

Clubs with the finest bag storage service use the most modern racking equipment . .

BAG RACK

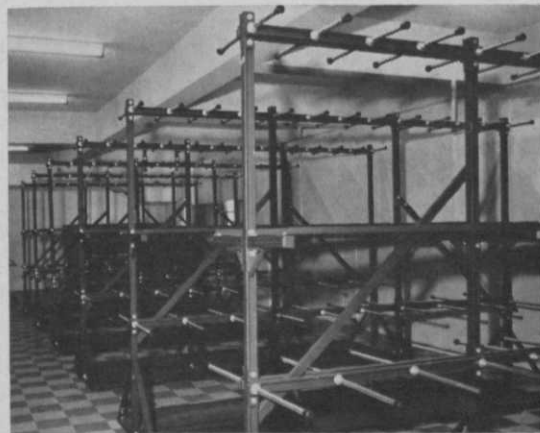
VERTICAL BAG STORAGE SYSTEM
EASIER • QUICKER • SAFER



Completely adjustable in height
and width for individual bag.

Provides ready visibility and
proper ventilation • Prevents
mildew • Ends Spilling • Pro-
motes neatness • Precludes
misplacement and mix-ups •
Eliminates scuffing and torn
pockets • Reduces handling
costs.

At left: BAG RACK system in ser-
vice at the Evanston Country Club,
Skokie, Illinois.



Durable as they are efficient . . .
made of heavy gauge steel channel
with ventilating shelves of "dimple-
perforated" steel. Fully adjustable
for future area changes. Never
warp or wear out. Will never be
outdated.

At left: BAG RACK installation at the
Palm Beach Gardens, Fla., club shows
sturdy construction.

Write for descriptive literature and
prices on Bag Rack equipment.

SOME OF THE MANY CLUBS THAT HAVE MODERNIZED WITH BAG RACKS

ARIZ.: Mesa CC.; CALIF.: Canyon CC.,
Tamarisk CC.; CONN.: New Haven
CC.; FLA.: PGA Nat. GC., Seminole
CC., Jupiter Island CC., North Dade
CC.; GA.: Cherokee CC.; ILL.: Evans-
ton, Glen Oak, Midlothian, Knollwood,
Northmoor, Rockford, Olympia Fields
and many more. Others in Michigan,
Minnesota, New Jersey, New York,
Ohio, Penna., Rhode Island, Texas and
Washington.



"RACK YOUR BAGS — NOT YOUR BRAIN"

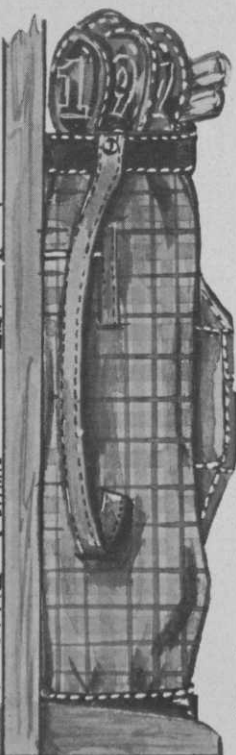
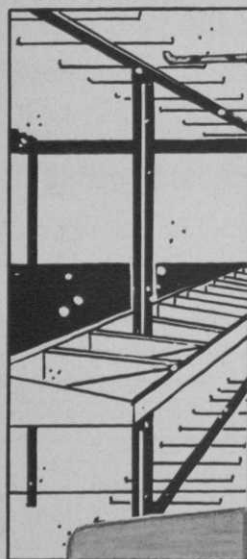
BAG RACK

Trade Mark Registered
PRODUCTS

NORMAN G. COPLAND & Associates
Div. Steel Sash Service, Inc.

