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- Most respected name in golf
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- Most golfers ask for Parker.
- Most for your money.

**ALL AMERICAN**
Style #1. Distinctive red, white and blue with eagle shield emblem. Newest addition to the Parker line-up. Soon to be #1 glove on the professional tour. Extra bonus for buyer (personalized All American bag tag).

**JERRY BARBER**
Style #2. The most famous golf glove ever made. Skin-touch feel. Super thin leather. All sizes and colors.

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Style #3. Same as Style #2 except ball-marker snap closing.

**VELCRO**

**SMOOTH OR PIG SKIN TEXTURE**
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**STRETCH NYLON BACK**
Style #6. Fine leather palm. Full finger stretch glove. Inventory miser—two men's sizes—one woman's fits all. All colors. Greatest value.

**HALF FINGER—SNUGTEX PALM**
Style #7. Popular with many golfers because of its easy fitting comfort. Same sizes as in Style #6. Snugtex palm for surest grip.

- Free point of purchase display case.
- All new packaging.
- Immediate delivery. No back ordering.
- Pro-shop only.
- Best quality always.
- Finest selection of colors and sizes.
- All with famous Parker emblem.

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For more information circle number 165 on card
Get out of the red with systematic budgeting

By Joseph H. Nolin, CPA

Analyze income, break down expenses, study each department...then project the future. Here's how.

Since many country clubs today are finding the break-even point to be located on a distant green surrounded by a moat filled with red ink, budgeting has become an extremely important aid to management. Even though a budget is merely a forecast of the income and expenses for a future period, it can mean the difference between haphazard and systematic operating policies.

Ideally, every department of a club should be self-supporting and have a reserve accumulated so that replacements of equipment or even the addition of a new building will not require additional assessments. Accomplishing this calls for close estimating and financial planning. Certain budget principles can be employed to bring this off. But before applying these principles, one should be guided by an intimate knowledge of the club—its financial history, present financial condition, operating results and prospects for the future.

The first principle is that the budget should be prepared in exactly the same form in which the accountants prepare the monthly statement of operations. This will facilitate comparison of the budget with the accountants' report and investigation in detail of any material differences between budgeted and actual amounts of income and expenses. Use of the "Uniform System of Accounts for Clubs" will prove very advantageous; it makes possible a comparison of one club's results with those of other similar clubs that use the same system. This then provides a guide in budgeting expenses—food and beverage costs, payroll, departmental expenses—by the ratios of other individual clubs or the averages of a large number.

The second principle is the analysis of sales by department. Departmental sales can be estimated closely on the basis of the preceding year and the present trend. Parties and special events always should be taken into consideration.

On the whole, the estimate of the income from the most important source, membership dues, should offer the least difficulty. Club members resign, as a rule, before their dues are charged to their accounts and billed, so that after the billing for the current period, the proportionate part of the dues for any month during the period may be determined with

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Golf Course and Grounds Expenses

<table>
<thead>
<tr>
<th></th>
<th>18 Small Country Clubs (Dues under $200M)</th>
<th>19 Medium Country Clubs (Dues of $200M-$300M)</th>
<th>13 Large Country Clubs (Dues of $300M-$500M)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Greens and grounds maintenance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll</td>
<td>$2036</td>
<td>$1893</td>
<td>$2787</td>
</tr>
<tr>
<td>Supplies and contracts</td>
<td>500</td>
<td>468</td>
<td>777</td>
</tr>
<tr>
<td>Repairs to equipment, course buildings, fences, bridges, etc.</td>
<td>286</td>
<td>201</td>
<td>334</td>
</tr>
<tr>
<td>Water, electricity and other expenses</td>
<td>190</td>
<td>167</td>
<td>292</td>
</tr>
<tr>
<td>Total maintenance exclusive of fixed charges</td>
<td>3012</td>
<td>2729</td>
<td>4190</td>
</tr>
<tr>
<td>Golf shop, caddy and tournament expenses—net</td>
<td>468</td>
<td>457</td>
<td>676</td>
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<tr>
<td>Golf cars—net</td>
<td>r665b</td>
<td>r535b</td>
<td>r721b</td>
</tr>
<tr>
<td>Total</td>
<td>2963</td>
<td>2740</td>
<td>4253</td>
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<tr>
<td>Deduct greens fees</td>
<td>767</td>
<td>640</td>
<td>1458</td>
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<tr>
<td>Net golf course and grounds expense exclusive of fixed charges</td>
<td>$2196</td>
<td>$2100</td>
<td>$2795</td>
</tr>
</tbody>
</table>

*The Uniform System of Accounts for Clubs is a textbook that is copyrighted by the Club Managers Association of America and can only be bought from them. It comes as a set of two books and is $8 for CMAA members, $13 for non-members.

