The Front Line Trenches in the
Budget Battle of the Century

THE SEVENTH ANNUAL CONFERENCE AND EQUIPMENT EXHIBITION
NATIONAL ASSOCIATION OF GREENKEEPERS of AMERICA
Hotel Sherman CHICAGO Jan. 31-Feb. 3

NEVER before have you, as a greenkeeper, been confronted with the serious technical and management problems that you have to solve in these times to make good at your job and to perform your vital service to your club and its members.

Where it used to be dollars you could spend to get and keep your course in prime condition, now it's dimes. Your brains have to make up the difference.

The program of the conference presents the most practical and complete treatment of course maintenance problems you've ever had presented at your annual meeting. You get the only chance of the year to compare notes with many nationally known, experienced practical men who share your problems.

You get to see what's new in money-saving equipment.

It's four bargain-days in building yourself for a confident, competent mastery of the toughest job, in the toughest times that greenkeepers ever have had to face.

For details of reduced railroad fares, hotel rates, exhibition space rates and a pre-opening inspection of the far-famed Chicago "Century of Progress" World's Fair, write

NATIONAL ASSOCIATION of GREENKEEPERS of AMERICA
FRED BURKHARDT, Chairman Convention Committee
BOX A, ROCKY RIVER, OHIO
ACCOUNTING FORMS

Club Official, C. P. A., Perfects Simplified Uniform System for Golf Clubs

Golf clubs during the years of the depression have been made seriously aware of the need of an accounting system of uniformity and flexibility that would permit comparison of operations as well as a simple, precise and illuminating picture of operating results and status.

Earlier this year a series of articles in GOLFDOM presented the need of uniform accounting in the golf field. These articles were based on many interviews and letters with club officials and managers. In the course of these articles more than 100 annual statements of golf clubs were analyzed carefully, yet only in rare cases was it possible to compare operating results.

Out of the considerable interest and comment marking the publication of this series on what uniform accounting could do for golf clubs there has come a golf club set-up of uniform accounts made by Horace P. Griffith, C. P. A., of Griffith & Co., accountants, Girard Trust Co. Bldg., Philadelphia, and his associates. Mr. Griffith, as a golf club official, has been acquainted with golf club accounting problems for some time, and in preparing the uniform system for golf clubs made a study of a number of the annual statements GOLFDOM was privileged to inspect.

The system, as worked out by Griffith, uses the accrual method of accounting throughout. Monthly result of operations may be compared with the budget as it was set up at the beginning of the year, thus closely checking on current conditions.

The simplicity and flexibility of the Griffith system commend it to golf clubs of widely varying operating conditions. Basic elements in the chart of accounts are: assets, liabilities, departmental control, departmental income and departmental expenditures. The completeness of the detail and the manner of handling the forms employed in the Griffith system seem to make the operation of the system such that true uniformity must be attained.

In presenting the system, detailed simple instructions for its use are given. Samples of the forms for use in the system also are set forth in the exhibit.

There are 4 forms for caddie service and 22 forms for the rest of the system. Although the mention of 22 forms indicate to the smaller clubs that the system is too elaborate for their use, quite the contrary is true, according to some managers and officials of smaller clubs who have inspected the forms. The nature of the forms is such that careful check is kept on each operation, without the necessity of having an expert bookkeeper operating the system.

One of the forms that covers a vital detail frequently neglected, for some mysterious reason—or no reason at all, in golf club annual statements is a membership report. In this report there are columns for the report at the end of the current month and at the end of the last fiscal year.

Costs and samples of the forms will be available in the near future from Mr. Griffith. To him those many officials and managers cognizant of the need of a wide revision and drive for uniformity in golf club accounting are referred for complete details of the excellent job he has done in working to help the clubs learn what the score is, financially.

SEEK MORE TOURNEYS

Tournament Golfers Supplement PGA Campaign for Purses

Formation of a Tournament Golfers' Association, news of which first was blasted in newspapers as a John Brown's raid starting a civil war in professional golfer ranks, turns out to be just increased business promotion on the part of the pros.

