# DIFFERENT MODELS

## For Large Acreage or Spot Treatment

## Use the AERIFIER\*

"Cultivating action" is a feature of all Aerifier models. The specially designed spoon provides maximum loosening of the soil with a minimum of disturbance to the surface,

Curved, open spoons leave only a narrow crescent-shaped opening at the surface. Swing of the spoon beneath the surface makes a large, loose-walled opening. The Flexi-press\* device attached to each spoon holds the turf down around the spoon. Deep, thorough cultivation is possible without lifting or tearing the turf.

Open spoons can't block up. They remove a soil core every time. Case-hardened spoons resist breakage by rocks. Spoons retain their shape as they wear, thereby prolonging their useful life. Aerifier spoons are designed to give thorough cultivation, trouble-free operation.

Even the Aeri-forke\* used for making spot treatments provides "cultivating action". It really opens up the soil in trouble spots. Golf Course Aeri-forke is equipped with a pan to catch soil cores. No cleaning up after forking individual trouble spots.



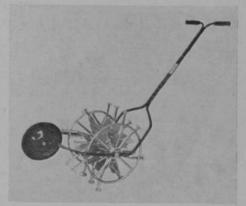
## G-T AERIFIER

The G-T Aerifier can be pulled by garden tractor or Overgreen. It cultivates a 24" swath. Equipped with forty ½" diameter spoons. Two depth adjustments. Reel on which spoons are mounted is quickly lowered and raised. Tray for additional weight. A moderate priced tool for smaller turf areas.



## H-L AERIFIER

The H-L Aerifier is hand-pushed. Cultivates a nineinch swath. Choice of two cultivation depths. Equipped with twenty 1/2" diameter spoons. Entire spoon plate case-hardened. Easy to transport. For use on lawns or limited areas of the golf course.



AERIFIERS are made only by

West Point Lawn Products

\*Reg. U.S. Pat. Off.
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West Point, Pa.

# Income Tax Details That Save Money for the Pro

By B. L. GOUGH

The manner in which new equipment is purchased can make a vast difference in a golf professional's income tax. Take the case of Jones who owned some shop fixtures that were out of date. They had cost him \$1200, and had a depreciated value of \$200 at the time he set out to replace them.

A dealer offered \$100 in trade. Instead of taking this, Jones ran a classified ad to sell his fixtures outright. The best offer was \$90. He took this rather than the trade-in. Thereby, he saved a neat amount on the tax bill.

The difference between the depreciated value of \$200 and the selling price of \$90 was \$100. By taking this loss in the form of an actual sale of the old equipment, Jones was able to claim—and get—a long term capital loss. But if he had sustained a \$100 loss by taking the trade-in offer he would not have been able to take off a cent. However, if Jones had been offered more than the depreciated figure, he could have taken this in the form of a trade-in and his book gain would not have been taxable. The tax men do not recognize gains or losses that arise out of trade-ins on new purchases.

It is sometimes possible to effect considerable savings by renting things rather than owning them. This is because depreciation rates often allow a negligible write-off every year. But 100% of a rental charge may be deducted from income. In many cases, it's possible to reap enough in tax savings to make renting very economical.

### Charities As Pro Expense

It is common knowledge that charity contributions are deductible. But how you give something can make a difference in the income tax bill.

Unless he has an unusually high amount of personal deductible expenses, a pro is better off in most cases using the tax table on the back of Form 1040 (if his income is \$5000 or under) or the blanket deduction of 10% or \$1000, whichever is less (if his income is over \$5000).

That's why it is wise to throw in many expenses as "business" costs. To see how this works in the case of charity contributions, consider two professionals named Brown and Green:

Brown gave \$100 to a Boy Scouts drive, \$50 to the Red Cross and \$50 to the Community Chest. Brown wrote checks to the Scouts, Red Cross and Community Chest on his professional, not personal, bank account — as an obligation arising from his position. That meant he had \$200 of deductible charity donations to take off as a "business" expense. Since his personal deductible items were few, he used the blanket deduction instead of itemizing. Thus he got his blanket 10% plus the extra \$200 tax credit.