**The table above includes data from a recent study by the accounting firm.
Time and again, we have worked with Downs Contract Division to create or match carpeting which will please the eye, yet stand up to the most rigorous use. Above are two notable examples of how we met the demands of two country clubs . . . as part of each club's redecorating program . . . and how we kept within their budgetary requirements, too. We can do the same for you with our top-ranking "foursome" — you, Downs, Acrilan acrylic fiber, and ourselves. When can we "tee off" together?

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Pro's corner

/A college degree in golf

by Anthony P. Patricelli

It is inevitable—within ten or twelve years—private golf clubs will expect their golf professionals to present a degree in golf.

Sorting will not drown out the steady, implacable voice of education and higher learning that has been heard throughout the land. The voice grows louder and more insistent.

The admonition, "Go West, young man," has become "Go to college, young man," whether it be in the west, east, south or north—but GO!

For many years, golf equipment and sportswear manufacturers have decried the golf professional's lack of business acumen and sophistication. It continues. "You have a captive market!" shouts the manufacturer to the golf professional. "All you have to do is display the merchandise in a prominent place and you have made." It's a cliche. Worse, it's a booby trap. There are far too many other factors involved.

It is time for the two great promoters of the game—the golf professionals and their suppliers—to declare a moratorium on charges and merchandising demagoguery and begin to plan together for the future—through higher education for the golf professional.

As in so many professions—medicine, law, engineering, architecture, dentistry—only higher learning can prepare young men for the ever-increasing demands of the future, in or out of the golf shop.

Today, it is not unusual for a club professional to be invited to address businessmen at a downtown club. It may be the Rotarians, the Lions or the Chamber of Commerce. Or the club professional may be invited to participate in a civic program, totally removed from golf. Or he may be required to attend a social function sponsored by a community cultural group (of which his club president or greens chairman is a member).

The variations are many and diffused simply because golf has penetrated every level of our society. Stratification demands versatility, higher education.

The present PGA business schools, although offering only truncated courses, do help to orient men (in golf) to various pro shop functions and responsibilities. (The author is familiar with the PGA business school curriculum. He created the original blueprint for a business school, and with Bob Kay, a Connecticut section PGA member, presented it at the 1955 PGA National Meeting in Atlantic City. As a result the PGA established its first school in 1956.)

However, we are concerned with the future—equating the club professional with his club members, many of whom are college or university-oriented. Today, there is a widening spectrum of new responsibilities for the club professional: social, business, civic and cultural. In short, he will have to be a "fuller man."

Thousands of club professionals live and work in a twilight zone of apprehension. Club administrations, greens chairmen change annually. And annually, the club professional must adjust to new administrations, personalities, ideas and responsibilities. Is he, will he, be mentally equipped to cope with these? The perennial abrasion goes on. It is the unusual professional who does not experience this trauma.

Is there a panacea? Hardly. But if we admit to the need for versatility and a multi-dimensional golf professional, then the solution can lie in only one direction, higher education (and also, in enlightened club members).

A UNIVERSITY DEGREE - B.G.

Bachelor of Golf. A young man takes the usual assorted courses, including the humanities, in his freshman and sophomore years. In his junior year, he begins to specialize or "major" in Golf—

to prepare him for a career as a club professional. (Note: his specialty courses are too obvious to list here).

When he receives his B.G. degree, he is thoroughly prepared to serve as an assistant professional. And if the PGA recognizes the value of such a background, the young man may become a Junior A or Class A member in less than the usual five years (or 32 points, including a session at the business school).

There is such an acute shortage of qualified assistants that the first graduating class with a B.G. degree would find itself deluged with offers!

Importantly, not only is our graduate in golf qualified, but he is also a multi-faceted man, the first of a new breed.

RULES MAKE IT A DREAM

Unfortunately, it is only a dream, a soap bubble that is instantly shattered by a few words in the Rules of Golf: "Definition Of An Amateur Golfer. Forfeiture of Amateur Status At Any Age. Rule 1-2. Professional Intent. Taking any action which clearly indicates the intention of becoming a professional golfer."

