

that had been fully subscribed in the allotted time. One of the rules of the drive had been that if the \$10,000 was not obtained in the three days, all money would be refunded and the plan dropped.

Sales Drive Pushed Through

The drive was organized with the president of the Junior Chamber as general chairman. Two division chairmen led seven teams in a friendly competition for the largest number of subscriptions, even betting their pants on the outcome. Every member of the group was on a team and sold at least one membership.

There were executive, publicity, and finance committees that contributed to the success of the undertaking. The executive committee was made up of some of the older men who were to solicit contributions from individuals and firms able and interested enough to put more than a membership fee into the project. It might be said that only \$2,500 was pledged in this way.

The finance committee was, as usual, to hold the money bags and issue the membership cards.

Publicity Heats Town Interest

The publicity committee did some of the most effective work of the campaign. Two weeks before the drive started, five thousand stickers were placed on as many automobiles. They read, "LET'S PLAY GOLF." The night that the first "pep" meeting was held there was ready a moving picture of some of the members playing around the course-to-be, where tractors were already pulling stumps and convicts clearing underbrush. This in itself was a publicity stunt showing that the committee had faith enough in the success of the drive to begin work before the first membership card was filled out.

No civic club luncheon was without its golf speaker and the newspapers were full of information. On Sunday before the drive started, a double page of pictures and stories appeared in both local papers, as well as a special edition of advertising. A golf match was played on a downtown street; and merchants had special golf window displays. All of the attendance prizes at Junior Chamber luncheons were golf equipment.

Construction Done Rapidly

Immediately after the money was raised actual construction was begun. This was

to be a 9-hole course with ample provision for another 9 holes in the future. Aerial views, snapped by the visiting aviators, and a topographic map, drawn by two Eagle Scouts doing their good turn, made it easy for the construction engineer to draft his plans. Then he and the golf professional superintended the work of the city road gang who dug trees, uprooted stumps and cleared away weeds and grass. When this part of the work was finished the county chain gang was put at their disposal to turn up the soil, dig in the fertilizer, sod the fairways, and construct the greens. The weather was kind in that during a greater part of the time a dry spell set the road men free and the work moved rapidly.

The clubhouse was also being built. Its construction had come within the \$10,000 estimate. It would have been out of place, nestled in its grove of virgin pine, if it had been anything but a log cabin, simple in design but complete in its equipment of lockers, showers, and lounging room. The broad, low-roofed porch on three sides gave a delightful view of the course, and foretold bridge games and tea parties while golfing husbands played. The plans for this had been contributed by the young architect and the engineer was superintending the building of it.

The drive had been held the first of October, 1932, and on April 26, 1933, the course was ready to be formally presented to the city, although many enthusiasts had been trying it out for several weeks and had pronounced it in splendid condition for a new course. Large crowds attended the golfing events and festivities of the opening day.

Golf Sales Boom

The completion of this course made a number of changes in the recreational life of the city. A survey, to find if the course were needed, showed that there were only 150 people in Macon who played the game at all. The Junior Chamber of Commerce was humiliated when they were obliged to turn down a challenge from a brother organization in a neighboring city because there were only two members in the entire Macon body who played golf.

Two months after the municipal course was opened, over 1,000 sets of clubs had been sold—in fact golf became so popular that within six months another public 18-hole course was built on the opposite side of the city.

Soil Teems With Life, So Culture Practices Are Complicated

By J. W. WHITE*
Penn. Agric. Exper. Station

MOST of us who haven't studied the soil very carefully, look upon the soil as an inert, dead mixture of mineral materials and organic matter, with little thought that the soil is, after all, a living substance. A fertile soil is the most animated thing on earth, teeming with vitality. The amount of soil that you would hold on the end of a jack-knife, a gram, may contain 900 million soil organisms, divided into a large number of individual groups, each competing with the other.

So sensitive are these soil organisms that a change in the amount of water, the chemical treatment or the physical surroundings will completely disorganize the whole scheme. Press your foot firmly on wet ground, and you will cause a readjustment of the whole scheme.

You are dealing with a living thing, something really sensitive that must be handled with great care, because the development of the plant above the ground is dependent on the soil below the surface.

