The exception:

Beautiful gift case of a dozen DX Tourneys
Beautiful, new gift case—a unique, sales-clinching ball marker ($8.00 value)... a dozen DX Tourneys (high or regular compression)... $18! Gift case and 12 DX Tourneys without ball marker, $15.

-plus a ball marker for instant imprinting
And remember, MacGregor’s great DX Tourney—the ball Jack Nicklaus uses, the ball that’s growing in popularity by leaps and bounds—is the people-pleasing salesmaker in almost all these gifts.

MacGregor®/BRUNSWICK
CINCINNATI, OHIO DIVISION OF BRUNSWICK CORPORATION

For more information circle number 134 on card
With the cold weather upon us, many golfers are preparing to take off for the warmer climes and lush courses of Florida and the island resorts. And manufacturers, aware of this growing market, have come up with apparel that captures the spirit of a winter holiday. It’s colorful, bold, and casual. These resort lines also give you a good hint of things to come in spring golf apparel.

A quick look at this year’s resort fashions reveals a preponderance of short A-line skirts and skirt-front culottes and a liberal use of “posey prints.” Designers say lady golfers are showing greater favor for skirts and culottes because of their more feminine appearance, freedom and adaptability to the clubhouse.

Ladies’ outfits have been so smartly coordinated that a customer out to purchase a sweater would find it difficult to resist the skirt and blouse that has been designed for it. Manufacturers are stressing this “total look” and strongly suggest that all items in an outfit be displayed together for greater customer appeal.

A real eye-catcher for ladies is Gino Paoli’s “Golfina” cardigan in a Roman stripe of blazing pink, yellow, green, turquoise, and white. The sweater has been coordinated with blouses, shorts, culottes, and skirts in solid colors dyed to match any one of the stripings.

Louise Suggs, a well-known name in sportswear at better department stores, has entered the pro shop market with outfits that are at home on the course and in the clubhouse. Most of the outfits feature coordinated blazers, blouses, shorts, culottes, and skirts in a variety of solids, prints, and checks.

For a more dressed up look, Parker of Vienna has a three-piece alpaca outfit that combines a gold double-breasted cardigan (a favored style this season), gold A-line skirt, and blue and green striped shell.

Haymaker achieves the “total look” in a three-piece slack suit featuring, again, a double-breasted jacket and slim slacks in a basket-like weave, plus a matching knit shell.

For the men, some influence of the British “Mod” look is seen in boldly striped and checked slacks.

DiFini has achieved this look in a pair of deep gold slacks with fine pale gold stripes, topped by a stretch belt.

Another new entrant to the pro shop market, Esquire, features a pair of slacks in one of this year’s favored shades for men, cranberry. These are accented with a wide polka dot belt.

Gino Paoli has taken the traditional golf shirt and given it a new look with diagonal stripes of white in combination with gold or orange. “Western XRD” slacks, dyed to match, are featured with the “Caprera” shirts.

Double-breasted styling also is seen for men in Jockey’s pale blue cardigan with fine white widely-spaced stripes. This item is keyed to a white knit shirt that picks up the pale blue in stripe around the crew neck.

No resort outfit is quite complete without a jaunty hat to top it off, and Texace has come up with new lines for men and ladies that will attract attention in any pro shop. One outstanding model for ladies has a high mesh crown circled with a wide polka dot band. Another is a bell-shaped reversible hat—Madras plaid one side, solid the other.

* For more information on these new pro-only lines, write:
Louise Suggs Sportswear c/o David H. Smith, Inc., Lynn, Massachusetts 01903.
What? Blue Flags and Blue Poles?

Yes! It's one of the colorful new ideas from STANDARD — the idea of matching flag and pole in the same color scheme — in blue-white, green-white, red-white, black-yellow combinations. When you settle on the design of your STAN-CRAFTED personalized flags . . . order STANDARD Slim-Line or Flex-King poles in the same color. It's rich.

Standard Manufacturing Co.  Cedar Falls, Iowa

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HOW?

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For 1967, we at AMF/Ben Hogan are bringing you both: the most advanced, carefully designed and precision built golf equipment ever offered; and, the most actively promoted line in Ben Hogan history.

Don't do your Fall buying until you've seen our dramatic, full-color 1967 catalog. Then buy Ben Hogan and make 1967 your best sales year!

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TIPS ON BUDGETING: OVERALL CLUB OPERATION

Control by the men who matter

Baltusrol, a club which has remained in the black since 1895, confines budget preparation to top club officials.

By CARL J. JEHLEN
General Manager, Baltusrol Golf Club, Springfield, N. J.

Preparation of the operating budget for the fiscal period is meticulously defined in the Club's by-laws as a responsibility of the Executive Committee. To adequately emphasize the importance placed upon the need for decisive action, I have listed two pertinent sections of our by-laws relating to the budget:

Executive Committee

"Operation and management of the business affairs and property of the Club, subject however at all times to the direction and control of the Board of Governors, shall be vested in an Executive Committee consisting of the President, Vice-President, Secretary, Treasurer and four other members of the Board appointed by the President, subject to the approval of the Board. Such Committee shall have power to summarily suspend the privileges of any member and to employ and discharge any and all employees and to supervise all purchases required in connection with the maintenance, management and operation of the Club and its properties. Such Committee shall also prepare, as soon as possible after the beginning of each fiscal year, a budget of the estimated receipts and disbursements of the Club for such fiscal year, which budget shall be submitted to the Finance Committee before being presented to the Board for approval."

