

available. There is less air resistance when you swing an IPT Iron. A smaller sole area reduces power-robbing turf contact. Unneeded weight has been removed from toe and edges of the new IPT Iron, and concentrated behind the impact surface.

This means that the new IPT Iron has a larger area within which you can hit the ball and have an accurate shot with full distance. Such weight concentration also controls toe flutter which causes the club face to open and close during the down swing.

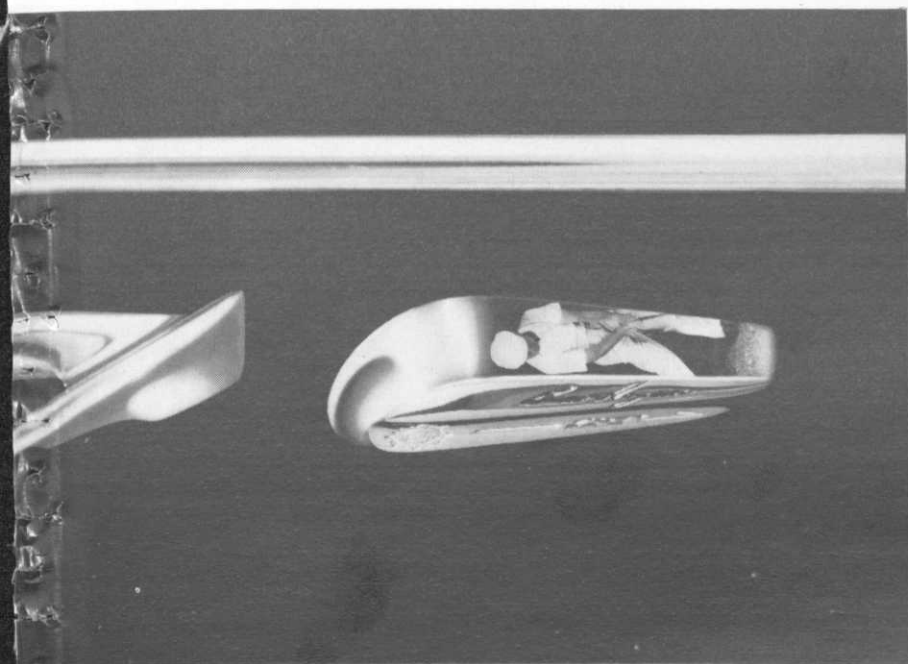
This is the story of exclusive **Improved Power Thrust**, and why it means so much to **your** golf game. It represents another major step toward the one goal sought in all Ben Hogan equipment: **perfection.**

In addition to Improved Power Thrust Irons for men and ladies, other new Ben Hogan Irons for 1963 are the masterful Ben Hogan Personal Irons with IPT, and widely popular 306-l Irons for men and Princess Irons for ladies.



 *Ben Hogan*
Subsidiary of American Machine
& Foundry Company
SALES COMPANY
Fort Worth, Texas

**BEN HOGAN EQUIPMENT IS SOLD ONLY
THROUGH GOLF PROFESSIONAL SHOPS**



BH-63-3

On the Professional Side



Are You Grossing \$20,000 Annually in Shoes?

By AL ROBBINS

At a club where there are 300 members, a professional should do \$20,000 worth of shoe business a year. He should sell men three pair of shoes, including golf shoes and loafers and women, at least two pairs. It's being done at at least a few clubs every year. At other clubs, where there are only about 200 members, some pros are grossing from \$10,000 to \$12,000 annually from shoe sales.

It can be done — what's the secret?

Much of it depends on display. Usually, only a small corner of the pro shop is allotted to the shoe department. There is no argument with this arrangement if advantage is taken of practically every inch of potential display space. That means, of course, getting most of your stock out where it can be seen and not letting it gather dust in the back room.

You can install shelves with adjustable brackets all over the place. Some can go right up to the ceiling or, at least, as high as the customer can reach. Others don't have to go all the way, depending, of course, on whether you prefer a kind of staggered shelf arrangement to a full or solid one. The point is — show those shoes!

