

# On the Professional Side



Bernard Slavitt, White Plains, N.Y. CPA, who handles tax matters for many Metropolitan PGA members, says that some pros probably pay more taxes than necessary. Easily forgotten expense items

account for the excess payments.

Slavitt, in urging his clients to record expenses that may be deductible from tournament and exhibition gross revenue, provides them the following list:

NAME _____	Tellephone and telegraph _____	Golf Equipment and _____
TOURNAMENT _____	Laundry, dry cleaning of _____	Clothes: _____
FROM _____	golf outfits _____	dozen Playing balls @ _____
City _____ State _____	Gasoline _____ gallons _____	per doz. \$ _____
TO _____	@ _____ per gal. _____	dozen Practice balls @ _____
City _____ State _____	Oil _____ quarts _____	per doz. _____
FROM _____ A.M. _____	@ _____ per quart _____	Golf clubs @ _____
_____ P.M. _____	Lubrication _____	Golf bags @ _____
TO _____ A.M. _____	Washing _____	Pairs of slacks @ _____
_____ P.M. _____	Tires and Tubes _____	Sweaters @ _____
Miles Travelled _____	Garage and parking _____	Golf hose @ _____
÷ Miles per Gallon _____	Automobile repairs _____	Golf shoes @ _____
= Gallons gas used _____	Automobile rented _____	Shoe trees @ _____
Income From Tournament _____	Automobile Insurance _____	Golf shirts @ _____
Or Exhibition (_____	Licenses, license plates _____	Caps, hats or _____
Position) _____	Train fare _____	visors @ _____
EXPENSES: _____	Airplane far plus excess _____	Rainsuits @ _____
Caddy master _____	baggage _____	Umbrellas @ _____
Caddy fees _____	Taxicabs _____	Athletic supporters _____
Locker room attendants _____	Ferry, bridge and road _____	@ _____
Tournament Entry Fee _____	tolls _____	Cans of tape @ _____
Conditioning and _____	Golf publications (books _____	Tees @ _____
rubdowns _____	and periodicals) _____	Gloves @ _____
Entertainment, Promo- _____	Stationery, printing, _____	Total Equipment and _____
tional Expenses _____	postage _____	Clothes _____
Hotels: En route (Name _____	Liability and Floater _____	Miscellaneous: _____
AT TOURNAMENT _____	Insurance _____	TOTAL _____
Food _____ days @ _____ per day _____	P.G.A. Dues _____	EXPENSES _____
Tips (Bellboys, etc.) _____	Gifts & Flowers _____	Date _____ Signature _____

son. Apparel sales, on the other hand, slumped because there was a lack of locker facilities, especially among women.

## Ties In Ads with Tourneys

This, of course, was an extraordinary situation. Normally, Shock depends on the promotion of tournaments, practically year-around operation of the shop, emphasis on advertising on special days and, of course, that old standby, service, in pushing sales. "We probably don't do anything here in a sales promotion way that isn't done by pros at other clubs," Don

points out. "We try to tie in our advertising with our tournaments by calling attention to various merchandise items on the schedule and pairing sheets. As for tournaments themselves, we have a fairly complete round of them running from May through September. We keep on the lookout for new features to add to our regular Saturday, Ladies Day and Mixed events, trying to go beyond the mere awarding of prizes on the basis of net and gross scores."

Both Shock and his assistant, Bill Col-  
(Continued on page 78)

