

## Study Plans to Equip Practice Ranges for Service Men

**A**CTING on information from officers and men at Army and Navy posts, **GOLFDOM** in November circulated among officials of men and women's district golf associations a proposal that the associations consider a plan to collect used clubs and balls to be turned over to servicemen for golf practice ranges.

Response from associations was extensive and enthusiastic. Women's golf organizations were especially responsive and suggested detailed workable plans.

Service officers were desirous of getting the equipment for immediate use at locations where weather permitted, as these authorities considered installation of golf practice ranges would be very effective in helping to solve the recreation and exercise problem.

A national plan, outlining methods of collection and distribution, was made from suggestions advanced by interested golf associations. Some PGA sections had volunteered to recondition clubs for us at the military naval posts.

Then came Dec. 7 and war compelling postponement of the nation-wide enterprise for service men.

However the soldiers and sailors golf practice range idea is to be carried out sectionally, according to such arrangements as sectional amateur associations, pros and greenkeepers learn are advisable after conference with post authorities.

### Greenkeepers Volunteer Service

Greenkeepers have volunteered their design and supervision service in helping the posts get ranges installed.

Regional golf associations are advised to investigate possibilities of their service in providing and equipping golf practice ranges at posts in their vicinities. The Women's Golf Assn. of the Philadelphia District has outlined a campaign for collection and distribution of clubs, the latter per post officers' instructions, to posts adjacent to Philadelphia.

Since conditions at most posts differ, consultation with the post Commanding Officer, or the Athletic, Recreation or Morale officer, must determine the plan by which regional golf organizations may best help supply golf range operations.

At present personnel at the posts is frequently changing, and officers and men are

# Kaddie Kart

PATENTED



### WE STILL HAVE MATERIAL

but don't wait too long before you buy, is our advice. Wise pre-war purchases enable us to offer golf clubs a limited quantity of Kaddie Karts, which are certain to be more essential than ever this year due to increased caddie shortages. Better write now to insure getting your supply for '42.

KADDIE KART MFG. CO.  
105 N. Clark St., Chicago, Ill.

Please send information on your Kaddie Karts.

NAME \_\_\_\_\_  
CLUB \_\_\_\_\_  
ADDRESS \_\_\_\_\_  
CITY \_\_\_\_\_ STATE \_\_\_\_\_  
PRIVATE \_\_\_\_\_ FEE \_\_\_\_\_

## LEWIS golf ball WASHERS at every tee!



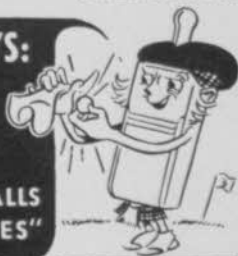
### Keep GOLF BALLS CLEAN for FASTER PLAY!

Golfers this year are going to "look a little longer" for lost balls. So to speed up play and to help them cut down on lost balls install Lewis Washers at every tee. Remember, our ONE DOLLAR TRADE-IN offer is still good to make it easy to replace old equipment. Send for complete details.

G. B. LEWIS CO. DEPT. G-2 WATERTOWN, WIS.

### PADDY SAYS:

"a clean ball means:  
FASTER PLAY  
FEWER LOST BALLS  
LONGER DRIVES"





### TRUE TENNIS COURT ECONOMY!

Today, you must be doubly careful in the expenditure of money . . . a little must go the longest possible way. *Quality and value received* become all important!

By deciding on installing a world-famous, fast-drying En-Tout-Cas court, you can rest assured that you are getting the BEST that there is. No other court compares with En-Tout-Cas.

1. You can play tennis sooner in the spring—later in the fall—shortly after the heaviest rains—on a surface that rivals the most perfectly tended turf court.
2. Its longevity is unmatched.
3. The annual maintenance costs of an En-Tout-Cas court are far below any other fast-drying court.
4. Installation costs of an En-Tout-Cas court are as low or lower than any other fast-drying court made.

Regardless of what your court problems are, make use of our free Consulting Service. Write Dept. G-1.



*Spend your money wisely  
and insist on the best—  
Modern En-Tout-Cas.*

### EN-TOUT-CAS AMERICA, INC.

630 Fifth Ave.—Circle 6-5547—New York, N. Y.

hard at war work. Nevertheless, the plans for a rapidly expanding Army and Navy include outdoor recreation of the type ideally supplied by golf practice ranges.

