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MOTORS
A Division of Outboard Marine Corp.
The expense account comes back strong

Right after the IRS crackdown in mid-1963 on businessmen living high off the expense-account hog, things did look bad for the nation’s club managers, hotel-men, and restaurant owners. “Business parties went from $20 dinners to $7 dinners, French champagne became California wine, and orchestras and entertainment were out,” as one of them put it. Now, a recent survey by the Wall Street Journal reveals that business is normal, or even “better than normal.” Does this mean that the IRS campaign was a failure? Not so, says an Internal Revenue spokesman. The new rules are working well, he claims. Businessmen are keeping better records and disputes between revenue agents and taxpayers are reduced. There’s little doubt that the taxmen’s drive has resulted in more and better expense records. “We find our members are inclined to be more meticulous in the way they keep their accounts,” says an official at the Aronimink Golf Club, near Philadelphia. “They want receipts for all sorts of things.” Just how honest these records are is, of course, another matter. The way some IRS agents operate does not seem to be designed to catch expense account manipulating. “Many agents,” says the head of a large accounting firm, “simply aren’t demanding substantiation for expense account items. In all but the most flagrant cases, they haven’t changed their accounting procedures one whit since the new rules went into effect.” According to an accountant who works in San Francisco, a typical conversation with the IRS runs something like this: IRS: “I see Mr. Smith claimed club dues at the Burlingame CC as a business expense. What does he use this club for?” Accountant: “Well, he uses it primarily for entertaining clients.” IRS: “All right.” End of conversation.

Florida pros fight for their “rights”

In recent years, one of the most difficult problems facing the PGA has been the encroachment of the club on traditional or new sources of revenue of the club professional. Clubs have taken over operation of golf car rentals, the practice range or the pro shop itself. Recently, the Florida section of the PGA decided that enough was enough. They voted to drop courses that take over pro shop revenue from resident pros and boycott any “offending” club’s tournaments. On the West Coast, too, there is also much cause for concern. Contracts have been adopted by some clubs that reduce concessions and sacrifice services in an effort to boost revenue. The Northern California section has adopted a set of minimum job specifications designed to provide qualified professionals for clubs and protect clubs from soliciting or accepting unqualified persons and improper contracts. However, the picture is not entirely black. Tony Kowski, pro at Interlaken GC, Fairmont, Minn., points out that the great majority of the pros in his section have the concessions, due possibly to the short season, and clubs realize that they can’t get a qualified professional to work there for just salary and lesson fees. “If you destroy the pro’s incentive,” says Kowski, “you destroy service at that club.” However, it was Kowski’s opinion that should the situation deteriorate in his area, the Minnesota section of the PGA would take very similar action to that of the Florida PGA.
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Now men can enjoy the comfort of stretch pants on the golf course... No, they're not the cute little pink or blue slacks with foot stirrups that women wear... These are truly masculine slacks that look like a regular pair of men's slacks—but put them on and move around and you'll feel the difference, the comfort and mobility.

About three months ago, DiFini put these slacks on the market and they have been the unexpected pleasure of those who have bought and worn them... The fabric contains Lycra, DuPont's elastic textile fiber that gives and returns to its original shape... The slacks stretch horizontally up to a total of two inches, including the waistband that has Lycra sewn into it.

One of the newest methods used for stretch clothes is core-spun fabrics, and it's used in these slacks... The core-spun method employs an elastic fiber (such as Lycra) around which are assembled fibers that normally do not stretch (such as Dacron and cotton)... On the surface, the fabric gives the appearance of a regular Dacron and cotton fabric, washes and resists wrinkles in the same way... But in each yard is the core of the elastic fiber, which will provide the stretch and recovery.

Stretch fabrics have been used extensively in women's wear with great acceptance, and the men's market is beginning to move along with it... It's ideal for sportswear and soon all clothing will possess some degree of stretch.

In addition to stretch slacks, this fall will see many stretch sweaters for men. The sweaters possess a two-way stretch (horizontally and vertically)... These should not be confused with ordinary knit sweater fabrics, which have a slight amount of give, but would not return completely to their original shape after stretching... Stretch sweaters are made of yarns that stretch and return to their original shape (see photo).

