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Golfdom sizes up...



Records are made to be broken in business as well as sports. With the January issue, our small page size will go the way of the four-minute mile and match-play championships. GOLFDOM will then be a standard size, eight and a half by eleven inch magazine. Why the change after 41 years of successful service to the golf industry? Because the golf industry is growing at the greatest rate in its long history, and, because we too are now in the space age, we need more space—more space for pictures, more space for strong, in-depth editorial, more space for our advertisers to tell their story to GOLFDOM's readers. In short, we need more space to do a better job of servicing the key people in the booming golf market.

Much of the change in the golf market is the direct result of trends that GOLFDOM spotted and developed for the betterment of operations and services at private golf clubs and fee courses, both public and private.

Superintendents will remember those early articles on better planning to get courses in play earlier in the spring, just as they saw the steady campaign in GOLFDOM to win for superintendents the economic and professional status they so richly deserved.

Professionals will remember the continuing educational campaign in GOLFDOM that had much to do with making pros the highly successful merchandising specialists of today—no longer dependent on the income derived from the teaching tee.

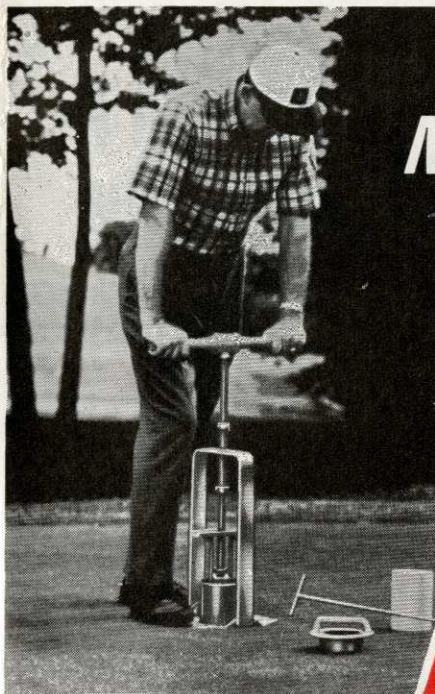
Managers will recall how GOLFDOM early saw that the effects of frozen foods, labor shortage, higher club costs and more programs for members' families would mean in clubhouse management and architecture. Many managers now have the title of General Manager as the result of a trend GOLFDOM forecast and endorsed to the hilt.

The golf businessman—club owner or officer, professional, superintendent or manager—has to keep well informed on all phases of the business. It is GOLFDOM's responsibility and purpose to do just that. GOLFDOM's new larger size will enable us to meet these responsibilities as successfully in the next 40 years as we have done in the past 40 years.

A handwritten signature in dark ink, appearing to read "Frank Kraft", with a stylized flourish at the end.

EXECUTIVE EDITOR

DEMONSTRABLY BETTER!



NEW NEW LEWIS LINE CUP CUTTER



We can show you how you and your men can cut cups faster, straighter, in fewer lifts...using **Lewis Line Cup Cutters**.

Here's Why!

You stand in correct position with your weight bearing down. Result: faster turf penetration. See above.

- a** Adjustable collar lets you set depth of cut, exactly . . . even after repeated sharpening.
- b** Foot ejection lets you eject plug directly into hole.
- c** Stand-on base plate holds cutter exactly 90° to turf. Can't wobble.

Prove to yourself that you can save time and effort on each of the thousands of cups you and your men cut each year. Ask your Lewis Line Dealer to demonstrate . . . then try it for yourself. Rugged long lasting Lewis Line Cup Cutters are top-quality throughout. They easily stand up to every day use. Stay Sharp! They're available with inside or outside bevels.

Call your Lewis Line Dealer . . . state your preference . . . ask for Cup Cutter demonstration; or write direct.

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The Top Quality Line in: Washers • Cup Cutters • Cups • Cup Setters • Cup Pullers • Flags • Poles • Rakes • Handy-Bins • Practice Markers • Directional Markers • Towels • Ball Cleaner • and "Unitized" Tee Station.