Some army officers believe that, with war-time regulations keeping men on posts most of the time, the driving ranges will become exceedingly popular with the constantly increasing Army and Navy.

**"Golf is the Perfect Sport"**—"Golf is the perfect sport and deserves the front spot in our leisure hour program". So begins the foreword of the Southern California Gas Co. Employees' GA report for 1941. The Association exhibits the lively attraction and value of golf for office and shop employees. It provides one of numerous demonstrations of golf's service to workers' recreation programs which have been made highly important by war.

A feature of a recent meeting of the Southern California employees' group was a demonstration and blackboard talk on the PGA's golf instruction research, given by Joe Novak.

## Managers Meet March 4-7 in Chicago for Annual Convention

War-time club operations as the theme of the 16th annual convention of the Club Managers' Assn. of America is expected to draw the organization's largest attendance to the Drake Hotel, Chicago, March 4-7.

If clubs justify themselves in performance and stabilize themselves to war-time conditions managers' jobs will be fortified. On that account managers intend to conduct at Chicago their most specifically valuable sessions.

Tax problems, of course, will be one of the big subjects. Ed Horgan of the Dept. of Internal Revenue and specialists from Horwath and Horwath will discuss and try to clarify the frequently bewildering subject of club taxes.

But operating, promoting and management matters will have the edge over the tax sessions for the reason that managers see the job of attracting patronage to the clubs and serving it with satisfaction, distinction and efficiency, is what's going to determine the destiny of many country and city clubs. Managers' attention is centering primarily on how to sell the club to the community during the rough months ahead.

Jacques DeJong of the Beach Point Club, Mamaroneck, N. Y., will preside over the country club managers' sessions. Golf and country club managers who have topics they'd like to have handled at these conferences are asked to send their suggestions to DeJong or to Frank Murray, Glen View Club, Glen View, Ill. Murray is on the program committee of the Chicago Chapter CMAA, which is host to the convention.

Much interest will be shown in the annual publicity contest exhibit. Managers are invited to send samples of their club publicity to C. R. Bangs, Club Mgrs. Convention, Drake Hotel, Chicago, in time for assembly and display.

### Clubs Report War Plans

Many reports of club plans for war-time activities will be presented at the convention; considerable of this material coming from the research recently made by the National Golf Foundation.

Duncan Hines of Adventures in Better Eating fame, Ferre C. Watkins, president of the Union League Club of Chicago, and

*Golfdom*

Dr. Preston Bradley, noted preacher, radio lecturer and author, will be among the featured speakers.

The social events of the program will be in demonstration affairs at which the latest ideas in country- and city club parties will be presented.

The CMAA has been writing club presidents asking that managers be sent at club expense to the association's annual convention. It's the CMAA officers' conviction that definite practical information revealed at the session will be a timely bargain for clubs.

## N. J. Report Tells Federal Rulings on Club Taxes

MEMBERS of the N. J. chapter of Club Managers Assn. have been informed of latest rulings regarding tax on locker rentals and tax on golf club cleaning and storage, also a memorandum on tax on admissions, by receiving copies of correspondence that B. Dan Carter, Ridgewood (N. J.) CC mgr. and president of the N. J. chapter, and George Jacobus, Ridgewood pro, had with the Commissioner of Internal Revenue, Washington, D. C.

Believing these rulings to be of importance to every U. S. club manager, GOLF-DOM, quoting from Carter's report to his chapter members regarding correspondence with the government, presents below some of the more important facts concerning these taxes.

To get information on taxes on locker rentals, Carter sent the following telegram to the Commissioner of Internal Revenue at Washington:

We request a ruling on the following which has been brought about by the new definition of "Dues" in Section 543 Revenue Act of 1941:

Many New Jersey clubs provide lockers which members may rent to store their personal effects. The rental charge is entirely apart from club dues and members can or need not rent a locker and they may begin or discontinue the rental whenever they wish.

Usually there are several sizes of lockers and the customary rental charge for these is from five to fifteen dollars a year, according to size. In some cases a member will share in the rental of a locker with another member. Members who do not rent a locker are accommodated with locker



### HAVE YOU ANY TENNIS COURT PROBLEMS?

Drainage? Surface? Location? New Courts? What To Buy? What Equipment To Use? Maintenance? If so, write En-Tout-Cas Service Department regarding them, and we will give your problem immediate consideration. This is a true service—purchase of merchandise is not necessary. We give this service to you as a true economy, for nowadays, one must be doubly careful in the expenditure of money . . . a little must go the longest possible way . . . value and quality become all important.

