Beautiful Northwood will be scene of the 1952 National Open Tournament. To keep greens in top shape for championship play, "Tersan" is used regularly. "I wouldn't think of doing without 'Tersan' and F-531," says Mr. Borchardt.

Handy 3-lb. package of "Tersan" 75 eliminates measuring from bulk. It's easier to handle, cleaner and more accurate. Stays in suspension for easier spraying. The green color blends with the turf. Get "Tersan" 75 Turf Fungicide from your golf supply house now.

"Tersan" and "Semesan" are registered trade-marks of E.I. du Pont de Nemours & Co. (Inc).

For exceptional control of dollar spot, use Du Pont F-531 fungicide. Controls copper spot and pink patch as well. Special "Semesan" is also available for those who prefer a mercurial fungicide.
salary or the salary of the professional. Are they to be included in green committee expense or not? Some clubs say they should be—others think they should not. What about the maintenance of the grounds around the clubhouse, the driveways, hedges, etc. They are in no way essential to the upkeep of the golf course, yet many clubs make no allowance for the time and expense of the green committee in maintaining these items.

To get a little further, one club considers green fees to be income of the green committee and, as such, subtracts them from the green committee expenses.

What Is Green Committee Expense?

Since there are so many ways to interpret the words “green committee expense”, is there any really correct way? I think there is, although I must admit that many arguments could be put forth for the inclusion or exclusion of this, that or the other thing.

In the first place, the expense of the caddy master and his assistant are not part of the cost of maintaining the course and should be eliminated. The same thing is true of the golf professional; after all, the amount of the professional’s salary is determined by the size of the club and the amount of business he can expect to do, his personal qualifications as a competitive golfer or teacher and other considerations.

Maintaining lawns, hedges, driveways, etc., which are not part of the course, are grounds committee expense, not green committee expense, and green fees should be left out of consideration for reasons which should be clear to all of us.

If all of the foregoing items are eliminated, what is left? Well, there is the superintendent’s salary and the wages of the foreman, mechanics and men on the course; there is the cost of seed, fertilizers, fungicides and sand; there are such items as hose, sprinklers, gasoline and oil, tee towels, soap, rakes, sickles and other supplies. There is the cost of water for irrigation and the cost of maintaining the equipment in efficient working condition.

What about this equipment? You must have trucks, tractors, mowers, sprayers, aerifiers, and the equipment needed to repair or sharpen them. How then should these be charged to green committee ex-

A MASTERPIECE IN THE MAKING

The uninitiated may get a fair idea of the imagination and construction difficulties involved in the work of a golf architect by looking at these two pictures Tom Mascaro made of the Lakeside CC course Ralph Plummer has designed and is building at Houston. Fairways on most of the holes are being cut out of forests of massive oaks and pine and the stream that flows through the site provides plenty of problems of flood control. The water hole site shown is to be the 9th, with the green on the far side. The new club is to be a $1,000,000 establishment with the first 200 charter members paying $2000 per and tax and the second 200 paying a higher initiation fee to be set by the first 200. In Texas, as you may have heard tell, they don’t believe in trifling around with things.
Eddie Dyer of baseball fame and now a Texas insurance man (plus oil, of course) heads the syndicate of 10 financing the new club. Plummer got the green light to give them a great championship course. Among the new features will be the latest in complete irrigation, high-pressure and hoseless, and a superfine strain of Bermuda on the greens. The greens will average about 8000 sq. ft., and Plummer says they'll all have mighty interesting contours. Greens are to be constructed of a soil, sand and peat mixture spread over a sub-drainage material that Plummer says is perfect and new in that section. It's a lightweight ceramic product, clay baked and ground into clinkers $\frac{1}{2}$ to $\frac{3}{4}$ in. in size. It is called Herculite and is made just outside of Houston. Bud Wild of Houston, representing the syndicate of founding members, and engineer of the membership campaign, is on the job with Plummer.

**Expense — in full at the time of purchase?**

I should hardly think so. If you paid your real estate taxes in the month of May, would you consider them part of your May expenses? Of course you wouldn't because the taxes are for an entire year and not for any particular month.

It is the same way with a tractor, or any other piece of equipment, for that matter. What you are paying for is the service you expect to get out of it. How much service, a year? Naturally not — five or six years at the very least and it will still have some trade-in value at that time. Then how should green committee expense be charged? Why, by deducting the estimated trade-in value from the cost and then dividing the remainder by the number of years of service expected. This would give you the annual cost for the use of the tractor and the same could be done for each piece of equipment.

This, however, would be a lot of trouble and might be very irritating to the bookkeeper or accountant, since there are several tractors, as well as mowers, sprayers, etc. and to do this for each item would take a great deal of time. Is there an easier way? There certainly is.

From past experience, it is possible to determine the average annual amount spent for the purchase of new machinery and equipment with reasonable accuracy. When this has been computed, simply divide the amount by 12 and you have your monthly depreciation expense for equipment.