No officers have been elected by the newly organized group. Bob Harlow, veteran manager of golfers who has figured prominently in the tournament and exhibition-golf pictures for many years, has been made manager of the Tournament Golfers' Association. Harlow, former sports editor, left the newspaper business to take the road ahead of the Hagen-Kirkwood show which proved the most lucrative team operation in golf history. He also has handled Hagen's booking and
other business interests for some time and managed several Ryder Cup teams on profitable tours. During the 1931-32 winter season he was manager of the PGA tournament bureau.

The PGA looks on the new organization as one composed of PGA members of unquestioned loyalty. Harlow, speaking for the Tournament players, denies conflict with the PGA. The PGA attitude is that the tournament pros interests are being capably handled on an adequate part-time basis by Francis Powers, syndicate sports writer, who undertook the management of the PGA tournament bureau in August. Powers has announced a winter schedule involving approximately $50,000 in prize money, which the PGA points out is no small dough in breadline times. The Ryder Cup expenses for 1933 will account for between $10,000 and $12,000, which is approximately a quarter of the PGA total budget.

The soft spot in the PGA winter tournament schedule is February and March, so the boys at Miami decided the way to get some money was to invest in direct solicitation along the Gulf coast and in Florida. Hence the hiring of Harlow, who will go ahead of the show, pitch the tents and beat the big drum; jobs which can't come in the mail-order category.

There seems to be no kick about what the PGA has done with the portion of the budget allotted to tournament golf promotion; the Miami group merely having decided that more selling heat would bring in more tournaments. Since they were willing to back their judgment with some of their own money, the situation analyzes down to a simple business proposition instead of a causus belli, or causus belly-ache, to blend our profuse and profound use of the classical languages with the patois of the locker-rooms on the tournament circuit.

Kirkwood to Circle Globe as Tourists' Pro

JOE KIRKWOOD, trick shot maestro, will sail from New York early in January on the Augustus of the Italian line for a world cruise of instruction and exhibitions. Joe will do his stuff in exhibitions at the ports of call and will devote himself daily to the instruction of the cruising duffers. The cruise hits the Mediterranean, Africa, India, Ceylon, China, Japan, Hawaii, California and way stations.

Here's How to Install Cheap Archery Golf Course

One of the happy features of archery-golf is that full facilities for playing the game can be installed on any golf course for an extremely nominal investment. In simplest form, all that is needed is a makeshift target near each green of the links and a supply of bows and arrows available for rental to the members. From this elementary form the equipment can be elaborated to the point where an investment of a thousand or two dollars has been made, but this refinement adds little to the game and common sense will generally hold the club's investment below 3 or 4 hundred dollars.

Let us consider the cheapest practical installation. Purchase one standard bale of straw for each hole at which you plan to erect a target. These bales should not cost over 50c each in a bull market. Select a location near but not on each green and place the bale of straw on end, fastening it in place by driving a stake through it from the top into the ground.

Next, purchase for each bale a 24-inch square of oilcloth or sign-painters' cloth, and paint 20 4-inch targets on these squares, the bullseyes 4 inches across, surrounded by two 4-inch circles, the inner one red, the outer one black. These targets correspond to the cup on a golf green and are tied or otherwise fastened to the front face of the straw bales.

The object of the game is to score with an arrow in each of the targets of the round in the least number of shots, but since the rules of archery-golf prohibit shots at the targets from a distance less than five yards in some cases and ten in others (no matter how near the archer has laid an approach arrow) it is a good idea to procure a number of stakes about 18 inches long and drive four of them into the ground around each target to indicate the 5-yard zone and four others to indicate the 10-yard zone. These stakes are not essential, but they are a great convenience to the players and save many arguments over how far an arrow lies from a target.

Clubs Can Limit Costs

The actual cash investment in the above is less than $20.00, not counting labor of painting target faces and the cost of installation. Some clubs spend a little more money and have oil-cloth covers made that slip snugly over the straw bales. This
In these capricious times, there are still those who cherish their sense of values... who establish limits beyond which they refuse to sacrifice their standards of personal living. Of such is the Roney Plaza clientele. Experienced in the good things of life, they prefer America's finest ocean-front hotel, because, while it has adjusted its rates commensurately with present overhead costs, it has not lowered those high standards of guest comfort, extraordinary service and interesting social life that have made it famous.

Rentals Repay Investment

So much for the course equipment needed for archery golf. A few words on the playing tackle are advisable.

