WHILE there are many makes of golf shafts, more than three-fourths of all really good golfers use TRUE TEMPER Steel Shafts.

Why? Because TRUE TEMPER gives them dependability.

Because TRUE TEMPER shafts are carefully checked, chemically, metallurgically and physically.

Because in TRUE TEMPER they can obtain any degree of weight or flexibility at any point of the shaft.

Because the balancing point is lower than in any other type for given diameters.

Because the walls at the tip are greater than those of any other standard shaft of same size and weight.

Because experience is a safer groundwork than mere claims.

TRUE TEMPER shafts embody every desirable feature, adapted to every individual requirement.

WHAT DOES THE MICRO-CAMERA SEE?

GOLF SHAFT "A" Here is a reproduction of a micro-photograph of cross-sections of the tip and butt of a steel shaft purchased on the open market. Analysis reveals that the tip is approximately 10% thicker than the butt, yet the manufacturer claims in published statements that the tip-wall is nearly twice as thick as the butt-wall. The uneven distribution of white and dark spaces indicates carburization in heat treating and reveals a loss of structural strength.

GOLF SHAFT "B" Here is a micro-photo of another steel shaft purchased on the open market. Note the illustration of the club tip. It has actually a thinner wall than at the butt.

TRUE TEMPER The shaft that gives you everything. Note the unusually even distribution of light and dark areas. This means uniformity. The graceful tip is 35 per cent thicker than at the butt. Strength where strength is needed and uniform in structure. Shaft was taken at random from TRUE TEMPER stock.

Is there any question in your mind why TRUE TEMPER Shafts are the accepted standard of the world?

THE AMERICAN FORK & HOE CO. Sporting Goods Division Geneva, Ohio

You save time and money by depending on GOLFDOM advertisers
The new 1935 Tournament and Top-Flite start off with wins!

WEST COAST OPEN

BELLEAIR HEIGHTS FLA

A G SPALDING & BROS 105 NASSAU ST NYK

NEW TOURNAMENT PLAYED BY WILLIE MACFARLANE THE WINNER
AND FOUR OUT OF FIRST FIVE—TEN OUT OF FIRST FIFTEEN.
MOST SATISFACTORY IN PLAY AND DURABILITY IN THIS WEST
COAST OPEN CHAMPIONSHIP.

NORTH AND SOUTH OPEN

PINEHURST NC

A G SPALDING & BROS 105 NASSAU ST NYK

FOLLOWING INTRODUCTION NEW SPALDING TOP-FLITE BALL AT
PINEHURST PAUL RUNYAN WON NORTH AND SOUTH OPEN WITH
SCORE OF TWO SEVENTY-SIX. LED FIELD BY EIGHT SHOTS AND
BROKE ALL-TIME RECORD FOR SEVENTY-TWO HOLES ON NUMBER
TWO COURSE.

When you need safe buying advice, ask GOLFDOM'S advertisers
ALL told, ten major tournaments have been won with Spalding Golf Balls since the start of the Winter Season, November 1.

Both the Spalding Ball and Spalding Bobby Jones Clubs tasted victory in the California Open, Miami-Biltmore $10,000 Open, Agua Caliente, Phoenix Open and Charleston Open . . .

For the past twenty years the Spalding Ball has figured in more headline triumphs than all others put together... a record that has been duplicated for the past four years (since their introduction) by the Bobby Jones Clubs—the clubs designed by Bobby Jones, a Spalding director.

The New 1935 Tournament—Extremely hard wound. Highly controllable. Longer than ever... and this year, tougher! Retail, 75c each.

The Spalding Needled Kro-Flite—The ball for the average golfer. Always the toughest ball in golf—and now 7 to 10 yards longer! Retail, 75c each.

The New 1935 Top-Flite—Longer in distance than last year with a materially tougher cover. Tightly wound. Controllable. Retail, 75c each.

GOLF EQUIPMENT

"It happens too often to call it luck!"

If you don't see what you need advertised in GOLFDOM, write us
through carelessness that all humans have, unless you keep watching your step.

