

The Value of a Good Name in Your Business and Ours

You wouldn't trade your good name for anything under the sun. Your name is your reputation and that is your chief stock in trade.

That's the way we feel, too. No inducement could tempt us to change our policy, which is to make golf clubs up to the highest standard of excellence and not down to a temporarily convenient standard of lowered prices. We've been doing just that, and that alone, for 34 years, since 1897. The years come and go, and Macgregor continues to be "the greatest name in Golf."

This greatness is based on unchanging reliability. It's that built-in "feel" which, to the true golfer, spells the difference between clubs that are right and clubs that are not. The majority of players who improve

their game, do it with Macgregors ... and that is the biggest selling argument you can use.

If you are planning ahead as we are... building for a great future as well as for immediate increases... write us for first-hand information about exclusive features and the Macgregor 1932 merchandising, advertising and sales program. Use this coupon. Use it today.

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MACGREGOR

THE GREATEST NAME IN GOLF

tion, tied up with a local stage show. Blind bogey tournaments and exhibitions have been the main features of promotion. Play is divided about 70 per cent men and 30 per cent women, with the youngsters constituting a fair part of the trade. It is expected that the 1932 play will show a larger percentage of women as many women followed the men players during the first season.

The course does not offer the variety of shots that West Wilmette provides and its 40 traps not as deep as those as West Wilmette where championship-size course conditions are approximated.

One interesting operating detail has to do with out-of-bounds balls on the south side of the course. This forbidden territory is used by a florist who usually has about \$2,000 worth of flowers growing. So much damage was done to these flowers during the early weeks of course operation that a boy is sent among the flowers at intervals to pick up the balls. Players are prohibited from going after the balls.

PRO HAS CLUB PAPER

Jack Martin Boosts Sales and Club with Fircrester

NTENSIVE cultivation of the pro's sharply confined market is responsible for many pros doing some good advertising. Probably 1932 will see a lot more of this sort of work as the smart boys are planning to make the most of their chances for business.

In several instances pros have used house organs of their own for effective advertising to their members. The little publications are sent to the members and have great good-will value as well as direct sales effect because the pros do considerable boosting for their clubs in this publicity.

One of the most recent of the houseorgans is that put out by Jack J. Martin, pro at the Fircrest G. C., Tacoma, Wash. Jack calls this four-page $4\frac{1}{2}$ in. by 7 in. publication the *Fircrester*. The material is sent out as a folder with the member's address and an attractive illustration of a Fircrest green with Mount Tacoma in the background, on the front cover.

The middle two pages of the Firerester are devoted to boosting the club. There is a story "Firerest members pay less" on page 2 in which the costs of playing at

other clubs in the vicinity are compared with the expenses of membership at Jack's home spot. Fircrest has quite a story to tell in this respect as the dues are only \$6.67 a month.

On the third page is "The President's Monthly Message." President R. C. Barlow devotes the first part of his page to telling how Fircrest stacks up with some of the leading, expensive courses in California which he recently visited. The concluding paragraph of his message he uses for telling about Jack Martin's collection difficulties and urging the members to pay their pro accounts promptly.

Jack uses the last page for an ad on golf bags, clubs, balls and apparel. He features the line "Buy From Your Pro at Lower Prices." He also pushes a good little story on getting clubs ready for the spring campaign and invites the members to come in and visit by the pro shop fireside.

Pro Is Pleased

The Fircrest club has 300 members. It costs Jack \$25 a month to get out the Fircrester. Martin's comment on the publication, tips off the other fellows to a stunt that they might try to beat up some business during 1932. Martin says:

"For some time I have had the idea that a pro could advertise at a profit as well as any other business. The ordinary sales letter never has had the desired effect with me, so it occurred to me that if I could get something out that would carry news that would interest the members, I could at the same time advertise my wares. Hence the *Fircrester*. It is my opinion that if the members of my club know that I am interested in their problems and welfare they will be interested in me and my shop.

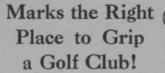
"The Firerester is published monthly and is sent to every member in the club. Our President, Mr. R. C. Barlow, writes his little say every month. I might add he is very clever and has a large following in the club, so the stuff he writes is read.

"I have only brought out 3 issues to date and have more than been repaid for my efforts. My club cleaning list is larger today than it was last summer. I have always heretofore dropped down at least one-third. It is difficult to trace any sale back to a thing of this kind, but I will say that I have no kick on the amount of business that I have done this winter."



Something New for Golfers!