Finance Committee

"The Finance Committee shall consist of four members: One shall be the Treasurer of the Club. The other three shall be appointed by the President from the membership of the Board of Governors, subject to the approval of the Board. Such Committee, under the direction of the Board, shall have the supervision of the financial affairs of the Club. Upon receiving from the Executive Committee the annual budget it shall be the duty of the Finance Committee to examine such budget and report same to the Board with its recommendations. All extraordinary expenditures shall be submitted to the Finance Committee for consideration and report before being undertaken."

Here you can see how adroitly the framers of the Club's by-laws made a policy determination, that left little to chance. The appointment of the four other members from the Board of Governors, in addition to the club officers, to serve on the Executive Committee has been sagaciously confined to the chairmen of each of the major operating committees—House, Golf, Greens and Admissions. These men are all vitally involved in the control of expenditures for material, personnel and services, as well as revenue, in the operation of their respective departments. It should also be apparent that by this procedure, ample opportunity is afforded each member of the Executive Committee to compare the weight and effect of his anticipated
operational needs to those of other departments. The final result can only be a mutually acceptable budget, contrived with advanced recognition of the overall well-being of the club.

As shown above in the by-laws excerpts, the budget is sent to the Finance Committee for comment and recommendation; either for approval by the Board or for a review of some specific item. Following final approval by the Board the budget then becomes the guide and measuring stick of the Club's operation during the ensuing year.

There are several facets that enter into the deliberations for estimating potential income and expenses. Initially, the basis for any projection is a revised estimate of the results of the immediate past fiscal period, adjusted to reflect current prevailing conditions, and anticipated future changes that may take place. To expect income to remain static, or to increase in proportion to the accelerating cost of operation, is a fallacy that cannot be tolerated. One must face the facts and be practical, permitting neither optimism nor pessimism to dominate the atmosphere during budget preparation.

Most essential to the preparation are the known factors of past experience and performance, but also having a great bearing on the subject, and of utmost importance, are such intangibles as policy determination, demands for increased services, inflation, governmental regulations, taxes, increased cost to maintain previously expanded facilities, drought conditions and the increased cost of capital expenditures for replacements that are reflected in a higher depreciation write off.

Most insidious is the inevitable change in the structure of the membership—an effect which is not always obvious. With each succeeding year pressures are apt

Continued on next page
to build up for the expansion of facilities and services, which, while costly in themselves, in an inflationary economy they become a great luxury that a vanishing labor market and accelerating cost of materials and equipment do not always justify.

I recently made a comparative analysis of operating expenses for the current fiscal period as against that of ten years ago, and found it forcefully points up the escalation that has taken place in the cost of operating the Club. A 57% increase in operating expense has occurred; however, in making an intensive study of the various departments it was surprising to note the marked differences in percentage of increase. In the restaurant and bar the increase amounted to 28% and 40% respectively, while house expense had increased 47%, general expense 107%, golf 14%, greens 57%, depreciation 68%, and real estate taxes were 80% up over that of ten years ago.

In checking further into individual items making up the expenses in each department, it was discovered that payroll and employee benefits, including payroll taxes, accounted for 62% of the total increase in operating expenses. Of the remaining 38%, depreciation and real estate taxes accounted for 20%, thus leaving only 18% for all other additional materials and equipment or services needed to operate the Club. All of this only serves to point up most emphatically the need for astute Club Officials who will plan ahead for the Club's well-being.

Fortunately, at Baltusrol with a long history of solvency going back to its founding in 1895, there is a great advantage to be had in projecting future club operation. But for all the advantage this affords, any failure to recognize the potential pitfalls that await the unwary committee that does not take every significant factor into consideration, will result in a year-end operating assessment. In addition to being highly unpalatable, it is an acknowledgement of an inadequacy in the preparation of the annual budget. If the proof were in the pudding, then let me say with pardonable pride, that this has not come to pass at Baltusrol.

As the television commercial goes, we must be doing something right.

Club facilities vary greatly

Clubhouse facilities for the nation's golf courses vary greatly according to the type of operation, according to a survey by the National Golf Foundation. Survey figures are based on replies from 6,772 or 90% of the 7,443 regulation-length golf courses at the end of 1965.

As would be expected, more than three times as many private country clubs have dining rooms as municipal golf courses, and the ratio of bars is even higher. However, in one category—pro shops—private, semi-private and municipal operations run almost neck and neck.