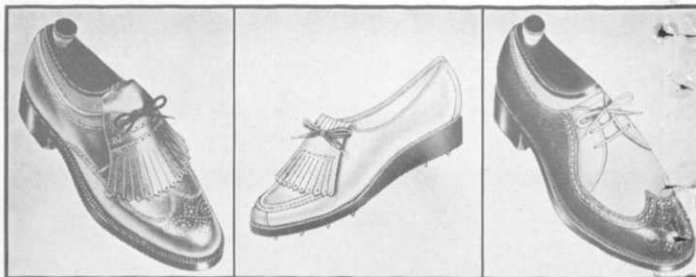
Invest in a fitting chair and at least a knee-high mirror if, for nothing else, to let your members know you have shoes for sale. Any old chair won't do. A lawn or casual chair in the shoe department looks out of place. It has a way of chasing away trade. You've probably noticed that yourself.

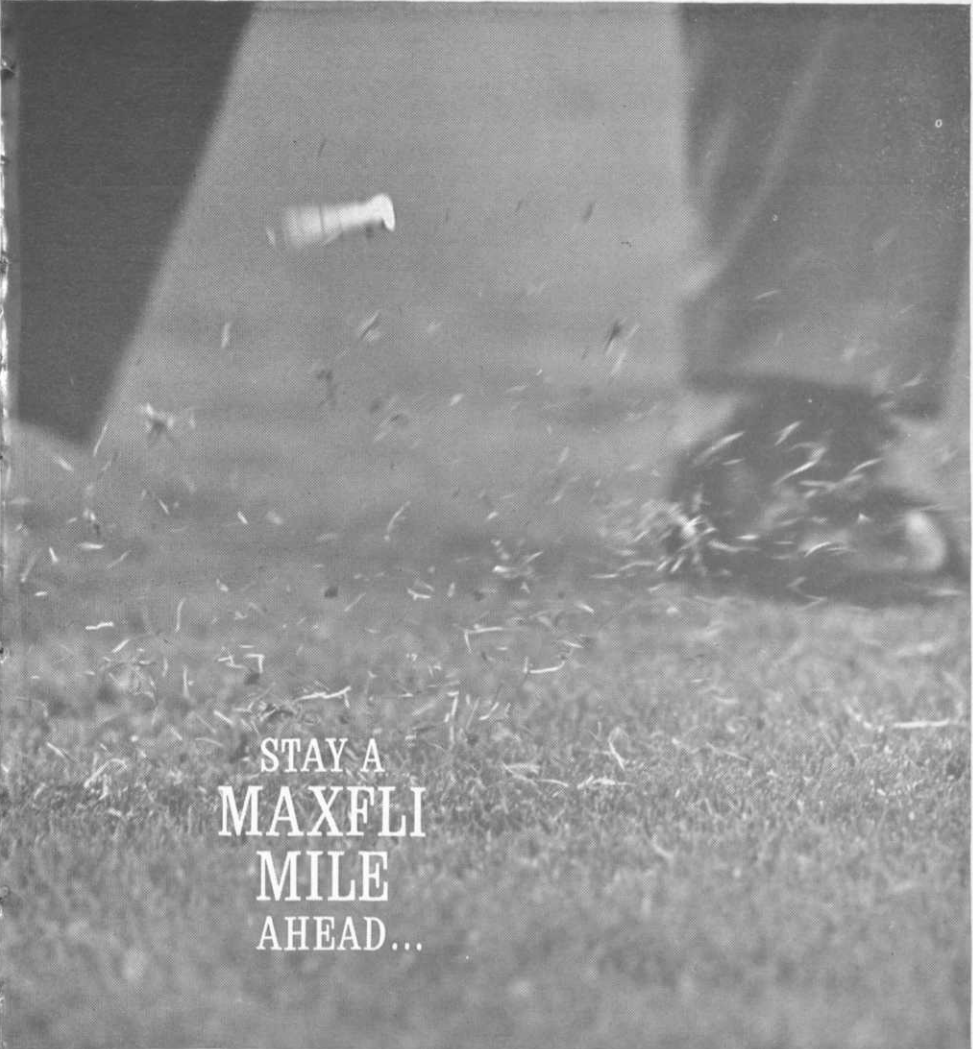
Both mens' and womens' shoes should be arranged according to size, not by models or styles. For example, keep all the 9½C and 6½B sizes together.

You should be making full use of catalogs, particularly since you can't conveniently carry as large a shoe stock as you'd like to have. A lectern arrangement makes it handy for the golfer to leaf through the catalogs (you've seen these in wallpaper stores). You might also like to frame some of the more colorful catalog display pages or artistically mount them on contrasting paper to bring out their rich effects. Also, keep in mind that manufacturers will lend you leather hides for display, if you care to use them.