Not a "Grip", but a "Position Marker"





Made of rubber. Slips over the end of the club handle and marks the right spot for the left thumb when the club is held in its correct position. Insures the club head being held always at the right angle. Does away with nuisance of shifting the club in the hands to find the proper position. Reduces mental hazard, helps to overcome hooking and slicing—and is a distinct aid in driving and putting. Endorsed by "pros" and leading golfers everywhere.

Millions Will Be Sold!

It's just what every golfer needs for improving his game! Carton of six retails for only \$1. Packed in attractive display box holding six cartons. Big margin of profit. Write for details.

Argo Specialty Corporation

817 Empire Building

Detroit, Mich.

FREE SAMPLE TO "PROS"

Write for it today!



Shock-troops in battling Wisconsin greens problems meet at Madison

Wisconsin U Short Course Well Attended

ANNUAL short course in greenkeeping at University of Wisconsin, Feb. 8-12, had 46 men from the state and from northern Illinois enrolled. Attendance was slightly less than last year.

Program, which featured elimination and correction of turf troubles, was rated most practical in history of this valuable enterprise. Prof. James G. Moore, horticulturist of the university's faculty, and John Monteith, Jr., of the USGA Green section were prominent on the program.

N. E. Equipment Buying Prospects Bright

BOSTON GOLF Equipment show, run as a small section of the New England Sportsmen's and Motor Boat show, Feb. 6-13, indicated that purchase of labor saving golf maintenance equipment will be active in New England this year.

Exhibitors did not report much buying but said visiting greenkeepers and chairmen were keenly interested in equipment that would cope with budget cuts and eliminate repair expenses and operating delays that figured high in 1931 costs.

Traylor for Pres. Dept.

"THE GENTLEMAN at the Keyhole" of Collier's staff is the Walter Winchell of Washington politics. To get another expert close-up on Mel Traylor, golf's presidential candidate, read Collier's for February 13.

In the story "Front-Paging Mister Traylor," the Collier's political observer writes:

"You will have to put him (Traylor) pretty high up on your list of Democratic presidential possibilities.

"He has appeared three times in Washington in the last few months and each

time has rung the bell.

"He has the awkward habit of having ideas and expressing them very freely to no matter whom. He talks right up to Presidents, secretaries of the Treasury, governors of Federal Reserve banks and all sacred persons.

"His publicity springs from the good

sense of what he says."

Jay G. Hayden, writing in the Detroit News: "He gives an impression of youth and courage in a time when most of the national leaders appear old and scared.

"Two million depositors in failed banks—quite a few votes—rose and called him blessed the moment he testified in Washington.

"A good many thoughtful people feel that the Democratic party will lose a great opportunity if it does not put into the presidency a man who knows something about what is the matter with this country and the world. This is no time for boy scouts or old political hacks.

"Here is a great business man who is

a politician to his finger tips."

Those remarks are the box-score on Mel Traylor in this game; 3 runs, 3 hits, no errors.

With Franklin Roosevelt, Al Smith, Newton Baker, Gov. Ritchie and John Garner slated for a free-for-all and who cares except Franklin Roosevelt, Al Smith, Newton Baker, Gov. Ritchie and John Garner, peace and progress will come to democracy with the selection of Mel Traylor as democracy's presidential candidate.

From this little shell-hole between the lines, it looks like the time is ripe for the "man behind" a presidential candidate being the ordinary guy.

PROFIT ON CONFIDENCE

Reddy Tees are the golfer's choice from champ to duffer. Cash in on this great world-wide popularity. Stock...sell...and PROFIT with the original, preferred Reddy Tees.

Write your favorite jobber or direct to us for wholesale price list showing our complete line and selling helps,

The Reddy Tee Co., Inc.

Executive Office

38 East 23rd Street

New York





10% GOLF TAX LEGAL

N. Y. Appeals Court Holds Tax Must Be Paid on All Club Dues and Fees

N OUR APRIL, 1930, issue we referred to a suit brought by Ector O. Munn, cooperating with the USGA, against the Collector of Internal Revenue to collect \$450, which was the tax equivalent to 10% of the purchase price of shares of stock in a Long Island club, paid by Mr. Munn to a former member upon his election to membership in the club. GOLFDOM has received many letters asking how this case was decided.

Munn was elected to membership in the Deepdale Golf club of Long Island. Its constitution and by-laws required, in order to qualify a member, that such member be the owner of one share of Class-A stock of the Deepdale G. C., Inc. But in addition to owning such a share of stock, it was necessary for the golfer to be elected in pursuance of the club's by-laws; ownership of stock was not in itself evidence of membership.