So if there is an impending problem regarding the installation or improvement of either the tennis courts at the club or your own court, you must make sure that you get the BEST for your money! That is our purpose.



Spent your money wisely  
and insist on the best—  
Modern En-Tout-Cas.

### EN-TOUT-CAS AMERICA, INC.

630 Fifth Ave.—Circle 6-5547—New York, N. Y.

room service without restriction or charge.

Is there a tax on these locker rentals? Please reply collect.

The telegram reply stated:

Reference telegram twenty sixth if rental of locker is optional with members of club the rental charge is not taxable as dues.

D. S. Bliss,  
Deputy Commissioner

Jacobus received the following answer from the Treasury Dept., office of Commissioner of Internal Revenue, to his request for data on taxes on golf club cleaning and storage:

Sir:

Reference is made to your letter of October 9, 1941 relative to the question of whether amounts paid by members of a country club to golf professionals for storage and cleaning are subject to tax as dues and membership fees, under the provisions of section 1710 of Internal Revenue Code, as amended by section 543 of the Revenue Act of 1941.

It is stated the golf professional owns the racks in which the golf clubs are stored and he employs a man to do the actual cleaning. The professional re-

# TIMELY TURF TIPS

## MILORGANITE

Now Better Than Ever

Milorganite is better than ever before. Individual particles are now uniformly fine, yet Milorganite continues to retain its unique granular structure. The coarser grains have been eliminated without any increase in objectionable dust. This accomplishment is in line with the Sewerage Commission's endeavor to furnish a superior product at all times.

Milorganite has always been unique among fertilizers from the physical standpoint. Freedom from dust makes it clean to handle and easy to apply. But some greenkeepers thought it too coarse to penetrate dense turf on greens. The new finer grained Milorganite overcomes this objection, but retains the advantages of a granular material. With fine grinding more or less dust is always present. Such fertilizer is messy to handle, and blows away from greens or fairways during spreading. So, by overcoming these and other objections to dusty fertilizer, improvements in the method of manufacture produce a Milorganite which is even better than ever before.

Milorganite is now a finer carrier for applying lead arsenate also. The retentive, sponge-like particles are smaller, which means added surface to hold the arsenate. Milorganite is the ideal carrier for applying lead arsenate to greens, fairways, and lawns for control of grubs and worms.

And, best of all, Milorganite produces dense sturdy grass, which stays green, and grows longer, than when ordinary water-soluble fertilizer is used. Milorganite is rich in long-lasting organic nitrogen, has enough phosphoric acid for grass, and possesses an abundance of the so-called trace elements, which are needed by plants.

Milorganite is an economical source of organic nitrogen. Don't be fooled in this respect. In any comparison, consider source, type, and amount of nitrogen, as well as other elements. Good mechanical condition is important, too. And, remember, organic nitrogen is needed by grass, even though it costs more per unit than soluble nitrogen. Only the organics furnish nitrogen as needed over long periods. That's why Milorganite keeps grass green longer.

*This year . . . improve your greens and fairways with Milorganite . . . the dependable organic-nitrogen fertilizer. Our agronomist and Soil Testing Laboratory are at your service within reasonable limitations.*

### THE SEWERAGE COMMISSION

Dept. B-2

Milwaukee, Wisconsin

# MILORGANITE for BETTER TURF

ceives payment for storage and cleaning either on a monthly or yearly basis. At some clubs the professional collects the charges for storage and cleaning while at other clubs such charges are billed by the club along with other club charges.

It is held that if the cleaning and storage charges are purely optional on the part of the member and are required only from those members who desire cleaning and storage services, the charges made are not a part of the dues or membership fees of the member and are not subject to the tax imposed under section 1710 of Internal Revenue Code, as amended. However, where the payment of cleaning and storage charges is required by all members of the club or of a particular class of membership, such charges are subject to tax, if the dues or membership fees including the cleaning and storage charges of an active resident annual member are in excess of \$10.00 a year.

Respectfully,  
D. S. Bliss

Deputy Commissioner

A thorough discussion on taxes on admissions Carter had with the Internal Revenue department at Newark, brought out these conclusions:

"1: That the charges for a party which includes a meal and dancing, with or without entertainment, if confined to members of a private club and their guests, would not be subject to a cabaret tax.