1300 Rand Road, Des Plaines, Ill. 60016 299-7735

NEW BAG RACKS



INCREASE EARNINGS AND SAVE SPACE

*Service is in sight
with vertical bag racks*

Your club members will appreciate the extra convenience and service that only Stafford Vertical Bag Racks can offer. And, like pro shops across the nation, you can profit from the 40% additional space (compared to other storage systems) this rack makes available. Additional benefits are:

- Wear and tear of golf bags is completely eliminated
- Damp bags dry faster—no mildew
- Faster, easier storage
- Provides a neat appearance
- Easy to install

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THE A. G. STAFFORD CO.

2006 Allen Ave S. E. • P. O. Box 287 • Canton, Ohio
Phone 453-8431

Marvin H. Ferguson of the USGA green section was moderator of a problem-solving clinic for supts., with Jim Latham, Stan Frederiksen and Ed Shoemaker serving as panelists. The supts. also were conducted on a tour of the university course by Supt. Claude Turner.

19 Exhibits at Ohio

At Ohio State University, 19 exhibits included displays and discussions of bentgrass varieties and management by R. R. Davis, weed problems by E. W. Stroube, diseases of turf by Robert E. Partyka and H. A. Runnels, crabgrass control by D. E. Herr, managing tall fescue-Kentucky bluegrass by K. L. Bader, types of mowers and height of mowing by Gordon J. Ryder, and production of quality sod by George R. Gist. Manufacturers also exhibited mowing and sweeping equipment, aerators and thatch removal machines.

An inside program was held during the afternoon. One of the speakers was Gene Nutter, executive secretary of the GCSA, who discussed the cost of golf course landscape and turf operations. L. C. Chad-

wick, professor of horticulture at OSU and the Ohio Agricultural Experiment Station, was chairman of the OSU conference.

Cleo Interrupts Meeting

The University of Florida, Gainesville, held its twelfth turfgrass conference late in August. The conference ran for three days but many of the supts. were forced to leave after the second day because of the possibility of damage to their courses from hurricane Cleo.

G. C. Horn, chairman of the conference, Gene Nutter, GCSA executive secretary, and John F. Cabler, University of Florida professor, teamed up to deliver a three-part speech on weed identification and control.

1966 Curtis Cup Match

The 1966 Curtis Cup match between teams of women amateur golfers from Great Britain and the U.S. has been scheduled for July 29-30 at Virginia Hot Springs Golf and Tennis Club in Hot Springs, Va.

MAY WE DEMONSTRATE THE EFFICIENT, RUGGED

Club Car

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See For Yourself Why Club Car Is The Fleet Operators BEST PROFIT MAKER!

Club Car's 96% efficient motor unit . . . super-smooth speed change switch . . . tough, all-aluminium aircraft type frame . . . beautiful but rugged fibreglas body . . . unmatched stylish good looks with comfort and safe-

ty built in . . . plus many other advanced engineering features guarantee you top performance, money-saving economy, greater dependability and TOP PROFITS! Let us prove it, no obligation.

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GOES MORE THAN 100 HOLES
WITHOUT A RECHARGE!

Stevens Club Car Division
Box 897, Augusta, Ga.

Please arrange a Club Car demonstration for us at your earliest convenience.

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CLUB _____

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CITY _____ STATE _____

Swinging Around Golf

(Continued from page 30)

manager at Stamford (N.Y.) GC to be pro-supt. at the new College GC, Delhi, N.Y. . . . National Golf Day, 1964, had 3,555 men out of 67,161 beating the Boros-Nicklaus best score . . . Of the 6,500 women contestants there were 1,119 winners . . . Proceeds of more than \$76,000 were best in years . . . Many professionals and National Golf Fund officials say credit for the increased interest and revenue in National Golf Day was due to activity of assistants who were told at PGA Golf Schools about the value of Golf Day income to various golf educational and welfare operations.

H. Francis Shuster now general manager North Palm Beach (Fla.) CC . . . Shuster formerly was pro-manager at Harbor City CC, Eau Gallie, Fla.; Pinecrest CC, Largo, Fla., and Lincoln Greens CC, Springfield, Ill. . . . He has a great bunch of teammates at North Palm Beach: Ben Hartie as pro; Al Polagyi as associate pro and Mrs. Polagyi in the shop . . . Al Bryant is grounds supt. and Buddy Baarcke as swimming coach and pool manager.

