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# PLYMOUTH RANGE BALLS

*Can really take it!*



- Made to stand up under the beating at the busiest ranges.
- Extra tough construction—with specially developed paint to withstand continuous punishment—reduces ball investment and maintenance costs to a minimum.
- Colorful, bright, easy-to-see solid stripes to discourage pilferage.
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*Priced right—last longer.  
A trial order will convince you.*



**PLYMOUTH  
GOLF BALL CO.**

Makers of the World's Best Golf Balls

PLYMOUTH MEETING, PA.

## Hold Wisconsin Clinic to Teach Golf Teachers

By BILL SHERMAN

A golf workshop designed to teach teachers how to teach golf will be held at Longfellow Junior High School in suburban Milwaukee (Wauwatosa) Mar. 8. Leading experts in junior, beginner and group types of instruction are combining their services with those of the National Golf Foundation to determine the nature and scope of problems arising from golf in high school physical education.

The workshop is sponsored by the Foundation with the cooperation and approval of the Milwaukee City and County School systems, Wisconsin Assn. of Health, Physical Education and Recreation, and Wisconsin Coaches Assn.

In addition to providing immediate help for the booming school systems of the Milwaukee metropolitan area, the workshop is set up to form a pattern from which basic information can be gathered and given to high schools in the country.

More than 80 physical education teachers, coaches and recreation people will attend the series of conferences, demonstrations, movies and discussions.

Conducting the clinic will be such well known golfing names as Les Bolstad, PGA golf coach from the University of Minnesota; Guy Bellitt, Altadena (Calif.) many course pro and teaching committee panelist at the 1957 PGA national meeting; Ellen Griffin, physical ed dept. of Woman's College, Univ. of North Carolina; John Shorey, Allentown (Pa.) many course pro and golf director for the Allentown High Schools; and Bert Katzenmeyer, asst. athletic director and golf coach, University of Michigan.

The purposes of the clinic are best expressed through the words of Donald Brault, supervisor of health and recreation for the Milwaukee County Schools:

"We want golf in our high schools," says Brault. "Milwaukee County is building four new schools each of which will be located on plots of 60 to 80 acres. Before we can include golf in our planning, we must know what's needed to budget, equip and operate a program."

The 23rd annual Midwest Amateur golf tournament, sponsored by the French-Lick-Sheraton Hotel, will be held Apr. 11-13 at the CC Hill course in French Lick. The 54-hole medal tournament will be divided into four flights.

**FIRST!  
NEW!**

THE *Challenge* HAS BEEN MET!

## **FIBER GLASS Flag Poles FOR GOLF COURSE GREENS**

*Check these features:*

- Conforms to USGA specifications.
- Stronger than any metal pole.
- Cannot be bent out of shape.
- Will not take a set.
- Maintains gleaming beauty throughout the season.
- Swivel ferrule that will not come loose or rust.
- Requires no maintenance.
- Virtually indestructible.



Actual proof of abuse with no damage to the pole.



PRICE  
**\$4.95**

EACH  
F.O.B. MPLS.

Dimensions: length 7 ft., diameter 1/2 inch.  
A permanent white molded finish.

**THE PAUL BUNYAN  
GREENS FLAG POLE  
IS THE PERFECT ANSWER!**



**PAUL BUNYAN FIBER GLASS PRODUCTS CO.**

1307 GLENWOOD AVE.,

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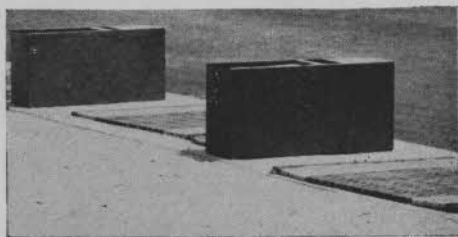
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**Increases player traffic**

**Increases range profits**

# WILL-TEE

**FULLY AUTOMATIC GOLF TEE**



**All moving parts chrome plated**

**Fully guaranteed**

**Sensational Low Prices**

**Will tee a ball every 3 seconds  
or as desired**

WILL-TEEs are proving the reliability of their all-weather performance at several hundred of the nation's busiest golf ranges. Here's the use-proven, long-lasting, trouble-free service that builds range patronage and operating profits.

