Pros Study Effect of 10% Tax on Golf Goods

PROS AND ATHLETIC goods manufacturers share bewilderment at a number of phases of the recently effective 10 per cent tax on sporting goods. In the case of clubs, balls and bags the issue is clear; the tax goes on and is added by the manufacturer to his pro selling price unless the manufacturer chooses to absorb this 10 per cent himself. But in certain items of pro shop merchandise such as sweaters, hats and hosiery for golf use there is confusion. A committee of the athletic goods makers' organization is attempting to have the law clarified. The way it stands now, a sweater, for instance, if sold by a manufacturer or dealer to an athletic team and bearing a letter or number identifying the player, is athletic goods and subject to the 10 per cent tax, but if a store sells such a sweater and the player or team adds the embellishment no tax is applicable because the sweater is considered an article of ordinary clothing. Rubber-soled golf shoes, according to the present general interpretation of the tax regulations, are not taxable but 10 per cent must be paid on spiked golf footwear.

Some of the professionals ordered heavily just prior to the date on which the tax became effective, but the usual procedure of the fellows was to do the worrying about disposing of stocks then held in the shop. One of the complications that now bothers the pros is that of adding the tax to merchandise purchased after the tax deadline and omitting it from the goods bought earlier. It not only is confusing to the customer but calls for close attention to stock records.

50-50 in Effect on Pros.

There is one aspect of the new tax arrangement that decidedly benefits the pro, according to an authority connected with the golf club manufacturers association. Due to the necessity of the sporting goods dealer preserving his none-too-long margin of profit the 10 per cent tax is pyramided on merchandise. The way that this works out on the usual jobber and dealer discounts is to make a golf club that formerly listed at $10 now call for a store retail selling price of $11. On the other hand the pro whose gross margin, for illustrative easy figuring, may be taken as 40 per cent on some of the clubs he handles, can maintain his former spread on a $10 list price club by selling it for $10.60 with the tax included.

Therefore, says GOLFDOM's informant, the pros' position as distributors of first class golf goods who will be able to weather the storm, has been strengthened. The 10 per cent tax is going to be a positive factor in the continued betterment of pro credit for which the PGA has been strenuously striving for several years past. This tax must be paid by the manufacturer monthly. Consequently the manufacturer is not going to take a chance on having to pay out promptly 10 per cent in cash that is not too readily available and then waiting for his money from the pro or dealer. Accepting this delay would mean a demand for additional financing difficult to obtain.

Undoubtedly, in a number of instances, this ever present 10 per cent is going to be a strong control over the operations of manufacturers' credit and sales departments. It will be impartial in its effect as some of the hit-and-run dealers whose credit is none too good will be made to lay it on the line instead of joyfully being furnished with merchandise by manufacturers who are compelled to turn their inventories into whatever amount of cash they can get.

Makes Orders Stick.

Still another effect of the 10 per cent tax, according to knowing pros and manufacturers, will be to impress on some of the pros that a purchase order is intended to be a firm commitment to retain for resale whatever merchandise is ordered. By some pros the idea is entertained that golf goods is ordered by them on a consignment basis—if they don't sell it by the end of the season they can turn it back to the manufacturer and be credited with the purchase price. Naturally this idea is held by men who have the least acquaintance with business methods and as the manufacturer would sooner get his goods back than be
out the entire money involved, the returned goods evil has grown to costly dimensions. When a pro returns any goods he ordered before June 21, it simply means he is throwing away 10 per cent of the money he might have made on the sale of the returned merchandise as the returned goods will have to be replaced by something else added to the pro-shop stock. Then, too, the manufacturer is not going to be any too eager to sell a pro, pay 10 per cent to the government and then have to pay 10 per cent out of the manufacturer's own pocket when the merchandise is returned by the pro. The government does not kick back with the tax for an order is an order in the eyes of the government, as in the eyes of business men generally.

A Sales Opportunity.

One of the unfortunate things about the 10 per cent tax is that many of the golf players don't realize the tax now is effective, despite the vast amount of newspaper space devoted to the congressional battle on the tax and eventual passage of the tax bill. This has led to some misunderstanding of the pro's position.

A GOLFDOM correspondent observed a clever method of handling the situation in a New York pro shop. The alert pro had made a number of hand-lettered signs reading to the effect, "I bought this before the 10 per cent tax went on. You save the tax and get a great bargain." He displayed these signs on goods he had purchased prior to the tax law becoming operative. Evidence of quickening sales and clearing out stock was noted promptly, said this professional.