If at the end of his sophomore college year a young man declares his intention to become a professional golfer by planning to major in the profession in his junior and senior years, "He ceases to be an amateur," said Joseph Dey, Executive Director of the USGA, in a recent telephone conversation. Under the rule as written, Mr. Dey had no alternative opinion.

When pressed for further definition, Mr. Dey said, "You might say he is a non-athlete."

Neither fish nor fowl, our young man is non-amateur and non-professional. He lives and plays in no-man's land. He's a nonentity.

Briefly, one amateur rule stymies higher education for the entire golf profession. It explodes the educational explosion in Amer-
gloves

Get a grip when it counts

In the action world—people in motion take hold with a really confident grip.

When the right grip counts—insist on the best. Look for PROMARK SIGNATURE on gloves. The pro’s do...

It stands for quality . . . function . . . high fashion. They’re action styled...

created exclusively for golf professional shops

A world of activity in gloves

Styled & tested exclusively by

Doug Sanders

Choose the pro who knows clothes

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McGregor
A totally new, modern fashion/function glove line created solely for golf professional shops. First complete line of sports-action gloves made under an exclusive brand name...PROMARK SIGNATURE.

Widest range of brilliant colors and styles available. Bench-cut for surgeon-sensitivity and specially tanned to achieve a non-slip, maximum power grip.

<table>
<thead>
<tr>
<th>Series</th>
<th>Men's Styles</th>
<th>Ladies' Styles</th>
</tr>
</thead>
<tbody>
<tr>
<td>P-100</td>
<td>S, M, ML, L, XL</td>
<td>S, M, L</td>
</tr>
<tr>
<td>P-160</td>
<td>S, M, ML, L, XL</td>
<td>S, M, L</td>
</tr>
<tr>
<td>P-240</td>
<td>S, M, ML, L, XL</td>
<td>S, M, L</td>
</tr>
<tr>
<td>P-260</td>
<td>S, M, ML, L, XL</td>
<td>S, M, L</td>
</tr>
</tbody>
</table>

**Finest hand-sorted and selected deerskin leather.** Bench-cut. Dries soft, breathes, absorbs moisture. Wide, soft, double reinforced elastic keeps glove skin tight, eliminates binding. Sure grip. Snap fastener and contrast hem.


**Top-quality imported cabretta leather with elastic hem for snug fit.** Pigtex finish. Adjusting Velcro closing and contrast binding.

**High-quality imported pigtex cabretta leather with gauntlet top.** Double reinforced, soft elastic. Contrast hem.

<table>
<thead>
<tr>
<th>Color</th>
<th>P-100</th>
<th>P-160</th>
<th>P-240</th>
<th>P-260</th>
</tr>
</thead>
<tbody>
<tr>
<td>Black</td>
<td>Orange</td>
<td>Orange</td>
<td>White</td>
<td>Black</td>
</tr>
<tr>
<td>Purple</td>
<td>Red</td>
<td>Blue</td>
<td>Purple</td>
<td>Black</td>
</tr>
<tr>
<td>Green</td>
<td>Champagne</td>
<td>Green</td>
<td>Champagne</td>
<td>Blue</td>
</tr>
<tr>
<td>Yellow</td>
<td>Wheat</td>
<td>White</td>
<td>Yellow</td>
<td>Orange</td>
</tr>
</tbody>
</table>

**Suggested Retail Price:**
- $6.00 for P-100 series
- $5.50 for P-160 series
- $4.50 for P-240 series
- $3.50 for P-260 series

Promark SIGNATURE
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See the PROMARK SIGNATURE Golf Glove Catalog for complete range of styles and colors, as well as the imaginative 1969 merchandising and promotion program.
ica. And it nails the golf profession at the high school or college drop-out educational level. That is unilateral power. And it negates our national effort to raise career standards.

WHAT PRICE AMATEUR?

Is it possible in our 20th century America that one amateur rule or body can freeze the educational level of a rapidly growing profession? Is it ethical? It may appear to the layman that the USGA's reason for maintaining its stoic posture is the preservation of its keystone—integrity.

Let us examine it. On one hand, the USGA limits an amateur's prize to a "retail value not exceeding $100." On the other hand, it allows an exception worth thousands of dollars: part of the amateur status rule reads: "Exception: A scholarship or grant-in-aid awarded and administered by the establishment (college) concerned and not in excess of commonly accepted educational expenses are defined by the National Collegiate Athletic Association." Obviously, the rules create a double-standard.