Green, on the other hand, was less taxwise although as good a citizen. He, too, gave \$200 during the year to various civic and charity drives. He paid the sums out of his pocket as Green the private citizen. As a result, he lost tax credit for the deductions entirely since his other personal deductions were not large enough to make it profitable for him to use the "long form."

Things as well as money count for deductible charity contributions. Bill Black, knowing this, obtained a tax saving of almost \$100 by donating old equipment to a charitable institution. "If I had sold these, I would have realized practically zero," he says. "By giving them away, I was able to claim a contribution for tax purposes and reduce the income tax."

It's important to remember in a case like Bill Black's that Uncle Sam will allow the claim provided you put down a fair valuation. A fair valuation means an approximation of the true depreciated value, not what the donated things cost when they were new many years ago.

The golf professional who allows his children to work after school and during vacations will be well advised to watch a set-up like this lest it cost him a \$600 tax credit. When a minor dependent earns \$500 or over during a year, he can no longer be claimed as a dependent.

Jim Cooper's 16-year-old son does vacation work for his dad as a shop assistant and caddy. Since his pay came to less than \$500 last year, Cooper was able to claim the boy as a dependent and still take a business deduction for the boy's salary.

Fred Martin, on the other hand, couldn't claim his son as a dependent when he didn't watch the boy's earnings. He was proud when Fred, Jr. worked after school hours and during vacation. Junior's earnings came to \$586.72, and Martin Senior



## PEE WEE LEAGUE TEES OFF IN CONN.

Harry Thompson, Dir. of Recreation of the Town of Hamden, Conn., got 75 youngsters, 10 to 14-years old, organized for instruction and a Pee Wee tournament ,with great cooperation from Hank Brancato and Harry Kennedy of the Sleeping Giant course, Charlie Johnson, operator of the Meadowbrook CC, who made his course available for the lessons; Don Geary, who helped instruct the kids, Louis Sidoli, beverage distributor, who put up prizes; and other pros in the district. In the first team competition the Pee Wees won from the Sleeping Giant caddies. Thompson and New Haven district pros are planning a Pee Wee league next year, with teams of kids from each club.

had to pay almost \$200 in extra taxes when he could no longer put down his son as a dependent.

#### Long and Short Term Gains

The distinction between long term and short term capital gains is useful in setting up tax savings. A short term gain or loss occurs on the sale of an asset held less than six months. If the item has been owned for the half year or better, the gain or loss is a long term one.

On long term gains, only half of the gain is taxable, and that at no more than a 50% rate. In other words, the highest tax on a capital gain of the long term variety is 25%.

As with long term capital gains, long term capital losses are deductible only up to 50%. However, short term capital losses may be deducted 100% (and a short gain is taxed 100%). Thus a short term loss can be used to offset a long term gain of twice the amount. If there is a large short term loss—more than can be used to wipe off long and short term gains—then the loss can be deducted directly from the regular income up to \$1000. Any loss remaining above the \$1000 figure may be carried over for use in the five years ahead.

Well aware of the working of the capital gains provision of the tax law, George Gray used his knowledge to avoid a whopping income tax bill on a long gain of nearly \$2000 realized from a securities

sale. Gray bought a second-hand car during the scarcities period after World War II. It had a depreciated valuation of \$1000. He took it to a dealer who examined it and said shortly: "Fifty dollars."

"Don," said Gray, who was well aware that he couldn't have traded the creaking vehicle for more than that amount anyway. He then went back to his desk and happily deducted a long term paper loss of \$950 from his very real dollar stock gain of \$2000, and thereby reduced his tax liability by \$237.50.

