

traffic coming in muddy-shoed from the outside and handling merchandise. But the crowded hours of a pro's job, the work his assistants have to do (and sometimes the negligence or inadequate training and supervision of assistants) may let the attractive appearance of the shop deteriorate without the pro realizing the slump.

Sloppiness Creates Gossip

The members notice that untidiness and they talk about it. The women golfers especially are quick to see the slightest lapse from good housekeeping and good store-keeping in a pro shop; and in the pro, too. The pro who isn't neatly groomed doesn't fit a good job. Careless about hair cuts, shaves, manicures, BO, halitosis and attire can stir up more talk among women members than there'd be if the pro set a new course record.

The pro himself is to a great extent the foremost exhibit of good merchandise and good merchandising.

Selling, which some believe to be about all there is to good merchandising, is the pay-off factor among all the essentials that comprise good merchandising.

And good selling simply cannot be done unless the seller thoroughly knows the merchandise.

Know Your Stock

Learn everything you can about your stock; how and why it's designed and made the way it is. When possible the professional should visit the factories in which his goods are made and learn what accounts for the value of his products. If he can't visit the plants he should write for information that will help qualify himself and his assistants as authorities on the goods they're selling.

Pro quality merchandise definitely is superior but does the pro himself know just why? The potential buyer comes into a pro shop and looks at clubs and can't tell why one club should sell at \$8 and another which looks to the shopper about the same as the \$8 club sells for \$12 or more. The shopper may think that a golf club is merely a head, shaft and grip thrown together. The pro has to know of the many new techniques, machinery and materials used in making the new products of greater value to their buyers.

The pro shop customers don't know, but the pro should, that there are 54 component parts and 82 operations in making a Hagen wood club. This information to the pro who knows the details makes interesting education, effective selling and customer satisfaction and pride when it's

passed along by the pro shop salesman who is doing a competent job of merchandising.

Good merchandising is a basic responsibility of the pro in getting, holding and profitably handling a good job. The pro can't ease up for a day in his study and application of good merchandising. I can share with the pro this continuous duty of looking for new merchandising ideas and of seeing that what I know about good merchandising is applied, for I have the job of merchandising to the pro.

Do You Know the Answer to This Tax Letter?

GOLFDOM received the following letter from an eastern golf club president:

"Some of our directors have suggested that our club, which now is run as a non-profit corporation, be reorganized as a profit-making corporation. As you know, under the present system of taxation we pay a 20 per cent tax on all dues, initiation fees, etc.

"I am particularly interested in knowing if you can give me the names of any clubs which have made this change so I can contact them for a report of their experience.

"I also would appreciate any other information which you may have that would be helpful on this problem."

If you have any of the answers please write them to Herb Graffis, Editor, GOLFDOM, 407 S. Dearborn st., Chicago 5, Ill., and the answers will be forwarded.

As the reduction or elimination of the 20 per cent tax on club dues and initiation fees was not included in revision of tax legislation, country clubs, already heavily taxed, must explore every possibility for reasonable relief. The National Golf Foundation has been campaigning for excise tax relief for country clubs and the USGA has asked that clubs and golfers write congressmen to ease the tax.

So far there's no score.

In view of the necessity of encouraging building as a measure against business recession, the matter of tax revision to free construction bonds of golf club courses, clubhouses and other construction from the 20 per cent tax seems appropriate but no progress has been made.

The 20 per cent tax is proving to be an especially high hurdle for clubs wanting to take in very desirable young businessmen who were away at war for four or five years and have had to meet heavy expenses of home construction and young families since their return.