"2. The charge for food and dancing, with or without entertainment, provided for members and their bonafide guests, is subject to an admissions tax on that part of the charge which applies to all else but food. As to the separation of the charge for food and the charge for dancing or entertainment, the requirement is that it be reasonable.

"At Ridgewood we are running two Christmas dances for young people, and in both cases the price is \$2.50 a couple which includes refreshments, possibly scrambled eggs and bacon, toast and coffee, or sandwiches and punch. On the promise that our normal charge for these refreshments would amount to \$1.50 per couple, this would leave \$1.00 per couple for the dancing and entertainment feature and consequently we are charging the admissions tax on this \$1.00.

"The admissions tax rate is 1c for every 10c or fraction thereof and in this case the tax will then be 10c a couple. It is not necessary to publish the amount of the tax on any announcements or tickets except you add the tax as a plus item. Where the price includes the tax, the words "tax in-

A slogan that many golf clubs will find most appropriate in these critical times is: "Keep 'em Swinging," suggested by Morton G. Bogue, a USGA vice-president. Virtually simultaneously with the USGA release, came the same slogan from Dudley H. Robinson, secretary of the Eastern New York Golf Assn. Perhaps your club has, and is using another slogan, similar to the above. If you have one, GOLFDOM would appreciate hearing about it.

cluded" should be printed on the announcement and tickets.

"3. For our New Year's Eve party we are charging either \$6.00 or \$7.50 per person, which includes supper, dancing and entertainment. It is our intention to absorb the tax and when we publish our price we shall put under it "tax included." For the purpose of making our admissions tax return, if the price is \$6.00 a person we shall charge \$3.00 for the supper and \$3.00 for dancing etc. which will mean 30c tax per person.

"If the price is \$7.50 per person, our charge will be separated \$4.00 for food and \$3.50 for dancing etc., which will require an admissions tax of 35c per person. The Internal Revenue office understands that the cost of food, including service, is higher on New Year's Eve than ordinarily and concurred that these separations were both reasonable and acceptable."

"If admission tickets are printed, the Collector of Internal Revenue of the Fifth District of New Jersey would like a sample ticket sent to him at Newark. Taxes on Admissions should be returned on Treasury Form No. 729."

**Need New Members?** One club reports success with this plan: No initiation fee \*\*\* instead the new member puts up an amount equal to the dues for the last six months of his first year \*\*\* This amount is placed in escrow (call it reserve if you wish.) \*\*\* New member then pays regular dues by the month for the first six months \*\*\* At the end of that time, even if he is not yet sold on the club as a permanent investment, he is bound to use it for six months more since he has already paid all the dues for that period \*\*\* When the 12 months are over, the club usually has made him a permanent member of its family \*\*\* If not, well, what can you lose? —From CMAA President's News Letter.

February, 1942



GET IN YOUR "BEST LICKS" NOW!

By buying an adequate, all-season supply of Special SEMESAN now, you'll get in your "best licks" early against brown patch and dollar spot injury, and at the same time enjoy low-cost protection against these diseases. At present prices, Special SEMESAN treats turf for as little as 22½¢ per 1,000 square feet. Order enough now!



Your supply house also stocks Regular Semesan and Nu-Green. For free Turf Disease Pamphlet, write Bayer-Semesan Company, Wilmington, Delaware.

**SPECIAL SEMESAN**

**NELSON**

**Sprinkling Equipment**

"Silver Top"

Quick Coupling Valves

Rain Bird and Lark Sprinklers

Send for new catalog

**L. R. NELSON MFG. CO.**

PEORIA, ILLINOIS





# HOW MUCH NEW EQUIPMENT?

By CLINTON K. BRADLEY

**TURF** upkeepmen are wondering what effect war material production will have on future design and availability of course mechanical equipment?

Some months ago President Roosevelt mentioned lawnmowers as an item on which production would be cut. Not only the material that goes into them, but also the high speed precision machines that produce them are needed in armament work.

There are other firms producing certain chemicals which are diverted into defense use by priority order, who can allocate barely enough to make deliveries that are used up nearly as fast as shipments can be made.

Manufacturers say: "We are doing the best we can to meet market demands, and appreciate the tolerance of our customers in this emergency. When present stocks are exhausted and production limited or even stopped, the consumer more than the supplier will be forced to do the best he can with what he has or can get, or apply the old New England saying, "Use it up. Wear it out. Make it do—or do without."