Carlson Farms CC, being built at Greensboro, N.C., has hired Ronny Thomas as its pro . . . Pete Hessemer now pro at Willow Wisp CC in suburban Houston, Tex. . . . Phil Martignetti has switched from Maplewood (N.H.) CC to pro job at Pinewood G&CC, East Holden, Me. . . . Tim Lyles from pro job at New Bern (N.C.) CC to McCormick (S.C.) CC . . . Fred Thacker to be pro at 18-hole course tentatively labeled Pebble Pines, designed by Robert Trent Jones, and being built on Monterey peninsula . . . Pebble Pines will open in 1965 . . . Jack Gibson now pro at Kenosha (Wis.) CC succeeding Bob Whyte, retired . . . Bill Eggers now pro at Bayou CC, McMinnville, Ore.

Extension of Senior PGA championship to include Canada and Mexico will bring some experts to compete with U.S. and British Seniors . . . Several Canadians may be contenders but Mexican senior pro talent, if of international competitive class, hasn't showed its hand yet . . . Tom Crimmons of Schieffelin & Co., U.S. rep-

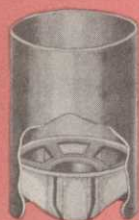


The Trembling Twenty, a Portland, Ore. golf association, dedicated the 1964 Portland Open, played in September, to Robert A. (Bob) Hudson, who has done so much in promoting the game in the Northwest. Hudson started the Open in 1944 and was instrumental in bringing the 1946 PGA, 1947 Ryder Cup matches and 1955 Western Open to the Oregon metropolis. Bob was the first winner of the golf writers' Richardson award and is or has been a director of the PGA, Western Golf Assn. and the Pacific Northwest GA. He's also the only American ever elected an officer of the British PGA.

representative of Wm. Teacher & Sons, Ltd., PGA Seniors tournament sponsors, says remarkable golf played by some Senior club pros in the PGA Seniors has compared so well with golf of the senior tournament specialists it has lengthened pros' active business careers at clubs.

Gerald Dearie, Sr., now supt., Riverwoods CC, Deerfield, Ill. . . . Jerry was supt. at Medinah (Ill.) CC, then retired and was succeeded by his son Gerald F. Dearie . . . Jerry, Sr., too vigorous and young to retire, and one of the best in the course maintenance business, changed his mind about taking it easy.

PGA has renewed its lease on main office quarters in Dunedin for another year . . . Eyebrows of sportswriters and amateur golf association and club officials were raised when the PGA decided to have its annual meeting at the Las Vegas Green Felt Jungle . . . Critics say the decision indicates pro golf might use the



GF3-30 KUP

... of high impact plastic with full, deep ribs to effectively prevent breakage and hold the longest flag-poles securely. Lustrous white finish. 9 per carton.

\$2.25 each

GF9-01

PRACTICE GREEN KUP

... same high quality construction as above. 9 per carton.

\$1.95 each



GF3-41 KUP-SETTER

... sets cup exactly 1" below green surface. A rugged, one-piece, lightweight alloy casting. 1 per carton.

\$4.25 each

GF3-40 KUP-PULLER

... no moving parts to wear out. All steel construction, yet lightweight and low cost. Natural silver finish.

\$2.50 each

GF2-01

ALUMINUM TEE MARKER

... made from a special aluminum alloy noted for its durability and weather resistance. Available in numbers 1-18. 9 pair per carton.

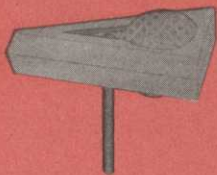
\$2.50 pair



GF2-02 TEE MARKER

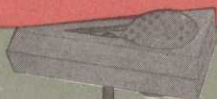
. . . of high-impact plastic in red, white, blue or yellow molded-in colors. Unnumbered. Cannot rust, rot, corrode, discolor, or warp. 18 per carton, single color.

