## Golf Goods Almost 40 Per Cent 1952 Sports Sales

Athletic Goods Manufacturers' Assn. figures on 1952 sales of athletic and sporting goods sales, audited by Ernst and Ernst, show golf equipment at $39,511,870 in factory selling price, including excise tax. Total for the manufacturers who include all leading makers and by far the bulk of sports goods production, except hunting and fishing equipment, is $100,297,177.

Baseball and softball comes next to golf, with $20,494,320. In third place is inflated goods (footballs, basketballs, etc.) with $11,216,394. Then follow, in order: athletic shoes, miscellaneous items, athletic clothing, tennis equipment, helmets, pads, etc., and boxing gloves.

In 1952 there were 3,374,886 golf clubs sold, of which 2,319,512 were irons and 1,055,374 woods. Ball sales by factories were 2,113,629 doz. Bag sales were 491,697. In the ball department the highest grade balls accounted for almost 60 per cent of the entire volume. Highest grade irons accounted for almost 40 per cent of total iron sales. Top grade goods were about 31 per cent of all wood sales. The second highest price class in woods accounted for a little more than 34 per cent of the wood volume.

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## Course Operating Costs
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What makes the situation especially unreasonable is that every golfer realizes the great difference in courses. An 80 on one course would be far better scoring than a 68 on another course, yet the operating costs are compared on the same level. The course rating system has been extensively adopted as groundwork for fair handicapping but there's no consideration given to course rating in comparison of maintenance accounting, save in the Midwest Golf Course Supts.' survey and, as I've said, that is a long way from having received merited acceptance.

So my friend, the new chairman, can't get the help he wants from today's comparisons of course operating costs and by the time he gets a fairly clear idea of how these comparisons could be made he will be tired of his job as chairman and let his successor take up the search.