When a pro receives insurance payment for a loss, how the payment is spent means a difference in the amount of money which the Collector of Internal Revenue asks on March 15. To illustrate this, there is the case of Harry White. White's home burned to the ground. The depreciated value was \$9,000. Harry had wisely insured it for what it would cost him to replace the structure in 1951—\$16,000. Question: Was his "profit" of \$7000 taxable?

That depended, he was advised, upon how the \$7000 was spent. If it went to buy a new building of approximately the same size and the same real value as that which had been destroyed, then there was no tax liability. But if Harry pocketed the \$7000, or spent it for any purpose except to replace his loss, then Uncle Sam would expect to be paid a tax share of the "profit."

Ordinarily, any losses which are not connected with a pro's profession may only be claimed for tax deductions when itemizing personal expenses on the long Form 1040. But there are exceptions which are worth noting.

Securities, for example, have a special classification. The Treasury notes that, "Many taxpayers sell securities for gain, even though they are not in the investment business. In such a case these transactions do not constitute a trade, business or profession. However, by a special statutory provision, any losses resulting from the sale or exchange of such property (subject to limitations on capital losses) are deductible by the taxpayer in the computation of his adjusted gross income. The losses differ from ordinary non business expenses because they can be deducted even if the taxpayer used the tax table or the standard deduction on Form 1040."

A personal automobile can count as a "business" deduction under certain circumstances. Merely riding it from home to work and back every day does not qualify it as a "business" vehicle. But if it is employed for picking up supplies or doing any other tasks connected with work, however small, then the car's expenses become partly deductible.

It's easy to figure just how much may be deducted. Say that a personal pleasure car is driven 10,000 miles during the year. About 1000 of those miles were on "business" chores. That's ten percent of the total use. Then ten percent of the yearly depreciation may be charged off, along with a tenth of the amount paid for gasoline, oil, lubrication, maintenance and repairs to the car.

Some miscellaneous hints how to reduce the bill owed Uncle Sam on the Ides of March are:

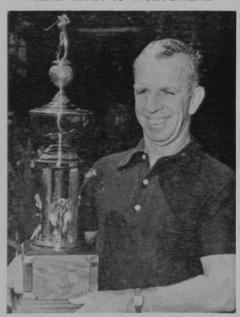
- 1. Don't be afraid of the long form. A Louisiana pro was astounded to learn from casual conversation with a friend that all interest payments are deductible - including personal loans, mortgages on a home, notes at the bank, even time payments on a kitchen appliance. interest mortgage alone last amounted to over \$800. With that as a broad base, medical deductions, deductible taxes on personal purchases, and other small amounts enabled him to legitimately claim more than double the \$650 blanket amount which he would have been permitted on his net income of \$6500.
- 2. Take full advantage of split income provisions. Since passage of the tax law of 1948, these are now available to citizens of all states, where formerly only a lucky minority in states with community property laws could "split." Splitting income

enables you to bring both halves down into a lower tax bracket.

3. Be sure you get all special exemptions. If you are 65 or over, you're entitled to an extra \$600 personal exemption. So is your wife (but not other aged dependents). If your vision is less than 20/200 in your best eye, you're entitled to an added \$600 personal exemption.

Western Golf Assn. Evans Caddy Scholarship bag tag sales past 8,700 mark; already 1200 ahead of last year.

## HEAD MAN IS WHITEHEAD



Joe Whitehead, supt., Ardsley (N.Y.) CC, in triumph with the Roy McLaughlin memorial trophy Joe won at Fairfield (Conn.) CC, with a net 76, in the Connecticut Assn. of Golf Course Supts. Fairfield CC gen. mgr. is Fred Emeneger who got his start in golf business as greenkeeper under Bill Perkins at Yale university course. Joe also won the Perkin trophy in one of his visits playing with the neighbor boys in Connecticut. Whitehead is the Westchester County candidate for taking the Jim Standish trophy from competent competition at the superintendents' national championship at Furdue. A lot of the superintendents are playing pretty good golf now, considering the little time they have for playing the game instead of working at it. That makes understanding complete sympathetic between supts, and pros. If the pro says "some of the members are kicking about the greens," the supt., who is a golf pupil of the pro's, can reply sweetly, "some of them are suffering from their grips, stances, swings and results." Then they can compare note on which provides the most problems, humans or grass.