\$1.10 each

**GF9-06 NUMERALS**

. . . Specify, if desired. White numerals, 1" high on 1¼" x ¾" black, pressure-sensitive decal. 9 per pkg., single digits only.

\$.45 pkg.

**GF9-02 PRACTICE GREEN MARKER**

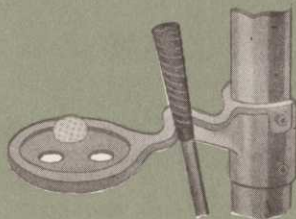
. . . of modern, high-impact plastic with a slim steel rod and lightweight alloy base. Molded-in red, unnumbered. 9 per carton.

\$2.30 each

**GF8-03 KLUB-KADDY**

. . . a husky, lightweight alloy casting, attaches to washer stake. Natural silver finish. 9 per carton.

\$2.15 each



"BAK-9" BALL WASHER

CDC brings back, by popular demand, the old, familiar paddle washer . . .

- Same quick cleaning action
- Same economical, trouble-free, long-lasting service
- Same Nylon or Bristle Brushes
- Painted White with Red Paddle
- New Attachment permits mounting on any 1 1/4" diameter pipe

\$11.52**"REGULATION" BALL WASHER**

- Improved Paddle Action
- 30% Faster Cleaning
- Weather and Wear Resistant
- Low Cost
- Maintenance Free

Formed aluminum case, molded nylon paddle, nylon brushes and stainless steel shaft assure perfect cleaning action and virtually maintenance-free operation. Handy drain plug and dirt reservoir. Mounts singly or "piggy-back" on any 1 1/4" pipe.

\$18.75**THE "FORESOM" BALL WASHER**

- Swift, thorough cleaning action (up to 8 balls at a time)
- Weather-resistant case
- Improved oilless bearings
- Dirt-collecting reservoir with drain-out plug
- Negligible maintenance

Drop as many balls into the "Foresom" as you wish before the first ball completes its cycle through the washer . . . it won't jam . . . each ball will be washed as quickly and completely as a single ball.

\$25.00**ALUMINUM DATA PLATES**

Chrome numerals fasten to a new aluminum alloy data plate. Secure to pole below any Lewis Washer, with two set screws, using a 3/8" socket head wrench. 9 per carton.

\$4.50 each

All prices are F.O.B. Watertown, Wisconsin.

**CONTAINER DEVELOPMENT CORP.**

415 Monroe Street

Watertown, Wisconsin 53094

Shipment within 24 hours from receipt of order.

FIBERGLASS FLAGPOLES

- flexible
- lightweight
- non-corroding
- last for years
- economical
- low maintenance

Available in 5, 6, 7, and 8 ft. lengths. Lengths to 12 ft. on request. Molded in permanent white, striped with red or black.

\$4.26 each
7 ft. length

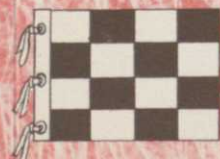
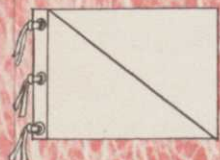
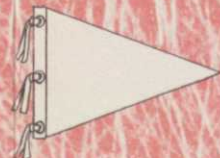
Packaged 9 per carton. See your dealer for delivered prices.

TOP ASSEMBLY: Of hardened aluminum to resist corrosion and reduce wear. Secured to pole with knock-out pin. Top assembly must be removed before swivel, for protection against theft. **ALL-TITE SWIVEL:** Secured to top assembly with special washer and screw. Die formed with $\frac{1}{32}$ " variation maximum. Electro-galvanized, smooth finish. **METAL FERRULE:** Extra long shank reduces tendency to ride out of cup.

