

## 100,000,000 Cuts a Year!

One greens authority estimates that each Mower Unit of the average fairway gang mower makes a total of about 100,000,000 cuts a season!

No wonder, then, that Greenkeepers who are using the latest model "New" Fairway Quint or Trio are so enthusiastic over the efficient, durable design and construction of the "New" Fairway Mower Unit; its high quality ball or roller bearings for every moving part except the ground rollers; its dirt-proof, oil-retaining housings for bearings and gears; its wheel-type design permitting lighter weight and greater speed; and its Alemite lubrication.

Write for ILLUSTRATED CATALOG describing the "New" Fairway, the Super Roller and New Aristocrat greens mowers and all the other PENNSYLVANIA Golf Mowers.

Price of "New" Fairway Quint, \$625; Trio, \$375—both at Philadelphia, Pa.

**PENNSYLVANIA LAWN MOWER WORKS**  
1628 North 23rd Street, Philadelphia, Pa.

Will Exhibit at Annual Greenkeepers' Convention  
and Golf Show, Louisville, Ky., February 4 to 7.

# "U.S." Golf Ball *Selling Policies*

Below are listed the selling policies which every "U.S." Golf Ball sales representative is required to follow:

1. To sell "U.S." golf balls only to high grade outlets where our selling policy will positively be maintained.
2. To sell, first, all golf professionals and golf clubs (having no Pros) where golf balls are sold.
3. To sell golf shops, authorized sporting goods dealers and other legitimate outlets where golf balls are sold and where our policies will be rigidly enforced.
4. NOT to sell knowingly to anyone who cuts the established resale price of our golf balls.
5. NOT to sell to our customers in other lines for their personal use or the use of their friends our golf balls at any price other than the full retail price.
6. NOT to sell our employees for the use of their friends our golf balls at less than the full retail price.
7. We ask every employee of the United States Rubber Company who plays golf to buy his "U.S." balls from the golf professional at the club where he or she plays.

## United States Rubber Company





Armco culverts and drains are manufactured from the Armco Ingot Iron of The American Rolling Mill Company and always bear its brand

Our drains  
can freeze up tight  
—but they'll be  
ready for service  
with the first  
Spring thaw

**N**O worries about frozen drain pipe.

What a satisfaction—and what a tribute to sensible selection and shrewd buying!

Men who have installed Armco drains know from years of records and from their own experience that Armco Perforated Pipe can and does stand up to the terrific pressures of freezing soil and water.

When thawing weather comes next spring, Armco drains will be on the job. And for years to come.

For Armco Perforated Pipe is built in corrugated flexible form to resist all strains—of pure iron, to withstand corrosion. And it does just that.

Armco Culvert Manufacturers Association  
Middletown, Ohio

**ARMCO**  
Perforated  
**PIPE**

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If you don't see what you need advertised in GOLFDOM, write us.

## Fair Warning!

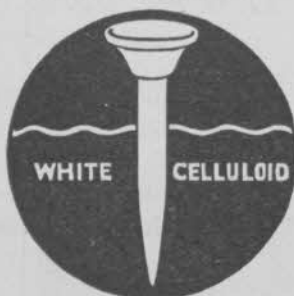
Reports from all parts of the Country indicate that the use of the Celluloid Tee is spreading rapidly.

Thousands of golfers used these clean, smooth tees this year and will never again buy any other kind.

Thousands more will turn to the Celluloid Tees next year. In many places the Pros even now find it almost impossible to sell the ordinary tees. Do you not think that you had better buy the Celluloid Tees for next season?

## "PEG"

REG. U. S. PAT. OFF.



### Announces Better Values

"PEG" led the way to the Celluloid Tee and still leads in this type of tee. Golfers like the "feel" of "PEG". Sales have gone up-up-up permitting us to give you better value than ever.

### For Next Season "PEG" Will Be Packed 12 Tees to the Box Instead of 10

In addition to finding two more tees in your boxes you will find that the tees are better than ever, and are put up in a more attractive package.

They will still be packed either all white or with white stems and assorted colored heads.

You do not have to belong to a "buying-group" to get a price on "PEG" that will enable you to make a splendid profit. It will pay for you to investigate this feature.