You have a right to your fair share of Christmas business . . . but you can't sit back and expect the customers to walk in your pro shop. You have to Tell 'em before you Sell 'em.

To help you do this, MacGregor has prefared a colorful 14-page folder describing all types of gift merchandise a pro has in his shop . . . from golf balls to golf clubs . . . from golf bags to sportswear. MacGregor will furnish, without charge, as many of these folders as you need for your club membership.

It's your big chance to capture a slice of the Christmas business which normally goes to other types of merchants. Tell 'em and Sell 'em!

If you haven't received a sample folder and complete information on this sales-building program, write immediately. MacGregor will be happy to send you the number of folders you need.

Here's to a great Christmas season.

Congratulations
to GOLFDOM on its 25 years
of progressive cooperation
with the nation's Galf Professionals.

MacGregor THE GREATEST NAME ON GOLF

4861 SPRING GROVE AVENUE . CINCINNATI 32, OHIO

# Course Maintenance Becomes A Big Business Task

By JOE VALENTINE

Twenty-five years of real progress has been achieved in golf — a substantial part contributed by GOLFDOM. Congratulations on your great share in real accomplishment. The superintendent of the golf club (formerly greenkeeper) was considered by many people to be the forgotten man. In point of fact, he was never even



Joe Valentine

known to anybody so how could he be forgotten? That the superintendents of country clubs have become known to the golfers, club officials and committee members is in no small part due to constant plugging for recognition by GOLFDOM. GOLF-DOM credited the

"forgotten man" with being a most responsible man at the golf club—gave recognition to the tremendous task of creating the best quality turf and best possible playing conditions for the members in order that they can enjoy the game.

The golf course superintendent must be an artist — a man of imagination — maintaining the course in such a manner that he almost plays the game for the members, keeping in mind the needs of the poor players as well as the experts. But the course superintendent also must be a practical man with enough horse sense to do a competent job of managing a half-million dollars worth of club investment in a golf course. A lot of know-how goes into good golf course management. Mighty few people knew about it until GOLFDOM brought the "greenkeeper" into the limelight.

I can remember back in the early days; many times I watched one of the chronic kickers making a putt and I prayed he would sink it so I would not hear him squawking about the putting surface. It has changed now. We do get praise much of the time. Playing conditions are better—and golfers are better acquainted with the difficult problems encountered in turf maintenance.

### Research Brings Improvement

The improved conditions on the golf course have been brought about through the research organizations of the different colleges, sectional and national associations of superintendents, the USGA Green Section and others. There is, too, our own practical research on the golf course, trials of different chemicals, fertilizers, new seed, different organic materials, calcium and many other things are used experimentally. New materials and methods are then used on the course, provided they give satisfactory results and at the same time are economical.

Economy will have to be considered very seriously; this word economy is applicable to any business. Scarcities in labor, materials and equipment affect golf course management just as they affect every other business enterprise. We must make the most of what we have. We must get full value for each dollar spent. At Merion we have some machines that are 25 years old and still in good condition. Routine care and making needed repairs make it possible to prolong the life of equipment. Much of the research by the Green Section and other organizations is keyed toward making maintenance more economical as well as improving the turf quality.

Our progress during the past 25 years has been the production of better turf, more economically maintained. What are the specific innovations that have made this possible? 2,4-D is one example. For selective elimination of broad-leaf plants—dandelion, plantains, buckhorn—2,4-D is a highly useful tool on the golf course. 2% 2,4-D in dust form at 35 pounds to the acre has eliminated practically all the broadleaf weeds on our course.