FLAGS:

As low as \$6.50 per set of 9 . . . of the highest quality cotton . . . extra close weave and tightly twisted threads to reduce tendency to fray-out. 100% nylon flags have fly ends hemmed with nylon thread, with two needles and bar tacked at each end. All flags complete with canvas heading, three metal grommets and tie tapes.

- ✓ COTTON OR NYLON: plain (4 colors)
numbered (3 colors)
- ✓ COTTON PENNANT DIRECTIONAL:
red and white
- ✓ COTTON DIAGONAL DIRECTIONAL:
red and white
- ✓ COTTON CHECKERED DIRECTIONAL:
yellow and black
orange and black



CONTAINER DEVELOPMENT CORP.

415 Monroe Street

Watertown, Wisconsin 53094

Dealers throughout the U.S.A. and Canada

sophisticated judgment of pro football and pro baseball . . . They also say Las Vegas may not have made a smart move for if pro golf ever has a gambling scandal Las Vegas will be blamed for leading the pros astray . . . However, for good and urgent reasons a place outside of Florida had to be selected and the Sahara at Las Vegas, where numerous business conventions are held, came up with a good proposition . . . PGA breathing easier at not getting the year's city, county and state bills of \$60,000 on the Palm Beach Gardens plant . . . Or the bill for interest on \$1,000,000 building loan . . . Or the operating deficit.

Rarely have PGA national and sectional officials been given credit for the work they have done and are doing in directing, without pay and seldom with adequate time available, the business of pro golf which is much bigger annually than the business of pro football or pro baseball . . . Furthermore the pro golf business is more complicated than baseball or football business due to the relationship between pros and their members and other employers . . . Complex pro golf business problems have to be handled in a few hours of sectional meetings and a few days of a national meeting, often with inadequate information . . . Increase in information from national officers this past year has been followed by improvement of communications between sectional officers and members, hence general businesslike understanding of pro problems.

Tam O'Shanter CC at Niles, Ill., site of the late George S. May's World Championships and of the 1964 Western Open, a 125 acre layout sold to midwestern buyers for \$5,000,000 . . . Names and plans of new owners were not disclosed in broker's announcement of the sale . . . Plans for holding 1965 Western Open at Tam O'Shanter, at a date to be set, had been made by Western Golf Assn. but now depend on the new owners.

Jack Nicklaus lauded by sales and advertising executives for starring in programs for pepping up sales staffs and developing customer goodwill . . . Golf headliners usually are cooperative and resourceful in this department of their exhibition work, but young Nicklaus is



Harry Adams, who was given a testimonial dinner in Chicago a few weeks ago, directed that proceeds from the affair be turned over to the Western Golf Assn. for its Evans Scholarship fund. Adams is shown in the center of this group. He is surrounded by Norm Copland, chairman of the dinner, and Harry Pezzullo, president of the Illinois PGA (seated) and Herb Graffis of Golfdom and Bob Rickey, MacGregor vice president. Adams, a one-time professional, has been the Brunswick-MacGregor sales manager in the Chicago area for many years. When he was a quarterback with Wheaton (Ill.) High School, Harry used to hand off the ball to Harold (Red) Grange.

the best of them all, according to the experts who arrange these merchandising side shows of golf.

Golf businessmen on Pacific Coast are saying the Los Robles Greens course of the Janss Investment Co. at Thousand Oaks, Calif., is one of those rare great layouts that was perfectly finished before there was member or guest play allowed on it . . . Ed Janss, boss of the outfit, and friends played the course for nearly eight months before he and his golf director, Don Payne, pronounced the course perfect for opening.

Forgans of St. Andrews is for sale by Spalding as Spalding is concentrating its European manufacturing operations in its plant in Northern Ireland . . . Tom Scott, editor of Golf Illustrated of London, says: "Already the site (facing St. Andrews' 18th green) has been considered by a hotel group." . . . Forfans was started by Hugh Philp, "the prince of clubmakers," in 1812 and taken over by his nephew, Robert Forgan, in 1852.

