

are low handicap women golfers made extensive checks of their own ideas with those of star, average and high handicap women golfers and produced items that bring into women's golf wear a very profitable combination of charming sports styling for playing comfort and excellent, often exclusive, materials.

The endorsement of these new items by professionals, their wives and the women golfers who've seen the advance showing at our showroom at Dunedin, has been remarkably enthusiastic. Orders placed for spring delivery gave plain evidence that women's apparel volume will hit a record high in pro shops this year. Pros who, not long ago, were rather casual in their attitude toward apparel business and began paying attention to it only when wartime shortages of clubs, balls and bags forced them to look around for volume, have seen a new multi-million dollar sales volume come into the pro shop and stay. The men's golf apparel business at pro shops has grown so we have on our books many pros who sell between 400 and 500 pairs of men's slacks alone each year.

The women's business in pro shops will enlarge that picture of profit. In a few years as the good pro businessman looks at the profit on his women's volume he will wonder why the profit escaped him so long, particularly as it represents satisfied customers and more golf play by women. It probably is the case, more than many pros realize, that lack of attractive and comfortable golf apparel has been a handicap to the growth of golf among girls and women.

Now we doubt that sports can show any more attractive women's wear for ease and comfort in playing than some of our new items, especially a new women's golf's skirt and knee-length shorts, an all-purpose golf dress, new jackets and shirts, new shirts, sweaters, shoes and headwear. It will add new interest and prestige to the pro shop, too, to be identified as a fashion center for the latest in women's smart wear for golf.

Golfers Ask "Fair Deal" on Green Fee Tax

Southern California Public Links Assn. heads a protest against proposal to put a government tax of 20% on green fees. Other golf associations are being asked to campaign and get golfers to register their protests.

The case as set forth by Gomer Sims and Cecil Hollingsworth in crystallizing Southern California golfers' opinions is based, in one respect, on belief that such a tax is illegal inasmuch as such a fee would be a service charge because those who pay fees are paying for the privilege of using

facilities. The players use their own equipment and entertain themselves and are not in the same status as theater customers who pay to see and hear entertainment.

Another point, brought out in letters Southern California Public Links Golf Assn. members are sending to members of Congress, is that there's a rank inconsistency between government urging that citizens physically and mentally condition themselves for the defense effort and putting a tax on such conditioning by means of golf.

It's set forth in the protest letter that taxing the golfer by green fee is comparable to taxing the player of baseball, football, basketball, swimming, etc., for their participation in sport.

George A. Heap, pres. Southern California Public Links GA, expresses confidence that other golf organizations will register their protests with congressmen and protect golf against an unwarranted increase in cost of the game.

Alameda (Calif.). Studies Muny Course Operations

Twenty-three California cities, varying in population from Mill Valley (6,119) to Los Angeles (2,008,500) replied to the questionnaire circulated by a citizen's advisory committee of Alameda, Calif. to secure information on municipal course operations.

Land used for courses varied from 35 acres in Pacific Grove to 380 acres at Pasadena, with an average of about 150 acres per course. Original costs of the courses showed wide variations. Costs of improvements generally were between \$50,000 and \$100,000. An average of 15 men is employed in operating the courses. Revenues varied from \$11,000 in Antioch to \$171,000 in Pasadena. The report noted "revenue information obtained was not too useful as some cities gave a net revenue statement while others used only their gross revenue figures."

The summary of the survey, by Harry L. Morrison in Recreation magazine, concluded: "this facet of city service and finance can be of more service with improved recreation and greater municipal revenues."

Central Plains Foundation Field Day June 12

Central Plains Turf Foundation sets date for its annual field day June 12, at Manhattan (Ks.) CC. The Foundation's Fall turf conference will be held at Kansas State College, Oct. 24-25-26. Turf plots for the Foundation's work have been secured near Kansas State College campus and planting has started on the plots.