In the terrible '30's, the manufacturers' problem was to get buyers for an over-supply of goods. Now in the frantic '40's the situation is reversed—in trying to serve buyers with an under-supply. To get the consumer reaction various superintendents were contacted, most of these being men in charge of small 9-hole or modest 18-hole clubs where golf is the main feature. These men whose club finances permit equipment replacement only when the

old machines have run beyond repair, will feel the shortage pinch greater when they cannot get what they want when it's wanted.

Their viewpoint goes like this: "When this war is over I would rather patronize a firm that knew the golf machine business before the emergency, than one that got its start making tin hats or mess kits, and then turns to making stamped steel mowers to keep in business."

The old established manufacturers aware of this agree with, "we are underwriting the future needs of our old customers and new ones that develop. We desire to retain confidence and good will by showing our faith in your business. Our business has and will depend on it. We are doing this regardless of defense restrictions, priorities and present shortages that delay shipments. We are retaining our designers and laboratory workers who, by creative engineering and experiments will continue to improve present products to meet future needs."

Right now commercial researchers are hard at work to make tomorrow's turf upkeep easier and less costly. Course research work is developing new grass strains and care methods continue toward the much-desired objective of scientific grass growing and mechanical maintenance of courses.

Maintenance superintendents must protect their employers' and their own interests by keeping posted and apace with what is going on. Reading advertising matter, greenkeeping articles, and attend-



**"WATCH THE PAYROLL GO DOWN!"**  
**ONE MAN WILL TREAT AND FERTILIZE**  
**YOUR PUTTING GREENS THIS YEAR—**  
*With a* **McCLAIN HYDRO-MIXER**

The great labor saver for Golf Courses everywhere. Why pay good money for extra help when one man will do the job?  
Get this complete low cost Power Outfit; or add the Power Unit to your present Hand Hydro-Mixer. Don't wait. Do it today, and really start to cut down expenses.

Nothing like the McClain Power Hydro-Mixer for speed and efficiency. Treats entire Green in 10 to 15 minutes. Labor practically eliminated. Works on any pressure. Displaces obsolete and high priced spraying rigs everywhere. Runs whole day on few cents worth of gasoline. Perfect control and operation. Low price will amaze you. Write for literature.

**McCLAIN BROTHERS COMPANY, CANTON, OHIO**

ing greenkeeping meetings is more important now than in peace-time. It is imperative to think ahead, to think, study, observe and learn to better cope with changes to come.

The first change will be financial. This factor must be met in golf by still keener, knowing minds, more productive and efficient ability in maintenance business management. Changes in equipment design will be governed by lessons of war material production. "Liquid forging", electric welding, metal stamping, moulding, die casting and assembly of new or more available materials, are some items that enter the next picture.

American turf machinery leads the world market, and is used in all countries that maintain sports fields. This industry is bound to grow when men lay down their guns and take up golf. The aftermath of World War I was an example. Armaments used then were based on peace-time machines of those days. Army tanks grew from the continuous tread tractors. Explosives contained basic materials used in nitrogenous fertilizers. These led to improved peace-time tractors and fertilizers.

#### Compares 'Jeeps' to Tractors

The present U. S. Army "quad car" or "jeep" is more like our sturdy, fast-stepping mower tractors than a passenger car. The "jeeps" even have a pintel hook at the rear end for anti-tank gun towing, not far removed from turf tractor mower draw-bars as we know them. When the battle smoke clears, we may expect to see golf course tractors of the jeep type drawing gang mowers and in other course maintenance work.

Our power driven or tractor drawn mowers now in use differ little from the hand lawnmower, and sickle bar rough mowers are like the grainfield cutter. The early automobiles were rightly named horseless carriages. They resembled their buggy ancestors. Who knows but that we may see the bed knife eliminated from future power mowers, and high speed, electric motor-driven knives—like electric razors, silently scything the grass behind a four wheel drive tractor, power generator equipped? Or cutting the higher grass—a chain-linked horizontal knived mower as now used by army engineers in power cross-cut saws?

Currently, one maker of brass hose couplings and nozzles has resorted to moulded plastics claiming these are thor-

## BE SURE OF YOUR GOLF SUPPLIES

STUMPP & WALTER COMPANY can probably quickly supply most of your wants from materials on hand—tried and true formulas for every turf problem. Grass Seed of "Known Quality" saves labor costs.