Answers to nine questions about facilities are in the accompanying chart:

<table>
<thead>
<tr>
<th>QUESTION</th>
<th>Private Country Clubs</th>
<th>Semi-Private Operations</th>
<th>Municipal Golf Courses</th>
</tr>
</thead>
<tbody>
<tr>
<td>Do you have a dining room</td>
<td>77%</td>
<td>41%</td>
<td>22%</td>
</tr>
<tr>
<td>Do you have a snack bar</td>
<td>63%</td>
<td>27%</td>
<td>70%</td>
</tr>
<tr>
<td>Do you have a bar</td>
<td>75%</td>
<td>45%</td>
<td>13%</td>
</tr>
<tr>
<td>Do you serve liquor</td>
<td>62%</td>
<td>36%</td>
<td>9%</td>
</tr>
<tr>
<td>Do you serve beer (only)</td>
<td>22%</td>
<td>28%</td>
<td>30%</td>
</tr>
<tr>
<td>Do you provide setups (only)</td>
<td>16%</td>
<td>11%</td>
<td>5%</td>
</tr>
<tr>
<td>Do you have a pro shop</td>
<td>85%</td>
<td>85%</td>
<td>84%</td>
</tr>
<tr>
<td>Do you provide showers</td>
<td>86%</td>
<td>60%</td>
<td>62%</td>
</tr>
<tr>
<td>Do you provide locker rooms</td>
<td>86%</td>
<td>60%</td>
<td>64%</td>
</tr>
<tr>
<td>Total Courses Replying</td>
<td>3161</td>
<td>2610</td>
<td>1001</td>
</tr>
</tbody>
</table>

Note: Par-3 type golf facilities are not included in this study.
New Carpeted Vinylstep by Kessler completely eliminates unsightly spike damage, makes floors and stairways safer, more comfortable, and adds beauty to every floor in your clubhouse, pool or patio. Perfect for every surface that now takes a beating from spikes or spike heels... locker rooms, hallways, stairs, grill, pro-shop... even the veranda or patio. Available in striking decorator-colors. Carpeted Vinylstep by Kessler won't catch, won't mark, for the high cut-pile 100% nylon cushions the pressure, and the Vinylstep base stops the pock-producing points of spikes and spike heels. Easily installed, indoors or outdoors, luxurious-looking Carpeted Vinylstep by Kessler can be used as a runner or wall-to-wall carpeting.

Carpeted Vinylstep by Kessler saves countless dollars through lower maintenance costs. The tiny nylon brushes in the high pile carpeting help clean off dirty, muddy shoes and traps tracked in dirt and moisture 'til you're ready to simply vacuum or hose-off. Available in three decorator-approved colors, black and white tweed or black and red tweed on black Vinylstep, and brown and white tweed on brown Vinylstep. One-inch embossed vinyl strip on each side of runners, and one-inch embossed vinyl strip on all four edges of mats.

<table>
<thead>
<tr>
<th>MATS</th>
<th>3' x 4'</th>
<th>3' x 6'</th>
<th>4' x 6'</th>
<th>4' x 8'</th>
</tr>
</thead>
<tbody>
<tr>
<td>RUNNERS</td>
<td>36in. x 20 yds.</td>
<td>48 in. x 20 yds.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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For more information circle number 250 on card
Spell out what you need

After working out the various budget items, it's a good plan to add a brief explanation to anticipate questions.

By ROBERT M. WILLIAMS
Superintendent, Bob O'Link Golf Club, Highland Park, Ill.

Budgeting processes can vary from one organization to another, but by and large we find most superintendents develop a rather similar approach to budgets.

The grounds and greens budget might be defined as "an overall plan, expressed in financial terms, which is used as a guideline for an operating program for a specific period of time."

The responsibility for its preparation is that of the course superintendent, who in turn submits it to his Green Committee for consideration, with final approval coming from the Board of Governors. Once the Board approves it, it is usual for the superintendent to carry it out.

The starting point for grounds budget preparation is a review of club and department objectives. A written statement by the Green Committee—one that includes the course maintenance goals—gives the superintendent a solid basis upon which he can evaluate the necessary priorities for various expenditures.

The next step is a complete re-evaluation of practices and techniques, with an eye on possible improvement in the efficiency of the operation. We should consider our past accomplishments, the time schedule relative to our long-range plan, membership satisfaction, the economic trend, the general labor picture and the amount of help we expect to have available.

I find it helpful to make out an annual plan of operation with approximate target dates. A fill-in calendar makes it easy to note the practical timing of the individual operations and turfgrass treatment. Top dressing, re-sanding of traps, planting new tees and rebuilding tees are typical examples of items that would be included. This Annual Plan Chart aids in estimating total amounts of the various materials needed from time to time.

We are now ready to put the budget together. The form I've found most effective tabulates the actual expenditures for all items over the past four or five years. This serves as a yardstick for the club officials in arriving at budget decisions which they will have to stand behind. The club accounting department usually has a fairly uniform system for itemizing these anticipated expenditures. Often, the superintendent can be helpful in working with the comptroller to arrive at these items, which include salaries, supplies, repairs, etc.

Exceptional care must be taken with labor cost estimates, as these expenditures account for about 65 to 75 per cent of the total grounds maintenance budget. To effect the desired accuracy, I use an annual employment graph. This shows the comparative monthly manpower used over the past several years. Antic-