**Has His Own Business**

Jimmy is the head of a pro accessory business that sells Tam Tape to a lot of the fellows. This business has kept right on growing on a modest basis. The work on it is done after hours at the club and during the off season. In that enterprise Jim has acquired a broad picture of pro business operations and applied the lessons to his own club work. He can give the boys credit advice and read some of them credit riot acts that make any of the larger manufacturers' credit department strong letters read like benedictions. He sums the credit problem up thusly:

“No pro or anyone else, has any more right to play around with my money than I have to play around with their dough or my club's funds. If they can't pay, they'd better take themselves in hand and get on a firm footing or they will be out of luck and have only themselves to blame. Of course the pro business is a hard business, but what is a cinch these days?”

**Applies the Golden Rule**

Anderson probably gets as large a percentage of his members’ golf business as any pro at a club of Pine Lake’s size—350 members—can boast. He has built up this patronage on a platform of member confidence in him and his merchandise. Jim says: “To sell any person a bag, club or ball at a price above its rightful value (which includes the cost of pro shop operation and profit) is bound to turn out to be a calamity for the seller. If a pro regards a buyer as merely some person out of whom a profit can be made, there’s not much reason for that buyer being especially anxious to do business with that pro.”

There is no place for secret gossip sessions in the Anderson plan of successfully handling pro business; it’s got to be out in the open and a free-for-all argument to a decision, or he has no time for it. And whatever objections there may be to this policy, it certainly has paid Jimmy.

**Japanese Team Begins Busy American Tour**

Prospects look bright for a highly profitable tour of the Japanese professional golf team under the auspices of the PGA. The Nipponese arrived at Seattle, April 21 and warmed up in an informal match at Vancouver.

First two appearances were scheduled with Northwest PGA team, April 28 at Seattle, and with Portland (Ore.) PGA team May 1. From there the Japanese teams moves south to play matches against Northern California and Southern California PGA teams. On May 16 and 17, the team plays in Kansas City, May 18-19 in St. Louis, May 26 in Chicago. Other dates with PGA sectional teams and against University teams are being arranged by Bob Harlow, PGA tournament bureau head. The Japs play in the National Open and from June 13 to 15 will compete in the General Brock Open at Niagara Falls, Ont.

Club officials desiring to book exhibition matches for the Japs should write Harlow at 1760 First Ave., N. St. Petersburg, Fla. Tommy Miyamoto of the Ibaraki CC, Osaki, is captain of the invading team. Miyamoto, Bob Asami and Jack Yusada have played in the United States before. Miyamoto and Asami have won both the Japanese open and professional titles. Other members of the team are S. Chin, Kanekichi Nakamura and Toichiro Toda. Toda at the age of 22 has two years of successful big-time competition in Japan behind him. He won the Western Japan championship in 1933 and 1934 with all leading Jap players competing. He is rated the most promising young player in Japan. Asami is the largest player on the Jap team and longest hitter of the troupe.

The team was selected by the Japan Golf association, whose secretary, Yutaka Kanuma, will manage the team while in the U. S. The team will travel by rail from the west coast to St. Louis and from that time on will tour in Uncle Henry Doherty's Miami-Biltmore aero-cars. Harlow has had many requests for the Jap team's appearances and at present is completing their schedule.

**Glasgow Gives Up Money for Handicap Cuts**

Jack Jolly relays to us news of an interesting golf competition conducted by the Glasgow Daily Record. Prizes to the value of $250 will be divided among the first 25 players, who between April 1 and September 30, succeed in reducing their handicaps by half. The Record states: “A player who reduces his handicap by more than half will naturally take precedence over one who only halves his handicap.”

The idea looks like a good one for pros to adopt in increasing lesson business and play.
A PERFECT TAKE-OFF
...for a record season!

The good ship "Pro-Profits" is under way in perfect form for professionals who carry Wilson merchandise. She took off sweetly during the winter campaign—Sarazen gave her the gun at the Masters—and she is now roaring along at the start of the new season with one of the sweetest tail winds of public acceptance that has ever accelerated the sale of a line of golf equipment.

THE NEW WILSON P. G. A. GOLF BALL
with its aquadraulic center and controlled tension winding has proven itself a truly great ball. Its performance has won both substantial money and honor for those who have used it in the winter's leading tournaments.