Here are some other things to keep in mind in improving your displays and, of course, increasing sales:

- Always keep shoe trees in shoes that are on display. If you run short of these, use tissue paper.
- Keep shoes formed and properly laced.
- Avoid using fluorescent lighting in the shoe department unless you can buy special tubes that cut down on the garish lighting. The ordinary fluorescent bulb throws too much glare over shoes and robs them of their rich colors.





STAY A
MAXFLI
MILE
AHEAD...

IN PRO SHOP PROFITS

"Hit it a Maxfli Mile!" That's the challenge going out to millions of golfers throughout 1963 in the biggest Super Maxfli advertising campaign in the history of Dunlop sports. You've probably already seen the first ads in the series on the Maxfli Mile. The campaign, running in leading national consumer and golf magazines, is aimed at sparking unprecedented interest in this already popular golf ball... and putting you out front by a "Maxfli Mile" in Super Maxfli sales and profits. • Record-breaking Super Maxfli sales in 1962 are only a preview of the action you can expect in '63. So watch your favorite magazines for the hard-hitting story of the "Maxfli Mile." And make sure you are on the winning team with plenty of Super Maxfli balls on hand for the kick-off of the 1963 season.



Sold only by golf professionals



Sports Division

500 Fifth Avenue, New York 36, N.Y.

Find Out How Your Pro Operation Rates

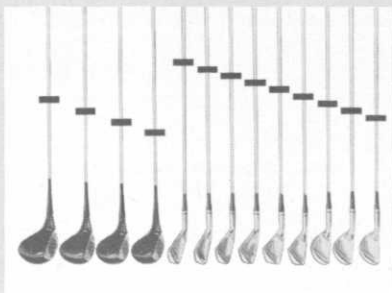
By AL BONK

This suggested market survey of your members and players can be revised to meet conditions at your club, and your need for guidance in buying and operating. Whether or not you want them to sign the questionnaire is, of course, a matter for you to decide

1. How many years have you been a member of this club?
2. How many in the family play golf at the club besides yourself? Please indicate number.
Wife Son(s) Daughter(s) Other
3. Do you frequently have guests for a round of golf?
Yes No Approximate number each year
4. Are our special golf events satisfactory; how can we improve them?
Yes No Comments
5. Has our club cleaning and storage service been satisfactory?
How can we improve it? Yes No
Comments
6. When do lessons help you most?
Early season Midseason Late Season
7. Do you think visual aids such as movies or sequence photos help you improve more quickly? Yes No
8. Golf club manufacturers are constantly improving their equipment. Would it help if we summarized the improvements in a report, and their meaning in relation to the game? Yes No
9. Approximate number of golf balls used during the year.
Yourself Wife Children
10. What do you like in a particular golf ball?
Distance Durability Whiteness
Other
11. In our men's clothing line, do you feel we have a good selection of styles and prices? Yes No
Suggestions

3 exclusive Wilson Staff club ideas help you play your best golf

1 PERFECTLY-MATCHED SHAFTS

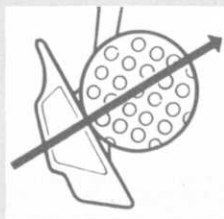


First truly matched set of golf clubs. Wilson Staff clubs are first with every shaft matched in flex-action to the weight of its club head. Diagram shows how shaft-flex point steps down on each club, proof that Wilson compensates for the change in weight between club heads, because club heads increase in weight as they increase in loft.

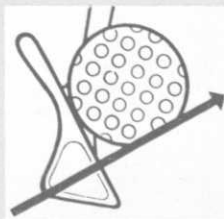
"Ordinary" sets are only half-matched. Diagram shows how identical shafts in "ordinary" sets are used for more than one club head in the set.



2 DYNAPOWER IRONS



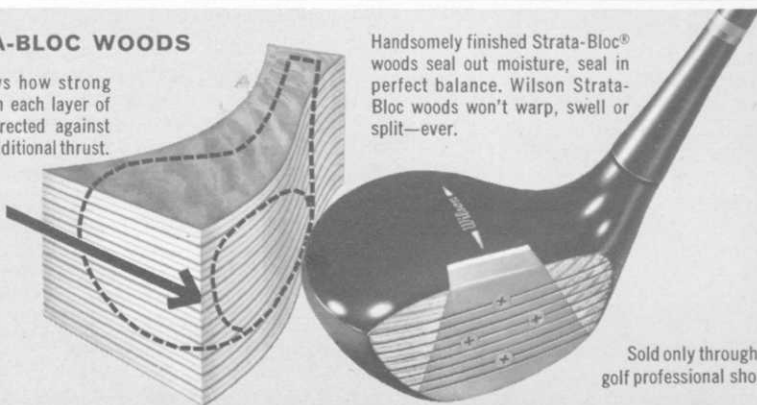
Wilson Dynapower principle flares club head weight behind the ball to increase effective hitting area.