Munn purchased the required share of stock from a retiring member of Deepdale for \$4,500. The club collected a tax of \$450 on this and passed it on to the government. Munn asked for a refund, claiming that the \$4,500 was payable to the retiring member and not to the club, and therefore was not taxable. When the refund was refused, Munn brought suit, and in the U. S. district court, won his suit. The Government immediately appealed to the U. S. Circuit court of Appeals and the decision of the District court was reversed by a



vote of 2 to 1. Application to the Supreme court of the U. S. to review the Appeals court reversal was denied.

So the law today holds that a tax of 10 per cent must be paid on all payments, including purchase of stock, which are required to be made as a condition precedent to membership in a club.

Club officials interested in the full text of the opinions of the U. S. Circuit Court of Appeals in this case can obtain a leaflet on the subject from the United States Golf ass'n., 110 E. 42nd st., New York City.

PROS BUSINESS HANDBOOK HAS

Easily the ace of this series of practical classics on making more money and improving service at the pro shop is the U.S. Rubber Co.'s Golf Professionals' Handbook of Business, 1932 edition. The book is a compilation of ideas profitably used by successful professionals. This issue has 119 ideas that pro business men have furnished from their own experiences.

It is an expensive job of bookmaking, running 110 pages and being well illus-

trated.

The United States Rubber Co. puts out this volume for free distribution among the professionals with the idea of providing a valuable and unique text book on pro golf business, written by the pros themselves and not presented as what a manufacturer thinks a pro ought to do to make himself solid as a vital department head in club operations.

Chapters include: The Pro's Job; Planning Sales; Selling Lessons; Club-cleaning; Service; Advertising and Publicity; Shop Arrangement; Profitable Buying; Stock-keeping; Training Assistants; Book-keeping; Sending Out Letters (with 11 suggestions of letters); Tournaments and

Matches.

The book is especially timely considering the PGA plan of conducting business training schools for professionals this year. It is the only text book on pro golf business operation and is the outcome of a work that has been revised annually from field notes supplied by professionals. Material is selected so it will be of interest and help to the pros at the smaller clubs as well as to the men at the larger establishments.

A copy of the book may be obtained free by every pro from any representative of the United States Rubber Co., Golf Ball div., or from the Providence headquarters.

A SCOTCH GOLF paper says idea of patented tee made of fertilizer is stirring up interest in Great Britain. The proposition got a brief play in the U. S. several years ago.



SOFTRED

Rugs for Golf Clubs

This new and exclusive weave and material was specially planned by a golf club president to satisfy the stiff requirements for club house use.

Locker Room Runners: Cheaper than poorer materials, yet fully washable, durable, reversible, non-curling, nonslipping.

For the Club Porch: SOFTRED Rugs and Runners in all standard widths up to six feet now available in colorfast heather mixtures and stripes, at moderate prices.

For Dining Rooms: These runners in various widths serve every purpose of sanitation, quiet, etc.

For Halls, Staircases, Proshops, etc.: SOFTRED is unequalled for price and utility.

John Lord, president of N. E. New York Division of the P. G. A., says:

shop where they have been subjected to the severest kind of wear. I have just had them washed and they look bright and clean, like new, all ready for another season. This new fabric is the best floor covering for golf club locker rooms and pro shops I have yet come across.

Amsterdam Textiles stand back of SOFTRED and guarantee workmanship, quality and durability without reservation.

> Send for sample and the surprisingly low price list! Your members will be delighted if you install SOFTRED this Spring.

SOLD THROUGH LEADING GOLF SUPPLY HOUSES

AMSTERDAM TEXTILES

Amsterdam, N. Y.

*Trade mark registered.

How Study of Root System Tells Story of Soil

By HOWARD B. SPRAGUE

Agronomist, N. J. Agricultural Experiment Station

A STUDY WAS made at New Brunswick, N. J., in 1931, to determine the differences existing between the various grasses in the extent of their root systems under actual field conditions.

The turf examined was in its fourth year of growth, and was growing on a loam soil of average fertility. The soil was at one time cultivated, but has been in grass almost continuously for the past 8 years. The fertilization has been light and in no year was more applied than 400 lbs. per acre of an 8-6-4 analysis. In 1931, all plots of grass received 10 lbs. per 1,000 sq. ft. of an 8-6-4 fertilizer on April 3. One-third of the nitrogen was derived from sulphate of ammonia, 1/3 from nitrate of soda, and 1/3 from tankage. The putting turf plots, in addition to receiving fertilizer, were topdressed with a mixture of spent mushroom soil and sand on May 18, and 3 lbs. of sulphate of ammonia were applied per 1,000 sq. ft. on June 8. The roots were sampled between June 20 and 26, and the results are given in Table 1.