We will gladly quote prices on *Grass Seeds, Fertilizers and Golf Course Equipment.*

WRITE NOW FOR SPRING PRICES

*Stumpp & Walter Co*

SPECIALISTS IN GOLF GRASS SEEDS,  
FERTILIZERS AND EQUIPMENT

132-138 Church St. (Cor. Warren St.) New York

The Perfect Solution to a  
Troublesome Greens Problem!

### The "GREENS DOCTOR"

#### Piston Type Turf Plugger

The "Greens Doctor" cuts a 1 3/4" diam. plug of turf 2" deep, and its plunger pushes out the plug. Ideal for removing ball bruises, ant hills, worm casts and such weeds as poa annua. Holes can be replaced same way, by lifting turf from edge of green.

#### Efficient—Easy on the Back

The "Greens Doctor" is 3 ft. high, permitting work without bending. Its sturdy steel construction will wear forever; nothing to get out of order. Lift handle, insert tool in damaged spot and plug lifts out easily. Push handle and piston ejects plug. Rubber handle and grip protect hands. Order a "Greens Doctor" today and your greens repair problem will be solved!

Only

**\$3.50**

Postpaid

TERMINAL SALES CORP.

8501 BRANDT AVENUE  
DETROIT, MICH.

DEALERS: Write for Proposition

oughly adequate for the purpose intended, and release many thousands of pounds of brass needed for defense use. The synthetic "rubber" now being used for gasoline pump, and military fuel pipe lines, re-

inforced with rayon, may in later days go into lighter, tougher, weather and rot-proof irrigation hose. Just now, no red or green hose is allowed to be made, only black and brown.

## CHICAGO, DETROIT DISTRICTS TELL '41 HIGHLIGHTS; '42 RECOMMENDATIONS

**T**WENTY-EIGHTH annual meeting of the Chicago District Golf Assn. on Dec. 16 played to a full house of over 450 golf officials and committeemen. The turnout included presidents from 42 member clubs of the 65 in the association. The new president of the CDGA is Thomas G. McMahon (Skokie CC), succeeding Maynard G. Fessenden (Bob O' Link GC).

Highlights of the annual report:

**Caddie Committee:** Organization of club caddies throughout the district was most satisfactory during '41 and an adequate supply of boys are available for next season. But the war effort will bring smaller boys into the picture and it is up to clubs to recommend and golfers to use lighter bags and fewer clubs.

**Green Section Committee:** Urged a budget of \$250 in place of the \$25 budget heretofore available, in order that the chairman might have the funds to organize and hold several meetings each season with interested officials and greensmen.

**Handicap Committee:** Found that the CDGA handicapping system is sound and practicable. Ratings of course difficulty are equitable and district handicaps of individual players are working out well for all classes of golfers.

**Open Tournament Committee:** Chicago Open, held at Elmhurst CC on July 18-20, brought a profit to the association of \$4,741.09.

\* \* \*

Highlights from the 1941 annual report of the Detroit District Golf Assn.:

Empire Day tournament .....	\$2,000
British War Relief .....	no record of amount
USO Ryder Cup-Jones team event.....	18,000
United China Relief .....	2,500

**Publicity committee** put in scrap book about 8,500 column inches, representing at display advertising rates about \$70,000.

Income of \$1,882 from sale of handicap cards.

**Caddie Welfare committee** recommended that organizations playing at DDGA clubs be required to give a written guarantee as to number of caddies required and to pay on that basis. Michigan Dept. of Labor enforcing caddie minimum age of 14 years and require working permits for boys between 14 and 18. Employment of caddies 14 to 16 years old approved by Labor Dept. for twilight golf. Due to caddie shortage the DDGA is trying to get Labor Dept. to lower caddie age limit to 13 years. Lighter bags recommended. DDGA and Women's District Assn. to hold major events when caddies are not in school.

**Green Committee** reported rainfall 4 inches under normal for season; much brown-patch, dollar-spot and insect pest trouble. Hour rate paid workmen by reporting clubs varied from 60 to 75c. Entire maintenance cost (exclusive of clubhouse grounds, tennis courts, swimming pools, etc.) ranged from \$12,812.59 to \$19,887.

Slight falling off in private and public course play reported.

**A**N advertisement in the leading German golf publication, which has continued surprisingly strong through the war, offers lifetime playing privileges on all German golf courses to the inventor of an ersatz golf ball.