One of the reasons archery-golf is highly recommended to clubs is that renting equipment to members brings in a very comfortable income to repay the original investment. At Olympia Fields (Chicago district) a bow, six arrows and a quiver can be rented by members for 75c per day, $1.00 for guests. Since these archery sets cost the club less than $10.00 each, it is easy to see that the original investment will be returned in a short time. Moreover, a player is responsible and must reimburse the club for any loss or breakage while the tackle is in his possession.

A supply of bows and arrows for rental is almost essential for introducing the game at a club, since it is unreasonable to expect the members to buy their own equipment until they have tried the game and found out for themselves that they enjoy it. As soon as this occurs, however, the archers develop a desire to own their equipment and a stock of tackle in the pro-shop can result in a nice volume of business over the winter season. Margin of profit on archery tackle is about the same as the margin on golf goods.
Hey! This is IMPORTANT!

We are glad to send GOLFDOM free to Club Officials . . . BUT, we hate to think copies are going to the wrong man! So we spend lots of money keeping our mailing list up-to-date.

Will you help us correct the names at YOUR club by filling in this page, tearing it out and mailing to GOLFDOM, 205 W. Wacker Drive, Chicago.

This is especially important if YOUR club has recently held an election. We want the new officials to begin receiving GOLFDOM immediately!

Please PRINT plainly. Home or business addresses preferred.

<table>
<thead>
<tr>
<th>President</th>
<th>[ ]</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greenchairman</td>
<td>[ ]</td>
<td>Address</td>
</tr>
<tr>
<td>Manager</td>
<td>[ ]</td>
<td>Address</td>
</tr>
<tr>
<td>Professional</td>
<td>[ ]</td>
<td>Address</td>
</tr>
<tr>
<td>Greenkeeper</td>
<td>[ ]</td>
<td>Address</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CLUB</th>
<th>[ ]</th>
<th>TOWN</th>
<th>STATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>NUMBER OF HOLES</td>
<td>[ ]</td>
<td>IS COURSE PRIVATE, DAILY FEE or MUNICIPAL?</td>
<td></td>
</tr>
</tbody>
</table>
GOLFS
GOLDEN TRAIL
leads to the
AGUA CALIENTE $7,500 OPEN
January 11, 12, 13, 14

The winter season in Southern California is again enlivened with a brilliant series of golf conquests culminating in the fourth playing of the great Agua Caliente $7,500 Open at America's Deauville. At the close of the tournaments you will find rest and relaxation here where the exotic pleasures of the Casino, the Cafe, the Spa and a spectacular season of horse racing vie with the enchantment of balmy winter breezes to afford days and nights of never-ending interest.

Southern California Tournaments

<table>
<thead>
<tr>
<th>Tournament</th>
<th>Date</th>
<th>Purse</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pasadena</td>
<td>Dec. 16, 17 &amp; 18</td>
<td>$4,000</td>
</tr>
<tr>
<td>Santa Monica</td>
<td>Dec. 30, 31 &amp; Jan. 1</td>
<td>$2,000</td>
</tr>
<tr>
<td>Los Angeles</td>
<td>Jan. 7, 8 &amp; 9</td>
<td>$5,000</td>
</tr>
<tr>
<td>Agua Caliente</td>
<td>Jan. 11, 12, 13 &amp; 14</td>
<td>$7,500</td>
</tr>
</tbody>
</table>

RACING Opens Christmas Day
AGUA CALIENTE
(Pronounced Ah-wah Cal-e-ente)
HOTEL and CASINO
Just 20 miles from San Diego, Calif., in Old Mexico

ARCHERY—GOLF EQUIPMENT
especially developed for this game on our own Archery Golf Course, can be supplied in quality and quantity by
Trademark Registered
THE ARCHERS COMPANY
Makers of Fine Bows and Arrows
Catalog on Request
Pinehurst, N. C.

HAVE YOU SEEN
the Sensational Innovation in Golf Bags

"WEE INN," a Wisconsin fee course feature, has room for only 5 tables and 4 stools. It is tastefully decorated and in attractive building. Being located between 9th green and 10th tee, near first tee and close to main highway, it always sells a good volume of drinks and light lunches.