University of Missouri slates ceremonies for Oct. 12 at which the late Hor-

(Continued on page 131)

**Now — direct from
factory to you!**

**DOW FINSTERWALD
& MICKEY WRIGHT
GOLF JACKETS**

NATIONALLY
ADVERTISED

GRAIS
ORIGINALS



We've set up a new Pro Shop Division selling direct from our factory at prices that mean more profit for you!

Illustrated: New "Golden Trophy" Range in Dow Finsterwald & Mickey Wright Golf Jackets. 65% Vycron, 35% cotton poplin, with Syl-Mer Silicone finish. New longer length prevents hiking up. Stretch nylon bi-swing for free action. Bold-stitched contour collar. Zipper fly front, zipper tee pocket, roomy slash pockets. 5 colors!

Men's Sizes 34 to 46, Retails \$13.95

Ladies' Sizes 8 to 20, Retails \$13.95

Other styles available. For information, write—

Bill Brown, Sales Manager

PRO SHOP DIVISION

RUBIN GRAIS & SONS

325 S. Wacker Dr., Chicago, Ill. 60606

Southern Cal GCSA Holds First Superintendents' Tourney



Sheldon G. Pooley (r), Victoria CC president, accepts plaque from Dave Mastroleo.



Harry Cirata



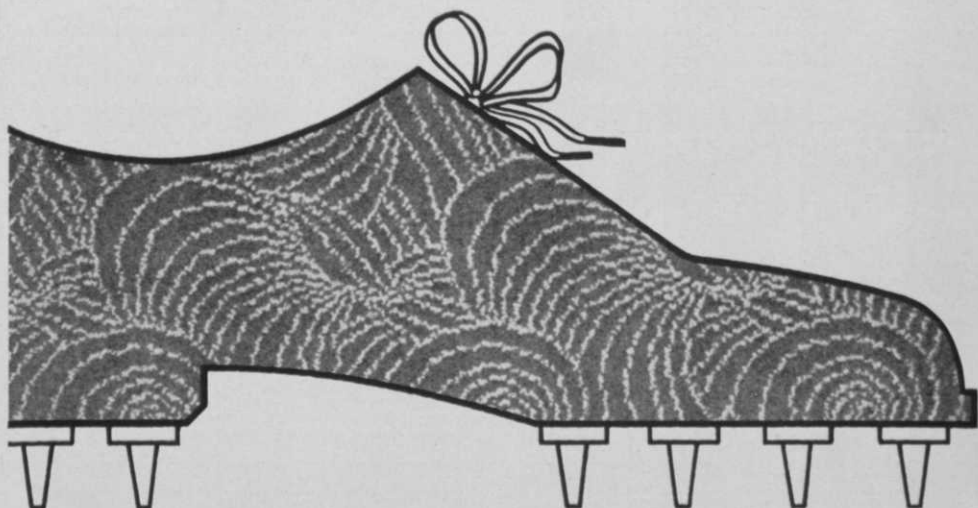
Ed Teffeteller

After a few false starts, some politicking and finally, deft handling of the details, Southern California GCSA staged what is believed to be the country's first Greenmasters' Invitational late this summer. The tournament, which attracted close to 150 turfmen in the Los Angeles area, was played at Rod Barker's Victoria CC course in Riverside.

The 18-hole event was played from a shotgun start. Three firms which manufacture professional equipment donated one ball to each player while a perpetual trophy was provided by a turf supply company. A half-dozen contestants' wives were in charge of the scorekeeping and computation of handicaps. The Victoria chef baked two special cakes for the affair, one a replica of the 9th green and the other, the 18th.

Harry Cirata, supt. of Canyon CC, Palm Springs, and Ed Teffeteller, supt. of Lakeside in North Hollywood, tied for low gross honors with 74s. Dave Mastroleo of Fox Hills had a net of 65 and Jerry Krueger of Redlands GC, a 69. Prizes ranged from an electric drill to a case of oranges, imported especially from Florida for the tournament.