As green committee expense is charged with this amount each month, an account known as a reserve is credited and it is to this latter account, and not to green committee expense, that the cost of a new piece of equipment is charged.

**Charge to Proper Period**

The main objective in all accounting for green committee expenses is to see that they are charged to the proper accounting period. With salaries and wages, this usually presents no problem because wages are paid when earned and are automatically charged to the proper year. The same is true of gasoline and oil, repair parts, small tools, paint and hardware supplies.

(Continued on page 79)
Now, Harmo

patterned to save strokes—
harmonized with the player and his game

Exclusive Wilson DYNA-WEIGHT principle of head construction gives—

Maximum results from every shot, regardless of what part of the clubface strikes the ball . . .

because equalized distribution of weight makes the entire clubface an effective hitting area.

More power, more distance, more control—for lower scores. Supreme confidence, for a more enjoyable game.

Restricted to Pro Shop selling only. A line that will quickly become a consistent top seller in your shop.

WILSON SPORTING GOODS CO., CHICAGO
Branch offices in New York, San Francisco and 26 other principal cities
(A subsidiary of Wilson & Co., Inc.)
DYNA-WEIGHT

Showing the easily identified DYNA-WEIGHT construction, with V-shaped design for equal weight distribution.

Each club is harmonized throughout—head, shaft and grip. Each club is matched and harmonized with all other clubs insuring the same identical swing-weight feel throughout the entire set, to save strokes for the players.

Compare this Dyna-Weight blade with the conventional type irons.

MORE CONTROL...FOR LOWER SCORES
New Grass Publicity Confuses

Another recent case of publicity that spotlighted the superintendents also revealed that publicity is an instrument to be handled with care. Sensational general publicity on the Merion-Meyer zoysia mixture got beyond control of the Green Section and put superintendents in uncomfortable positions.

The general publicity had the mixture described as a miracle grass with almost every imaginable merit everywhere and no faults. The result was that golfers who saw the general publicity asked why their superintendents didn't have the wonder grass on their courses.

Nothing was said in the general publicity about the shortage of the mixture or about the tests which showed the merit of the mixture having satisfied authorities who conducted the tests at a comparatively recent date. The technical, climatic and supply problems with which the superintendents, the Green Section, and the state college and experiment station authorities are conversant were not mentioned in the newspaper and magazine publicity.

Another reaction to the runaway publicity was to arouse some belief that the answer to all turf research now was to put in the new “perfect” grass which, according to the sensational publicity, represented the ultimate achievement of turf research.

As all specialists in fine turf work know there is more work to be done in
turf research, and more money required for this research, than ever before. The Green Section, the state experimental stations and colleges and regional turf foundations have been doing dollars' worth of work with fractions of pennies and the demand for their services is constantly increasing.

In the case of the Merion-Meyer zoysia mixture it'll be years before enough is available to meet the demands of courses where the grass is an excellent answer. But, due to the "miracle" grass story getting out of hand golfers are wondering why the Merion-Meyer zoysia wasn't put in all over the courses by superintendents. Even if the material were available in carloads it still would cost money to change over where it could be used and the budgets are rather tight these days.

But it's all been an instructive experience in publicity for the superintendents even with the backfires that called for considerable explanation. It revealed that the public generally now rates golf course superintendents as the most conveniently available practical authorities on turf.

**KELLER'S PROMOTION SCORES**

Walter Keller (R) of Sunset Fields Fairways, Los Angeles, receives golf range "promotion of the year" award from Fred Eaton, pres., Southern California Driving Range Assn. The top promote was the clinic at Keller’s range when the public hit shots and top Southern California pros wrote their comments and helpful advice on the players' swings in notebooks kept by the customers.

The pro who can get a record of members' birthdays from club files has a valuable sales promotion list for his use.

A letter to the member's wife before his birthday suggesting a golf gift usually is a most welcome tip for the wife or others of the member's family.

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**WORLD'S FINEST GOLF GRIP**

**Golf Pride**

**MOLDED ON**

By leading club makers

**SLIP ON**

by leading pros

**PROFITS FOR PROS**

Pros make money on Golf Pride grips. New clubs, with Golf Prides molded to shafts, are easy to sell. Players using clubs with wrong grips want Golf Pride "Slip-Ons" installed. New interest in better grips, and better game, creates more player action. Push Golf Prides—increase profits.

Write for folder

**FAWICK FLEXI-GRIP CO.**

BOX 72, AKRON 20, OHIO

Cap-grip, one piece. Won't slip, any weather. Molded rubber and cork. Easy on hands. Help steady game.

Hoot Mon! a better grip.

Profits for pros

June 1952
Brains Pay in Small Pro Shop Planning

Al Braak, professional at Elmwood CC, Marshalltown, la., like many others in pro golf, has seen some very attractive pro shops that he knew were important factors in serving club members and in increasing sales volume for professionals.

In Al's case — also as in many others — there just simply wasn't space in the clubhouse for one of those de luxe shops.