The trend is to "PEG". The leading jobbers are selling it.

**GRANBY MFG. CO., Inc.**  
KEENE, N. H.

## The Golf Tractor

# McCORMICK-DEERING FAIRWAY

### The FAIRWAY

is easily handled; is a roller in itself; operates a special built-in 7-foot rough mower; operates a gang mower; efficiently runs a variety of golf course construction and maintenance machines.

### Let This Power Maintain Your Golf Course

MOBILE power in the form of the McCORMICK-DEERING FAIRWAY tractor is the secret to excellent maintenance of golf courses (and country clubs, estates, parks, airports) at minimum expense. Its ability to cut from 75 to 100 acres a day with a gang mower is an example of the FAIRWAY'S great capacity for work.

It does a great variety of other maintenance and construction work, providing power through drawbar, belt, and power take-off.

The FAIRWAY is admirably designed and built for golf course requirements. Its three-point suspension provides flexibility to operate as efficiently on hills as on the level. It doesn't eat up gas and oil. Its upkeep is low. Its life is long.

Investigate the FAIRWAY and the power machines it operates at the nearest of 175 Company-owned branches in the United States and Canada. Write us for catalog.

### INTERNATIONAL HARVESTER COMPANY

606 So. Michigan Ave. of America  
(Incorporated)

Chicago, Illinois



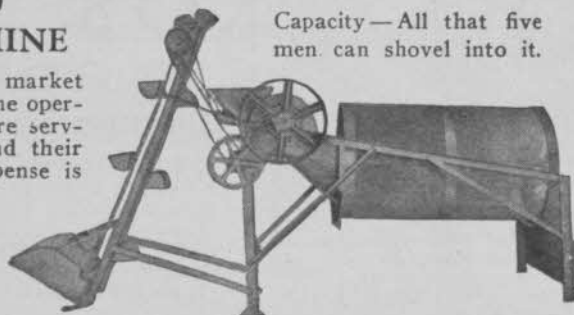
You save time and money by answering GOLFDOM ads.

# Make Your Fall Compost quicker, cheaper, better

## with a TORO COMPOST MACHINE

The only machine on the market that grinds and screens in one operation. Over 500 of them are serving with a big saving—and their average annual upkeep expense is less than \$4 per machine.

Write for complete catalog of the TORO line of standard labor saving equipment for golf course maintenance.



Capacity—All that five men can shovel into it.

## TORO MANUFACTURING COMPANY

3042-3168 Snelling Ave., Minneapolis, Minn.

Service Stations in all the larger distribution centers

## B. R. LEACH RIVERTON, N. J.

### Consulting Turf Specialist

*(Originator of the lead  
arsenate treatment of turf)*

for

GOLF COURSES

and

PRIVATE ESTATES

Study, diagnosis and conditioning recommendations. Special attention given to grub, earthworm and weed control.

Write for details of time available and terms.

## The Selfish Gift!

If it's selfish for everyone to think first of **his or her health and appearance**, then let's be selfish these gift-giving days!

Be selfish! Make yourself a present of a Savage Health Motor, Exerciser and Reducer, or, if you prefer, tactfully suggest to the loved ones that they make it **your** gift. Try its beneficial, stimulative massage, watch muscles grow supple and strong, digestion, elimination and sleep improve.

There's a new Savage Model—low priced, but embodying all the advantages of the highest priced exercisers—just the gift for fastidious families! A word to us brings particulars.

## SAVAGE HEALTH MOTOR

EXERCISER AND REDUCER

Patents applied for by J. G. DeFemmer

Distributed by

Savage Products Distributing Corp.

Department C-12 Utica, N. Y.

A Product of Savage Arms Corporation





# A REMARKABLE NEW LINE FOR PROS ONLY



## Model 21 Custom Built

Made with plain faces, plain lead back weights and V-shaped brass sole plates on Brassie and Spoon.