Now, here is what happens under a sod where you have roots constantly dying and new roots forming. There is a very large group of organisms responsible for breaking down the organic matter in the soil. For every unit of carbon that is utilized from the roots, there is a definite amount of nitrogen required. You have keen competition for the nitrogen available. As organic matter is broken down, the soil-making organisms utilize nitrogen at the expense of the plants. It is a competition between the roots of the plant and the soil organisms. You may have a deficiency of available nitrogen. That is why there is very little nitrogen loss from a permanent sod, while in the cultivated field you will have higher loss, because the nitrogen is quickly utilized by both the micro-organism and the plants. The ideal is to so make up the physical conditions

of the soil that the roots of the plant can get their share. That is done by making conditions ideal for bacteria. These plants that have utilized these bacteria will die and the nitrogen will be liberated, so after all it is a matter of compensation or conservation.

The greenkeeper must grow his grass under the most adverse conditions possible. Excessive watering, walking on it, rolling it, compacting the soil—are entirely different from the conditions on a lawn or pasture. Even in a fairway, the most serious thing is the physical condition of the soil. You can correct the chemical condition, but it is a difficult task to change the physical condition of the soil.

I don't suppose any greenkeeper has nine or eighteen greens that behave the same; no two soils ever behave the same. So it becomes after all, an individual problem with each man. Know your soil—get acquainted with it. If you can find out why No. 7 is not as good as No. 6, and you can correct that, you have learned a lot.

One of the greenkeepers last night said, "I haven't told anybody this, but I am trying a little experiment. Over on the side of one fairway I cleaned off a little place, and I am trying out eight or ten different materials to see what happens. I am not saying anything until I see what happens." He has the right idea—he is close to his own soil.

A recommendation for one soil will not necessarily adapt itself to another soil. This has been brought out in my studies, through field experiment. I find, for instance, down in Washington, Pa., potash had very little effect on this soil, which extends probably a hundred miles northward. Super phosphate and lime are about all we seem to need for the usual crops; on the pastures, nitrogen, phosphorus and lime. Up in the glaciated sections of Northern Pennsylvania, potash was a limiting factor—you couldn't

*Greenkeepers' convention address.

get returns from phosphorus until you applied potash. In another field experiment on very poor soil, everything we put on responded. The soil was so poor that even weeds wouldn't grow. So, there you have a picture of three soils. If I had started one experiment down here, and attempted to make recommendations for the northern farmers, I would have been entirely wrong.

The most distressing soil condition possible is one of extreme acidity. In the first place, although bent grasses will grow on a fairly acid soil, roots are restricted to half an inch; along comes a dry spell and grasses suffer. The ideal soil condition, if possible, is one which induces deep roots. The deeper roots descend, especially on fairways, the longer the grass will stand adverse conditions during summer months.

I have lately been studying to see if there is a relation between the activity of soil micro-organisms below the ground and the production of the plants above the ground. I found from studying the old plants, where I get maximum bacterial activity, I get the maximum crops. In extremely acid soil, the soil becomes infested with fungi and the bacteria disappears. These fungi cause trouble with most plant diseases; so, keeping soil too acid harbors trouble.

I think some have gone too far in keeping their soil acid. Putting on too much lime will, no doubt, induce certain weeds and clovers to come in. But to say what is the ideal pH reaction for growth of grasses is difficult. It varies with one soil or another. In a soil rich in organic matter, grass will grow at a much higher pH than another. In a soil poorly buffered, a much lower acidity will cause serious trouble.

I want to impress upon you that every soil with which you deal is different, even your greens. You can't put down nine greens that are entirely the same to save your life; though you may fertilize them the same, there will be differences occur, which are due largely to exacting physical demands, such as when a ball hits the green it must stay there.

Where raw materials are used in composting, such as raw peat or hulls, it should be composted first, before it is put on the greens, especially peat. There are two reasons why I think that raw peat should be composted; first, to give it time

to absorb all the water it is going to take; second, to prevent the bacteria from carrying out what I described above. If you apply heat to the compost, the easily decomposable material will break down any compost, so that when you apply it to your greens, you have a more permanent organic matter. That is what you are looking for on the greens—permanency.

