New! Steel City's Lawn Mower Sensational! Back Lapping Machine

Sharpens most all makes of reel and bed knife mowers from edgers to 72 in. width.

> Especially good for greenmowers. No wheels, sideplates or gears to remove or change.

Sharpens all mowers in 15 minutes or less.

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Here are more sensational Steel City features! Large rollers **Double Drive Right speed**

\$649,000 Offered Pros in PGA Summer Tour

Two Dallas, Tex. tournaments with purses totalling \$100,000.00 and the first New England visit of the PGA Championship in a quarter century, highlight a record breaking \$649,000.00 PGA summer schedule.

The first of the new Texas tournaments, the Dallas Centennial Open, will be played at the Preston Hollow CC, Dallas, May 24 -27 for a purse of \$30,000.00 The following week, from May 31 to June 3, the Dallas International Open Invitational will be held for \$70,000.00, also at Preston Hollow. The PGA Championship, a five day

affair, at all match play for the first time in history, is to be held July 20-24 at the Blue Hill G & C C, Canton, Mass. in suburban Boston. This will mark the first time the PGA has been played in New England since the 1931 event was held at Rumford, R. I.

Relief Fund Benefits

Another interesting highlight of the PGA summer tour will be the Palm Beach Invitational and Pro-Celebrity, to be held this year at the Wykagyl CC in New

March, 1956

Rochelle, N. Y., June 6-10. Last year this event raised \$12,000.00 for the PGA Relief Fund. This year 15 per cent of the gross receipts will be split by the PGA Relief Fund and the PGA Tournament Bureau.

In addition to the impressive summer slate there is a strong possibility that a fall schedule will be arranged. Several sites are already assured and further details will be announced as soon as final arrangements have been concluded. The probable fall tour would begin in late September.

White Heads Kansas **Turfgrass** Association

E. R. White, supt. of parks, McPherson, Kans., is the new pres. of the Kansas Turfgrass Assn. Other officers elected at a meeting held recently at the Wichita CC, are: Ervin Syfert, Wichita, vp; Robert E. Lester, Wichita, secy-treas; and Tom Andrews, Salina, Paul Neff, Hutchinson, and Lynn Burris, Wellington, directors.

IMPORTANT NOTICE

Turn to page 142 - and make sure your active operating heads receive GOLFDOM in 1956.

Watch for This!

Every golf club in the United States is being mailed our annual form card on which space is provided for names of each club's operating personnel entitled to receive GOLFDOM. Please give this your prompt attention.

Unless we receive up-to-date information on those who are actively engaged in duties concerned with your golf club's operation we cannot continue mailing GOLFDOM.

If your club failed to receive our form card or misplaced it — use our form you'll find on Page 142 in this issue. Regulations of our circulation auditing association require us to show that the names to whom GOLFDOM is mailed are up-to-date. Lacking this information we are instructed to stop mailing GOLF-DOM to old names on our list.

To make certain your 1956 officials and operating heads receive GOLF-DOM-fill-in the form and mail ittoday-please.

Thank you.

GOLFDOM

USGA Seniors at Ridgewood

The 1957 Senior Amateur Championship of the USGA will be played at the Ridgewood (N. J.) CC., from Sept. 30 through Oct. 5.

Explodes Myth of Tax Exemption for Clubs

At a recent meeting of club managers of the Washington State Federation of Clubs, Eric H. Wiles exploded some of the popular misconceptions related to the tax-exempt status of golf, athletic and fraternal clubs. Here are excerpts from his speech:

"I am going to try to explode the myth of tax exemption.

"You have all heard that clubs are tax exempt; that is, the athletic, sporting and fraternal variety, if they are operated solely for that purpose and no individual gets any profit from them. They are supposed to be exempt, but it just isn't so.

"A golf club's payroll, just like an industrial firm's payroll, is subject to two principal taxes: old age benefits, which costs , the club two per cent, and unemployment compensation, which costs the club around three per cent. Boeing pays similar taxes at the same rates, so clubs have no tax exemption there.