Time to Study Ways of Increasing Lessons

ONE OF the solid citizens in Detroit PGA ranks recently handed a GOLFDOM correspondent a line that might be worth consideration by some of the other fellows. He said:

"Study your members before you go wild on the price-cutting business. There are still plenty of them that expect something better at the pro shop and suspect they are getting the usual store stuff when the pro cuts low, narrow and tough. The laugh to me is that a lot of the boys are panic-stricken about cutting club prices but keep the lesson prices up.

"What I have done is cut the price of my lessons about ½ and have made the lessons shorter, but I get a lot more of them. My lesson income this year is bigger than it ever has been.

"I also cut the club cleaning charges. Both the lessons and club cleaning charges were cut without the club making the suggestion. I now have 60 more bags in the rack than I had last year and my net on club cleaning will be higher than in 1931. I see to it that my boy cleans the clubs too. The jobs that are done in cleaning some of the woods in pro shops I have seen are sure signs that some of the fellows are getting careless about club cleaning. One thing that has made these cuts bring me a volume that has more than made up for the reduced prices is the women in golf today. They are natural bargain hunters and when you can tell them you have reduced prices, they buy.

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Amsterdam, N. Y.
"When the pros are going to start making some real money," said the gentleman out of bounds, "is when they solve the problem of their winter season. You know how few jobs there are down south and on the West Coast, and you know that isn’t the answer. You can get some of these pros active in high school teaching during the fall and winter, but in some states even that won’t work as board of education rules knock out the pros.

"The one thing that seems to be the way out of the present fiscal plight is lengthening the season. You will note in the Eastern papers quite a few scores of the ‘snow birds’ league. These are the fellows who keep at the game all winter long. But outside of the New York and Philadelphia districts there is practically no activity among these hardy fellows. It is explained, perhaps, by the reluctance of ordinary golfers to play on courses during the fall and winter because of a fear of ruining the greens and fairways.

"Modern maintenance practice is doing away with this. A comparatively small amount of spring seasoning by an expert and all possible damage of the winter is quickly offset.”

Clubs Need Business.
One of the things that should set the pros in right for a longer season is the desire of the clubs for a longer season—not one that requires the full house staff of those by-gone bull market days, but just enough to serve sandwiches and coffee. Around this nucleus frequently is built a membership campaign that gets the drop on the neighboring clubs.

Have you ever heard anyone ask for a better ball than a Dunlop
A pro who could figure out a way to stay at the club all winter and make living expenses for himself is serving his club admirably. The members ordinarily stay inside all winter absorbing illegal beverages and building around their belts what they are pleased to call a welt of muscle. By keeping the course open, health is promoted during the winter actually more than during the summer.

As evidence of what the playing conditions have been during the past winter we can take the chart of scores and weather of a typical Chicago district player, Charles Ziebarth. Ziebarth is a big shot in the industrial world and a really representative golfer, never shooting very high into the 90's, as the accompanying chart shows.

He says that winter golf is merely a matter of getting accustomed to playing conditions. Warm, loose clothes, gloves and a desire to get a full, free sniff of fresh air is all that a fellow needs. He found that a temperature of 23 degrees F. in Chicago district was not at all uncomfortable so long as there was no wind.

It is up to the pro who has no winter location to start figuring early on a way to encourage winter play. This fall the folks may not lay the football heavy money on the line and that means an extension of the season. The clubs will want to get new members while the other clubs are sleeping, or to keep the membership together. So it's the time now to be thinking about this winter golf business.

Frisco Night Golf Course Opens with Pro Meet

Night Golf on a scientifically illuminated course had its Frisco premiere Saturday, June 11, at Ingleside Public Golf Course, San Francisco, with leading pros of the San Francisco bay region competing.

Batteries of flood lights, 129 in number with an output of more than fifty million candlepower are located on tall poles along the greens and fairways on the entire 55 acres of the first nine at Ingleside. Their arrangement is said to eliminate glare and shadows.

The pros stated that it is easier to follow the ball at night than in daytime, explaining that the white ball stands out more sharply against the dark night sky. Few balls were lost, even in the rough as the white ball reflects artificial light more readily than does the green grass and brown ground. Therefore there is actually more contrast between the ball and its surroundings at night than in the daytime, making it easier to spot.
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The Overgreen units have brushes attached which brush the greens while cutting. This eliminates entirely the poling operation.