The first hole of a golf course should be relatively easy because the players have not yet warmed up to their game and it should also not be a short three par hole which will force following players to wait until the preceding foursome has holed out. The ideal opening hole is between 350 and 400 yards in length and the fairway and green approach is not tightly trapped.

PENFOLD APPOINTED DIRECTOR IN AMERICAN COMPANY

New York City.—Albert E. Penfold, authority on golf ball construction and flight, has been appointed director in the company marketing Penfold balls in America. This company, formerly John P. Stockbridge, Inc., now becomes Penfold Golf Balls, Inc., at 67 W. 44th St.

The company is planning extensive promotion and advertising throughout the U. S., Cuba and Bermuda, and will continue its established policy of selling solely to pros. Featured throughout the campaign will be the Penfold Stockbridge and the Penfold LHS, both retailing at prices lower than the dollar Penfold LL.

James H. Marvel, who will represent the ball in Fla. and Ga. this winter, covers the mid-west territory. E. F. House, who covers Penn., N. J., Del., and Md., will cover the southern coast states north of Ga. Jack Neville, of San Francisco, has the west coast under his wing. Milton M. Heyman is in charge of sales.
MAC GREGOR MAKES NEW DISTRIBUTION PLANS

Dayton, O.—The Crawford, McGregor & Canby Co., manufacturers of MacGregor golf supplies, announce that on Jan. 1st, 1933, it is terminating a long established relationship with the St. Mungo Manufacturing Co. of America, which has acted in the capacity of a sales organization for MacGregor merchandise on the East and West coasts.

Beginning on that date, MacGregor will operate its distribution nationally with members of its own organization. Present plans call for two branch offices and warehouses, one in New York and one in San Francisco. These two branches will cater to the coastal states and will enable these distant points to enjoy the benefits of prompt service. A complete stock of merchandise will be carried in each warehouse. Promptness in receiving merchandise means more today than ever before and nothing will be omitted to prevent this being achieved.

The MacGregor statement concludes: "This change in method of distribution is an important step in our plan of readjustment. We are confident it means a firmer foundation for the future. It is made with the best interests of our customers in mind, and they may be assured that the change will be of benefit to them."

MAC SMITH SHOWS CLUBS AT PGA MEETING

Peoria, Ill.—Macdonald Smith, now a resident of Nashville, Tenn., and a partner with N. C. Lyon in the making and selling of Macdonald Smith custom-made hickory-shafted clubs, showed his new line during the PGA convention here.

There are ribbed-back Nicoll heads and diamond-back Stewart heads in the line. The top line sells for $12 for the irons. There are 2 Stewart heads and 6 Nicoll heads that will be sold in stainless or ordinary steel, unshafted.

In the entire line there are 10 models of steel heads and 12 models of woods. Women's and left-handed clubs are available as well as a profusion of right-handed men's clubs.

The company will sell no one but pros having shop concessions.
ST. MUNGO SALES AGENTS FOR
BRISTOL GOLF CLUBS

Newark, N. J.—St. Mungo Sales Corp.
will act as sole selling agents for the new
complete line of Bristol Golf clubs, made
by the Horton Mfg. Co., Bristol, Conn.
The line-up becomes effective January 1,
1933.

The Horton Co., makers of the Bristol
steel shafts, are entering the golf club
manufacturing business on an energetic
scale and in making the alliance with St.
Mungo are availing themselves of a ready-
built sales organization with considerable
experience in golf club and ball distribu-
tion as its background.

Complete details of the arrangements
and advance information on the new Bris-
tol line will be presented in a trade bulle-
tin released early in December.

DURABILT REPORTS INCREASED
SALE OF STEEL TENNIS TABLES

Aurora, Ill.—Durabilt Steel Locker Co.'s
tennis tables, built of sheet steel with a
special green finished surface, are meeting
with increased popular acceptance among
ping-pong enthusiasts and the company
has added a complete line of table tennis
accessories, including rackets, balls, nets
and net-standards, available singly or in
sets ranging in price from $7.50 down
to $1.25.

The steel tables are made by Durabilt
in two sizes: a “Junior” table 8 ft. long
by 4 ft. wide, and an “Official” table 9 ft.
by 5 ft. At the recent national table ten-
nis tournament, 300 of the large size Dura-
bilt tables were used.