We have other weed killing chemicals too. Potassium cyanate is a new one which shows promise. Latest information on PMAS is that one ounce in five gallons of water applied to 1,000 square feet will control crabgrass and disease on

Joe Valentine began his business career in banking and left it to engage in work that he loved and which he has advanced by his outstanding qualities as a practical agronomist, a scholar, a businessman and a willing, helpful team mate in his profession. — Editor

greens. Applied every ten days it controls large and small brownpatch as well as destroying crabgrass. It will not control silver crab.

Learning New Methods

Progress is made not only in producing new chemicals, but also in learning methods for using them. We have had sodium arsenite for control of crabgrass, chickweed and clover. A new method for using it is proving quite successful. Only small quantities (as little as one pound to the acre) of the chemical are applied to minimize the crabgrass and clover. Treatment may be repeated two or three times depending upon the amount of infestation. When sodium arsenite is used, it is essential that soil be a little moist and atmospheric temperature should be under 90° F. If these precautions are not heeded, serious discoloration will occur.

Chemicals to kill insects and grubs have advanced considerably during recent years. Arsenate of lead was the only one we had for quite a while, and it still is a good control for many grubs and insects. World War II brought us many new organic materials such as DDT and Chlordane to control chinchbugs and ants and flies and mosquitoes around the clubhouse,

Research and practical experience have taught us how to use fertilizer to better advantage. We've learned to use organic nitrogen for more uniform growth. Research is going on at present with synthetic organic compounds which release nitrogen slowly. These may supplement the supply of natural organics. We are learning to time our fertilizer applications to benefit the turf grasses instead of feeding the weeds. We are learning the value of opening up the soil with aerifying machinery to permit deeper fertilizer placement, thereby feeding the turf grasses more efficiently and eliminating waste of plant foods with runoff water.

We have made progress in disease control. Back in 1923-24 we had Calo-clor compounded of two parts calomel and one part carrosive sublimate. The material is difficult to use because of the danger of discoloring the grass. Today we have Crag 531 to control small patch and Tersan for control of large. Incidentally, we like to recommend using a combination of Tersan and Calo-clor to control both diseases. One ounce of Calo-clor to four ounces of Tersan with five gallons of water to each 1000 square feet is used. There are other diseases these may not control. Pink patch, pythium, copper patch are controlled by Cadminate used at the rate of one ounce of the chemical in five gallons of water per 1000 square feet. Cadmium compounds are one of the newer products being used successfully in turf work.

One of the biggest advances has been

the selection and development of improved turf grasses. The USGA Green Section deserves the credit for leading in this field. Better bent grasses, bermudas and zoysia grasses have come out of the work done by the Green Section. Merion bluegrass is an example of an improved grass. B-27 (Merion Bluegrass) was found on the Merion course in 1936, and developed by the Green Section. Merion can be cut lower than ordinary bluegrass; it will grow at ½ inch cut. It has greater disease resistance than commercial blue-

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## ARCHITECTS' O.K. GOLFDOM'S

For 25 years GOLFDOM, under the able management of Joe and Herb Graffis, has been of inestimable service to those, both professional and amateur, who direct the affairs of golf.

The American Society of Golf Course Architects takes this opportunity to salute an ally, and to wish them the success they deserve for many years to come.

> WILLIAM B. LANGFORD Pres., American Society of Golf Course Architects.

> > -25-

grass, grows vigorously and keeps out weeds and can survive with a minimum of water.

Penn State is working to develop improved fescues. The Experiment Station at Tifton, Georgia, has developed fine-leafed bermudas.

We know how to test soils, both for pH and plant food content, and we know the value of using these tests as a guide to what materials should be applied. Guess work is being eliminated. More recently tissue tests have been developed so we can tell which nutrients are being taken up by the plant as well as the elements present in the soil.

#### Maintenance Is Big Business

Progress in golf course management has been not only in the field of turf production. We have learned that golf course operation is a business and must be handled in a business-like manner. Many of the conferences include talks about record keeping, operating efficiently on a budget, etc. We realize that this is part of the golf course superintendent's job.