"Ordinary" irons waste power with improper weight distribution that minimizes effective hitting area.

3 STRATA-BLOC WOODS

Arrow shows how strong end-grains in each layer of wood are directed against the ball for additional thrust.



Handsomely finished Strata-Bloc® woods seal out moisture, seal in perfect balance. Wilson Strata-Bloc woods won't warp, swell or split—ever.

Sold only through golf professional shops



PLAY TO WIN WITH

Wilson

Wilson Sporting Goods Co., Chicago
(A subsidiary of Wilson & Co., Inc.)

12. In our women's clothing line, do you feel we have a good selection of styles and prices? Yes No
 Suggestions
13. What can we do to help you with your Christmas gift selections?
14. What new service or improved service would you like to see initiated?
15. Are there any new items you would like to see stocked in the pro shop?

NRA Attempts to Clarify Business Expense Law

Everyone, it seems, is confused by the new Internal Revenue Service regulations covering business expenses. The National Restaurant Association, whose members are vitally affected by these laws, has attempted to clear the air by publishing in pamphlet form the information that appears below. Golf clubs aren't specifically mentioned here, but the implication is that goodwill, typical restaurant, etc. apply to clubs as well as restaurants. ED.

Most businessmen are misinformed about the new expense account law!

You do not have to discuss business, transact business, conduct business affairs, carry on negotiations, or make a sale before, during, or after a meal in a restaurant to get a deduction for a business meal. (HR 10650 Conf. Report Page 17, House Report Page A33, Senate Report Page 175).

Goodwill entertaining in typical restaurants is still deductible under a business meal exception to the new expense account law. (HR 10650, House Report Page A33, Senate Report p. 36).

Goodwill Undisturbed

Because of the business meal exception, the most significant portion of goodwill entertaining conducted in this country is left undisturbed by the new law. The general custom of entertaining business guests at meals is not disallowed even where the making of the expenditure merely promotes good will. (HR 10650, House Report Page A33, Senate Report Page 36.)

The business meal must be furnished in surroundings of a type generally considered conducive to business dis-

cussions (typical restaurant), but there is no requirement in this exception that business actually be discussed. (HR 10650, House Report Page A33).

A night club will probably be treated differently than a typical restaurant and generally would not be considered a suitable environment for business discussion. Thus, to obtain a deduction for good will entertaining in a night club of a group of business associates and their wives, a taxpayer would have to show that the entertainment was before or after business discussions or, in between, before, or after business meetings at a convention. (HR 10650, Conf. Report Page 16).

