TIPS ON BUDGETING
Budgeting is a problem for all areas of the golf club, and now is the time that next year's budget is uppermost in many minds. Four separate articles show how budgets are prepared for a club, professional, general manager and course superintendent, beginning on page 26. These authorities not only tell how they do it, but support their positions with facts and figures.

PRO SALES CONTINUE RISE
Things are going well for the golf professional, as the second part of GOLFDOM's survey shows. Both sales and income have risen during the past two years, and Christmas sales are becoming important as 'bonus' business. Informative facts about buying habits, inventory, sales, income, Christmas sales, golf cars and concessions are contained in the statistics beginning on page 64. Additional comments on the PGA appear on page 118.

GUIDE TO 1967 GOLF CARS
Up-to-the-minute information on golf cars for 1967 is contained in a seven-page Guide which begins on page 49. The swing is toward electric cars, with more emphasis being placed on wheel steering, added safety features and plastics for lighter weight.

PLAN HOLIDAY PARTIES
The 40 days which end the year can mean much extra business for the club manager who plans events in a 'festive' atmosphere. Appetizing, well-mounted meals for Thanksgiving and Christmas can attract members, and 'off-beat' parties for New Year's and football weekends will polish a normally dull time. Tips on ways to take up the winter slack are contained in Ken Emerson's column on page 14, Jerry Marlatt's article on page 61, and in recipes for holiday bowls of 'good cheer' on page 60.