Of course, the frosting on the cake is the paragraph in the "Rules" that precedes the above. The paragraph strictly forbids "... accepting the benefits of a scholarship ..." Here it is: "12. Scholarships. Because of golf skill or golf reputation, accepting the benefits of a scholarship or any other consideration as an inducement to be a student in an educational establishment." The contradiction is quite obvious. Would a college award a scholarship or "grant-in-aid" unless the young man did possess unusual golf skill? To put it affirmatively, in the USGA's own words—scholarships and grant-in-aids are awarded "Because of golf skill or golf reputation ..." Can there be any other reason?

No effort is being made here to belabor the rules of the game or the amateur body. The USGA has made many valuable contributions to golf. Rather, archaic rules must not stand in the way of educational processes or the natural and honorable growth of the golf profession.

Reluctantly, it must be stated that the USGA actually transforms honest young men into dishonest young men. Shocking, but true. Here's the classic example: a promising college golfer, winner of many amateur titles, is asked by the press if he intends to "turn professional."

Horrors! Of course not! He thought never crossed his mind. Yet the young man knows, his friends assume, his golf coach believes, his fellow golfers suspect, and golf writers KNOW that he has no intention of doing anything BUT going on the PGA golf tour!

The sham must be lived. Our honest young man must disclaim such an intention or else face forfeiture of his amateur status.

THE TRUTH - WHERE IS IT?

It is time that transparent accommodations and deceptions be replaced by honest, realistic rules.

Geoffrey Cousins, English author of Golfers At Law, that highly informative and oftimes amusing book on the history of the rules of the game, ends his treatise with this statement: "The rules, as I have tried to show, have their roots in tradition, but are now operated in a great democracy of golf in which plain speaking and plain dealing are alike essential ... that the rules are not just a collection of regulations in a closed book, but a living code followed and honored by every man, woman and child playing on the links." Amen.

THE SOLUTION - WHERE IS IT?

The USGA must face its responsibility and acknowledge that its present amateur status rules are contradictory, and equally important, constitute a roadblock to higher education for the golf profession. The "Rules" have always been subject to change.

Again, Geoffrey Cousin stated in Golfers At Law, "Now it remains to look at the future and see what the rules are likely to become. Because no one, with the history of the last two hundred years in mind, can believe in the

immutability of the present code. The old rules were destined not to endure in all time coming, and the present rules must change—if not in this decade, then in the next. And all thinking golfers ought to ask themselves the question: How must they change? What in fact do we want in the Rules of Golf?"

Here is ample authority for change, but we cannot wait from one decade to the next. The need exists now.

AN ALTERNATE SOLUTION

If the USGA fails to act, then the resolution of the problem lies in the hands of the PGA, and specifically, the Connecticut Section, PGA.

Recently, I proposed a complete blueprint for higher education for the golf professional to the members and the executive committee of the Connecticut section. They concurred. Exploratory discussions with officials of the University of Hartford revealed that they were interested in working with the section with a view towards the establishment of a curriculum that would prepare a young man for a career in professional golf.

The problem of forfeiture of amateur status was raised. I suggested an honest and forthright solution, as follows: do not abridge the rule—merely disregard it; when, after his sophomore year, the young man declares his intention to pursue a higher education in golf, invite him to live in your house (the Connecticut section). Allow him to play in professional and pro-am events, as a professional, it's a fine way to meet and know professionals, and vice versa. Create a special section membership classification for the so-called undergraduate "non-amateur," and if these changes require re-writing section by-laws, rewrite them, it has been done many times; and if the young man is from another section, request the national PGA to send out a bulletin to all sections suggesting that similar privileges be granted in all sections.