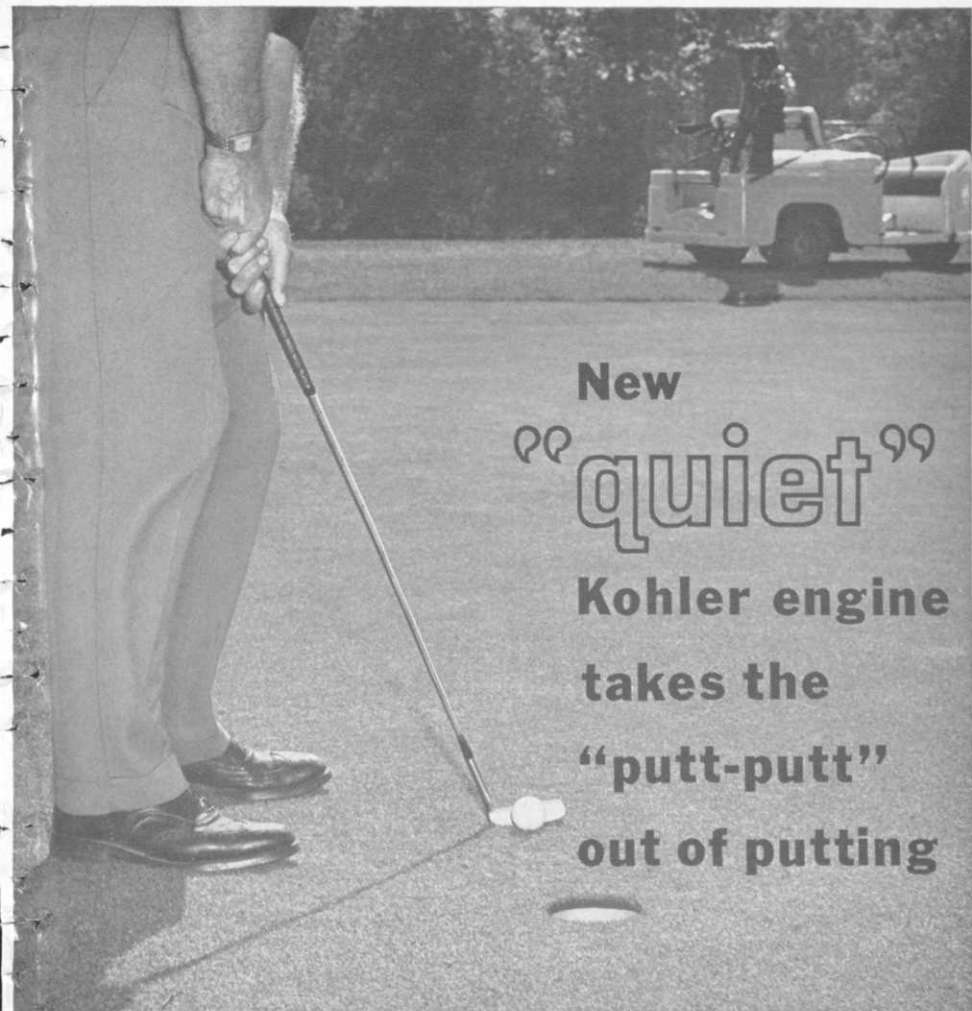
There is no \$25.00 limit on business entertaining in restaurants, night clubs, or elsewhere; but you will need a receipt which we provide if you spend over this amount at one time. (Reg. 1.274-5 (c) (2) (iii)).

You will be required to keep records of business entertaining under the new law, but this is especially simple for business meals purchased in this establishment. Make a record as soon as practical after the expense in a diary by writing the date, the name of your guest, the name of this restaurant, and the amount spent. You do not have to record the name of this restaurant if you prefer to keep a receipt. (Reg. § 1.274-5 (c) (2) (i)).

You do not have to record the type of entertainment, as this is obvious from the name of the restaurant. (IRS Questions and Answers Re (T&E 12-28-62, No. 10)).

You may record tips as part of the total or list separately as you prefer. (Reg. § 1.274-5 (c) (6) (i) (b)).

It is not necessary to record the business relationship or purpose if the employer can recall this information upon questioning by IRS. (Reg. § 1.274-5 (c) (3)).



New
“quiet”

Kohler engine
takes the
“putt-putt”
out of putting

Like a good caddy, the new Kohler “Quiet” Engine, developed for golf cart use, keeps its lip buttoned while golfers shoot.

A re-designed carburetor reduces idling speeds and noise without loss of acceleration and power.

A non-metallic cam shaft gear ends metal to metal contact to reduce gear noise.

Plasticized coating on the blower housing further suppresses noise inside and out.

Cast iron construction makes this engine quieter, too.

The “Quiet” K161 is just another pay-off from the Kohler custom of making products as well as they can be made, and then making them even better.



KOHLER OF KOHLER

Kohler Co., Established 1873, Kohler, Wisconsin

ENAMELED IRON AND VITREOUS CHINA PLUMBING FIXTURES

ALL BRASS FITTINGS



ELECTRIC PLANTS



AIR-COOLED ENGINES



PRECISION CONTROLS

10 reasons why you should call your Toro distributor before you buy any golf car

1. EASY TO DRIVE (Toro offers 1-pedal start, shift and stop plus automatic clutch)

2. EXTRA EMERGENCY STOP BRAKE PEDAL (in addition to accelerator-interlock braking system)

3. REAR ENGINE (less vibration, less heat, less noise)

4. 20 GAUGE FORMED STEEL BODY (built to last, cut down maintenance)