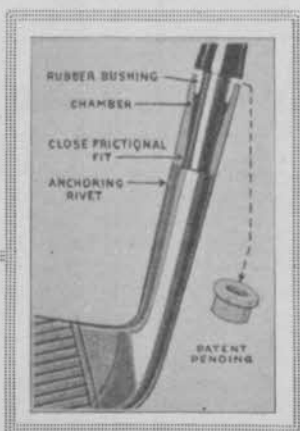
Introduced only a few months ago . . . already famous. Leading Pros say it is the finest line ever presented. And they have good reasons for their statements.

Developed by Wilson exclusively for the Pro . . . this new line will not be available to the public through any other source. It is distinctly the Pro's own.

The woods, although decidedly new, have incorporated in them many features originated by early golf club artisans of Scotland. Made in two styles . . . CUSTOM BUILT and SPECIAL.

The irons, in addition to many other advantages, have a new and superior shock absorber feature.

Don't pass up the opportunity to see this remarkable new line. Big sales and profits await the Pros who handle it.



## Model 21 Special

Made with special white indestructo faces, V-shaped aluminum back weight and T-shaped brass sole plates on Brassie and Spoon.

**Wilson**  
GOLF EQUIPMENT

**WILSON-WESTERN SPORTING GOODS COMPANY**  
NEW YORK CHICAGO SAN FRANCISCO

# By using the 1929 Edition of "GIFTS FOR GOLFERS"

you can boost  
your sales of **MACGREGOR**  
clubs for the holiday season

*Send for this booklet*

**THE CRAWFORD, MCGREGOR & CANBY CO.**  
Established 1829 Dayton, Ohio

**MACGREGOR**  
COURSE-TESTED  GOLF CLUBS

"The Talk of the Golf World"

**Carrier  
Fertilized  
Turf**



When You Make Out Your  
1930 Budget Include

**LECCO**

the world's best balanced scientific fertilizer for fine turf. Old traditions are giving way to science in turf maintenance as well as in everything else. Lecco produces perfect turf. The expense of a compost pile is wiped out by the regular use of Lecco.

If you ever have tested Lecco you will include this remarkably complete grass food in your 1930 budget.

Certified Cocos Seed. New harvest now ready. Limited supply. Washington creeping bent stolons available.

1000 pounds ample for two applications on 18 greens.

**LYMANCARRIER**  
Granger, Ind.

Now Open  
*in New York*

**The HOTEL  
GOVERNOR  
CLINTON**

Opposite Penn. R. R. Station

New York's new hotel truly expressive of the greatest city. 1200 pleasant rooms each with Servidor, bath, circulating ice water and radio provisions.

**ROOMS from \$3.00**

E. C. KILL, General Manager



When you need safe buying advice ask GOLFDOM'S advertisers.



1929 SHOWS GREATEST INCREASE IN OUR BUSINESS

# We are Thankful

to 286 Clubs that contributed the orders which enabled us to sell over two million *Longfellow Score Cards*.

The combined totals of our other standardized cards almost equalled two million.

82 Clubs now pay their caddies by time through our Computing Card System which eliminates use of time clocks.

66 Clubs used our Charge Checks in 1929 for the first time.

51 Clubs, through the medium of the Westchester Greens Cost System, will have an accurately distributed knowledge of costs in this department.

*Samples of the above forms, and others, gladly sent on request.*

JOHN H. VESTAL CO., *Printers*, 703 S. La Salle St., Chicago.

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## Grass Seed

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## Complete Equipment

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## GOLF COURSES

SEND FOR  
COMPLETE CATALOG  
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PRICE LIST

**AMERICAN SEED Co.**  
DETROIT, MICH.

*"Quality Grass Seed for a  
Quarter Century"*

ROYAL SWAN GOLF CLUB  
Still Pond, Md.



A unique over-water line of McWane Precalced Joint CAST IRON Pipe. Always best for golf courses. Never rusts out in service. Lowest cost, laid.

Ask for names of other users

**McWANE**  
CAST IRON PIPE CO.

Chicago Dallas Birmingham Philadelphia  
San Francisco Los Angeles Portland, Ore. Denver



# ROSEMAN

*"more in a mower"*

**Brainy buying gets additional value!**

If a new Lincoln, Packard or Cadillac would cost only \$100 more than a mediocre car, **WHICH WOULD YOU BUY?** All offer transportation, but the first three give you additional values.