It is a simple, uncomplicated and thoroughly honest solution, which, let it be said, was enthus-
grounds maintenance. light hauling. or park improvements. You name it. Harley-Davidson Utilicars can handle it. what’s more, they cost less to own and operate. gasoline and electric Utilicars can be custom built to perform a wide variety of jobs. and they’re available with turf-protecting or road-hugging tires. a simple, easy-to-operate ignition device shuts off the engine on our gasoline car as you lift your foot from the accelerator. eliminates gas-wasting idling. the automatic transmission also eliminates needless shifting and any possibility of tearing up the turf and the transmission. Service? It’s just around the corner, thanks to our nationwide network of servicing dealers. for the complete story about cost-saving gasoline and electric Utilicars, see your harley-davidson dealer first chance you get, or write: manager, commercial car division, harley-davidson Motor Co., Milwaukee, Wisconsin 53201.

jack-of-all-trades

new steering wheel is offered as optional extra. provides 8.7" turning radius. fourteen other useful Harley-Davidson options available.
Now there's a new way to hold everything a golfer needs before he starts a round of golf. Mount the TEE-CADDY at the 1st and 10th tees, or the 2nd, or any other tee where it is needed...it conveniently holds scorecards, pencils, tees and matches... right where the golfer needs them. The all metal TEE-CADDY has four spring-loaded doors that keep them closed when not in use... keeps out wind and water. Easily mounts on standard size pipe (not included). The TEE-CADDY comes in a handsome taupe finish with black doors but it can easily be painted to match club colors if desired.
Attention is on details in slacks. Haggar places self belts off to the side; adds slanting Western pockets.

“T"he early bird gets the worm,” and this year golfwear buyers, who have already begun ordering for their resort and spring racks, know that the “worm” is a delightfully refreshing and imaginative array of new golf clothes. For these club pros as well as those who are ready to embark on the buying game, there appears below a helpful guideline to the positive trends in resort/spring ’69 golfwear. A partial list of manufacturers with highlights of their lines—both new and trend-following. (Prices are suggested retail.)

Because some lines were not ready for viewing by deadline, a follow-up article that will include a forecast and suggestions for spring/summer ’69, will be run in the January issue of GOLFDOM.

Texture, stretch and color provide the big stories for golfwear ’69. Knits, which guarantee the necessary stretch for active sports-wear, yet insure neatness, should be closely watched. They are invading the men’s slack market in such force that it will be hard to believe at next season’s end that knit slacks hardly existed last year. Washables are everywhere and now include many boucle and alpaca golf sweaters. Soil resistant coatings are being added to many of the new fabrics, and buyers should look for a label indicating this treatment.

Color charts are overflowing. Red, white and blue is not losing its impact even in an overworked Olympic and election year, and this combination looks promisingly big for next spring. Yellows are bold and bright. Greens and reds and oranges are clear. Rhubarb is coming on strong for those men too timid for the vivacious pinks. Apricot and peach join the standard pastels. The browns have subsided a little (probably until next fall), but appear gaily with black in patterns. Watch for white. Long a tradition on the tennis court, it is invading the golf course. Stripes, checks and bold florals find their way into men’s slacks where bold prints dominate—distinctive and refreshing.

Coordinating is a big and successful game with many of the manufacturers. Color-keyed charts and special “programs” provide the club pro with helpful hints on buying and setting up stock as well as later-on suggestions for customer selling.

WITHIN THE LINES . . .

Gino Paoli offers a new dirndl skirt attached to a pair of shorts ($23). The skirt is slit up the middle to the waistband and outlined in a contrasting color. As is usual at Gino Paoli, the skirt coordinates with a choice of blouses, a blazer, hat and gloves. All the over-the-head pull-on shirts at Gino Paoli have long back zippers (even the v-necks) for more convenient accessibility. Gingham is everywhere as the total look or just for trim. A short, pant jumpsuit covered by a wrapskirt ($33) is a new idea and perhaps an answer to a game of golf followed by a set of tennis.

Koret of California has a separate resort line. Low, low hemline pockets on a culotte skirt ($14) could be used advantageously in carrying a scorecard. White forms the background for a number of interesting prints at Koret.

Catalina, Inc. also has a separate resort line with strict emphasis on red, white and blue with a bright, clear yellow added for good measure. Catalina also shows knit tops textured in various patterns. V-neckline emphasis, important in the general fashion picture, but especially popular among golfers who like the freedom it allows, can be seen in this firm’s vests, shirts and pull-over sweaters.

International Golf Accessories, distributors of Allen Solly shirts, has added to its collection a lisle cotton mesh golf shirt with the traditional placket collar and open sleeve. This shirt will be available in blue, citrus, orange, green and white. Merino wool turtlenecks and cardigans in a multitude of colors have also been added to the line. New colors in both men’s and ladies’ shirts come up as citrus yellow, parakeet green and teal blue.

Country Club Sportswear has a new grouping of shirts of Trevira

Continued on page 44