"An athletic club's property is subject to real and personal property taxes assessed in the same manner and at the same rates as would be paid by General Motors, so there is no tax exemption there.

Pays on Gross

"An Elks club food sales are subject to the same excise taxes – state and city – as are those of a hotel, so there is no tax " exemption there.

"You may say that I am evading the issue, and that what is meant by tax exemption is freedom from *income* tax. Well, I'm not sure that is completely true. Let's

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—a tough expanded cellular plastic pad sewed to heavy duck and designed to withstand the terrific impact of high velocity drives. Prevents ball rebound.

Easy to set up—INSIDE OR OUTSIDE
 Back 1
drop 8' wide 9' high
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nets 8' x 9'
 Sy8.00 F.O.B. Factory
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without side nets \$69.50 F.O.B.

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guards against slippery pool bottom

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in twelve sparkling colors. And for refreshing "Swimming Pool Handbook." INERTOL CO., INC. 479 Frelinghuysen Ave., Newark 5, N. J. • 27-Y So. Park, San Francisco, Calif.

take a look at the situation.

"If you operate a grocery store as a corporation and have a net profit of \$25,000 you pay income tax at the rate of 30 per cent. If you operate a golf club and have dues income of of \$25,000 you pay dues tax at the rate of 20 per cent. But notice that the grocery store is taxed only on its net income after all expenses, whereas a golf club pays tax on its gross without deduction for expenses. Which is the heavier tax, 30 per cent on the net or 20 per cent on the gross? I think the answer to that is self-evident, and I don't think it changes matters any to say that in the case of the grocery store, the store pays the tax whereas in the case of the golf club the tax is paid by the members. The income tax is just as surely in the price you pay for groceries as the dues tax is in the amount you pay for dues.

seasons! Won't powder, blister, flake off or

fade! It's America's No. 1 pool enamel, suc-

cessfully used in over 16,000 pools. Available

"What is it about dues that make them taxed so heavily? The dues tax was first imposed in 1926. Probably you all remember that even during the depression years of the 30's dues were taxed at a relatively high rate of 10 per cent. In 1940 there was a "temporary" wartime increase to 20 per cent. That temporary wartime emergency lasted a long time and although some of the wartime increases in various excise taxes were removed last year, the tax on dues has stayed at its high level. Obviously, those who levy the taxes have forgotten us.

Travel in Fast Company

"Why is the rate so steep? Well, dues are in pretty fast company. They travel with the fur set, the perfume set, the liquor set and the tobacco set — luxury items all. The reason that the rates are so high is that these taxes are paid often and in relatively small amounts. If you knew what the annual excise tax bill was you would probably holler your heads off, and politics being what they are, if you hollered hard enough and long enough and if there were enough of you, you would probably get some relief.

"There is one class of dues payers, you know, who have done just that. They are politically powerful and their dues are not subject to any kind of tax. Your clubs pay more taxes of all kinds, in relation to their size, than the Chrysler Corp. Think that over. I hope I have exploded the myth of tax exemption."

123



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no more heavy bag or cart

Used by thousands of delighted golfers . . . endorsed by pros, our new California Carrier fills every golfer's need. Less than 5 ounces of steel and cowhide holds as many as eight clubs securely and in perfect balance. Handy pouch for balls and tees too. Attractively boxed. Guaranteed.

Distributed exclusively by: DEL-MEL Co., 237 Huguenot St., New Rochelle, N. Y.

Pool Painting

(Continued from page 94)

to determine which of the various pool paints on the market should be used; the simple way to handle painting of expansion joints; non-skid paints; repairing cracks; algeacides (for clear water); and painting showers and locker rooms.

20-Years Specialization

The book also discusses Ramuc swimming pool enamel, used on such pools as Shorehaven GC, South Norwalk, Conn.; Cedar Hill CC, Livingston, N. J.; Lakewood CC, Denver, Colo. and several others. The book is the result of more than 20 years of specialization in swimming pool paints. Ask also for folder 582-G, on steamand mildew-resistant paints for showers and locker rooms.