That's how the mower situation simmers down to the matter of **EXTRA VALUE AT A REAL BARGAIN** when you choose Roseman mowers.

ROSEMAN MOWERS im-

prove your turf—stand up when others are patched or crippled—eliminate scalping—and smoothly whirl along cutting the grass, and your operating costs.

Buying a ROSEMAN means you have bought something that shows as a bigger asset on your course than in the cash figure on your books; that's wise buying for any golf club.

In terms of the "knowing user of mowers" a ROSEMAN purchase means "value plus for years to come" instead of making a "down" payment on increased maintenance costs.

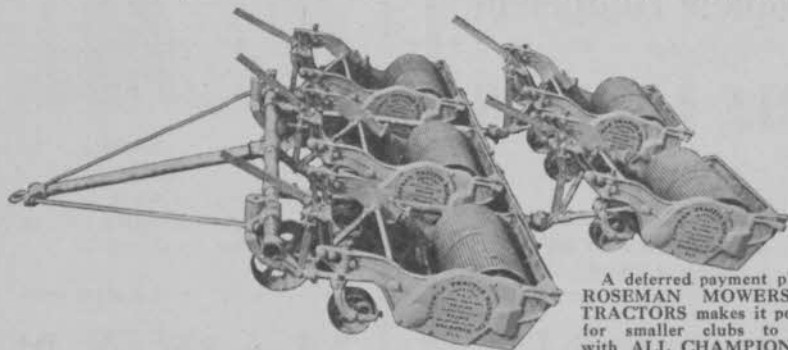
## ROSEMAN TRACTOR MOWER CO.

*Makers of Roseman Hollow Roller Type Mowers for Fairway and Rough*

810 Church Street  
EVANSTON, ILLINOIS

or

11 W. 42nd Street  
NEW YORK, N. Y.



A deferred payment plan on ROSEMAN MOWERS and TRACTORS makes it possible for smaller clubs to share with ALL CHAMPIONSHIP courses, the advantages of ROSEMAN equipment.

Reg. U. S. Pat. Off.

# Golfdom

THE BUSINESS JOURNAL OF GOLF

DECEMBER, 1929

## U. S. G. A. MARSHALS FORCES TO Urge 10% Tax Repeal AS NEW YEAR GIFT TO CLUBS

IN an effort to bring about the repeal of the present revenue tax on club dues and initiation fees, the U. S. G. A. is seeking the co-operation of all social, athletic and sporting clubs. John G. Jackson, general counsel of the association, has conferred with officials of the Treasury Department at Washington recently and it is probable the U. S. G. A. will sponsor an amendment to the 1928 revenue act for the repeal of the tax.

A bulletin sent out by the U. S. G. A. on November 19 gives an interesting picture of the present discrimination against clubs. It reads, in part, as follows.

"The Federal Revenue Act of 1928 continued in effect the war tax of 10 per cent on dues and initiation fees to social, athletic and sporting clubs and added a new war tax which had not theretofore been in force, to-wit, a tax equal to 10 per cent of any amount paid as the purchase price of shares of stock, bonds or other securities, ownership of which is a condition precedent to membership, *irrespective of the person to whom the payment is made.* Thus, if a golf club is organized and financed by the sale of shares of stock to the members a tax of 10 per cent of the cost of these shares must be paid to the federal government. If, as usual, ownership of a share of stock is required in order to qualify for membership, then when a resigning member sells his stock to an incoming member the latter must again pay to the federal government 10 per cent of the purchase price as a tax. It follows that if a complete turn-over in club memberships occurs in ten years the federal government will have received in that space of time taxes equal in amount to

the total cost of buying and building the club properties. This feature of the Act is particularly oppressive and burdensome. Moreover the statute results in discrimination between old clubs which have completed their permanent financing before the tax was put in effect and new clubs being presently formed and which have not completed their financing. Instances of hardship resulting from the added tax which have come to the attention of the United States Golf Association are, for example, a club which assessed each of the members to pay off its capital indebtedness secured by a mortgage. A tax of 10 per cent had to be paid on this assessment. In another case a club had sold \$50,000 of 5 per cent bonds for the construction of a course and club house. 250 members paid dues of \$100 each upon which the federal tax is \$2,500, the exact amount of the bond interest. In 1929, the club defaulted on its bond interest which it could have paid had it not been for the tax. This default resulted in serious injury to the club's credit. Instances of this kind can doubtless be multiplied and the Association requests it be advised of further cases where hardship has resulted from the imposition of the tax.