# Most wanted Most wonderful for profits THE DX TOURNEY

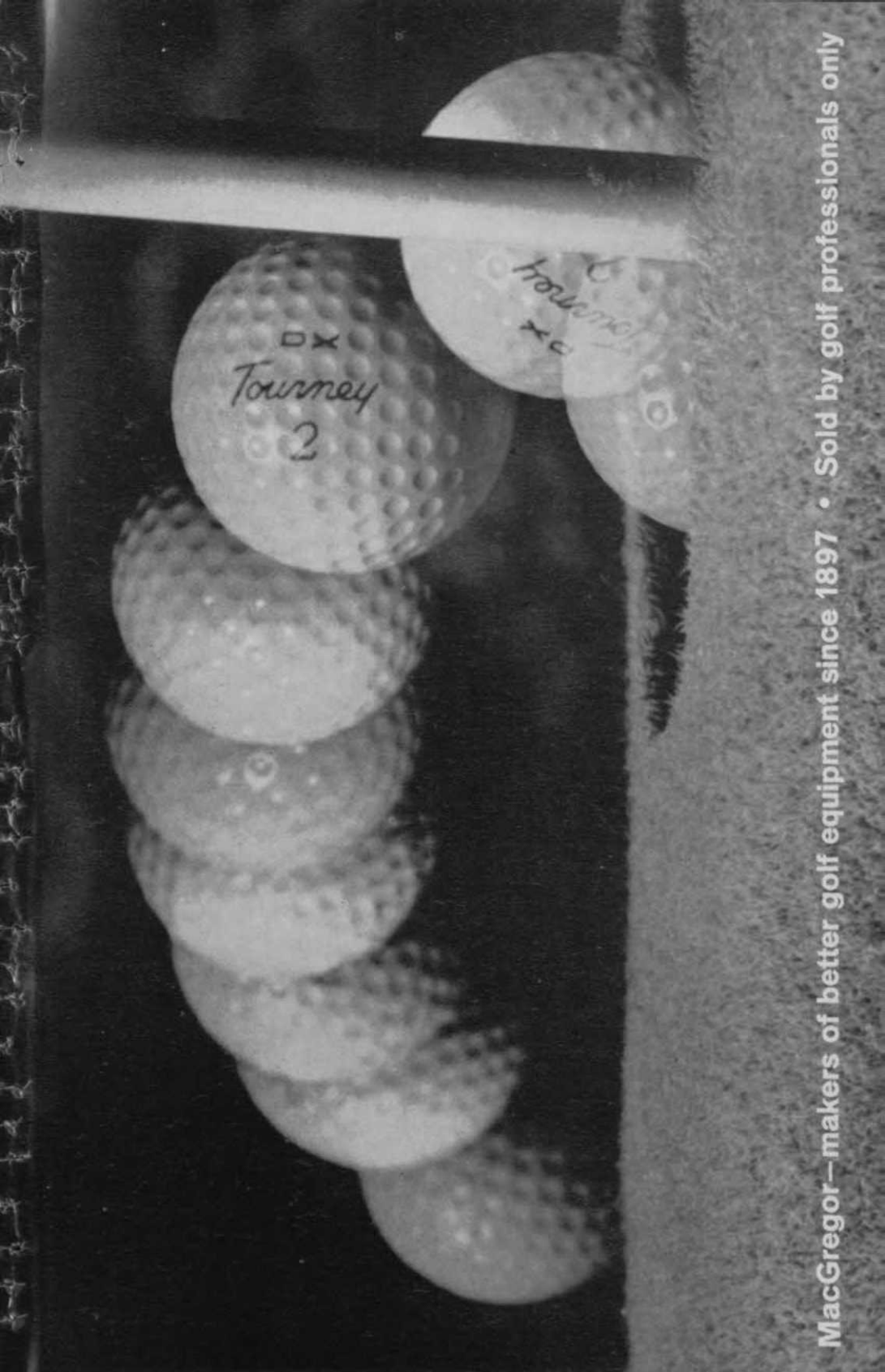
In she goes! And up go sales! Let your golfers tee off with the twin of the distance ball that Jack Nicklaus played in tournament after tournament, including his decisive win of the 1962 U. S. Open. In winning the First World Series of Golf, Nicklaus used the fabulous DX Tourney to outdistance his competitors time after time after time. This ball won four straight PGA Driving Contests and is the choice of the game's longest hitters. So durable it is often played 126 holes without a bruise or bite. The DX Tourney is powered for performance and powered for profits. Everybody's talking about it, but only golf professionals can sell it. How is your stock of DX Tourneys *right now?*

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# Put the Welcome Mat Out for the Salesman

*Learn to get him talking and you'll find out things that will improve your operations*

**BY WILLIAM E. LYONS**

Supt., Firestone CC, Akron, O.