Chief specifications of the ball are: "Diameter of at least 41 mm., maximum weight 46 grms., high elasticity and resilience, and an even, high resistance to hits."

President of the German Golf Assn., who signed the advertisement, conceded that it was unlikely that any substitute material would possess all desired characteristics but said "even a partial solution can be of decisive use and pave the way for later, surprising results."

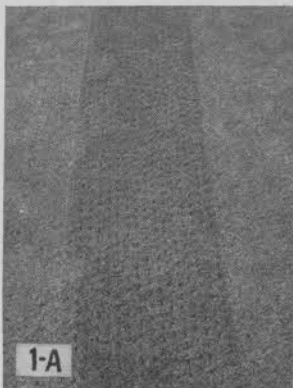


# INGENUITY SHINES IN FIGHT FOR FINE TURF

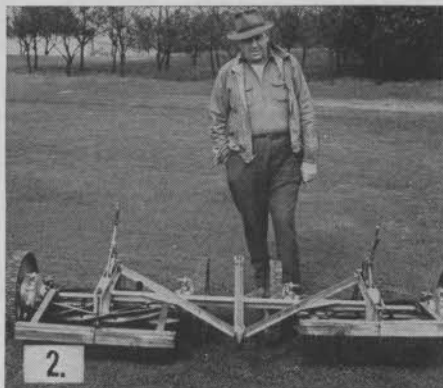
A photo-story by O. J. Noer, of brainy work done by green-keepers in making courses attractive and maintenance thrifty.



1.



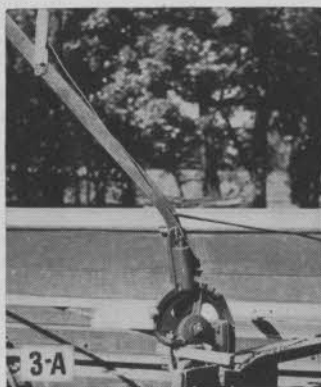
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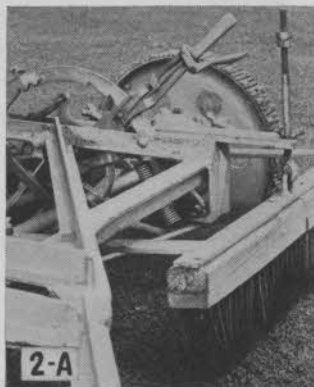
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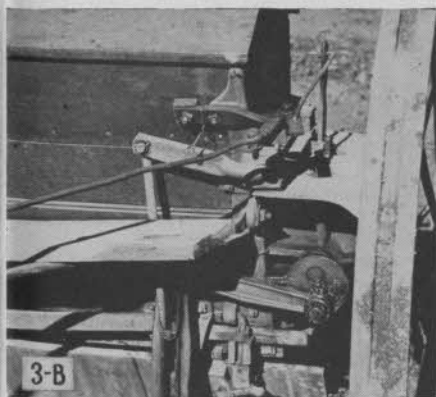
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3-A



2-A



3-B



4.



4-A

- 1 —Power attachment designed and made by E. Whitehead of Highland CC in Indianapolis. Labor saving devices are needed to simplify wartime maintenance.
- 1 a —Close-up of spike holes made by homemade power spikes at Highland.
- 2 —M. McLarin at Canterbury in Cleveland, with two units equipped with homemade steel brushes—one raised and the other in lowered position. The brushes help control crab grass and thin out badly matted bent.
- 2 a —Close-up showing how brush is attached to a fairway mower. Brush is raised or lowered by changing position of cotter pin in long center bolt.
- 3 —Home made shut-off device used on International fertilizer spreader to permit operations by tractor driver. (Peoria Country Club.)
- 3 —Photo shows how discarded farm cultivator lever was used and attached to front beam at tractor hitch.
- 3 b —Close-up showing how rod from front lever was attached to throw-out arm.
- 4 —Mike Sanko at Golden Valley changes Virginia bent over to Washington, by stuffing Washington strain stolons into holes made first by hand weeder.
- 4 a —Presses stolons into hole and firms soil with foot. Then mows. New stolons take root and gradually crowd and replace Virginia. Play continues without interruption.

# TAX CALENDAR FOR 1942 FOR CLUBS—ORGANIZED NOT FOR PROFIT

(Illinois Clubs)

Prepared by Horwath & Horwath

## JANUARY 15.

Retailers Occupational Tax Return and payment for month of December.