At Merion we always did keep complete records. We know how much it costs to mow, water, fertilize and apply chemicals. We know how much it really costs for the upkeep of 18 greens under different management procedures. We know it costs us

more to mow roughs on one course than to mow 40 acres of fairway turf, in spite of the fact that we cut a 16 foot swath on roughs.

We have the figures on what it cost when we had to have three men and three horses to mow fairways and we know what it costs now with one man and one tractor doing the job. It cost a dollar a day to hire each horse and another dollar a day to feed each horse — this in addition to the men's wages. We could only mow fairways twice a week by this method whereas today fairways are mowed every other day.

We were the first in the Philadelphia area to use a tractor with gang mowers to cut fairways. Use of machinery in general has reduced costs. Even though labor costs have increased, the use of machinery has offset those costs so it is less expensive for us to mow now than it was when horses were used.

### Labor Management Studied

Labor management is another factor which enters into the superintendent's job. We recognize the importance of this subject, and discuss it at our educational conferences. As I mentioned, new machinery has cut down the number of laborers, so even though wages are more than double what they were after the first World War, the overall expense for labor has not increased.

We know that the old custom of laying off golf course labor during the winter is poor economy. It takes time to train a a man to do his job properly. Laying off trained help and starting each season with inexperienced men isn't satisfactory and in the long run costs more. At Merion no one has been laid off for ten years. We have learned that labor must be treated as a friend. If you handle labor in a human fashion, they will accomplish much more than you expect.

Looking back over the past twenty-five years, we have made much progress. It has been the result of the cooperation of many people and many organizations.

Turf research has been directed and coordinated by the Green Section. Sectional and national superintendents organizations have worked together to use the information which comes out of research. Golf course superintendents have been organized not as a labor union, but as an educational organization. Agronomists, botanists, pathologists, entomologistswe have gotten these men together to explain the many phases of turf production and maintenance. For ten years I have been Chairman of the Education committee in our section. If we need the advice of an entomologist, we get an entomologist to tell us the up-to-date information on insecticides, how to use them

and what to expect. We try to make clear what to do and what not to do in order to improve the turf without spending money extravagantly.

We recognize the part GOLFDOM has played in advancing our industry. Information brought out at the many conferences has been published in GOLFDOM, available for reference when it is needed. And GOLFDOM has been a leader in demanding proper recognition for the golf course superintendent. Superintendents are better paid today than ever before. Club officials realize that cheap labor means cheap work. A good golf course is the club's most valuable asset and requires the management of a superintendent skilled in the many phases of golf course management.

These past twenty-five years of progress have not achieved perfection. It is a good beginning, but it is only a beginning because there is still so much research to be done. There isn't a power greens mower in the Philadelphia district that gives the operation we need and will get with the manufacturers continuing their helpfulness. Present machines are too broad to take care of the undulations on greens - a gang of three 14 or 15 inch mowers would provide greater flexibility and save labor. Present machines create undue compaction and deterioration of the turf making it necessary to use the Aerifier or some other tool to open up the ground.

One of the biggest problems is 40 acres of fairway turf. Very little has been done in the way of research on fairway improvement. Greens have received the major attention. But little by little we will correct the defects—and we can be sure that as we learn the answers, GOLF-DOM will be a leader in publishing the information as it becomes available.

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## CHEERS FROM THE MANAGERS WHO CHEER 'EM UP

Let me extend to GOLFDOM my sincerest congratulations on 25 years of publication.

Your magazine has served to knit into one great family of fine fellows those who play the game of golf and those who make the game possible.

May this 25 years be only the first lap of a long race.

PAGE CURRAN
Vice Pres., Club Managers'
Assn. of America.

25-



## ... IN LENGTH OF SERVICE

The Jacobsen Power Greens Mower, advertised in Golfdom 24 years ago, was the first grass-cutting machine designed specifically for cutting bent greens.