How can you be sure you have a good paint? Spend a little time checking the claims made for the various paints on the market. Ask to see pools that have gone two or more years without repainting. Ask pool owners for their opinions. Check on the manufacturers. How long have they been specializing in paint for swimming pools? What services do you get with the



Gairoard, Kroydon Head Dies at 80

Camille L. Gairoard, pres., Kroydon, Maplewood, N.J., makers of golf clubs and shafts, died at Orange (N.J.) Memorial hospital, Feb. 24. He was 80 years old.

paint? Are company experts available to help you with special problems? These are only a few of the critical points on which you should be well informed before going ahead with that pool-painting job.

Mr. Gairoard was board chmn. of Kraeuter & Co., Newark, N. J., makers of hand' tools. He formerly was vp and gen. mgr. of J. Wiss & Co., makers of scissors and jewelry items. He was born in France and came to the United States with his family when he was a youngster, living in Cincinnati for several years after arriving here.

Mr. Gairoard served as pres., Golf Club Manufacturers' Assn., and as pres., New Jersey Senior Golfers' Assn.

He is survived by a daughter, Miss Marie Louise Gairoard.

USE BUYERS SERVICE--PAGE 141

money back trial offer basis.

Long Wearing interlocking marbleized spike resistant rubber flooring

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no cement or mastic needed 1/2" thick (Also Available Appr. 8" x 8" x 7/16")

March, 1956



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Automatic teeing system that makes you

more money two ways: eliminates costly

breakdowns - steps up your volume and profit because Will-Tee is fast, customers

drive more balls. As soon as ball is hit

machine automatically tees up next ball.

Operates by a counter balancing action.

No motors, levers or pedals to operate.

Heavy steel construction . . . defies weather

GF

Early Settlers Gather at Dunedin



This distinguished group presents representatives of the First Families of Carnoustie and Monifieth who came out to the colonies to convert the savages to golf.

A few aliens got in the picture; but who cares?

Standing L to R: Jack Forrester (from North Berwick, and figuring his left profile photograph better): Dave Crichton, Monifieth; Jock Hendry, M.; Pete McCombie, M.; Jimmy Crichton, M.; Tom Clark, Montrose (but let him in says, 1955 PGA Senior pres., Marty Cromb, because Montrose is from the right side of the Tay); Francis Gallett, Carnoustie; Willie Kidd, M; Jimmy Lawson, C.; Mr. Fels (a member of Willie Ogg's former club at Worcester, Mass.); Willie Ogg, C.; Marty Cromb, M.; Willie McKay, C.; Gil Ogilvie, C .;

Seated, L to R: Willie Livie, M.; Willie Crichton, M.; Fred Clarkson, C.; Marshall Crichton, M.; Jimmie Cromb, M.

Hallock, Worthington Ball Secretary, Dies

Carl R. Hallock, for 28 years secy. and a

director of the Worthington Ball Co., Elyria, O., died at his home in Elyria, Monday, Feb. 13, after a lingering illness.

Mr. Hallock was wellknown in the steel business, previously having been an official of the former Columbia Steel Co.



of Elyria with which he was associated for 20 years. He worked untiringly for the golf ball industry, being one of its veteran members.

Mr. Hallock is survived by his wife, his mother, a sister and a brother.

USE BUYER'S SERVICE-PAGE 141 for quick information on **Equipment and Supplies**

P. V. Beckett, 72, Oldest Active Home-Bred Pro?

P. V. Beckett, pro at Blaney Park, Mich., and busy teaching, playing and operating a pro department with all the vigor of a man half his age during the resort season, is believed to be the oldest active + American-born pro. Beckett was born June 1, 1883.