**Spikeproof carpets
painstakingly engineered
for one purpose: to
wear for years wherever
spikes are used**



Isn't it terrific that these carpets are also beautiful, comfortable, inviting and appealing (custom woven in *your* colors)—and so easy to maintain? Select from one of the industry's most extensive libraries of designs.

Why carpet locker rooms? For greater warmth, luxury, sound-absorbency, protection against slips and falls, and (*we can prove it*) long-range economy.



Philadelphia
**COUNTRY CLUB
CARPETS**



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**Mail
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for free carpet sample

Philadelphia Carpet Co. (Commercial Division)
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Please send me a free sample of your spike-resistant carpet, and booklet on how carpet cuts costs. No obligation, of course.

Name _____

Club _____

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you only need $\frac{1}{3}$ THE INVENTORY

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TINGLEY

RUBBER CORPORATION

GOLF RUBBERS

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EST. 1896

FOR MEN & WOMEN



MEN'S GOLF RUBBERS

4 sizes fit perfectly over all men's shoes sizes $6\frac{1}{2}$ to 13 suggested list price in brown or black, \$3.95



WOMEN'S GOLF RUBBERS

5 sizes fit all women's shoe sizes and widths suggested list price \$3.50 NOW AVAILABLE IN BRIGHT RED, brown and black.

DISTRIBUTED BY A. G. SPALDING & BROS., INC.

Working Records

(Continued from page 40)

full on an account this old are at best remote.

Prepaid expenses: (Such things as insurance) and accrued liabilities (possibly unfilled teaching contracts with players who have made advanced payments). Probably you have few of either of these.

Working capital: Subtract current liabilities from current assets.

How to Use Records

Records are most useful when you compare them with something else.

You can compare your records to figures for prior periods (to see where you're going), to budget plans made earlier (to see if you're meeting your objectives), or even to industry statistics obtained from trade magazines and associations (to see how your shop stacks up with others).

Things You Find Out

With monthly records, these measuring devices become apparent:

1. Total volume of sales returns. If too high, or increasing, you may be selling

inferior products. Or you or your assistants may be applying too much sales pressure and customers return goods they didn't really want anyway. (This happens even in pro shops).

2. Average value of each sales transaction. (Divide total sales by number of transactions). Too low or decreasing figures mean you're not selling as effectively as you should. Maybe you're missing those combination sportswear sales.

3. Overdue accounts as a percentage of all accounts receivable. If too high, your credit granting policies are too liberal.

With your annual or semi-annual records use these measurements:

1. Inventory turnover. (Cost of goods sold divided by the average of opening and closing inventories.) This ratio indicates how well you are utilizing your inventory investment. Different products will have different "ideal" ratios, of course, but for most items in a pro shop you should have a rate of turnover of perhaps 3 to 6 times a year. A decreasing, or already too low figure, indicates you are buying the wrong types of products, or that your sales staff is pushing some

STOP BALL MARKS ON GREENS

Deep or shallow ball marks can now be a putting hazard of the past.

If only 20% of the approach shots hit the greens, it would total thousands of ugly ball marks per green, each year.

The golfers who wait for the Superintendent and his men to do this expensive repair job will continue to putt over the shallow and deep ball marks.

Remember these holes must be repaired a few minutes after they have been made. Your Superintendent does not have enough money or men to repair ball marks as soon as made.

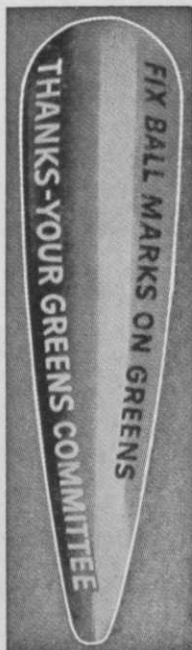
This and other years, be kind to those beautiful greens, your fellow golfers and that proud and hard-working keeper of the greens, Your Golf Course Superintendent.