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Agencies in All Principal Cities
Greensmen Wrestle Costs to Win Decision Over Budget

Cut Grass--Not Greenkeeper

By HUGH MOORE

The Rough is the most practical part of a course for a greenkeeper to start his program of economy by allowing it to grow a little longer and not cutting it nearly so often. I find that a good many courses could lengthen out the rough from the tees, thus cutting down the expense on fairways. Any program of beautification such as: planting flowers, ornamental shrubs, trees and hedges may be entirely discontinued during depressed times. Care should be taken, however, of flowers already planted, but only to a minimum, for after all flowers or shrubbery on a course do not help to make a successful shot.

Raking of traps could be reduced to an absolute minimum; perhaps raked once a week. The grass on the mounds and backs of traps could be left a little longer.

If the fairways are in good condition, expenditure for fertilizing could be eased up but you will have to pay eventually. Expense of watering could be reduced by using good judgment, especially when you are getting a fair amount of rain. I have seen greens, tees and fairways watered right after a rain, when they absolutely didn't need it. I would suggest that a certain portion of the fairways where the second shots are played over be converted into well kept rough on a certain number of long par four and five holes. This rough could extend across the fairway and the length should be decided on by the greenkeeper. No doubt this might be a hardship to some golfers but it is one way of economizing and will not affect the better players. A second suggestion on this would be to make the fairways narrower wherever possible.

There is very little economy to be prac-

Hidden Neglect Dangerous

By ROBT. FARMER,
Supt. Brynwood C. C., Milwaukee

This is an era of reduced budgets. Greenkeepers are forced to work on a reduced scale. Clubs know what it has cost to maintain their grounds in the past. If the department operates on less money than is represented by a lower wage rate then something will be neglected.

The general appearance of a golf course is of primary importance. When a member brings a guest out to play golf he is anxious to have things looking neat and orderly. The greens must be putting good in order to score. The fairways and rough must be freshly clipped so that there is a small percentage of lost balls. The tees must be pleasantly maintained so that the starting point of each hole inspires; and last but not least, the traps must be nicely raked, since explosion shots are a necessity only in holes or heel tracks.

The requirements of such a maintained course are the green-chairman and greenskeeper's troubles. Criticism is the meter to gauge the condition of the course. The message is usually first imparted to the chairman and then on to the greenskeeper and his men.

Many are the troubles of the chairman but if the general appearance is good, many troubles are eliminated. Little do the members, and many times the chairman, realize the upsets the greenskeeper has in the course of his usual day's work to hinder such progress.

Work necessary to keep up the general appearance of the course may be called routine work. All courses vary as to the number of working hours necessary to keep them in good condition. One course superintendent may require 600 working hours while his neighbor superintendent can keep his course with 500 working hours. Some of the factors that enter into such a variation of the working time are wooded areas, water areas, built-up greens
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and bunkers, and large trap areas, all of which require much hand work. Even what is considered routine work on one course may be handled in simpler and entirely different manner on another.

In analyzing the weekly schedule one finds about ⅔ of the time spent by the men is in cutting, trimming or mowing, weeding, fertilizing and topdressing and ⅔ of the time is spent in repairing and improving. It is this particular operation that will be neglected if the budget is reduced to any extent.

As I have just mentioned, the golfer wants the general appearance the same as ever; but little does he realize the time spent in keeping the irrigation system in first class working order. What about the tractors and mowers that have to be checked over and resharpended 2 or 3 times a season? There also is the course equipment that needs repairing during the season. These are some items that enter into reduced maintenance budgets which are not so visible yet if neglected, cost the club much more money when they are not taken care of promptly during the season play.

**Save Clubs, Men's Jobs**

By CHARLES ERICKSON
Supt., Minikahda C. C., Minneapolis

FELLOW superintendents, we are pushing into another season which has looked good to me in one way because we have been getting some good rains. However, we need more badly. Early this season it looked as though we couldn't see anything of it. It runs away and the sun comes out and dries it up. So we have started the old battle with the water hose.

I hope we won't experience the same trouble we had last year. It surely was a hard one to contend with, and it would be worse now in these hard times when we have to keep smaller crews, but we will all just have to put our shoulder to the wheel and work, and fight, and make the best of it for our good clubs.