5. EASY ON TURF (low center of gravity and wide tires for traction)

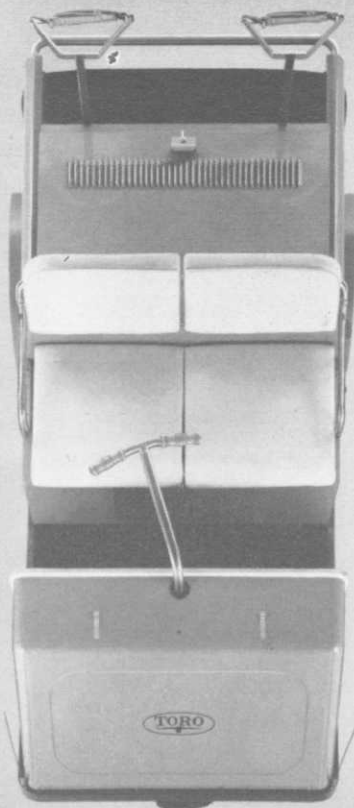
6. QUIET—YOU CAN HEAR A PUTT DROP (you can't hear Toro idle at 10 ft.)

7. PRECISE STEERING (a 2½ to 1 ratio)

8. POWER TO CLIMB 48% INCLINE (Toro's gas model has 10 hp. industrial engine)

9. GOLFER COMFORT (foam padded car-type seats, optional sunshade)

10. 72-HOLE FUEL CAPACITY (needs less attendant service; no "out of gas" distress)



ONLY TORO GOLFMASER HAS THEM ALL!

You want to find out which golf car is the best buy . . . runs most economically . . . returns more on your investment . . . gives you the least maintenance problems . . . keeps your course members and golfers happy.

That's just smart business. Especially if you're thinking in terms of a fleet of golf cars.

Toro Golfmaster¹ has quality features you should see and try. They'll stand up against any competition. Your Toro distributor will demonstrate them all . . . FREE, on your own grounds, without obligation.

He's also ready to give you a FREE course analysis to find out the number and kind of golf cars that will be most profitable for your course. Case histories of Toro Golfmaster fleets in use today verify his experience.

Whether you purchase or lease, choose gas or electric cars, he can show you the fleet financing plan that fits your specific needs.

Like a demonstration? Call him . . . his name and number is on the next page.

TORO[®] GOLFMASER

GAS & ELECTRIC GOLF CARS

TORO MANUFACTURING CORPORATION
8409 Lyndale Ave. S., Minneapolis 20, Minn.

¹Exclusive mark of Toro Mfg. Corp.

He's waiting for your call...here's his number

ASK THESE TORO GOLFMASER DISTRIBUTORS FOR ALL THREE!

**Free course analysis
of your golf car needs**

**Free trial demonstration
on your own grounds**

**Fleet financing plans
(purchase or lease)**

ALABAMA, BIRMINGHAM, Kilgore Toro, Turf & Supplies, Inc., 324-1679, D. L. Schulke
MOBILE, McGowin-Lyons Hdwe. Supply Co., HE 2-8721, W. R. York

ARIZONA, PHOENIX, The Norton Corp., CR 9-5596, David L. Valentine

ARKANSAS, (see Turfaid, Memphis, Tenn.)

CALIFORNIA, LOS ANGELES, Pacific Toro Co., RE 1-2364, Hugh G. McKay

SACRAMENTO, Brady-Holmes Company, IV 3-8448, Harold Sanburg

SAN DIEGO, Pacific Toro Co., AT 3-5451 William Goodrich

SAN FRANCISCO, California Toro Co., VA 4-9692, Russell P. Jones

COLORADO, DENVER, Barteldes Seed Co., 335-7361, Dale Moody

CONNECTICUT, HAMDEN, Bronson-Townsend Co., AT 8-3595, John Ryan

DELAWARE (see Gustin's Baltimore Toro, Baltimore, Maryland)

FLORIDA, JACKSONVILLE, Zaub Equipment Co., Inc., 389-8828, J. B. Oliver

MIAMI, Hector Turf & Garden Supply, 691-8800, Charles G. Mascaro

ST. PETERSBURG, Zaub Equipment Co., Inc., HE 7-5222, E. S. Newton

GEORGIA, ATLANTA, Cowan Supply Co., Turf Division, 875-9021, Howard Goldthwaite

HAWAII, HILO, Theo. H. Davies & Co., Ltd., 51-141, Kenneth Song

HONOLULU, Theo. H. Davies & Co., Ltd., 83-228, A. M. Aldrich

IDAHO (see Salt Lake Turf, Salt Lake City, Utah)