Durabilt reports that many daily-fee
courses are remaining open this winter
and attracting patronage by offering table
tennis in their clubhouses.

PGA DELEGATES GIVEN TRUE
GRIP GLOVES

Peoria, Ill.—One of the many evidences
of local thoughtfulness, with which the
PGA convention delegates were greeted at
Peoria, was the gift of a pair of True Grip
golf gloves, made by the Harley O. Potter
Co., of Peoria.

The glove has free fingers and a bare
palm but covers the back of the hand and
the wrist where the blood comes close to
the surface and the cold bites. It's being
used by a number of the pro sharpshooters
on the winter circuit and unanimously en-
dorsed. Horton Smith credits them with
aiding in his fine performance at the Cap-
tol City Open, where weather conditions
seriously handicapped good scoring.

The True Grip glove is a neat, practical
item contributing greatly to the comfort
of golf in cold weather and the pros ought
to sell a bunch of them.
Notice The 4 Arrows?

Every one points to a new cutting edge—four on every blade—no wonder more and more users are changing to Budd all the time. Get the facts. Just ask for particulars—TODAY! . . . . . . . . . . . . . BUDD MFG. CO., Ravenna, Ohio

BUDD-BED-BLADERS

SOME OF the best pros, as rated by their clubs and by fellows in the golf business, are masters of the fine art of tactfully suggesting buying. Just to show you how failure to ask people to buy is a common sin of omission: General Foods Corp. sent out women all over the U. S. to get a line on selling. They were told to go in grocery stores, all kinds, ask for a loaf of bread or a package of cake flour and then spend up to $5 on anything the man behind the counter tried to sell them. The most money spent was $1.60!

A NUMBER OF THE bright professionals are planning on office-to-office selling among their members to get orders for golf clubs as Christmas presents. The idea is one that is going to bring a good amount of money to the boys who otherwise might find their off-seasons expensive luxuries.

Classified Ads.

Rates: 10 cents a word per issue. Minimum charge $2.50

An advertisement in GOLFDOM saves the club officials time and money by getting responses from the best men available. The club department heads who advertise for positions in GOLFDOM obviously identify themselves as men who go after their problems in the right way. They are good men for you to give preference.

Expert greenkeeper, who successfully maintained course in 1932 on greatly reduced budget, available for club demanding results from minimum budget. Can produce A-1 references covering past 15 years. Moderate salary; go anywhere. Address: Ad 1113, % Gofdrom, Chicago.

Wanted—Position of any kind connected with professional or business departments of golf club. Many years' experience as pro and club maker. Also experienced golf writer, for 7 years with metropolitan daily. Age 32. Married. Dependable, active worker, who can advance club's interests. Address: Ad 1112, % Golfdom, Chicago.

Pro-Greenkeeper; 19 years' experience both departments, wants connection with small club in Midwest. Now employed. Wants location where successful knowledge of operation, reliability and energy will aid club and provide him earning opportunity. For references and complete details write: Ad 1111, % Golfdom, Chicago.

Wanted—Assistant for 1933 season. Must be expert club maker and teacher of good appearance and address. Give references and where apprenticeship served. State wage expected. Apply to George Sayers, Merion Golf Club, Ardmore, Penna.

Pro-Greenkeeper, thoroughly experienced in all phases of profession, desires change. At present employed. Expert instruction. Thorough knowledge soils, construction, etc. Can furnish best of references. Address: Ad 1108, % Golfdom, Chicago.

Greenkeeper desires position, experienced in all branches of maintenance and construction. Five years in former position. At present employed in the metropolitan district. Available now; reference. Address: Ad 1109, % Golfdom, Chicago.

California Sales Manager with extensive following among greenkeepers, will act as representative for manufacturer desiring to introduce maintenance equipment or supplies. References. Address: Ad 1110, % Golfdom, Chicago.

Pro-Greenkeeper, active and experienced middle-aged man with successful record on both sides of Atlantic, wants location with moderate-sized club where they want a hard worker with knowledge of how pro department should be run for members' service. A good bargain in first-class service. Address: Ad 1102, % Golfdom, Chicago.
Pro-greenkeeper wants position where successful experience and first-class record is required. An expert on course maintenance at low cost. Resultful teacher, thoroughly dependable. Highest recommendations. Services available at surprisingly moderate cost. For full details address: Ad 1103, % Golfdom, Chicago.