*For complete information write*

**WILL - TEE CO.**

(Tel: BL 50724 — CR 72497)

**5200 Woodland  
DES MOINES, IOWA**

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## **Court Rules Club Is Non-Profit Corporation; Orders Tax Refund**

By WILLIAM JABINE

It is the real purpose of a golf club, and not its particular scheme of organization, that determines the amount of Federal income and excess profits taxes that it pays. This was the decision reached by the U. S. District Court for the Western District of Missouri last year in an action brought by the Hillcrest CC, Kansas City, to recover taxes assessed under the theory that the club was a business corporation. The court directed the return to the club of \$20,147.14.

When the Hillcrest started operations its course and clubhouse were owned by a corporation known as the Hillcrest Investment Co. In 1933, during the depression, that corporation succumbed and a new corporation was formed to permit the club to continue operations. As the club itself could not hold real property under Missouri law the new company was incorporated under the State's Manufacturing and Business Corporation Act and a provision was included permitting the paying of dividends. Although no dividends ever were paid, federal tax officials assessed the new corporation as a profit making organization empowered to distribute profits.

The club brought suit for recovery of taxes paid, relying on the provision of the tax law that exempts from certain taxes "clubs organized and operated exclusively for pleasure, recreation and other non-profitable purposes, no part of the net earnings of which inures to the benefit of any shareholder."

### **Nonprofit Purpose**

After declaring that the sole question was whether or not its form of organization made the club a business corporation, the court said that evidence showing the real purpose of the club was admissible and stated: "The record in the instant case shows that the plaintiff was in fact organized for a nonprofit purpose; i. e., to operate a golf and country club for the pleasure and recreation of its members."

The court then went on to discuss previous decisions bearing on the point of issue, and said: "Under these cases in determining whether a corporation was 'organized exclusively' for the purpose within the exemption statute, extrinsic evidence is admissible to show the real purpose for which the corporation was

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FAIRWAYS



# ROSEMAN MOWERS

FOR IMPROVED FAIRWAYS • BETTER LIES • LOWER SCORES

## IMPROVED FAIRWAYS.

Smooth, uniformly cut putting-green surfaces are the result of mowing with hollow roller greens mowers. This same desirable playing surface can be had on your fairways by using Roseman Hollow-Roller-Drive Gang Mowers.

## LESS COMPACTION.

You never see wheel-type putting green mowers. Why? Because the mower weight would be concentrated on the drive wheels, compacting the soil and marking the turf. Similarly, Roseman Hollow-Roller mowers leave no wheel marks, on soft or sandy ground. The Roseman mower places less weight per square inch on the ground than any other gang mower.

## MEMBERSHIP SATISFACTION.

Your membership appreciates fine turf and the best possible playing surfaces which offer the best opportunities to score well. Roseman Hollow-Roller-Drive mowers are designed to assist you in this objective.

## AND LOWER REPAIR COSTS.

Exclusive non-breakable side frames. Bedknife and cutting reel steels precision tempered and riveted—not welded—to avoid hard spots and breakage. Timken adjustable reel bearings. All for greater reliability. New Rosemans also have hand adjustment requiring no tools and new lap-in feature. Roseman is the mower that costs less to maintain each and every year. Make your next gang Roseman.

**ROSEMAN, THE MOWER FOR BEAUTIFUL FAIRWAYS AND LOWER COSTS.**

**ROSEMAN MOWER CORPORATION**  
EVANSTON, ILLINOIS, U.S.A.

NATION-WIDE SALES and SERVICE

Write or phone TODAY for descriptive literature, prices and availability



**WORLD'S LARGEST  
SELLER... THE FINEST  
LIGHTWEIGHT BAG OF ALL!**

The only bag with the patented balancing feature that makes it easy to carry and prevents clubs from falling out. It's ideal for the player who objects to excess weight . . . for caddy-less days . . . for beginners and juniors. Generous size—holds 14 clubs. Made of top quality green canvas with beautiful tan leather trim; heavy duty rubber bottom.

**5-PACK CARTON for Parcel Post Shipment**

Available packed 5 bags to the carton, enabling shipment to be made via parcel post. Minimum shipment—5 bags. Suggested retail, \$6.95 each. Balancing Feature, U. S. Patent 2364223.

HEAVY DUTY RUBBER BOTTOM →



The stick does the trick!



Balanced Golf Bag—a division of C. M. Hill Co., Peoria, Illinois. Sold only through distributors of PRO-GRIP Golf Gloves and Head Covers.

