I have been in the golf business in California since 1910 and I want to tell you it gladdens my heart when I see an old customer of many years ago come far out of his way to throw business in my direction. And don’t forget it, I have lots of such old timers on my books. It makes a fellow feel as if there is really something more in this world than mere gluttony and cold bloodedness.”

It was Louis Berrien talking. And there was a ring of sincerity in his voice that sounded delightfully pleasing and convincing. He looked better and happier in his ultra luxurious quarters built for him by the city of Santa Monica at the Santa Monica municipal course, adjoining the famous Clover Field flying headquarters, than I’ve seen him in 12 years. Berrien is one of the old-timers who does business in the most modern fashion. A representative of Spaldings who happened to be in Berrien’s shop at the time I was there said, “Don’t fool yourself; Lou Berrien knows his onions from A to Z. He’s one of the shrewdest buyers of merchandise in Southern California, knows how to sell his merchandise when he gets it, and, strange to say, he’s one of the easiest of professionals to do business with there is in all the golf field.”

The Old Order Changes

That was an interesting angle. Having seen little of Berrien in recent years, I had an idea he was doing business in the old fashioned way as when he was professional at the Wilshire C. C. years ago. But a glance at his shop, his stock, his assistants and the general appearance of things in and around his working habitat very readily convinced me that here was one old timer who was keeping abreast of the times.

Continuing, Louis said, “Many a customer has come into my shop since I was appointed to this position, a municipal one, and asked me if I could sell them a good golf club cheap. And to exactly the same number I have told that there is no such thing as good merchandise cheap. No matter what they wanted to pay, they would get just what they paid for. I tell them I have $20 clubs and also $2 clubs but nothing good that is cheap. Customers at a public course such as I have are different from those at private clubs but I would rather be in my present position than in a private club. I have found that if you call the public links golfer by his first name and show that you are just as human as he is, leaving out the “Mr.” stuff which belongs to private club individuals, you will soon gain their confidence and they will patronize your shop and give you all the business they can possibly afford. More than that, if they learn you never try to gyp them and they know you treat them on the up and up, they will begin to bring their friends from other public courses and their friends in turn bring other friends. It is truly remarkable what a sound business I have built up in this way. Gain their confidence. Do everything within reason to please them. Talk to them in a chummy and friendly way no matter where you happen to meet them and you will soon find your