When he was 14 he started as a caddie at Baltusrol when Davy Hunter was pro at the New Jersey club. Davy sent the Beckett boy to the clubhouse for a scuttle of coal to fuel the pro shop stove. Beckett started the fire, cleaned the shavings from 5 the floor and started to leave when Hunter told him to stay and get warm. A career was being shaped though Beckett didn't realize it.

Talked It Over With Mom

The chat led to Hunter's offering the lad a job if the boy's mother would O.K. the arrangement. Beckett ran home three miles, got the parental consent, and panted back into the shop as Davy's apprentice.



The pay was \$4 a week. Beckett says Davy was not only a fine pro but "a true gentleman — every inch of him."

At that time Baltusrol was a 9-hole * course.

Gets Pro Assistant Job

After learning clubmaking and the rudiments of teaching from Hunter, Beckett was sent by Slaezinger's, the sports equipment company, to be assistant to R. B. Wilson, pro at Deal, N. J.

In those days the hard rubber balls (Ocobo, Henley B., and Musselburgh) sold for \$1. They were frequently reconditioned by being put into boiling water, rolled in the hands while still soft, and then placed in a steel die under pressure. Following this, the flange was trimmed off and the ball painted by hand. Some golf balls were pro-made, starting with a piece of rubber sawed off a long bar of the material.

The pros and shop boys used to go into the woods and cut second-growth hickory saplings for shafts, then dry and season them.

"The best woods we made were sold for \$2.50 and top irons brought \$1.50," Beckett recalls.

After working with Hunter and Wil-

son, Beckett went to Chicago to serve under Billy Marshall at Onwentsia in suburban Lake Forest. In 1902 Beckett was pro at the South Orange (N. J.) Field Club.

He also served as pro at Belle Terre, Port Jefferson, N.Y., and Highland in Meriden, Conn. He constructed the Arlmont club at Arlington Heights, Mass., and the Watchung Valley club at Plainfield, N. J., before he went to Michigan as pro at Day Forest club, at Glen Lake, in 1932.

Beckett has many bright memories of the old days working with George Sparling, Bill Thomson, Harry Vinel and others at Slaezinger's.

Hurricane Diane Cost Spalding \$326,691

Spalding's 79th annual financial report disclosed that hurricane Diane cost the company, after tax adjustment and insurance payments. \$326,691. That loss accounted for the company's 1955 fiscal year earnings being lower than in the previous year.

Weather also caused a decrease of 1.23 per cent in sales but net sales at \$26,857,810, earnings of \$1.47 per share and other details of Spalding's picture showed the company in excellent position entering its 80th year.





Fred Bommer, Acushnet Head, Coronary Victim

Fred W. Bommer, board chmn., Acushnet Process Co., New Bedford, Mass., a man who had the highest respect and admiration of all in golf who knew him, died Feb. 10, at Peter Bent Brigham hospital, Boston. A coronary was cause of death.

Fred Bommer was born in Germany, May 3, 1899 and was brought to the U. S. by his parents when a few years old. He



Fred Bommer

was educated in Boston public schools and ε at Massachusetts Institute of Technology from which he graduated in 1914 with a BS in chemistry.

He went to work with the Boston Moven Hose Co., then was with the Stevenson Corp. as an industrial engineer. He then became plant supt. for the Converse Rubber Co., and later joined the Lambertville (N. J.) Rubber Co. as gen. mgr. He left that company in 1925 to form the Arlington Rubber Co., Everett, Mass., of which he was president for seven years.

Mr. Bommer was widely regarded as one of the top experts in rubber goods manufacturing.

He joined Acushnet Process Co. in 1932 as vp and served in that capacity until his death. He was pres., Acushnet Process Sales Co., a subsidiary of Acushnet Process Co.

Mr. Bommer was primarily responsible

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Protect your floors from spike holes with rugged Pneu-Mat Runners. Absolutely spikeresistant, they provide a comfortable walking surface — improve the appearance of your club house.

Woven of rubber-impregnated fabric, Pneu-Mat Runners are tougher than rubber runners. Reversible for double wear.