With the exception of the velvet bent plots, which showed a higher fertility than the others, the soils are sufficiently similar so that comparisons may be made between the various grasses. For each grass, the plots cut at different heights were side by side, and the differences in root development have been produced by the height of cut. It should be stated that mowing occurred only twice each week; the turf was not kept as closely clipped as would occur on a well kept golf course, and the root development is doubtless greater on these plots than would otherwise have been the case.

Comparison at Fairway Length

The total weight of the various grass roots on the fairway plots, varied from 174.2 pounds under 1,000 sq. ft. of area for Kentucky bluegrass to 105.9 for velvet bent. However, a better idea of actual root abundance is obtained by omitting the weight of roots occurring in the first inch, since these contained many creeping stems

as well as roots. For root weights below the first inch, hard fescue shows the greatest value, Kentucky bluegrass second, followed in order by seaside bent, velvet bent, Rhode Island bent, and redtop. It is noteworthy that the grasses producing the greatest total abundance of roots, also occupied the lower horizons more thoroughly. The hard fescue in particular, showed a strong development in the lower depths. This gives an indication as to one reason for this species' well known tolerance of dry weather and droughty soils. With a greater root growth, the grass is capable of drawing on a much larger volume of soil than would be possible with a limited root extent. Contrary to a popular belief, Kentucky bluegrass is not a typical shallow rooted species, but actually occupies the upper 5 inches of soil as well as fescue. and the next 4 inches more effectively than the bents.

The effect of height of cut on root development may be observed by comparing the roots for fairway and putting lengths, for each species. Since top-dressing has buried some stems in the first inch, and these were harvested and weighed with the roots, it is desirable to eliminate this zone from consideration. Using the root weight below the first inch, it was found that the root development of the bents was about 50 per cent greater for fairway length than for the putting length.

Comparison at Putting Length

The reduction in abundance of roots on putting turf is clearly shown in the second inch of soil, and becomes more and more striking in the lower levels. The more abundant development of velvet bent as compared with Rhode Island bent is associated with greater fertility of the soil on the velvet plot, but the relatively large growth of roots on seaside bent putting turf is apparently typical of the grass and is not caused by greater fertility of soil. Hard fescue cut at putting length shows a large root development, but it is only fair to state that the grass was largely killed in



A new club in your "Business Bag"_that Guarantees a hole in one!



The toughest round you're going to play this summer won't be over any golf course. No, sir! It will be on the course called "Equipment Sales" and you'll be shooting against sporting goods stores and department stores.

It's not going to be easy picking for the Pros in 1932. Your competition will be concentrating on club and bag sales more than ever before, using every effort to get the business.

To win out in this competition you'll need something you've never had before. We're offering you this ace in the hole!



The ALLIED Extra Profit Franchise

This is a deal that puts the Pro on an even footing with his competition. It will allow you to make a margin of profit that compares favorably with that enjoyed by department and sporting goods stores. It eliminates all handicaps, giving you an even break with your competition.

To get the details of this new, different proposition on golf club and bag sales, just fill in the coupon on the next page and mail today.

82% of pros interviewed enthusiastic about ALLIED'S

10 FEATURES

of the Allied Extra Profit Franchise

- 1. Bigger Profit
- 2. More Sales
- 3. Exclusive "Pro"
 Models
- 4. Quality
 Manufacture
- 5. Complete Selections
- 6. Perfectly Equalized Irons
- 7. Exclusive Display Feature
- 8. Sales Cooperation
- 9. Speedy Delivery
- 10. Guarantee

extra-profit plan

The best recommendation the Allied Extra-Profit Plan could possibly have is the reception it has received from pros who have already heard about it. 82% of the men interviewed took the proposition immediately. A majority of the others plan to do so before the season opens.

When they go for it like that, isn't it obvious that we have something you'll surely be interested in? We have—greater sales and greater profits.

You owe it to yourself to get the details of this truly revolutionary plan now.

ALLIED GOLF CORPORATION 14 EAST JACKSON BLVD. CHICAGO, ILLINOIS

Mail this Coupon to-day for Details

14 Ea	d Golf Corporation ast Jackson Blvd. ago, Illinois
Of co	ourse I'm interested in extra sales and profits. Send me this of your new Pro plan.
Name	
Club	
City	State