ILLINOIS, CHICAGO, George A. Davis, Inc., RO 3-6363, N. M. BelCastro

DECATUR, Scruggs-Drake Equipment Inc., 428-3485, D. C. Koentop

INDIANA, EVANSVILLE, Heldt-Monroe Co., HA 4-5575, Charles Macken

FORT WAYNE, A. H. Heine Co., TR 2715, Warren F. Fox

INDIANAPOLIS, Kenney Machinery Corp., ME 4-4468, Harry Ranft

IOWA, DAVENPORT, Tri-State Toro Co., 326-4416, Milton Dress

DES MOINES, Tri-State Toro Co., 288-7768, Robert J. Benson

KENTUCKY, LOUISVILLE, Tafel Electric & Supply Co., ME 6-1381, John Ruiketter

KANSAS (see Turf Equipment, Kansas City, Missouri)

LOUISIANA (see Louisiana Toro Sales, Marshall, Texas)

MAINE, SOUTH PORTLAND, Yerxa's Inc., 779-2241, Jack D. Mansur

MARYLAND, BALTIMORE, Gustin's Baltimore Toro Co., Inc., NO 8-0500, A. T. Witcher
SILVER SPRING, National Capital Toro Inc., JA 7-9000, Dusty Reines

MASSACHUSETTS, WEST NEWTON, Lawn Products Inc., BI 4-6722, William Weeden

MICHIGAN, ROYAL OAK, C. E. Anderson Co., LI 8-1100, Robert Fauteck

SPARTA, Spartan Distributors, 887-6221, Robert E. Mills

MINNESOTA, MINNEAPOLIS, Minnesota Toro Inc., LI 5-1617, Paul McGee

MISSISSIPPI (see Turfaid, Memphis, Tenn.)

MISSOURI, KANSAS CITY, Turf Equipment Inc., DE 3-8000, Jack Hinson

SPRINGFIELD, Harry Cooper Supply Co., UN 2-4411, Joe Williams

ST. LOUIS, Meisel Distributing Co., MI 7-3513, James Smith

MONTANA, BILLINGS, Montana Toro Sales Co., 259-5523, Otto Reymier

KALISPELL, Manions' Inc., SK 6-3661, Gerald M. Manion

NEBRASKA, OMAHA, Z. W. Credle Co., 553-7353, Dan Harvat

NEVADA (see Salt Lake Turf, Salt Lake City, Utah)

NEW HAMPSHIRE (see Lawn Products, West Newton, Massachusetts)

NEW JERSEY (see Philadelphia Toro, Philadelphia, Pennsylvania or see Toro Power House, White Plains, New York)

NEW MEXICO (see Barteldes Seed, Denver or see Myers, El Paso, Texas)

NEW YORK, HAMBURG, Eaton Equipment Corp., NH 9-2020, Paul Houghton

LATHAM, Hudson Toro Sales Co. Inc., ST 5-6614, Warren Caulfield

ROCHESTER, Haverstick Toro Sales Corp., LO 2-5375, I. Wesley Wells

SYRACUSE, Golf & Tractor Equip. Corp., HO 9-3261, F. C. Robinson

WHITE PLAINS, Toro Power House Inc., WH 9-5290, Daniel P. Galasso

NORTH CAROLINA, CHARLOTTE, E. J. Smith & Sons Co., 333-4141, Jim Spencer

NORTH DAKOTA (see Minnesota Toro, Minneapolis, Minn.)

OHIO, CINCINNATI, B. K. Cohee Co., 791-1778, Ben K. Cohee

CLEVELAND, Ohio Toro Company, EV 1-5555, William E. Ebel

COLUMBUS, Woodin Sales Co., AX 4-1631, Roy A. McClelland

DAYTON, Century Power Mower Center, 298-8651, Ernie Buehrer

TOLEDO, Century Power Mower Center, GR 9-7503, Robert O'Brien

OKLAHOMA, TULSA, Wait Manufacturing & Sales Co., LU 4-3334, Logan Wait, Jr.