Standard Widths MONEY BACK TRIAL OFFER: Order a trial section. Test it on an area which gets especially hard wear. Money back if 24"x60" \$10.00 not satisfied. 20"x24" \$4.00

20"-24"-30" 36"-42"-48" **Trial Sections**

Write today for illustrated folder.

SUPERIOR RUBBER MFG. CO., INC., 145 Woodland Ave., Westwood, N. J.

for development and maintenance of the Acushnet ball manufacturing standard and for the golf ball sales policy which was set up with the cooperation of the late Philip E. Young, pres. of Acushnet.

Mr. Bommer suffered a heart attack last Nov. but apparently had recovered.

He is survived by the widow, Mrs. Doris Saunders Bommer, a son William, who is vp Acushnet Process Sales Co., and a daughter Nancy.

Golf Writers' Tourney at Myrtle Beach, April 2

Third championship of golf writers, an annual fixture at the Dunes Golf and Beach Club, Myrtle Beach, S. C., will be played April 2. The event at which the Dunes club members and pro Jimmy D'Angelo are most genial and generous hosts to the reporters always is held the Monday before the Masters.

Plans this year call for carrying the writers from Myrtle Beach to Augusta by special bus on April 3.



Ed Lawlor, Philadelphia district representative of U. S. Rubber golf ball department, is the beaming groom and the gorgeous bride is the former Miss Jo Hayes of Whitestone, Long Island.

After a honeymoon in Florida the Lawlors went to their new home where Jo will spend Monday evenings waiting for Ed to come home from the district tournaments.



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West Point Aeri-Dryer Soon to be Available

The Aeri-Dryer, introduced by West Point Products Corp. at the GCSA show in Long Beach, will be in production in the spring.



The machine is a two-purpose tool which can be used to remove moisture from grass blades or as a stationary pump.

When the machine is operated to remove moisture from the surface, an absorbent sponge roller soaks up excess water. A wringer removes water from the roller into the sump pan. Here it is picked up by a pump and transferred to a large, easy-to-empty reservoir. Width of absorbent roller is 24-in. Power is



Rear view of Aeri Dryer showing screened pump and tubular cup-drawing unit which may be substituted for pump foot. The sump pan is easily cleaned.

applied to the roller during operation. Wheels are clipped on.

When large amounts of ponded water must be removed, the screened pump foot can be placed directly in the puddle and additional hose can be coupled to the pump to bypass the reservoir.

Golfcraft Signs Weitzel



Frank Mitchell (1), Golfcraft, Inc. sales mgr., adds John Weitzel, Hershey, Pa. CC pro, to Golfcraft's a advisory staff. Pennsylvania state Open champ in 1955, Weitzel has toured the PGA circuit with some success. Wounded in World War II, Weitzel turned pro in 1945. He has been at Hershey for the last three years.

Central Trimmer & Edger Easy to Handle

An electric lawn trimmer and edger produced by Central Stamping & Mfg., Polo, Ill. is especially adaptable for working in and



around near-inaccessible places. It is equipped a with a lightweight tubular handle, adjustable guard and guide and is finger-tip controlled. Powered by 110 v motor, the Central's 5-in. tool steel blades can be easily adjusted to the horizontal or vertical cutting positions.

Bowen Named New Bowen & Hull President

At a recent meeting of directors of Bowen & Hull, Inc., makers of Feather-Light golf shoes, B. C. "Kip" Bowen was named president of the Pasadena, Calif., firm. Bowen, widely known in pro golf merchandising, replaces Fletcher Hull who joined with Bowen four years ago in organizing the company which introduced the light weight, wedge type golf shoes and casuals. Hull, also well known in pro merchandising, resigned from the company in early February to form his own company, a new firm which will specialize in the merchandising, distribution and designing of soft goods items for the golf trade. Hull had extensive experience in the soft goods field before entering golf shoe manufacturing. Detailed plans of the new Hull organization will be announced in March.