**ASK YOUR DISTRIBUTOR**

organized and that purpose is not to be determined solely from the articles of incorporation and the by-laws, but from a consideration of all of the evidence including the particular circumstances surrounding incorporation, the purpose and intent of the incorporators, the amendments to the articles of incorporation or changes in the by-laws and the activities and operations of the corporation as well as those of any predecessor organization.

**Operated for Recreation**

"With this premise there can be no question but that under the evidence presented plaintiff was 'organized and operated' exclusively for pleasure, recreation and other nonprofit purposes, no part of the net earnings of which inured to the benefit of any private shareholder and under these circumstances the plaintiff is entitled to the exemption claimed."

**Busy Schedule**

The 1958 Northern California golf calendar lists 89 men's golf tournaments for the period from Mar. 14 through Nov. 9. Also on the docket are 12 Junior Boys' tournaments, four Junior Girls' tournaments and 10 events for women.

H. D. CAMPBELL CO. • FARM PRODUCTS DIV. • ROCHELLE 233, ILL.

LIQUID FORMULATIONS

**GREEN**

**PRO**

**CAMPBELL'S**

**FASTER WITH**

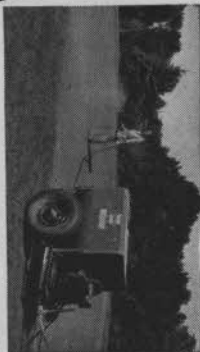
**FERTILIZE EASIER,**

**COSTS**

**CUT**

Now . . . lawns, flowers, shrubbery, fairways, golf greens can be greener, healthier, harder all summer long with regular applications of Campbell's, PRO-GREEN. Goes to work instantly . . . feeds the plant not the soil. Easy to apply with any conventional sprayer. Saves work, time, and money on maintenance. "A little does so much." Apply weed killers, insecticides, fertilizer all in one operation. In 5, 30, and 55 gal. containers.

**Write For Price List and Free Samples For Testing.**



**H. D. CAMPBELL CO.**

## Five Impressions That Bring Sales In the Pro Shop

By GEORGE AULBACH

NOTHING "just happens" that makes a customer buy. There is always a cause.

The attitude that every member takes toward us, and the merchandise we sell, is caused by some impression we made directly or indirectly. We have a personal service to sell and a good sales story to sell it with. The extent to which we succeed in selling will depend upon the number, the strength and the quality of the impressions we make.

Selling is something we do, just like building a green, painting a picture or growing a crop — there is something to it, something definite to work with, sound principles to apply and a correct method

This transcript of one of George Aulbach's lessons on pro shop selling, as given at the PGA Assistants' School at Dunedin, gives you a clear idea why training by successful professionals is one of the best things that's happened in pro golf business. Young men who get and apply instruction of this sort are going to make more money for themselves, the professionals who employ them and do better by their club members.

to use. When right principles are applied in the right way we get definite results.

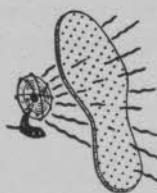
A professional must be thoroughly sold on the merchandise he is selling and understand its selling features before he can effectively present it to his members.

We must continually study our merchandise, study our sales talks and our members' reaction to our talks. After you have learned a good sales approach, fix it in your mind so it will actually become a part of you, then give expression to it as often as possible.

There are many good ways of selling golfing merchandise and each professional must use his own ingenuity on how to do the job best at his club.

## Extra Profit

LIKE  
WALKING  
ON  
PILLOWS!



*Air-Cooled!  
Air-Ventilated!  
Air-Cushioned!*

## Dr. Scholl's AIR-PILLO INSOLES

Made of soft Latex Foam. No adhesive. Convert any shoe into an air-cushioned shoe for only 60¢!

### 3 PAIRS FREE!

With a 3 dozen assortment of men's and women's sizes you get 3 pairs FREE if you order promptly. Packed in metal counter display dispenser. Each pair cellophane wrapped. Men's 7, 8, 9, 10, 11, 12 and Women's 5, 6, 7, 8, 9. Retail 60¢ a pair.



YOUR COST \$14.40. YOUR PROFIT \$9.00

Nationally advertised in THE SATURDAY EVENING POST, THIS WEEK, DELL MODERN GROUP and PARADE.

**SELL ON SIGHT!**

Mail your order today!