Three or four weeks ago, in connection with our pasture studies, including bent grasses, the fescues, and especially Kentucky bluegrass, we used superphosphate and potash, and complete fertilizer. On the untreated soil, we got a good growth of bent grass and a fair growth of fescue. Bluegrass would not grow at all. Where we put on superphosphates, we had a slight growth of bent and fescue and an enormous growth of Kentucky bluegrass.

You often find bent grasses growing on poor land, but you never find Kentucky bluegrass on poor land. In other words, bent grasses have a stronger feeding power than Kentucky bluegrass, an ability to take phosphorus, for instance.

Now, to make a practical application: Where you want plenty of grass alone, your best chance is with low phosphorus application. With fescue, you might raise the ante a little bit, but where you want Kentucky bluegrass, you must put on a heavy application, because it hasn't the power of seeking out locked up plant food.

The ideal condition for a green is a slow, continuous growth through the season. I can see a very valuable field for the use of organic fertilizer. Fertilizer like sulphate of ammonia will give more immediate action than an organic; so, it seems to me, the practice to be followed is to mix a certain amount of sulphate of ammonia with organics. Thus you give the grass a quick start early in the spring, then permit the organics to carry on. In other words, you don't want high quick growth, you want steady growth. The slower your grass grows and still maintains proper conditions, the less liable is that grass to be susceptible to disease and to playing injury. The more quickly grass grows, the more artificial it becomes, and the more easily it becomes susceptible to disease.

Put on an enormous amount of soluble nitrogen and the grass will become tender. A cloudy moist day and it succumbs to brown patch. The more minerals this grass is permitted to take up in its growth, the more resistant it will be.

Liquor Control System to Stop Leak of Profits

By PAUL SIMON*

REPEAL of the Eighteenth amendment has made it possible for clubs to reopen an avenue to additional earnings which should lead to a not inconsiderable addition to operating profits, not only through the actual margin between the cost and sales of spirituous beverages, but also because it should lead to increased patronage and to better food sales.

While, before the advent of prohibition, the ratio of liquor sales to food sales was as 1 to 3, it is found that in numerous cases these sales now compare as 1 to 1.

This apparent increase in ratio is undoubtedly partly due to the fact that the selling prices of liquors and wines are considerably higher than previously, whereas the selling prices of food have decreased, rather than increased.

The higher prices of spirits are not caused by an arbitrary mark-up, but are necessitated by the fact that the greater cost of merchandise is further augmented by heavy duties and taxes, on account of which the margin of potential profit is reduced rather than enlarged.

The control of liquor and wines was always important, but is now more essential than ever, because the temptation to dishonesty has grown in ratio with the greater value.

If the potential profit is not to become illusory, it is unavoidably necessary to have as close a method of control as human ingenuity can possibly devise.

New Costs to Liquor

If such a control incidentally results in certain expenses for clerical help and stationery, no objection should be raised, in view of the fact that a new income-producing department is created, the net departmental profit on which should approximately equal 50 per cent of the sales, the cost of merchandise being about 40 per cent to 43 per cent, and other expenses, including payroll, generally not exceeding from 7 per cent to 10 per cent.

To attain a merchandise cost of 40 per cent, it is necessary to guard not only against dishonesty, but also against losses from inefficient handling of the valuable and expensive goods, particularly keeping in mind the fact that on account of the extended era of drought, experienced wine stewards and bartenders have almost disappeared.

The method of control in clubs is, of course, very similar to that in hotels and restaurants, excepting that the lack of cash transactions between bartenders and/or cashiers and guests eliminates one phase of risk. (Quite a few clubs have lately changed to cash transactions on account of shortage of funds, in which cases the aforementioned advantage is lost.)

The following description of a system of wine and liquor control is not intended to present the only possible method. It is clearly realized that methods will, and indeed should be different, according to size and type of the institution and in relation to the volume of business enjoyed.

However, the principle and theory applies irrespective of such varying conditions, and a system should be flexible enough to be elaborated or simplified as individual conditions demand.