## JANUARY 31.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for December, 1941. Federal Unemployment Tax Return for year 1941 and quarter payment of tax due.

Federal Admissions Tax Return and payment for December.

State Unemployment Tax Return for quarter ended December 31, 1941 must be paid on or before January 31, 1942.

Federal Retirement Tax Return and remittance due for quarter ended December 31, 1941.

\* Federal Excise Tax Returns for month of December 1941.

## FEBRUARY 15.

Retailers Occupational Tax Return and payment for month of January.

Federal Annual Information Return must reach Washington, D. C. today.

## FEBRUARY 28.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for January, 1942.

Federal Admissions Tax Return and payment for January.

\* Federal Excise Tax Returns for month of January, 1942.

## MARCH 15.

Retailers Occupational Tax Return and payment for month of February.

## MARCH 31.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for February, 1942.

Federal Admissions Tax Return and payment for February.

\* Federal Excise Tax Returns for month of February, 1942.

## APRIL 1.

Personal Property Schedules must be filed with local assessors on demand between this date and May 1.

All real and personal property is assessed as of this date.

## APRIL 15.

Retailers Occupational Tax Return and payment for month of March.

## APRIL 30.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for March, 1942.

Second quarter of Federal Unemployment Tax for year 1941 due.

Federal Admissions Tax Return and payment for March.

State Unemployment Tax Return and remittance due for quarter ended March 31.

Federal Retirement Tax Return and remittance due for quarter ended March 31.

Chicago City Liquor License must be renewed on or before this date.

Last day to apply for new State Automobile Drivers License—Three year period.

\* Federal Excise Tax Returns for month of March, 1942.

## MAY 1.

† Cook County—Last day to pay 1941 Personal Property and first half of 1941 Real Estate Taxes without penalty.

## MAY 15.

Retailers Occupational Tax Return and payment for month of April.

## MAY 31.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for April, 1942.

Federal Admissions Tax Return and payment for April.

\* Federal Excise Tax Returns for month of April, 1942.

## JUNE 1.

† Other than Cook County—Last day to pay 1941 Personal Property and first half of 1941 Real Estate Taxes without penalty.

## JUNE 15.

Retailers Occupational Tax Return and payment for month of May.

## JUNE 30.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for May, 1942.

Federal Retail Malt Liquor Dealers License must be renewed on or before this date.

Federal Admissions Tax Return and payment for May.

Federal Retail Liquor Dealers License must be renewed on or before this date.

State Liquor License expires and must be renewed on or before this date.

\* Federal Excise Tax Returns for month of May, 1942.

## JULY 15.

Retailers Occupational Tax Return and payment for month of June.

## JULY 31.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for June, 1942.

Third quarter of Federal Unemployment Tax for 1941 due.

Federal Admissions Tax Return and payment for June.

State Unemployment Tax Return and remittance due for quarter ended June 30.

Federal Retirement Tax Return and remittance due for quarter ended June 30.

Federal Capital Stock Tax Return and payment of tax due.

\* Federal Excise Tax Returns for month of June, 1942.

## AUGUST 15.

Retailers Occupational Tax Return and payment for month of July.

## AUGUST 31.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for July, 1942.

Federal Admissions Tax Return and payment for July.

\* Federal Excise Tax Returns for month of July, 1942.

## SEPTEMBER 1.

† Last day to pay second half of 1941 Real Estate Taxes without penalty.

## SEPTEMBER 15.

Retailers Occupational Tax Return and payment for month of August.

## SEPTEMBER 30.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for August, 1942.

Federal Admissions Tax Return and payment for August.

\* Federal Excise Tax Returns for month of August, 1942.

## OCTOBER 15.

Retailers Occupational Tax Return and payment for month of September.

## OCTOBER 31.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for September, 30, 1942.

Federal Retirement Tax Return and remittance due for quarter ended September 30.

Federal Admissions Tax Return and payment for September.

State Unemployment Tax Return and remittance due for quarter ended September 30.

Last quarter of Federal Unemployment Tax for 1941 due.

Chicago City Liquor Licenses must be renewed on or before this date.

\* Federal Excise Tax Returns for month of September 1942.

## NOVEMBER 15.

Retailers Occupational Tax Return and payment for month of October.

## NOVEMBER 30.

Federal Tax on Membership Dues, Initiation, Transfer and Assessment Fees for October 1942.

Federal Admissions Tax Return and payment for October.