THE NEW WILSON P. G. A.
TOUGH COVER BALL
gives you a longer durable ball than you ever dreamed could be built. It will meet a definite need with your members who abuse a ball, yet demand distance.

WILSON TURF RIDER WOODS
have performed so well that outstanding writers in the daily press have sung their praises openly in sports columns. This publicity has made every golfer in the nation TURF RIDER conscious. It's up to you to cash in on it.

HELEN HICKS CLUBS
with their form-fitting features have stimulated sales in a way that has made club manufacturing history. Helen Hicks golf balls with their modulated centers have not only met a great need with women but are preferred by many men players as well. Miss Hicks' many appearances throughout the nation... her articles in leading magazines and her prominence in the game itself has put power behind this line that challenges any parallel.

WILSON SWEEPSTAKES IRONS
The last word in the development of clubs for better players... for setting a new standard... for excellence in club designing. They are designed for balance and forged for power.

WILSON OGG-MENTED WOODS AND IRONS
Continue to increase the possibilities of better golf, in a way that has made them nationally famous. They are accepted by golfers everywhere.

Never before has any manufacturer offered a line of equipment to the professional with outstanding features which so directly translate themselves into sales arguments and sales. To top it off, the advertising and publicity back of this great line is making profit possibilities for you that will surpass any previous record you have known.

Wilson
GOLF EQUIPMENT

WILSON SPORTING GOODS CO., CHICAGO, NEW YORK AND OTHER LEADING CITIES

Thanks for telling the advertiser you saw it in GOLFDOM
DO SHOPS SHOW PROFIT?

Correct Accounting Shows Pros Need Salary—Shops Run for Members', not Pros' Profit

WITH a shock pros at the Illinois PGA April meeting learned from the talk on accounting made by W. E. Hall, credit manager of Wilson Sporting Goods Co. That a pro could do a $5,000 volume of merchandising business in a season and still go into the red $335 on his shop.

Although Hall's figures were sketchy, they were close enough to the facts at many clubs to bring out two points sharply; one, that the pro has to watch his costs and income by a simple, accurate bookkeeping system, and the other that the members' patronage is due the pro because he actually is operating his shop as a member service station rather than a source of much net profit to the pro.

Where the loss hit on the Hall presentation of the pro's books was in charging a pro salary for seven months at $150 against the expenses of pro shop operation. This is a perfectly logical charge but one that pros seldom figure into their costs of doing business. If the pro shop were conducted as a business owned by some outsider, a salary would have to be paid for a store manager and that would be an item you'd have to pay out before you could ring up a profit. The pro, or any other small retailer, is fooling himself if he doesn't charge a salary against the cost of doing business.

After profit or loss on merchandise is figured up on the Hall specimen statement other income is figured up on a very generous basis, with the pro coming out ahead for the year, $3,865. On the basis of 200 sets of clubs in shop care for active play, this would amount to $19.32 an active member a year, which as every pro knows is an average far above the actual figure.

In the Hall specimen an annual salary of $1,200 is figured in for the pro. Lessons for the season are set down at $1,000 which is well above the national average at 18-hole or large clubs. Club-cleaning is figured at $10 a season for 200 sets.

Suggests Investigation

Hall said that the true picture of pro income certainly would have great value in acquainting club members and officials with the nature of a reasonable deal due pros, as well as giving the pros a business par to shoot against. It is his belief that pros who have exercised good judgment, vigilance and energy in operating their departments in a manner providing them with enough income so they had their families are assets to the community and the club, are entitled to high commendation.

He recommended that sectional or national investigation be made of pro costs of doing business, advising that pros be asked to fill in their figures on a standard blank and mail the figures, without any identifying mark to a central authority so the truth could be ascertained without embarrassment. No official action was taken on this suggestion at the Illinois meeting, although pros later said that such data with its percentages would be of great help in governing pro business operations on a successful platform.

One point that Hall didn't mention specifically was plainly inferred from his remarks and from his statement. That was that such an investigation of the facts in pro cost-of-doing-business would have strong effect on the manufacturers' sales and credit policies. Other retail outlets cite costs of service rendered in establishing claims for preferential discounts. Pros, who make the market, can refer only to the expense of their work in the most general way.