And while Al had been looking at the larger pro shops he also had been making a study of competing golf merchandise outlets. He couldn't see why department and hardware stores and other retail outlets could get business that pros could serve better with pro expert qualifications in fitting clubs to individuals and in correctly advising them on everything else they need for the game.

Al studied stores. He found that most of them that were selling a lot of golf had beautiful displays, attractive lighting and handsome cabinetwork. You can't hit a ball with those features but they certainly help to sell golf merchandise.

Then Braak decided his little old shop was a challenge to his ingenuity. He was determined to do something to it to make it look like an asset to the club — something that would reflect the bright, friendly spirit of the club. He knew freshening his shop was bound to increase his sales, but he had a tough problem trying to make an attractive pro shop in space smaller than the shower rooms in a lot of clubs.

Al talked over the problem with the club president and got him interested. Anything that will make a club look better to its members always interests a president. The president was told that the remodeling job would cost about $125 for materials. That amount was O.K. with the boss.
The other end of this page tells you how to keep greens healthy!

DID YOU READ IT?
For positive, low-cost control of 5 major turf diseases...

- CALOCURE®
- CALO-CLOR®
- CADMINATE®

Have you ordered yours?
During the Christmas vacation Al's son Tom helped him put in knotty pine walls. The two of them put in about 500 hours altogether on the walls and in making display fixtures for the clubs, refinishing old showcases and building new cases and shelves.

The old shop had very little wall space. It had four large windows on two sides and four doors. Braak thought he had done everything possible in previous attempts to set shelves and cabinets and to get different shades of paint, but the results hadn't satisfied him. This time he got the National Golf Foundation's Pro Shop Planning book and began to work from that. He says there were plenty of good ideas in the book but the majority of them concerned larger shops. What he did see was essential was more wall space so he covered the windows on the inside wall and still had good selling light from the remaining windows and artificial lighting.

He remodeled some showcases and built other display and storage facilities that fitted in compactly and attractively.

The members were amazed at the transformation. The cost was about $60 more than Al had figured for materials. The work he and son Tom did wasn't charged up. The time will pay out for Al in increased sales.

Now when a player walks into Al's shop the merchandise is bound to be seen and register with sales appeal. The clubs are where the members and guests can hardly escape the temptation to handle them, and every pro knows when a prospective purchaser gets his hands on a new club a sale is being born.

Don't let small space or what you think are other hopeless factors about a shop layout or location discourage you, Braak advises pros. You can come up with the answer to every shop problem by using your head and some manual labor.

Al's new shop has been talked about so much that it was made the subject of an illustrated piece in a Marshalltown newspaper. The story said the shop marked the beginning of Al's 36th year in pro golf. He came to Marshalltown 14 years ago from Des Moines.

He started in golf April 1, 1917 under Jack Burke, Sr., as a shop boy, then as a clubmaker and teaching assistant. He later served two years as assistant on the staff of Chick Frazier before getting a pro job of his own.
Treats Poa Annua Before Seed Formation for Best Control

By BOB SCOTT
Supt., Baltimore (Md.) CC

Poa annua can be a friend sometimes in this section, but a very treacherous one, especially when conditions do not suit it—such as extreme hot weather after seed formation. Then enough bent is needed in greens and fairways to replace it.

It is 31 years since I came to Baltimore. The greens in those days were mostly crabgrass in the summer and Poa annua and clover the rest of the year. They were a sight to behold after the first good freeze.

My Chairman and I agreed to do something about all of the old greens which were not to be rebuilt or changed in any way. When I told him they would have to be burned out, he asked, “What, with fire?” I said not that way, but with chemicals and explained the purpose was to stop seed formation of these annual weeds. He gave me the “go ahead” signal. I could not start until the flowering season in August. We sprayed 14 greens with a strong solution of ammonium sulfate in bright sunlight to intensify the burn. We made a drag from stable brooms to bruise the plants and further increase the chemical action. There was no place for temporary greens, so it was necessary to keep some kind of turf on the greens.

We kept burning new growth until there was no danger of seed formation before the first frost. Then we went to work with sharpened garden rakes. Greens were cut as close as the mowers available in those days would cut. After spiking in two directions with the old saw-tooth Perfection spiker, they were seeded with a mixture of 50 per cent red top and 50 per cent South German mixed bent. Greens were top-dressed with the old-fashioned compost, rolled, and watered whenever necessary to keep the surface continuously moist. This was in late September. We had good luck with the seeding. Clover was gone. A lot of Poa annua came back and helped provide coverage that fall. The Maryland State Open was played over the course about mid-October. The greens looked like the good bent greens of today. We had many compliments. Players from Washington, D.C., must have mentioned the fact over there because Lyman Carrier came to see them and later the USGA had me go to New York and tell the story at their meeting in the Hotel Astor.

From then on we were able to control the crabgrass by hand weeding. The different varieties of bent grass gradually took over. I could not begin to tell anyone what variety or how many there were. It has been a case of “survival of the fit-