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# a perfect answer for SCORECARDS

Ask  
Your  
Dealer

- Size: 11¼" x 10" x 3".
- Machined from heavy gauge steel.
- Self-closing cover on piano hinge.
- Rust-proof enamel finish.
- Tight, weatherproof construction.
- Threaded pipe flange for easy mounting.
- Holds 300 men's, 300 ladies' cards, 2 gross pencils.



This SCORECARD BOX® is a brand new idea in golfing convenience . . . keeps scorecards and plenty of pencils handy right on the tee. Speeds play on busy days because golfers help themselves. Put one of these bright red and yellow reminders on the 1st and 10th tees — and perhaps on the 2nd for "forgetters."

Frees pro and his helpers of scorecard bother . . . a minute to fill, no maintenance . . . Easy to install — screw threaded flange into 2-inch pipe and lock with cotter pin. Originally designed by Harold Seig, pro at the Golden Valley Golf Club, Minneapolis, Minn. Now available to you.

## A AND C SALES COMPANY, INC.

6518 Walker Street

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DEALER  
INQUIRIES  
INVITED

### Five Pro Selling Impressions

There are, however, five standard methods of making strong and lasting impressions on members and prospects that can be used effectively by professionals. These have been used with success so many times before, that we can say with assurance that they are fundamentals in the field of selling. Let's list these under brief titles for convenience:

1. First
2. Last
3. Vividness
4. Repetition
5. Association of ideas

**FIRST:** The professional who is first to his members with a new model club or sales idea, always has the advantage over store competition. For example, Frigidaire was the first mechanical refrigerator to be advertised. Now, many people still call all mechanical refrigerators Frigidaire.

**LAST:** At any given time of the day, the last person you met is the one you are most apt to have in mind. The book, movie or card game of the night before will, in all probability, be the first topic of conversation in the morning. Why? Because it is fresh in your mind. A sales

talk to a member just before he leaves the club for home sometimes makes a lasting impression that will result in a sale.

**VIVIDNESS:** If a professional can make a vivid impression on a member, it is sure to be a lasting one. By vivid we mean one that registers on the member's mind with more than ordinary intensity. Some salesmen have the knack of presenting a sales idea so as to leave a strong impression. Old thoughts or new, present them in a manner that has strength. For example, an explanation on how the open faced club will help the chronic hooker, or how the stiff shaft will benefit the fast swinger, or how the all-weather grip will help the man who cannot get a firm grip. These are vivid impressions.

**REPETITION:** The constant dropping of water wears away the stone. This is an old quotation that has lived for years because it sums up in a few words a universally accepted truth. A member may be "hard as a rock", as some may say, but if constructive sales ideas are told to him often enough, and convincingly enough, his sales resistance will melt away. Improve your game with clubs fitted to your individual swing, is an impressive sales



story. If you keep everlastingly at it, the power of repetition will soon make members believers.

**ASSOCIATION OF IDEAS:** When we see, hear or experience two or more ideas together, they become associated together in the mind. When we think of one, we think of the other.

For example, if you recall the name of one of your members, you will immediately remember some of his characteristics, his size and facial expressions. You will also remember his clubs and his style of play. This association of ideas is nature working on your mind. The things associated in your mind about this member are like knots on a string, pull one and the other will follow.

The mind cannot accept one impression and reject another. It accepts all impressions, both good and bad alike. To make good impressions we must associate with good people, good merchandise and good service. If it is known that the best players in your club improved their game with clubs selected by the pro, this association of good golf and pro-fitted clubs is a natural sales builder.

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### Pro Shop Revenue

*(Continued from page 72)*

Notwithstanding the operating expenses, limited market and long-lasting nature of a lot of the pros' merchandise, pro golf probably can show a higher percentage of successful enterprises than any other field of small retailing outlets.

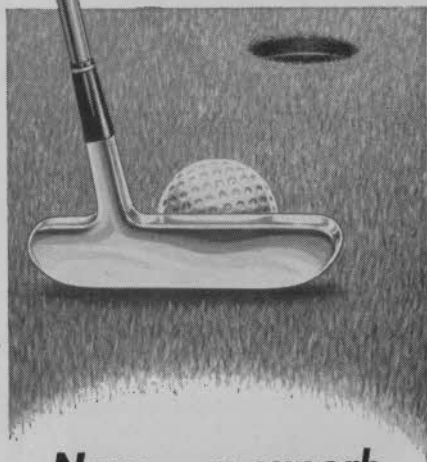
Considering the wide and mystifying variation of pro income at clubs that seemingly are about of the same spending class, the pro has to be a mighty careful and smart man to bring his own job up to the point where he will get a good return on his investment in inventory and good pay per hour. He's got to be lucky, too, and have the support of officials and members in providing the volume of business that will attract and hold a competent man.