Is it any wonder, then, that Hall, with all his acquaintance with pro business problems, should omit in his listing of pro expenses such items as caddie hire, which will go around $100 a year for an active pro at an 18-hole club, ball and club expense (since the code prohibits sampling), association dues, laundry and cleaning charges well above the normal because of the sweat and dust of instruction and playing, and numerous other items that will occur to the pro who studies the Hall specimen statement?

Perhaps in “depreciation” which accounts for the loss of value in replacing old models of the pro's playing equipment or in the “miscellaneous” part of the “post-
1. Will MacGregor-Tommy Armour golf clubs ever be sold in any way except through pros?
   No! Never!
2. Will these clubs ever be duplicated and sold under another name?
   No! Never!
3. Will the margin of profit now offered pros on these clubs ever be reduced?
   No! Never!

No, never before have pros been offered a proposition that combines such strong features of protection with such aggressive advertising support and wide possibilities for both immediate and future profits. The MacGregor-Tommy Armour franchise gives you an unequalled opportunity to build a permanent business and make real money.

THE CRAWFORD, McGREGOR & CANBY CO.
DAYTON, OHIO

MacGregor-Tommy Armour Golf Clubs

Thank you for buying from GOLFDOM advertisers; they are O K
STATEMENT

1. Cash Sales $1,500.00
2. Charge Sales $3,500.00
3. Total Sales $5,000.00
4. Mdse. at beginning of Period $1,000.00
5. Purchases $3,334.00
6. Total (line 4 plus 5) $4,334.00

DEDUCT:

7. Mdse. at end of Period $1,000.00
8. Cost of Mdse. Sold $3,334.00
9. Result—Gross Profit (line 3 minus 8) $1,666.00

DEDUCT EXPENSES:

10. Pro’s Salary—7 Mos. at $150 Each Mo $1,050.00
11. Payroll—Others (boy 33 weeks at $12.00) $396.00
12. Auto Expense $200.00
13. Advertising $50.00
14. Insurance $30.00
15. Taxes $25.00
16. Postage, Freight, Express, P.P. & Misc. $200.00
17. Depreciation $50.00
18. Total Expenses $2,001.00
19. Profit or Loss $335.00

OTHER INCOME

20. Salary from Club ($100.00 per Mo.) $1,200.00
21. Lessons $1,000.00
22. Club Cleaning $2,000.00
23. Total—Other Income $4,200.00
24. Net Profit or Loss $3,865.00

Note that when you charge proper expenses against pro-shop operation, you may lose dough in operating a pro shop for member convenience. It’s something officials and members don’t appreciate about the pro job.

age, freight, express, parcel post and misc." item some of these specifically omitted charges are covered, but in the average case instead of a $250 total for the shipping charges, depreciation and miscellaneous, a figure nearer twice that amount would be right.

However it was obvious from Hall’s talk and the comment that followed when the fellows gathered after the meeting and talked things over that the sore spot in the pro credit situation can be blamed on neither the pros nor the manufacturers having full and accurate information on pro cost of doing business. A similar situation of lack of definite knowledge does not exist so generally in any other retailing field that can be called to mind readily. Pros actually are much better business men than even most of the pros realize and that this condition of cost blindness exists may be check down as due to oversight which requires early correction.

Hall submitted his specimen statement as merely an outline. There are plenty of holes in it, he admitted. One omission that will strike many pros is that of losses in accounts of former members, or present members when the club does not handle pro accounts. Another charge he does not record, but which several pros incur, is a charge for the service of a competent bookkeeper to go over the pro accounts monthly.

Hall did say that it mystified him why so many pros were able to remember stroke for stroke their games for months but when it came to bookkeeping would plead that “figures were not in their line.” This statement, GOLFDOM’S readers may recall, is identical with one made by Dan Goss several years ago in a notable series of articles on pro accounting.

The Hall specimen statement follows. Shoot it as full of holes as you want to; that was the idea of Hall in preparing it as a beginning for cooperative work that would result in a standard, simple, easily-kept pro accounting record.

