



## The "GREENS DOCTOR"

**Piston Type Turf Plugger for Removing Ball Bruises, Ant Hills, Worm Casts and Weeds from Golf Greens.**

Just push tool into damaged turf and plug (1 3/4" diam. 2" deep) lifts out easily. Push handle and piston ejects plug. Quick, efficient, easy on the back. After removing ant hill, apply Cyanogas to nest, insert fresh turf plug over it; no danger of burning turf. Order "Greens Doctor" today. Only \$3.50 Postpaid.

**TERMINAL SALES CORP.**

8501 Brandt, Detroit, Mich.

**DEALERS: Write for Proposition**

## Speakers at Wisconsin Greens Course Are Named

**FEATURED** speakers at the annual greenkeeping short course at the U. of Wisconsin, Madison, March 9-11, will include O. J. Noer, Milwaukee Sewerage Commission; Ted Booterbaugh, Milwaukee CC; O. R. Larson, Jacobsen Mfg. Co.; John Monteith, USGA Green Section; A. L. Brandon, GSA secy-treas.; C. A. Tregillus, Mill Road Farm cse; Ray Rolfs, North Hills CC; Prof. F. A. Aust, U. of Wis.; and Prof. James Tyson, Michigan State College, Lansing.

The course is supported through the efforts of the Wisconsin and Mid-West

Modesta (Calif.) public golf is boosted by this type of newspaper advertising, prepared by its pro, Ian Macdonald. The ad ran 5 in. deep on two columns.



**MAX CRAX:**

### Play Golf at The Muny

..... where you NEVER lose Golf balls—(Well, hardly ever)

Accessible by 7c bus or bike!

**Directional Tees  
Emerald Fairways  
Merciful Traps  
Velvety Putting Greens**

#### PRACTICE DRIVING RANGE

Popular Prices on:—

**CLUBS—BALLS—BAGS—REPAIRS—LESSONS  
LOW MONTHLY MEMBERSHIP RATES**

**EVERY DAY IS LADIES DAY AT THE MUNY**

### Modesto Municipal Golf Course

Ian Macdonald, Professional  
Toulumne Blvd.

Phone 1460

## DON'T GET CAUGHT WITH LABOR SHORTAGE AND POOR GREENS!



**"WATCH THE PAYROLL GO DOWN" WITH A**

### McCLAIN HYDRO-MIXER

Get the facts now, quickly, if you want to save this year and still get the work done faster.

The Hydro-Mixer Outfit now holds first place when it comes to equipment for spraying and fertilizing Greens.

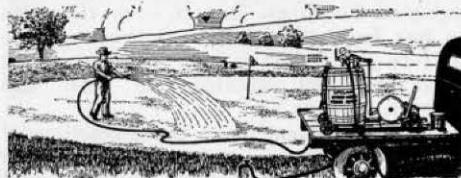
**TREATS AN ENTIRE GREEN IN 10 TO 15 MINUTES**

Displaces large cumbersome spray rigs. Gives unequalled accuracy in applying chemicals. Now a one-man job.

Start to economize by writing today for literature.

McClain Bros. Co. - Canton, Ohio

**THE SPEED OUTFIT THAT CUTS EXPENSE**



Greenkeepers Assns., who forecast the 1942 meeting will be one of the largest ever held. Registration fee for the course is \$5.00. All sessions will be held in the Horticultural building of the university.

**Federal Tax Rulings**—Here they are again. Some have been given before . . . Two just came recently by wire from Deputy Commissioner Bliss at Washington. Incidentally they are all from him so there is no question as to their authenticity. Golf Club Cleaning . . . No tax if charge or service is optional with the member. If you charge everybody whether they elect to have the service or not, then the charge is taxable. Locker Rents . . . No tax if rental charge is optional with member. Gymnasium Use . . . No tax up to six days. If charge covers more than six days—same tax as dues. Bath Department Charges . . . Any charge in bath department which covers more than six days use or service is taxable the same as dues. Room Charges or Rents . . . Since these charges are always at the option of a member they are not taxable. Remember one thing about federal taxes—our advice, first, last and all the time is, when in doubt: 1—collect the tax. 2—make your return on time and your payment. Transmit your doubts to us and we will promptly get rulings for you.

*CMA President's News Letter.*

**CADDIE BADGES**—We have a number of designs in metal. Circular on request. The C. H. Hanson Company, 303 W. Erie St., Chicago, Ill.