I do not believe that our section, the Twin Cities, up at the North Pole, has suffered as much as many other clubs in the east, but I am sure we all feel it.

We have lost quite a number of mem-

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bers in the greenkeepers association who could not stand the strain, but we fellow greenkeepers have cut down wages a little and also have been working on an eight-hour basis. Some of us have smaller crews to work with but still so far we have given them a good golf course of which the members are proud, and I hope we can continue if the "pest" isn't too hard.

I know our little group in the Twin Cities is fighting for our good clubs and we figure this way; if we lose a club we lose a greenkeeper and we cannot afford that. We have to give everyone a chance to make a living, but I have found that an eight-hour basis will help considerably and there isn't much difference in the work, I still seem to find enough work to keep up with the help.

Cut Greens, Not Greenkeepers

(Continued from page 56)

covered on the maintenance of tees, for a good tee is essential. About the only economy I know of would be the reduction of watering and fertilizing.

As for greens there is practically no economy to be practiced, as they are the most essential parts of a golf course and should be kept in the best of condition at all times. If you have good greens your players will always be happy. They will overlook the bad fairways, the rough that is high and the traps which haven't been raked in a week, for a good green stands out in making and holding the reputation of a course. Perhaps a greenkeeper could use a little discretion in watering and fertilizing, as I believe some greens are watered and fertilized too heavily, especially in severe hot weather. A general economy can be practiced on the greens by taking each green as a separate project and treating it for its needs individually, instead of doctoring all when only one is in need of extra care. This also may apply to tees or fairways.

The best economy of equipment is good care and operation by experienced men.

A general economy may be practiced on a course in regard to purchases and labor. Such requirements as fertilizer and seed possibly may be purchased at certain times of the year at a saving. The larger clubs can save by having their own mechanic to keep the equipment in the best condition, rather than have it deteriorate beyond use. Economy may be practiced where experienced men are not needed; for instance, with a little careful instruction anyone can remove weeds from greens or rake traps.

In my opinion any further economy practiced on a course, as a whole, would be injurious.

There is one economy, which is being practiced generally throughout the country, which I do not approve of, and that is the cutting, severely, of the greenkeeper's salary. The president of each club, also the players, know that the backbone of a golf course is the greenkeeper. Show me a course without a good greenkeeper and I'll show you one that isn't fit to play on. A great extravagance is occurring on a large majority of the golf courses by members of a committee who all have different ideas as to the requirements of a course and because of this many things are purchased which are not needed, which may not be used at the time and which may never be used. For instance, I know
of a course where there were two drinking fountains purchased, over the protest of the greenkeeper, and after they were installed the committeemen were convinced that it would require the continuous running of the motors of the pump-house, to supply pressure to make them operate! Therefore this equipment was a total loss at approximately $300.

So I would suggest in line with economy; hire a good greenkeeper, put him in charge of the course, make him responsible for results, give him a good chairman to work with—one who is reasonable, one who is fair in his decisions, one who will take the blame for his own mistakes and not put it on the shoulders of the greenkeeper. Most of all, pay the greenkeeper for being a greenkeeper, for in this he will save you many times his salary where a cheap man usually proves very expensive.

Has Hunch on Eradication of Brown-Patch

By ARTHUR BOGGS
Kirtland Country Club

For 3 years I have had the co-operation of a chemist and laboratory facilities checking the efficiency of various chemicals in controlling and eliminating brown-patch. Turf troubles of this description are due to fungi and the problem presented is the destruction of this mold without injury to the turf. A very great deal of work has been done on this subject by other investigators and numerous chemicals have been tested and tried for checking the growth of the fungus or eliminating it altogether. It is believed that the alkalinity or acidity of the soil, the kind of fertilizer used and climatic conditions are all important factors which have to be taken into consideration when studying plant diseases of this kind. Furthermore, different types of grass vary in their resistance to the ravages of the fungus.

During the past year we have approached this question in a manner similar to that used by sanitarians for the eradication of diseases in general. We have isolated the fungus which is the principal cause of our brown-patch trouble in pure culture and have subjected it to the action of different chemicals to test its resistance. The results from this work have convinced us that the organism is sensitive to a group of chemicals which have not heretofore been used, so far as I am able to determine, for the eradication of this turf pest. One of these chemicals according to early tests is more than 600 times a destruc-

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