**T**HE golf course supt., professional and manager don't pay for the services of one man at least who makes and saves money for the department head and, for that matter, the entire club.

That very valuable person whose salary you, as an operating executive don't have to pay, is the salesman.

No matter how much energy has been exerted in bringing something useful to the golf business, the product isn't of any use until it is sold. The salesman is the

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William E. Lyons, supt. of Firestone Country Club course in Akron, O., is the owner and operator of Bill Lyons Turfgrass Farms and of a Par 3 course and range. He says that long ago he learned he could get more work done quicker by picking the brains of salesmen who call on him. Lyons adds that he has gotten a good deal of basic education in utilizing salesmen by reading Firestone's sales training material. Editor

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one who primarily makes the product useful to you.

As a supt., I can say that the more salesmen I have working for me the better off I am. I am sure that every successful club department head believes this just as strongly as I do. My experiences with salesmen are paralleled by the profitable experiences of my co-workers at Firestone CC, Professional Alex Redl and Manager H. J. Laughlin.

Buying is a highly important job at a



Bill Lyons

*... why not pick his brains?*

golf course. Rarely does a course have a budget that will allow a dollar's waste. Even when the supt., and his chairman think they have provided for all contingencies in their budget, poor weather or some other unexpected condition may occur to increase operating expenses. When this happens the purchase of overdue equipment is deferred again.

The buyer at a club seldom gets the time for buying he would like to have. The supt. too often has to be out on the course, and the professional has to be on the lesson tee or in the shop when a salesman is waiting with something that either could use.

I want to see (and make use of) every salesman who has something of benefit to our operation. I believe that an attitude of "Welcome Mr. Salesman" is important to the club and to myself.

I must have the understanding and cooperation of the salesman. He has to be somewhat educated in my business. I am, to some extent, educated about his product because I have read his company's advertisements. So that brings us to the point where the salesman enters. Then, I want to know these things from Mr. Salesman:

What have you to show me today?

Will what you have:

1. Save labor?

*(Continued on page 64)*



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- Broadwater Beach  
Biloxi, Miss.
- Oak Crest Country Club  
District Heights, Md.
- Country Club  
of Brown County  
Brown County, Ind.

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## Turf Talk by Bob Miller

Excellent turf can be established and maintained with any source of nitrogen. However, the characteristics of the nitrogen source must be understood to obtain best results and avoid burning or discoloration. On a golf course at Virginia Polytechnic Institute excellent turf has been produced and maintained (over the past 5 years) by using the same amount of nitrogen but from 3 different sources. The annual number of applications and the source varied on different areas: soluble nitrogen—13 applications, natural organic nitrogen—7 applications, "Uramite" ureaform—only 2 applications. The advantages of a minimum number of applications are obvious.

Another advantage of "Uramite" is that it builds up "residual" nitrogen. However, until this residue is built up, there can be times during periods of stress when a small amount of soluble nitrogen is needed for color.

As T. G. Byrne and O. R. Lunt (U. of Cal. and U.C.L.A. respectively) have pointed out: "Urea formaldehyde has been promoted on its ability to supply nitrogen at a slow, steady rate for prolonged periods. Its successful use in this role is dependent on the development of an adequate level of residual nitrogen in the soil.

"A common cause of disappointment from the use of urea formaldehyde is the failure to develop this reserve."

However, when ureaform has been used for a long enough period to allow the adequate reserve of residual nitrogen to develop, "annual application rates are no larger than those required when frequent applications of soluble materials are made."

*Bob Miller*

## More superintendents tell keep greens with D

► Shown at right, checking turf, is Clem Coble, who is now in his fortieth year as Greens Superintendent at Broadmoor Country Club, Indianapolis, Indiana. He says, "We like Du Pont Turf Products because they 'like' us. We have been using 'Tersan' for over 15 years and haven't lost an inch of turf to disease since. The best indication of the success we've had with the Du Pont disease control program is our satisfied club members."

