

there is a beautiful 18-hole course with a Venetian canal winding its way around a greater portion of the course. On the course are a thousand palm trees ("which is plenty of palm trees in any tropical country"). The negro caddies are dressed in colorful suits of yellow shirts and green trousers.

The writer must forecast that in a few years it will have an international reputation. The club "pro" is none other than that esteemed veteran, Joe Mitchell, who has faithfully served thirty years as professional at the Cleveland C. C. "Joe" is quite enthused with his new winter club and is getting plans ready for a big tournament that will attract the leading pros and amateurs who happen to be in the South.

## Pointers on Pushing Ball Sales

By ARNOLD MEARS

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IT pays a pro to study methods of increasing his ball business for close observation will show any pro that many of his members play with balls that are long over-due for the practice bag. Many of us are inclined to let the ball sales take care of themselves even though we are fully aware of the good profit present in the frequent turn-over of our ball stocks. With ball sales running from an 8 to 5 to 7 to 5 proportion in gross dollar annual business as compared with club sales in most good pro shops and a ball stock turn-over of six times a season we have something to think about. These ordinary figures apply to the cases where golf ball sales are handled in a casual fashion, so what ought we be able to do if we really got busy in pushing balls?

In 1929 I decided to see what I could do in increasing my ball sales. The results were so gratifying and profitable that I am passing on the news to other pros.

At my club, as at many others, members register before they are assigned caddies. Everybody has to do this so I have our register put on a show case where there is an attractive display of balls. This involved no additional investment on my part and it worked great in making my ball sales bigger. The 1929 sales from this stunt were a third greater than my 1928 ball volume. This is an example of making the player remind himself of what he needs which is the policy I believe accounts

for most successful sales operations in the pro shop.

On Saturday afternoons I act as starter and I have a ball sweepstakes every week during the playing season. Not only do I render the members a service in supplying a competitive interest by these sweepstake events but I build up many ball sweepstake affairs of a hundred entries. This means a sale of several dozen balls from this source alone, each Saturday. It helps me in another way for I get in touch with every member who plays golf. I have some balls on my starting table so my members get a second chance to buy. That's one thing for the pros to think about—a lot of times their members are too much in a hurry to stop in the pro shop when they are on their way to the first tee for the biggest play of the week. Getting the business the first time isn't selling, it's just supplying a clearly felt need, so I think one of the main features in pro selling is to always keep after the members' business, without letting the members know it. If they think you are pushing them to buy, they are liable to get sore. Make it easy for them to push themselves into buying by having something they require always handy for them to purchase.

The pro who doesn't make the most of his sales opportunities when acting as starter Saturday afternoons has no license to kick about his business being "off." He is what's "off," not the business.

## Pro Tourney Expense Deductible in Taxation

A NEW ruling by the Income Tax Department permits professional golf players to deduct in their tax returns all expenses incident to participation in matches.

The pro is, therefore, entitled to deduct all the ordinary and necessary travelling expenses incurred in connection with his business while away from home. This would include railroad fares, meals, hotel accommodations, caddy hire, entrance fees, etc. In addition, the cost of golf clubs, balls and tees are also deductible if purchased for use solely in tournaments.

The deduction, however, does not extend to articles of wearing apparel such as golf shoes, hose, sweaters, rain jackets, etc. These are regarded as personal expenses, since they take the place of regular clothing otherwise worn. The amounts paid for laundry are not deductible.