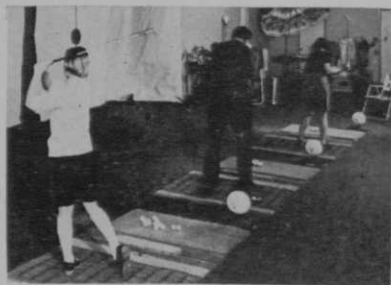




Junior girl golfer gets instruction from George Smith on playing an iron.



Golf Indoors

Non-migrating Northern Pros Turn to Winter Schools for Off-Season Income

It wasn't too long ago that most Northern pros who didn't have a winter club connection spent an uncomfortable November to March worrying about the landlord and how the grocery bill was to be met. But lately more and more of them have done a couple things to counteract winter inactivity and assure themselves of practically a year-around income. One is to keep their shops open until Christmas and capitalize on growing gift business. A second is to operate indoor golf schools.

George B. Smith, onetime CC of Buffalo pro who operates a range in Williamsville, N. Y., is one of those who is capitalizing on the urge that snowbound golfers give to keep their games in shape by giving them an indoor school. His is located at 1104 Elmwood ave. in Buffalo. From November through April and from 11:30 a.m. until 8 p.m., six days a week, George's clients come streaming in, either to learn

Merchandise section is an integral part of indoor range. It is located where golfers can't help but be enticed by it.



Jack McCullough (1), Dunlop Tire & Rubber Corp. sales rep, is happy that fellows like Smith are running winter schools. It helps out in his income department, too.



what the game is all about or to keep their muscles toned for the season ahead.

Smith, like so many other pros who have gone indoors, isn't worrying about landlord or grocer any longer. He's not only taking it in at the lesson counter but is prevailing upon his patrons to buy a substantial amount of equipment and merchandise.

Tax on Life Members, House Accounts, Admissions Explained

According to a service bulletin recently issued by Horwath & Horwath, hotel-restaurant accountants of New York City, the Excise Tax Technical Changes Act of 1958 changed several provisions affecting club dues and admission taxes in addition to the removal of the tax on assessments for capital improvements.

Persons holding life memberships have two alternatives for payment of the club dues tax. They can pay a tax equivalent to the tax paid by persons having similar privileges at a club, or they can pay a tax equivalent to 20 per cent of the amount paid for the life membership. A choice of either method must be made by June 30, 1959.

The Internal Revenue Service, H & H points out, has ruled that minimum house accounts are to be construed as dues and the taxes thereon are the same as for dues. This ruling, however, doesn't apply to amounts paid prior to Nov. 1, 1958.

The 10 per cent admission tax now applies on amounts in excess of \$1.00. If an admission charge is \$1.50, the tax is not levied on the first \$1.00 of admission, but only on the 50 cent portion, and is, of course, 5 cents. Admissions to pools, beaches, skating rinks or other places (except dancing) providing physical exercise facilities are no longer subject to tax.

Suggest Fall Tournament

It has been recommended to the Minnesota High School Board of Control that the annual state golf tournament be played in the fall rather than in the spring so that contestants can come into the tourney with about six months of practice and competition behind them. Persons who made this suggestion contend that it would improve the caliber of play. They also point out that if the state tournament were held the last week of Sept. or the first week in Oct. it would allow plenty of time for district and regional elimination tourneys to be held.

Club Sales Up in '58

Sales of golf clubs for the fiscal year ending Oct. 31, 1958 totalled 4,277,048 units, an increase of 2.10 per cent over the sale of 4,140,150 units in the comparable 1957 period. Making up the total were 2,914,854 iron clubs and 1,312,194 wood clubs.

In releasing this report, Henry P. Cowen, pres. of the National Association of Golf Club Manufacturers, commented: "This modest increase in unit sales substantiated previous forecasts of moderate gains in the industry despite the decline in most areas of business activity in 1958.

"There are a number of important factors," Cowen added, "that point to continued growth of the golf market. The upturn in our overall economy is perhaps the most encouraging. Throughout the country the reports of increased rounds of play are fairly consistent and a strong indication of an increasing number of regular participants.

"The National Golf Foundation reports that the number of courses now in operation has nearly reached the all-time peak of the early '30's. Additional courses in the building stage and more on the drawing boards will further expand the nation's golf facilities."

Green Section Pump Priming Is Aid to Maintenance

Whether or not you are aware of it, the USGA Green Section occasionally resorts to pump priming. This was brought out at a recent meeting of the Greater Cincinnati GCSA by Marvin H. Ferguson, the Section's national coordinator.

When an Experiment Station has no research program going on turfgrass, a small grant is placed by the Green Section to get a project underway. Ferguson related that some time ago he was finally able to persuade the New Mexico Experiment Station to accept a small grant to make selections of different grasses and place them in a small plot even though Station officials were reluctant to do so because of the press of other projects. Eventually, a member of the New Mexico legislature became interested in the turf work and pushed through a bill appropriating money for expanded turfgrass research.