In any case, the system must cover the following phases:

1. Purchasing and Receiving.
2. Storing and Issuing.
3. Preparation and Service.
4. Accounting.

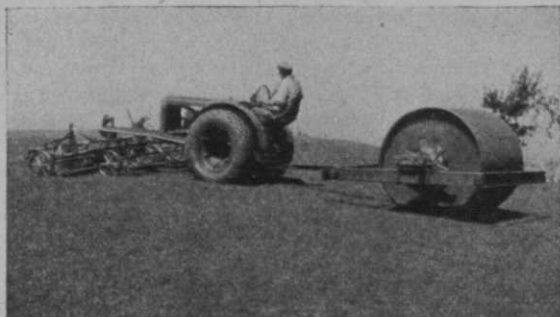
1. Purchasing and Receiving

The actual determination of purchasing should be in the hands of the manager, even though the details may be delegated to a purchasing agent or steward.

The reason for this is not only the fact already mentioned, that experienced men can be found only in rare instances to be intrusted with this task, but also that it is found that drinking habits have changed and that, therefore, it is important to find out more or less gradually just what the members really want, and there is the

*Club Managers' convention address.

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further reason that with the possible exception of aged, bonded, American whiskeys, the prices of liquors and wines are expected to become lower rather than higher.

Having determined what to purchase and where to purchase it, the next step is the placing of the order. The use of purchase orders in quadruplicate should be rigidly enforced, the original to go to the vendor, one copy to the manager, one copy to the auditor and one to stay in the steward's department. (The term "steward," as used here, applies to the general or wine steward, i. e., whoever is in charge of the beverage buying.)

Inasmuch as the merchandise often is shipped from distant points, sometimes causing a considerable time to elapse between the ordering and the receiving, and also because, at least at present, part shipments are frequent, we recommend that at the time of giving the order, an entry be made on the inventory record. This record will be fully described later on. Such an entry will prevent the duplication of orders.

As the goods are received they must be entered on the receiving record. Of course, in clubs where the quantity of liquor is only small, an ordinary receiving record may be used. In any case, however, the records should be separate from those used for food and other merchandise or supplies received.

We have designed a special receiving sheet which is carried in stock by various firms and which has additional headings in addition to the usual headings, showing the name of the carrier and any distinguishing marks or numbers that may appear on the container. These entries will prove helpful in making a claim for loss or breakage. As to case goods, space should also be provided for recording the number of cases, the number of bottles per case, the size of the bottles and the total number of bottles included in the shipment.

In addition to this, the form also carries information the wine steward or the accounting department needs, including the number of the bin in which the goods were placed, the cost per invoice unit (case or gallon), the cost per bottle in the case of bottled goods, and the initials of the person who examined the goods.

2. Control of Storing and Issuing

We recommend a perpetual inventory of

stock ledger record for each brand of goods received. As already mentioned, this record will have a column for the purpose of recording all orders when given, otherwise there is no difference between this and any standard inventory record.

The most important thing about the inventory record is who keeps it. We emphatically recommend that this inventory record is not to be kept in the wine room, but is to be kept in the auditor's office, for the obvious reason that we would not want a wine steward to control himself any more than we would recommend to have a cashier audit his own records and check his own cash.

Since, however, the wine steward undoubtedly wishes to have, and is entitled to a check on his inventory, we recommend the use of a bin card which is to be attached to each bin or shelf and which contains the information regarding the receiving as well as the issuing of goods. This bin card also facilitates inventory taking, serves as a check on the stock ledger and also gives ready information as to the movement of stock.

The issues from the storeroom, or course, are on the basis of requisitions. The form of these requisitions is not of a great deal of importance, excepting that it should be kept in mind that the actual ordering in the bars differs from the ordering in the kitchen and other departments, in that the main daily order from the bar to the wine room will be at a given time, that is, either at night after the bar is closed, or in the morning before it is opened. Therefore, there will be one large requisition daily which may be supplemented by numerous small ones, as certain merchandise gives out due to unusual demand during the day. On account of the fact that most of the items will appear only once on the requisition, the keeping of a perpetual inventory is greatly facilitated.

The above constitutes keeping a control in the wine room and the usual formula of inventory on hand at the beginning of the month, plus receipts, less issues, equals the inventory at the end of the month.

The only item that is necessary for adjustment in the handling of the liquor and wines is the possibility of spoilage or breakage and for that reason a very exact account must be kept of such incidents.

It is obvious that a wine room inventory should be taken at least once a month, which may be taken by checking each in-

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ventory card or sheet with the goods on hand.