OREGON, PORTLAND, Oregon Toro Distributors, BE 4-9551, B. L. Larson

PENNSYLVANIA, PHILADELPHIA, Philadelphia Toro Co., DA 9-1300, Robert W. DuPree

PITTSBURGH, J. A. Williams Co., MU 1-5500, Frank H. Allen

RHODE ISLAND (see Lawn Products, West Newton, Massachusetts)

SOUTH CAROLINA (see E. J. Smith & Sons, Charlotte, North Carolina)

SOUTH DAKOTA (see Z. W. Credle, Omaha, Nebraska or see Minnesota Toro, Minneapolis, Minnesota)

TENNESSEE, KNOXVILLE, Tennessee Turf & Toro Co., 523-3301, Harris H. Davis

MEMPHIS, Turfaid Inc., JA 5-4366, Reg Perry

NASHVILLE, Ernest Hardison Seed Company, AL 6-2659, Charles Travis

TEXAS, DALLAS, Goldthwaite's of Dallas, Inc., TA 4-3619, Ralph Rowley

EL PASO, Myers Co., El Paso, Inc., KE 2-5405, Eugene Dale

FORT WORTH, Goldthwaite's of Texas, Inc., ED 5-5478, Charles Gregory

HOUSTON, Goldthwaite's of Houston Inc., JA 8-5311, Hugh Pitts

SAN ANTONIO, Goldthwaite's of Texas, Inc., CA 5-1594, Wallis Champion

UTAH, SALT LAKE CITY, Salt Lake Turf Equipment, 486-9375, Karl Burge

VERMONT (see Bronson-Townsend, Hamden, Connecticut)

VIRGINIA, RICHMOND, Richmond Power Equip. Co. Inc., EL 5-7831, George Wingo

WASHINGTON, SEATTLE, Turfco, Inc., MA 3-6161, Michael Luckey

WISCONSIN, MILWAUKEE, R. L. Ryerson Co., ED 2-5064, Ron Schumacher

WEST VIRGINIA, HUNTINGTON, Van Zandt Supply Co., 525-5193, Frank W. Bockway

WYOMING (see Barteldes Seed Company, Denver or see Montana Toro, Billings)

CANADA

BRITISH COLUMBIA, VANCOUVER, Columbia Equipment Ltd., HE 4-7244, Newton Fallis

MANITOBA, WINNIPEG, Consolidated Toro Sales Ltd., SP 2-9514, Bruce Leibrock

NOVA SCOTIA, HALIFAX, Halifax Seed Company, 422-9368, Nelson Robinson

ONTARIO, DON MILLS, F. Manley & Sons Ltd., HI 7-5166, A. W. Hassard

QUEBEC, JACQUES CARTIER, Agri-Tech Inc., OR 4-4967, Paul Duhamel

Golf Boom!

New England Enjoys
Fourth in 75 Years



Opening of Farms CC, Wallingford, Conn., last June probably was spurred by overanxious officials.

By **GEOFFREY S. CORNISH**
Golf Course Architect, Amherst, Mass.

Course construction in New England has continued at an accelerated pace for nearly a decade. To view the present construction boom in perspective, it is to be noted that this is the fourth this area has experienced since golf was first played in the U.S. some 75 years ago. Not a few of our existing clubs were incorporated in the 1890's. Indeed, a surprising number of New England cities and towns had a country club by the early 1900's. Apparently, however, except in large cities this was the only golf facility available in most communities.

A second boom starting around 1910 continued until World War I. It saw the development of fee type courses in increasing numbers. This trend was further accelerated by the far reaching effects of Francis Ouimet's victory at The Country Club of Brookline in 1913. By 1923 a third boom was underway and this continued at an unprecedented pace until the Depression.

Following the Korean War our present era of rapid expansion in golf facilities started. This decade has been noteworthy

for diversity as well as the number of layouts constructed. These include elaborate country clubs, industrial courses, armed service layouts, elaborate and modest fee type courses, Par 3's and the floodlit pitch and putts which often are part of golf centers that also include ranges and miniatures. Many back nines have also been built while numerous established layouts have been partially or completely reconstructed, with some clubs going to the greatest length to modernize.

Big Equipment Helps

Heavy earth moving equipment has contributed immeasurably to this construction boom. Problems once overwhelming can now be overcome and the roughest land can be converted to a course.

In dollars spent, country club courses have led all others. At least 30 new clubs in Massachusetts, Connecticut and Rhode Island have built impressive 18 hole layouts since 1952 and others have built 9 holes. Many new features have been pioneered. Unlike undertakings in some parts of the country, most of these new clubs are member owned with only a few examples of the non-equity type of club.

Costs for 18 hole country club courses have run from around \$100,000 to \$250,-