ALEX CUNNINGHAM, veteran pro at North Shore CC (Chicago district) has a handicap board record that will make you blink. Out of 180 members Alex has 73 of them in Class A and only 2 shooting in Class D.

He not only has a big lesson business but a successful one as the above record proves. For four years he’s had free class lessons for women and children.

Can any other pros beat the Cunningham record in developing low handicap players?
STANLEY DAVIES, pro at the Omaha, (Neb.) Field club, is one of that grand type of professional to which a great deal of the game's development and pro advance may be credited. With 17 months' time out for service as a buck pro with the AEF, Stanley has been at the Field club 22 years.

Davies has been an improved pro each of the 17 years. He is a smart guy who keeps learning and growing. This year over Station WOW at Omaha, he has been spending part of Thursday evenings on one of the most interesting pro broadcasts we ever heard. He doesn't try to teach golf by radio. He says it is too monotonous for the average listener, and there are too many chances of getting even the few technically-minded listeners confused. What Stanley does do is to give golf's personalities and news entertaining and interesting treatment so if his listeners have played any golf they will hang on and if they haven't played golf they will get the urge.

A basic idea of the Davies broadcast is to give the public a good idea of the kind of fellows pros are; how the pros are intensely interested in getting people to enjoy themselves. Sometimes, he confesses, he makes radio statements that some golfers may differ with, but that's O. K. with Stanley because he realizes no two people can think alike all the time and he's perfectly willing to run the risk of difference of opinion so long as he can get originality into his broadcasts.

From time to time Johnny Goodman and Rodney Bliss go on the air with Davies so the amateur end is kept up.

Now to give you some highlights of the Davies programs, we'll lift out a few of the topics he handled in one of his recent broadcasts. Compare them with the instruction program which often sound so complex that they scare potential players away from the game, and you will appreciate that this Davies is a winning evangelist for the game.

From the Davies March 14 broadcast:
Description of the International Four-ball, some of its personalities and results.

Comment on Joe Ezar's early and later experiences, bringing in Joe's relations with Kirkwood and Bing Crosby, who staked Joe to funds for the Ezar trip to Australia.

Reference to a talk with Olin Dutra and possibility of a Dutra exhibition in Omaha. Mention of the tough time champions have making exhibition tour profits. Instances of champions cited.

Mention of the quarter million dollar surplus of the Los Angeles CC, its exclusion of the movie people until comparatively recently. Told of Weismuller shots in Tarzan being made on three-foot-high branches of trees at the LA course, although Tarzan looks to be on branches a mile high. Named a nephew who broke an arm imitating Tarzan and falling out of an apple tree in grandmother's back yard.

Mention of Mac Smith's win at Glen-dale during which Mac didn't take a divot during the entire tournament. Made slight reference to playing technique by saying, "Mac Smith is the swinging type of golfer we all should be."


Named local men who have charge of National Open qualifying at Omaha. Made reference to women's golf.

Concluded with tale of blind war hero, Captain Lowry who, with eyes shot out, learned to play good golf as result of instruction from the famous English pro James Braid. Used this tale to sharply and briefly express opinion that "keep your eye on the ball" has resulted in mis-application of concentration. Quoted Mac Smith in describing right way to concentrate on hitting.

Davies' radio talks are better golf dope than this writer ever has heard over any of the chains and that's not knocking the other broadcasters of national fame, because they have put on some fine performances. He has by far the best handling of personality dope, playing tips, local interest for men, women and chil-
many of the nation’s leaders

Here is the SHAFT that makes the patented TRIPLE-TAPER more sweeter “feel” than has ever been before. That’s why these Shafts are the “main-spring” of the

MACDONALD SMITH LINE with Hy-Power Shafts
LYON, Inc., Nashville, Tenn.

MacDonald Smith

GOLDSMITH, Espinosa Woods and Irons with Hy-Power Shafts
THE P. GOLDSMITH SONS, Inc., Cincinnati, Ohio

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NICHOL - STEWART LINE with Hy-Power Shafts
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Tell us any idea for making GOLFDOM advertising more helpful