

POWDER BLUE NITROFORM IS THE ONLY UREA-FORM SPECIFICALLY ENGINEERED FOR LIQUID APPLICATION AND PUTTING GREEN TURF. IT SINKS QUICKLY INTO THE TURF WHERE MOWERS CAN'T PICK IT UP.

**LET SAM SNEAD
HELP YOU SELL**

MAGIC

PAT. APP. FOR

TARGET-TEE®

OF LIFETIME NYLON

- The greatest stroke-saving golf tee ever designed
- Endorsed by **SAM SNEAD** in national advertising
- Sells itself from **FREE** compact counter display dispenser
- 48 pkgs. of tees pre-ticketed at 39¢ pkg.
- Your investment — \$11 your profit \$7.72
- Postpaid — anywhere in U.S.A.

*Reg.

Mfd. by **TARGET TEE CO.**
2432 Hollywood Blvd., Hollywood, Fla.

No Excise Tax on Prizes

A recent ruling by the Internal Revenue Service may result in substantial savings to clubs. Ruling 58-125 IRD 1958-12 recognizes two federal court decisions which hold that sales of merchandise to organizations such as golf clubs for use as prizes and awards are not subject to Federal Retailers excise tax if clearly made on a wholesale basis. Most clubs buy tournament prizes on a wholesale basis and if this ruling is called to the attention of the wholesaler, he should agree not to charge the tax and should be exempt from payment under the Revenue Service ruling.

Sell Yourself

(Continued from page 38)

explains. "If we had Hogan and Jones and Snead, etc. adorning the walls, the members wouldn't look at the photos a second time. They prefer to see themselves, which is only natural. They occasionally bring their friends in to see their photos or sometimes they start reminiscing about where this picture or that was taken, the occasion for it, etc. This often keeps them in the shop a little longer than usual and whether or not they realize it, subconsciously taking note of our merchandise. Many times the photos lead to friendly conversation.

"The upshot of all this," the Hampshire pro continues, "is that it gives me or my assistants a chance to slip in some plugs about our golf equipment and sportswear. I hit on the member photo idea seven or eight years ago and I'm convinced that it has given my business a real shot in the arm. Maybe as much as an increase of 30 or 40 per cent."

P. S. Pros who complain about not being able to sell merchandise to women, might try giving one of Salerno's standby stratagems a trial for a week or two. It's as simple as this: Always downgrade a woman's size. If you're sure she can't be anything but a Size 16, don't suggest it. Tell her you think she wears a Size 14. She'll not only be grateful for it, but buy the merchandise about three times out of four.

Americas Cup Team

The following amateurs have been invited by the USGA to be members of the Americas Cup team for the biennial match with Canada and Mexico at Olympic CC, San Francisco, Sept. 5-6: Rex Baxter, Jr., Charles R. Coe, William J. Patton (capt.), Hillman Robbins, Jr., Mason Rudolph, Dr. Frank M. (Bud) Taylor and Harvie Ward.