The five most important places that clothing should stretch are across the back, along the upper arm, at the elbow, at the knee and across the seat... Combine the stretch slacks and sweaters and the golfer can have complete freedom from clothing confinement.
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The AZTEC golf bags are available in two beautiful colors, aztec brown and obsidian black. Each AZTEC golf bag consists of matching hand tooled leather hood and matching set of four hand tooled leather club covers. Also available is a hand tooled all leather matching AZTEC companion case.

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Write, wire or phone for color brochure.

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For more information circle number 225 on card
Bottom dollar. Whether your course is 9 or 18 holes, you'll get a lot of work for lowest investment with the New-Size Ford 2000 All-Purpose tractor.

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New-Size Ford 2110 low-center-of-gravity tractor. Low in investment ... low in profile ... low for easy mounting ... low for safer hillside work ... but high in performance.
responsive power at its best!

Here's thrifty course maintenance power with new features to save time and cut costs. Incredibly quick governor response to level out load variations. Engines so smooth running you'll think they are six-cylinder instead of three. So easily handled your operators will feel like they've been put on a six-hour day. And only Ford lets you match tractor power and options so closely to your maintenance needs and budget.

Low center of gravity models. The economical 2110 with gasoline engine, 30.5 observed PTO hp. Transmission options include economy four-speed with transmission drive PTO; dual-range eight-speed with "live" PTO; power shift ten-speed with independent PTO. Need more power? There's the lively 4110 with ten-speed transmission delivering 45.4 hp to the independent PTO. Diff-lock can be factory-installed on both models.

For minimum investment, the 2000 All-Purpose with 30.5 PTO hp. Most versatile of all, the 3000 All-Purpose with up to 39.4 PTO hp, gasoline or diesel, four, eight or ten-speed transmission.

Step into a new era of tractor performance! No need to go anywhere but to your Ford tractor and equipment dealer. He'll supply the proof, right on your own fairways.
There seems to be no slackening of the pace at which new golf courses are being built or at which established clubs are adding another nine or eighteen. The owners of some of the projects are more fortunate than others: their course was built right the first time by a competent architect-builder team armed with firm reliable specifications that leave no doubt as to who does what, how, and who is responsible.

What about "the others" where specifications virtually are non-existent and no one seems to be responsible. We are upset and worried about the reports from men in the field who know, who say frankly that this or that course will have to be rebuilt in a year or two after it has been opened to play. We’ve seen them ourselves.

For many years there has been a total failure on the part of any national organization (or international, for that matter) to attempt to correct this deplorable, costly and wasteful situation. For any individual to tackle this gargantuan dilemma is unthinkable.

Obviously the American Society of Golf Course Architects cannot correct the situation because some of the offenders are not members of the organization. It would be difficult, if not impossible, to impose restrictions and sanctions upon a non-member. It must be borne in mind, too, that some of the finest courses that do not have to be rebuilt are the products of architects who belong to no organization except some local superintendents associations, and the GCSAA, of course.

Can the Golf Course Superintendents Association of America see to it that every new project is done right the first time? Obviously not, even though there has been expended great effort on its part to “Avoid Built-In Headaches” (Houston, 1960).

The superintendent of the new course is hired (usually) after the damage has been done. Then, too, even though the new superintendent has been hired to supervise construction and to eliminate errors and any deviation from specs, sometimes he cannot be effective. I’ve seen a capable young superintendent tearing out his hair because the owner told him to “mind his own D--- business” when he reported a flagrant deviation from specs.

Can the universities and the agronomists who prepare guide specifications be asked to be responsible? Obviously not, because they are not in a position to assume control of operations. They can help write specs when and if they are asked. Many times they are by-passed in the interests of so-called “economy.”

Can the ruling body for golf, with its far-flung agronomic divisions, do anything to correct the deplorable vacuum in the system? Apparently, the answer, as we understand it, is “No, we can’t help them until the club becomes a member and subscribes to the service.”

Where does the National Golf Foundation Stand? This splendid group, understaffed as many organizations are, does not have the directive to police all the new projects.

At the risk of being censured for being facetious, I can’t resist wondering if maybe the Boy Scouts or the 4-H Clubs could develop projects in this field.

Seriously, and this is a very serious situation, we wonder if there isn’t some