▼ And at the Biltmore Country Club, Barrington, Illinois, Greens Superintendent John Ebel examines a green which has been regularly fed Du Pont "Uramite" ureaform fertilizer. He says, "I have been using 'Uramite' as the basic source of nitrogen on my greens for the past four years. We've found that 'Uramite' gives uniform growth and safety—keeps greens in good playing condition at all times—and even under heavy traffic."



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now they...

# at peak playing condition Du Pont Turf Products



Here again, two greens superintendents – Clem Coble and John Ebel – tell of the outstanding results they obtain with Du Pont turf products.

These performance records and many more from superintendents across the country attest to the quality of Du Pont turf products. Remember, effectively control a wide range of diseases with maximum safety to turf with Du Pont turf fungicides. And for uniform feeding of tees, greens and fairways, spread free-flowing “Uramite” fertilizer; it is slow-release, non-burning, 38% nitrogen.

For more information on how these time-tested Du Pont products can help you maintain outstanding playing conditions, consult your local golf course supplier – your service agency.

*On all chemicals, follow labeling instructions and warnings carefully.*

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**TERSAN® OM**  
turf fungicide

**URAMITE®**  
ureaform fertilizer

**NU GREEN®**  
urea fertilizer

# GRAU'S ANSWERS TO TURF QUESTIONS

BY FRED V. GRAU



## Two British Visitors Take A Flying Trip to See U. S. Turf Installations

The U.S. was honored recently by a visit from J. R. Escritt of The Sports Turf Research Institute, Bingley, Yorkshire, Eng. Escritt is assistant director of the Institute under the longtime capable leadership of Mr. R. B. Dawson. The visit was made possible through the courtesy of Peter Slater, Leathers Chemical Co., Radford, Yorkshire, and Hercules Powder Co., Wilmington, Delaware.

Upon arriving in New York, our visitors called at Golf House to pay their respects to Joseph C. Dey of the U.S.G.A. and view the many relics and trophies of the game.

While staying in Wilmington, Escritt and Slater were shown Hercules CC where Frank Tull explained various practices and procedures. At Wilmington CC, Harry McSloy showed them around. A visit was made to Merion Cricket Club where Albert Colaiuta and Harry Wilcox were hosts.

### Visit Penn State

Monday, July 15, was spent in reviewing the plots at Penn State with Joe Duich and Bert Musser guiding the party. Many points of difference were discussed and comparisons of conditions in the U.S. and the U.K. were made. Of great interest were the soil modification plots and methods of feeding.

At Williams CC, Weirton, W.Va., Charles Onoretta, pro-supt., explained his course's maintenance program over the 10 years it has been in existence. Charley's Penncross greens, incidentally, were in excellent shape.

At Kingston, R.I., our visitors saw the university layout. Its work was explained by Charles Allen, foreman. This station

has continuously conducted turfgrass research for nearly 70 years.

In the Washington, D. C. area, Tantalum-on-the-Potomac was visited. Seeded Bermuda fairways, severely winter damaged, are covering with hardy strains that escaped the killing dry cold this spring. Jim Thompson, owner, and Barclay Whetsell, supt., spared no effort to show off the development. This included a trimaran speedboat ride to Mt. Vernon and Fort Washington.