"It is the belief of the Executive committee of the U. S. G. A. that the entire tax on athletic and sporting clubs is fundamentally wrong in principle and that it would be a better policy on the part of the government to promote rather than to tax health-giving outdoor sports. The old objection to the removal of this tax, that golf is a rich man's game, would certainly not be advanced at this time by anyone at all familiar with the development of golf in this country.

"At the last regular Congress when the

revenue act was under consideration, the association endeavored to secure the elimination of this tax on dues and initiation fees. The chairman of the finance committee of the Senate and other members of that committee were consulted and letters were sent to certain senators and representatives urging favorable action. These efforts at one time promised success but in the end the tax was continued with the added burden referred to above. This is sent in the hope of obtaining the co-operation of all member clubs of the U. S. G. A. and of sectional, state and district golf associations in urging their representatives and senators to bring about a repeal of this tax and this association earnestly urges that each such Club and Association and the members thereof use every effort toward this end by sending letters and telegrams urging the repeal of the Act at the coming session of Congress. As Congress convenes on December 2, prompt action is essential. The Association would greatly appreciate receiving copies of all such letters and telegrams so sent and any replies that may be received."

### Pleads to Congressman for Club Tax Relief

GOLF continues to suffer from the old idea that it is exclusively a rich man's game. Apparently the erroneous impression persists in Congress without any correction for it has been for some time that golf clubs have sought tax relief in vain.

The case of the smaller club is presented convincingly in a letter Henry P. Smith, president of the Spring Lake C. C., Waco, Tex., has written to John N. Garner, representative from Mr. Smith's district. If other club officials would go after their members in Congress in the same manner and keep after them, possibly there would be favorable action taken. Nothing effective has been done to date but there have been signs to indicate that a continuation and strengthening of the golf clubs' representation might get the necessary help.

Mr. Smith writes Representative Garner:

"My dear Mr. Garner:

It is with a considerable amount of interest and gratification that your con-

stituents and the citizenship of Texas note your activities in the direction of reducing federal taxes, to the extent of \$300,000,000 to \$400,000,000.

There is one particular matter in this connection in which the writer is distinctly interested, namely, the last of the nuisance taxes of ten per cent on club dues in excess of \$25 per annum.

As an instance, I would point out to you the Spring Lake Country Club of Waco, Texas, which provides healthful recreation for our citizenship, not limited to the well-to-do class, but to all those in moderate circumstances who desire to participate in these healthful activities.

In order to provide facilities such as a clubhouse, grounds, etc., it was necessary to sell approximately \$50,000 bonds, carrying the moderate rate of 5%. This amounts annually to approximately \$2,500. And, based upon 250 members at \$100 per annum, the Federal Tax of 10% is equivalent to \$2,500, the amount of our bond interest.

This year we were unable to pay the bond interest, but if we had had the 10% that the government takes from us, perhaps we could have done so. Our failure to pay the interest on these bonds has injured severely the club's credit, and has made it very difficult for the institution to meet its current obligations.

I believe that this is typical of many of these clubs all over the country, the majority of them struggling to keep their heads above water financially; and it certainly would be a very great misfortune if they had to discontinue operations.

There must be, and unquestionably are, many sources or bases for taxation that would provide this great government with ample funds without going to the length of taxing healthful out-door sports, athletic institutions, etc., like the golf clubs and other clubs throughout the country.

Anything that you can do in the direction of removing this iniquitous and unreasonable nuisance tax would be tremendously appreciated by thousands of members of clubs throughout the country.

With best wishes for you and your party's success in reducing corporation taxes, as well as the comparatively insignificant tax above referred to, I remain,

Yours truly,  
HENRY P. SMITH, President.

## NOW....

what is your club going to do—take prompt action, properly directed, or risk continuance of the 10% tax?