Manager with highest record here and abroad desires new location because of change in club policies. Has been responsible for entire operation of prominent club for past six years. Club profit for 1931 $3,000; for 1932 $6,000. Operates famous restaurant department at profit. Supervises all other departments. Moderate salary with chance for raise dependent on profits desired. Highest recommendation. Address: Ad 1104, % Golfdom, Chicago.

Successful greenkeeper, New Englander, trained in thrift, desires new club for 1933. Understands depression maintenance and construction. Middle-aged, married and reliable. Address: Ad 1103, % Golfdom, Chicago.

Professional—Age 44, married; 24 years experience, open for position for 1933. First class instructor, clubmaker and player. Experience in upkeep with grass and sand greens. Excellent references. Address: Ad 1114, % Golfdom, Chicago.

Club Manager, with record of profitable, successful operation at leading country clubs, wants position with club where able management is vital to protecting financial and membership status. Expert in putting new life in big clubs. At present employed profitably as manager of golf club and domestic supply company. Address: Ad 1115, % Golfdom, Chicago.

Pro of thorough, long experience at large and small clubs, excellent, conscientious instructor, championship player, desires location where able, active, dependable man can have an opportunity to make good for club and himself. Hard worker. Married. Open for winter or summer position. Will take assistant’s place for winter. Address: Ad 1008, % Golfdom, Chicago.

Greenkeeper, reliable, highest recommendations, first-class maintenance at low cost, wishes position owing to present course being abandoned. Life experience championship courses; qualified to architect and handle construction problems. Low salary. Age 47. Married. Address: Ad 1106, % Golfdom, Chicago.

Greenkeeper or Foreman desires position. Young man, Scotch, single. Will go anywhere. 14 years’ experience maintenance, construction, alterations, thorough knowledge turf culture. Can handle all golf course equipment. Good references. Address: Ad 1107, % Golfdom, Chicago.

Greenkeeper, Scotch; 20 years’ experience in the Tri-State district, last 8 years greenkeeper and pro, at present employed but going to make a change. Can go anywhere for an interview after Dec. 1st. Address: Ad 1017, % Golfdom, Chicago.

Professional—Desires connection with first class club. Age 32, American of highest integrity. One of the most resultful instructors in the West; has developed several champions. P.G.A. member. Best of references. Address: Ad 1105, % Golfdom, Chicago.

One of the country’s best known Scotch born pro-greenkeepers now available due to financial difficulties of exclusive club. Instructor of numerous champions and good tournament player, although not active in recent years because of instruction, shop and maintenance duties at club. Highest references from famous golfers and club officials. Thoroughly dependable, able worker. Address: f1018, % Golfdom, Chicago.

Greenkeeper wishes location, seventeen years’ experience first-class maintenance at minimum cost. Thorough knowledge soils, construction, mechanics, water systems, etc. Age 39, married. Moderate salary. References. Address: Ad 1010, % Golfdom, Chicago.

Manager with broad experience would like to correspond with country club that needs efficient management. Experience covers construction, maintenance, catering and business administration. Highest references. Address: Ad 1006, % Golfdom, Chicago.

Golf professional at exclusive hotel course for 14 years desires winter position in South. Has very fine contacts with people going South for winter. Fine teacher and player. Highest references. Address: Ad 6001, % Golfdom, Chicago.

One of golf’s foremost teachers and winner of several state championships, 20 years’ experience, seeks southern club for winter or all year position. At present employed. Would consider teaching at fee course during winter season. 37 years old. Highest references. Address: Ad 8006, % Golfdom, Chicago.

Greenkeeper desires position. Fifteen years’ experience. Thorough knowledge construction, first class maintenance, water systems, bent greens and soils on moderate budget. Will work reasonable. Pro service to small club. Highest references. Address: Ad 1024, % Golfdom, Chicago.

Assistant Professional desires position. Several years’ experience in teaching and clubmaking. Capable taking charge of shop. Can furnish best references from leading professionals. Address: Ad 1116, % Golfdom, Chicago.