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### Connecticut GCSA Officers

New officers of the Connecticut GCSA are A. C. Skelly, Highland GC, Shelton, pres; H. W. Meusel, Yale GC, New Haven, vp; Charles Traverse, Mill River CC, Stratford, secy-treas; and A. F. Lentine, Tumble Brook CC, Bloomfield, asst. secy-treas. The association's board is made up of J. J. Paul, Indian Hill CC, Newington, M. Ovia, Manchester CC, and J. J. Perry, New London CC, Waterford.

# NEW PENNCROSS BENTGRASS

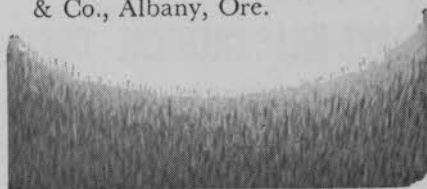


## Now... a superb greens turf from seed!

At last, a money-saving way to produce an ideally thick tight turf for golf greens! Results of 5-year trials show new Penn-cross Bentgrass superior to commonly used bents in density . . . disease tolerance . . . resistance to adverse weather and unfavorable soil conditions.

**Available for the first time . . .  
in limited supplies.**

See your distributor about Penn-cross Bentgrass. Or write . . . Jacklin Seed Co., Dishman, Wash., . . . or Northrup, King & Co., Albany, Ore.



clear your lakes, ponds & streams  
of lily pads, water weeds, algae,

water scum & insect larvae

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*Parko*

**ALGAECIDE**

(AQUATIC WEED KILLER)



Photos taken at  
Illinois Baptist State Camp, Pinckneyville, Ill.



**IT'S EASY . . . IT'S ECONOMICAL  
. . . IT'S EFFECTIVE**

Algae, water weeds, and other water growths create odors, breed insects. Now, you can eliminate this problem with Parko Algaecide, the aquatic weed killer that has been proven in use by camps, hotels, and other institutions. Simply spray Parko Algaecide on the water surface as instructed — that's all there is to it. One treatment has a residual effect for up to 10 years.

Write or phone today for complete details and brochure.

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## Chaney Elected Head of CMAA

At its 31st annual meeting in St. Louis in February, Club Managers Association of America elected Royce Chaney, general mgr. of Northwood Club, Dallas, president. He succeeds Col. Richard E. Daley of the Army-Navy CC, Arlington, Va.

Daniel M. Layman, Union League, Philadelphia is the new CMAA vp, and Kenneth Meisnest, Washington AC, Seattle, is secy-treas.

New directors include Daley, Robert Guynn, Decatur, Ill., and John Bennett of San Francisco. They join John T. Brennan, Birmingham, Mich., R. A. Campbell, Indianapolis, A. M. Deichler, Jr., New York, John J. Devers, Orchard Lake, Mich., S. T. Sheets, Glencoe, Ill., and Edward A. Vetter, Akron, O., on the board.

About 800 club managers and wives attended the St. Louis meeting, the largest in CMAA history. Several CMAA members were among the conference speakers. They included Harry J. Fawcett, Kansas City Club, who spoke on the banquet menu; A. E. Martin, Congressional CC, Washington, who discussed costs and management flexibility; and Robert A. Beck, Cornell University, who talked on selection and handling of personnel.

Leading social affairs were sponsored by U. S. Brewers Foundation, Distillers Hospitality Committee and Canada Dry Ginger Ale, which appropriately enough, presented Tom Collins, a humorist, as its principal speaker.

### Philadelphia PGA Section Sponsors Caddie Scholarships

Philadelphia Section of the PGA will continue to sponsor a caddie college scholarship fund in 1958. So far as is known, this is the only Section in the country that undertakes such a project. Three boys currently are being helped through school by the Philadelphia group. Funds come from proceeds from a tournament for Philadelphia pros that is held each summer.

Philadelphia and the New Jersey Section will resume their team match competition in 1958, according to a joint announcement by both groups. The matches will be played on Oct. 14 and will be the second in the series.