3. Preparation and Service

The foregoing outlines one of the main phases of control, namely that of the wine room. It remains then to have adequate control of the bars themselves.

I believe that for the moment we can leave out of consideration public bars, because they are generally not permitted, but if they should be permitted in clubs, it is our recommendation that they be handled in the same way as service bars; namely, that a register be used which prints the amounts on a guest check on which the bartender would be instructed to write out the various items served in detail. The bar is to be stocked originally with a standard or par stock, which should be kept at standard or par just as close as possible. It is obvious that it cannot be kept always at exactly the same level, for the reason that bottles partially consumed will be replaced by full bottles. However, it is possible to bring that difference down by keeping track of fractions of bottles to at least one-quarter of a bottle.

The issues are made to the bar on sales prices. The original stock used at the bar, as well as any issues thereafter, shall be charged to the bar at potential sales prices. I quote the following from a paper given by one of my partners, Louis Toth, who was instrumental in designing the type of bar control we are now using for our clients:

We determine the sale value of each bottle of wine and liquor used at the bar, charge the bar with the total sales value of all wines and liquors used, and compare the total charge with the amount of actual sales. This is the whole principle of bar control.

The principle seems simple enough and in the small hotel with one service bar its application also is quite simple, provided the prices of mixed drinks are determined on a logical basis.

If you charge 30 cents for a two ounce drink of blended rye, you will charge the bar 15 cents for each ounce of blended rye consumed, and on this basis you can easily determine the sale value of each bottle of rye whisky. Or, if you charge 30 cents for the two ounce cocktails made of gin and vermouth, it is obvious that you should charge the bar 15 cents for each ounce of these ingredients.

You need not pay much attention to the quantity of ingredients used in fancy

drinks that are sold only occasionally. You can base your sale values on 10 or 12 of the most popular drinks and, so long as the prices of these drinks are in proportion to each other according to the ingredients used, you will have a good bar control. The initial calculation of the sale value of each bottle that goes to the bar deserves your careful study, because the effectiveness of your control will depend largely on how accurately these sale values are determined. If you start wrong, most of the time and effort expended on the bar control will be wasted.

This control should, of course, be a daily control, but in places where the consumption is small it might be under certain circumstances sufficiently protective to increase the control period from a day to several days or even to a week. In each case, however, it must be kept in mind that while we have established a par stock, that par stock is not in itself always correct, for the reason given above, that partially filled bottles will make the stock either below or above par.

The form we recommend for the morning requisition is a combination of bar inventory and requisition. It shows in the one column the par stock, in the next the stock actually on hand, and thereafter, the actual requisition which is shown with quantity, unit cost, total cost, unit sale value and total sale value. Then follows the daily inventory, if one is used, giving the unit cost and total cost, the quantity being in the "on hand" column. This form is issued in triplicate, the original for the wine room, the duplicate for the auditor and the third copy remains in the bar.

In a small bar this system will be sufficient for all practical purposes. Where the consumption is large, however, it must be taken into consideration that the so-called potential sales value, as charged to the bar, is not necessarily, and rarely is, exactly the same as the actual sales for the reason that the bar may sell the same kind of things at different prices, and further, that the quantities used in various drinks may not be always the same.

Therefore, in cases where that condition exists, it will be necessary to obtain from a distribution of the sales, a record of the price differentials so that they can be taken into account.

4. Accounting

Because of the fact that many of the expenses incidental to the service of bev-

THE CHICAGO GOLF CLUB, WHEATON, ILLINOIS. A splendid location for swappin' stories is this Brunswick installation. A 14 ft. white oak front counter, and a 21 1/2 ft. back counter with under-counter equipment consisting of wine coolers, bottle coolers, lunch sections, etc., etc.