## ... IN QUALITY AND PERFORMANCE

Balance and maneuverability make it possible to cut more greens without tiring operator. Simple bed-knife adjustment made by hand. Instant-starting Jacobsen Engine gives smooth, steady power for the finest precision cutting.

## . . . IN ACCEPTANCE

Today Jacobsen Greens Mowers are in use on the majority of the finest golf courses throughout the nation.

## CACOUSER MANUFACTURING COMPANY Racine, Wisconsin

October, 1951 59

# Pro Golf Grows to Big Business in 25 Years

By M. J. KIERNAN

V.P. for Golf, A. G. Spalding & Bros., Inc.

A great many changes have taken place in golf since the early editions of GOLF-DOM, which I well remember. In those early days I looked forward, as I do now, to receiving my monthly copy in order to know what was taking place in golf throughout the country.

If a trade paper was ever needed, GOLFDOM was that publication. It came at a time when a great change was taking place in golf pro sales, that is, during the early days of the steel shafts. Professionals up to that period were in a sense small manufacturers who suddenly found themselves out of the manufacturing business and into a retail operation.

The wide-awake merchants of that day who operated successful sporting goods departments saw the opportunity of a lifetime to really get their foot in the door of the golf world through the steel shaft, feeling that they were equally well equipped to render a service to the golfer as were the pros.

The pro was feeling this competition and was much more or less at his wits end as to how to cope with it. The timely articles that GOLFDOM featured pointing out to the pro the art of displaying his merchandise together with selling helps unquestionably kept the professional in his rightful position as the supplier and the doctor who should fit the golfer to the type of club best suited for him. Without the help that he was given through GOLFDOM I am afraid his position might have weakened and he might not have found himself in the position he has enjoyed the past quarter of a century.

With enthusiastic and sincere helpfulness and sound knowledge of the game the veteran professionals laid the foundation of the golf business. The same principles of honesty and service that were obvious in the first pro shops in this country are the principles that account for the successful operation of pro shops today. The details only differ.

#### Same Basics - Different Details

And there are almost as many differences in details of professional department operations as there are golf clubs. The successful fundamentals that each professional can use in his merchandising are being exhibited by hundreds of professionals each day and these fundamentals, as well as the variations in details of

application, are reported in GOLFDOM in such a way that the younger professional can learn quickly and profitably.

The successful older professionals for 25 years have been vigilantly watched by GOLFDOM for news of their discoveries in better service and better selling and their readiness in making their experiences — unsuccessful as well as successful — known to others in the business has been of immeasurable value in enlarging and strengthening the position of professional golfers at clubs as dominating in golf merchandising. Merchandising is merely a word for the function of making the potential customer a buyer who is very well satisfied with the product and service he buys.

Professional golf has gone far in merchandising and in its advance has greatly increased the value of professional services to golfers and to clubs.

Having closely observed GOLFDOM since its birth and seen how intimately and effectively it has worked with and for the veteran professionals and the eagerly ambitious younger men in the business, I regard the cooperation of the professional golf businessmen and GOLFDOM over the past 25 years as a factor of high importance in the onward march of the game.

Considering the problems that have been met and solved during the 50 years I have been associated with professional golf I am completely confident that golf business is on the threshold of its greatest development.

Alex Pirie, pres., PGA of America, 1927-30 inclusive will have 75th birthday Oct. 27th. Alex lives at 225 Deerpath ave., Lake Forest, Ill. Pros should be sending him plenty of birthday greetings in gratitude for the great job he did for them during difficult years.

## PGA CHAMPIONSHIP, JUNE 18-24, BIG SPRINGS, LOUISVILLE, KY.

PGA 1952 national championship will be played at Big Springs CC, Louisville, Ky., June 18-24. Co-sponsors will be Optimists' Club of Louisville and the Press Fund, a non-profit charity of Kentucky newspapers. PGA deal should get the association more than \$40,000 for the tournament.