Prices: For plain or imprinted as shown — F.O.B. Des Moines, Iowa —

1000 — \$65 500 — \$35 250 — \$20

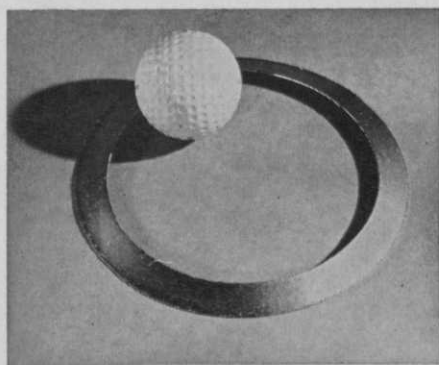
Ten percent of order in small individual envelopes with printed directions. Extra envelopes one cent each. Ten dollars extra for imprinting name of firm or club. Limit of 26 letters and spaces for upper; 29 for lower line.

This tool made and sold by a Golf Supt. of 33 yrs. experience.



ACTUAL SIZE

WOODSIDE GOLF & PARK SUPPLY CO., Des Moines 13, Iowa



Superintendent's Labor Savers!

CUP-LESS

"Since using cup-less rings our practice greens have been in perfect condition!"

Supt., Woodside G.C.

The NEW, practical practice putting target rings. . .

Easy on greens—Easy on Golfers!

- Eliminate constant cutting and recutting of putting cup holes on practice greens.
- Eliminate player stooping and bending to remove balls from putting cups.
- Eliminate concentration of turf wear and tear on practice green surfaces.
- Allow players to choose their own practice putting lines.
- Get more mileage out of practice putting greens — save on maintenance costs!

CUP-LESS practice putting target rings have inside diameter of $4\frac{1}{4}$ inches (same size as regulation putting cups), are easily moved with putter blade to any location on green — spreading traffic wear and tear over entire green surface instead of localizing it. . .

Packaged in dozen lots

1 doz. . . \$10; 2 doz. . . \$18

Shipments prepaid

Capri

GAS AND ELECTRIC GOLF CARS

The Capri Story 1965? It's one of sleek beauty, quality construction (no skimping here) and a feeling of elegance . . . a ride unmatched at any price. But with all of the Capri deluxe features, Capri cars are still competitively priced.

*Distributors' Inquiries
Welcome*

Literature available on request.



CAPRI MANUFACTURING COMPANY • 1821 Columbus Ave., Dept. M, Springfield, Ohio

lines, ignoring others. If you are buying incorrectly, you could face a big loss if prices fall in items in which you are overstocked.

2. Bad debts as a percentage of sales. This figure ordinarily should not exceed 2 or 3 per cent, or possibly in a pro shop should be lower.

3. Working capital ratio. (Current liabilities versus current assets). For example, with current liabilities of \$5,000, and current assets of \$15,000, your ratio is 3 to 1. Traditionally a 2 to 1 ratio is considered healthy. Anything less means you may have difficulty in meeting creditors' demands for payment.

4. Return on investment. (Net income for the year expressed as a percentage of net assets at the beginning of the year). This is a measure of overall profitability. It should be compared with returns in other years and possibly with other business fields.

If you pay yourself less or more than it would cost to hire a comparable pro, subtract or add back the difference to net profit before making the calculation so your answer will be realistic. For in-

stance, you pay yourself a salary of \$8,000, but it would cost \$10,000 to hire a comparable manager from the outside. Subtract the \$2,000 difference from net profit so that you'll get an honest indication of what profit you're actually making. Do the same thing (only adding back rather than subtracting) with any special expenses or allowances you allow yourself, but to which a manager wouldn't be entitled.

Spain's Soto Grande

(Continued from page 76)

during the summer so soil moisture can be controlled.

The greens on the short course have been planted to Gilgreen. Overseeding for the winter season is not complicated because winter weather is moderate. Although the formal opening is scheduled for spring, the short course should be in play now.

Has Automatic Water

Soto Grande is unique in another respect. It has a very fine completely automatic water system so that there will be