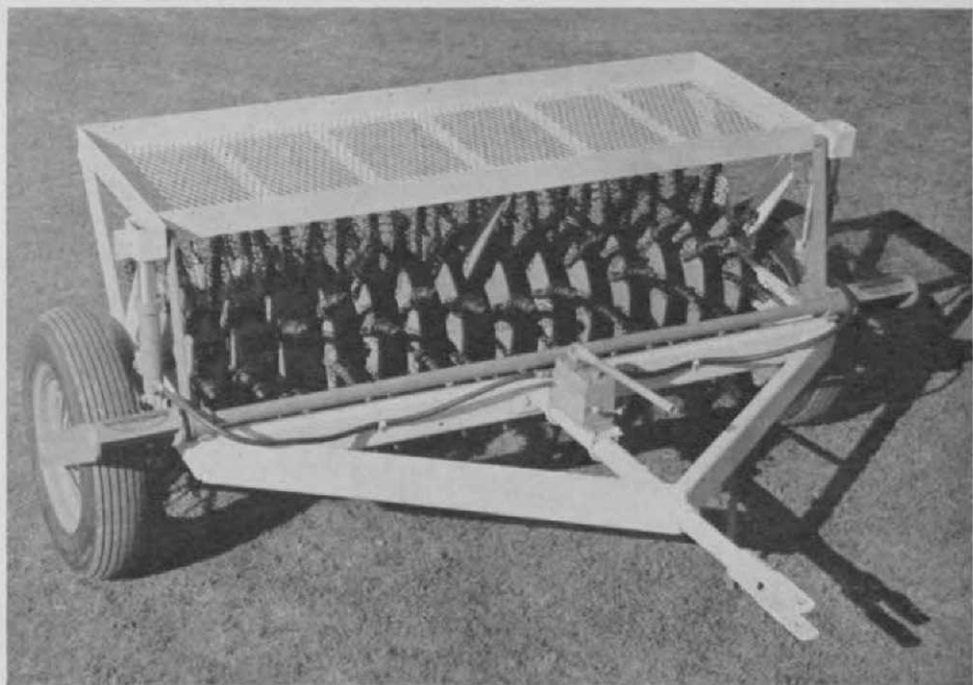
At Beltsville, we joined Kenny Payne and Jim Beard from Michigan and Felix Juska of the plant industry station. The layout of plots were impressive, especially the strain building and breeding program. Tall fescue plots show no evidence of clumping such as one sees so often in lawns. A visit with K. G. Clark completed the all-too-short visit to the U.S.D.A. plant industry station.

Before Escritt and Slater left New York for a few days in California, a visit with Al Radko of the USGA green section was planned. With Karl Kolb of Leslie-Agri-form, a visit to the Hercules, Calif. plant also was scheduled. Then, after a short hop over the North Pole, our visitors would be back in London ready to tackle their own problems in their own climate.

### Conditions Are Compared

The visit coincided with some of our hottest weather. Temperatures of 90 to 100 scorched the unwatered grass. Low temperatures prevail generally in Great Britain. There also is a fairly uniform distribution of rainfall. Organic matter tends to accumulate because bacterial activity is slowed by low temperatures. One big problem, Escritt and Slater pointed out, is to get rid of excess winter moisture. Close mowing is the rule and heights of 2/16 are as common as 4/16 in the U.S. Colonial bent and Chewings fescue pre-





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## Growing Turf the Hard Way

First in a series by TOM MASCARO



*In getting this series underway, we don't like to remind supts. of those trying days of the last two or three winters. But this shows you what can happen when flood waters float huge ice cakes (some estimated to weigh more than a ton) over a course and more specifically, a green. This photo was taken at the Indianapolis, Ind., munny course where John Vaughn is the supervisor.*

dominate and form excellent putting surfaces with only two pounds of nitrogen a year. Creeping bent, fed with 8 to 10 pounds of N a year as in the U.S., simply would not be tolerated, we learned.

### We Grow More Grass

It can be said that we in the U.S. grow and dispose of much more grass than they do in the United Kingdom. Our higher temperatures, variable soils and weather "burn" organic matter more rapidly, necessitating the application of additional nitrogen to supply the grass. The accumulated organic matter in England seems to hold the soluble N in sulphate of ammonia, causing it to release more slowly than in U.S. By contrast, sulphate is rapid in action and quickly dissipated in our climate.

The visit of Escritt and Slater was too short and too crowded as so many are when it is desired to see as much as possible in limited time. It is hoped that

more visits of reciprocal nature will be arranged in the near future to enhance an exchange of ideas and experiences between our countries.

The Sports Turf Bulletin is the official publication of Sports Turf Research, a private enterprise which does consulting work over a wide range in the British Isles and on the continent. Many students of turf in the U.S. may wish to write to the Institute and apply for a subscription to the Bulletin which is extremely interesting and informative.

### Golf Car Tax

The Internal Revenue Service has ruled that club members' payments for the right to use their golf cars on the course are dues subject to the federal excise tax. The IRS says that the privilege of using the cars as well as club facilities for storing and servicing them is so closely related to playing golf itself as to be indistinguishable from it.