Swappin' Stories Increases Revenue

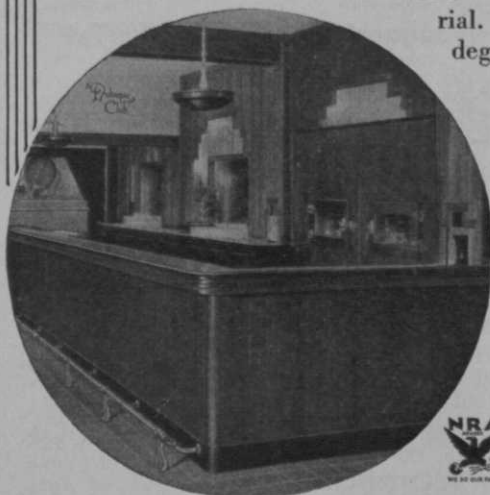
THE DUBUQUE CLUB, DUBUQUE, IOWA. A noteworthy installation by Brunswick is this 24 ft. front counter, 18 ft. back counter, special top frame with mirrors, under counter mechanical refrigeration with every convenience for mixing various convivial concoctions. Note wainscoting and built-in wall refrigerator to right of top frame.

Their faces lighted with the glow of good-fellowship, they lounge about the table listening with many an audible chuckle to Dick Campbell's 19th hole story. When Dick finishes, Bob will tell one . . . and then Joe. . . So it goes . . . and so does the signing of service checks.

For swappin' stories increases revenue in the modern club—where the taproom has a friendly inviting atmosphere.

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erages and food cannot readily be divided, the statement showing departmental operations is combined for these two classes of sales in the following manner:

One column shows the food sales and the costs and expenses directly attributable to these sales, a second column does the same for beverages, a third column contains the undistributable items, such as service payroll, music, laundry, linen, cleaning and dining room supplies and decorations. The fourth column of this statement is the total of the other three, which column is used for comparison with previous periods.

The sales of both food and beverages can be shown by dining rooms, as is generally the custom in departmental reports of this kind. In addition, a separate statement can be included in the report showing the beverage sales classified as to wines, domestics or imported, mixed drinks and liquor, draught beer, bottled beer, soft drinks, etc., also showing in this schedule the respective costs of these sales as taken from the daily controls.

Thus we have a statement of the complete operation of the catering department, showing the details for management purposes and yet not making any arbitrary division of items not readily distributable. This follows the policy adopted by hotels when they originated their standard classification of accounts, wherein it was decided that arbitrary division of such items as general expense, engine room expense and repairs would only distort figures and render managerial analyses more difficult.

Three new expense classifications are added because of the advent of beer and liquor sales, that of license and taxes, bar expense and wine cellar expense. With the classifications already used in the food department and the columnar statement mentioned earlier in this section, the statement of food and beverage operations is then quite complete.

The description is not more than a short outline of what the principle of liquor control should be.

As explained, it gives the outline of a system that will fit establishments with a small or medium sized sale of beverages, and it also gives the fundamentals for a system in an establishment for large sales, but in that case, of course, a great many more details of control will have to be carried out.

Fourth Annual "Heart of America" Tourney Invites Amateurs

IN KANSAS CITY, May 15, 16 and 17, the "Heart of America," 72-hole medal play Amateur Championship will be held. Every year this tournament has grown in popularity, prestige and importance, and is now the greatest amateur tournament of the Middle and Southwest, perhaps the greatest amateur medal-play even in the country.

The tournament is expected to draw the best in golfers from Missouri, Kansas, Nebraska, Iowa and Oklahoma.

There will be a pro-amateur event held the first day at Hillcrest GC., with suitable prizes for the successful teams.

In addition to the regular amateur championship, a special flight is being prepared for inter-collegiate competition, and representative teams from all the colleges in this territory are being invited to enter.

The finals of the amateur championship will be played May 17 at Milburn and Indian Hills clubs.

Last year the tournament winner was Johnny Dawson, nationally known amateur from Chicago. Amateurs throughout the country are urged to enter. The Kansas City Golf association is expecting a banner entry list this season. Many special plans for the entertainment of the visiting golfers are being formulated.

Suggests Share of Golf's Tax for Green Section

L. P. CHRISTENSON, president of the New Jersey State Golf Assn., speaking before the Greenkeepers' Association of New Jersey, estimated that golfers are paying about \$900,000 annually to the federal government on dues alone.

"Why could not \$100,000 of this be used by the government in financing the Green Section?" asked Christenson. He expressed the belief that a 10 per cent refund of golf dues income would help conserve that revenue.

Those close to Washington operations doubt the possibility of getting a distinctly golf project in the Department of Agriculture budget, but think that some turf project for lawns, parks, golf or other sports use might be secured.