



Frequent Display Changes, Playing Up Regional Flavor Boosts Apple Valley Sales

At Apple Valley (Calif.) CC displays are frequently shifted from one side of the pro shop to the other to inject a note of freshness into the merchandising scheme. Counter type racks, with pegboard backdrops above them, enable Lloyd Mangrum and his assistant to change practically the whole shop around in only a couple hours. Note how clubs are displayed in the counters. Apple Valley carries a complete line of desert togs which quickly attracts the eye of the many visitors who play the course. Playing up of regional fashions can be profitable for pros in all parts of the country, especially if their courses get big play from visiting golfers.

Chuck Curtis photos



Taxes Compel Pro to Know The Score on His Business

Kenneth Lake, Pres., Long Beach chapter, Calif. Society of Certified Public Accountants

Everything in the pro's business is related to taxes. Stiff taxation may be a partially disguised blessing for pros in making them careful about income and expense records.

A winning putt might cost a pro more in taxes than in additional prize money.

Lake said that experience at some pro shops shows that of the investment in inventory, 40 per cent is in balls and the turnover is 3 for a year; 35 per cent in clubs and bags with an annual turnover of 3; and in apparel and miscellaneous items the inventory is 25 per cent with a turnover of 2 a year. These cases are not to be regarded as "average" due to wide variations in pro shop operations. In numerous instances, apparel business constitutes about 35 per cent of shop volume.

Pro income, other than shop sales, often determines whether the pro can make enough

out of the job to warrant a competent man keeping it. Lessons, bag cart and golf car rentals and range income, in some instances, yield an income equal to 75 per cent of the profit on merchandise sales.

Wages take 30 per cent of gross profit. Percentages of other expenses in relation to gross profit of a pro shop have been recorded as: Advertising and publicity, 5; shop supplies, 6; range expense, 6; tournament expenses (in cases of club pros) 3; licenses and taxes, 2; shipping, 2; insurance, 1; legal and accounting, 1; bad debts, 1/2.

The pro saves money and worry by hiring competent accounting and tax advisory service. This is a job for a specialist just as golf instruction is a job for a pro.

The pro must carry adequate insurance.

(Continued on page 78)



Norman R. Klug (l), pres. of Miller Brewing Co., Milwaukee, and Walter A. Moynihan, tournament dir., study PGA contract for fourth Miller Open, scheduled for next Aug. 7-10. Miller also is co-sponsor of All-Star Golf, the current TV hit.

PGA Schedule

FEBRUARY

- 6-9 - Tuscon Open, El Rio CC, Tuscon, Ariz.
- 6-9 - Puerto Rico Open, Berwind CC
- 13-16 - Texas Open, Brackenridge Park CC, San Antonio.
- 20-23 - Houston Invitation, Memorial Park GC, Houston.
- 22-23 - Jackson Open, CC of Jackson, Miss.
- 27-Mar. 2 - Baton Rouge Open, Baton Rouge (La.) CC

MARCH

- 6-9 - Greater New Orleans Open, City Park GC, New Orleans.
- 13-16 - Pensacola Open, Pensacola (Fla.) CC
- 20-23 - St. Petersburg Open (Course to be announced).
- 27-30 - Miami Beach Open, Bayshore GC, Miami Beach, Fla.

APRIL

- 10-13 - Greater Greensboro (N. C.) Open, Sedgfield GC.
- 17-20 - Kentucky Derby Open, Seneca GC, Louisville.
- 24-27 - Lafayette (La.) Open, Oak Bourne CC.

MAY

- 8-11 - Arlington Hotel Open, Hot Springs, (Ark.) CC.
- 22-25 - Kansas City Open (Club to be announced).

Taxes Compel Pro to Know Score on His Business

(Continued from page 53)

Whether he charges a salary for himself against his cost of doing business is something for his tax counsel to decide.

Pros can't deduct cost of business clothing because it can be used as general wear. Cost of golf shoes can be deducted because they are not adaptable to general wear.

Cart ownership, depreciation, etc., now have tax angles being decided. The pro's tax counsel will have to advise him of the rulings.

The pro should carry a memo book in which he records expenses. He will be surprised how much he spends that can be charged against his cost of doing business.

In some matters a soundly founded estimate of expenses is acceptable to the internal revenue tax men. In such cases the pro should have an itemized and authentic report of expenses for a week and multiply by 52 on the tax return sheet.

Records of entertainment, business promotion, advertising and travel expenses must be closely kept as Big Brother requires all such figures on statement to be substantiated.

The pro's wife's expenses are not deductible unless she strongly aids the pro in his business.

Gambling losses are deductible against gambling gains.

Teaching Control of The Swing

Dale Andreason, Professional
Westmoreland CC, Export, Pa.

Playing with Sam Snead at San Diego while in the Navy, and getting educated in muscle structure during assignment to a rehabilitation program, was a combination of circumstances making it possible for me to study "inside" golf.

A golfer has to sit back so his hips will unlock.

Keep the left heel down at the top of the backswing and it is easier to keep the head steady.

Don't shift too much weight.

Golf is a game of good misses.

Pick out the weakest part of a pupil's game and stay with it instead of giving it a once-over-lightly and moving on.

Golf is especially difficult for the weekend golfer who once a week must do unaccustomed work with his hands.

Get the pupil basically in balance and the other details work out.

If you can get pupil relaxed there won't be much trouble in obtaining the correct grip.

The left eye should be on the ball. Cock the chin to the back of the ball and it is much easier to keep the head steady.

The pupil can stand with his knees bent but still have his hips locked.

The left hand must move through the ball.