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bers who will never see this \$20.00 minimum on their bills because it is accumulative. To those who do not average \$20.00 a month the unspent balance will appear each month. For example, at the end of six months, if you have not spent six times \$20.00 on your house account for food, drinks and green fees, or a total of \$120.00, and have spent, say for example, \$110.00, your bill will read \$120.00 instead of \$110.00, but you will always have this credit coming.

"The real purpose of this plan is to have a minimum standard in order to increase the volume—to take up, for example, the loss in the dining room.

"In 1943 our sales in the dining room amounted to \$65,396.00. In 1944 they amounted to \$76,987.00, an increase of \$11,591.00; but the cost of food went up \$10,327.00, the chef's salary went up \$1,235.00, total kitchen wages increased \$6,077.00, dining room wages increased \$2,650.00, employees' board increased \$593.00, laundry increased \$1,092.00—or a total of about \$21,000.00 more for doing approximately \$11,000.00 more business.

"We had to pay whatever prices were asked for food, and had to take whatever we could get. We had difficulty in getting help and had to pay increased wages; there was no out in either case. We could not increase prices over the OPA ceilings, so we had to take this loss, and only an increased volume in the dining room will absorb these losses; there is no other possible solution."

Show Spalding, Reach Lines

A. G. Spalding & Bros., and A. J. Reach, Wright & Ditson, Divisions of Spalding Sales Corp., have presented their 1945 spring and summer dealer merchandise in attractive folders recently off the press. Styled primarily for retail store selling they also serve as convenient buying guides. While both folders acknowledge the possibility of occasional shortages of some items, due to the war, they reaffirm a determination to keep dealers supplied with as much merchandise as it is possible to manufacture.

PLANNING NOW to modernize your course after the war?

IT'S wise to plan ahead. Pointing toward the days when equipment will again be available alert club officials are discussing and planning now, when time permits caution and thoroughness.

If your postwar plans call for a basic turf improvement program it will be wise to consider the many and long-lasting benefits of modern golf course irrigation.

The know-how gained during a quarter century's experience in developing the most widely used specialized golf course irrigation equipment is your assurance of Buckner dependability.

When the releases from war production come Buckner will be ready to help you carry out your plans with the most modern of greens and fairway watering equipment.

BUCKNER MANUFACTURING CO.
Fresno, California

7658 Calmet Ave.
Chicago, Ill.

7280 Melrose Ave.
Los Angeles, Calif.

**BUCKNER
EQUIPMENT**

THE PERFECT CURTAIN OF WATER . . .



KEEPS GOLF TURF IN ITS PRIME



The Army-Navy "E" Pennant with star flies proudly over our plant—a tribute from the armed forces to our employees for their outstanding war production.