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Budgeting & planning for the pro shop

By
BOB BENNING

Professional,
Plainfield CC,
Plainfield, N.J.

Good budgeting can save the club professional dollars—hundreds of dollars! Just as in planning a road trip with the aid of a map, we can plan our course through the business year with our maps, or records. But, for most of us, this differs from the road trip in that we've been over the road before, and the records are signposts to things to look for or avoid.

Good financial planning, or budgeting, can get us to our objective faster, and the faster we get there, the bigger it is. That objective is *profit*—in our business, as in any other, "Time saved is money earned."

Knowing just how much money is coming in each month, and knowing just where it is going to go is sure to save any professional plenty of time.

It can also save more dollars directly for him in at least three more ways:

1) Selectivity—Having only a certain amount of money allotted to each department of his shop, the pro knows when to call a halt to buying a certain item that just looks great, but according to his records will sell only a certain amount. Or, in reverse, he may personally dislike a certain piece of clothing or equipment, but according to his records, he sold a bundle of them. So, he knows he can afford, indeed, *ought* to, buy more of that item. By accurate records, too, he can plan what price lines to see, and what price lines to avoid wasting time with.

2) Volume buying—the advantages of which are fairly obvious. Volume discounts, dated discounts and savings

in postage are some of the saved dollars that result from the pro's knowing his market and being able to wisely buy in proper, and perhaps, larger quantities at one time.

3) Regulation of money flow—we can't make our sales spread out to exactly the same amount each month, and thus pick off a same, exact amount of profit each month. But we can, by good budgeting, know when our peak bill payment periods will come, and refrain from taking more than a very essential draw from the business until that peak bill payment period is past. Thus, we're not caught short of cash when we could be taking those profitable discounts.

What does this good budgeting system require? Obviously, good records—records of income from sales, of outlay in purchases, of operating expenses, and records of stock on hand, or inventory. The professional who hasn't been keeping those records has been wasting time—and money—and if he wants to see a more successful, profitable operation, he would do well to begin these records now.

Let's examine these essential records more closely.

Purchases—Where the whole show begins. Make a journal of all purchases, showing the item (and manufacturer if you wish) the dollar amount

About the author—Bob Benning is now completing his fourth season as pro at the Plainfield CC, Plainfield, N.J. He is a graduate of Purdue U., where he was big ten individual golf champ senior year.

purchased, the date received or expected, and the due date of the bill.

Time consuming? It will appear so at first, but once the system is rolling, it will take only minutes per week to bring the journal up to date, and the time spent will be well worth while. Furthermore, a carefully kept record of

Chart No. 1—Purchases by Department

Dept.	Item	Date		Due Date
		Rec.	Cost	
Equipment	Clubs	3/10	1600	4/10
		3/29	900	5/10
		4/16	2200	5/10
		6/1	400	7/10
		9/7	1000	10/10
	Balls	3/20	1100	4/10
		4/5	1800	5/10
		5/19	2000	6/10
		6/9	1900	7/10
		etc.	etc.	etc.
Men's Wear	Gloves, Bags Etc.			
	Slacks			
	Jackets	etc.	etc.	etc.
	Etc.			

purchases kept for a year or two can establish the relative percentages that can be allocated from the total outlay to each department in your shop for years to come. (See Chart No. 1)

Operating Expenses—Determine what your essential expenses are and when the money is paid out for them. Payroll, of course, is a weekly or bi-weekly expense which will show as a fairly constant monthly total during the peak playing season. But taxes may be paid quarterly, and insurance premiums may come due at odd periods and amounts during the year, and

continued on next page

Budgeting — Pro Shop

continued from preceding page

office expenses, other than telephone, are sporadic, but predictable amounts.

Inventory—Through this, we'll determine just how much we have sold, when we compare with our purchases. By the end of the season, any professional is fairly aware of what has moved in his shop and what has not. Indeed, it's sometimes painfully obvious what the pro is going to have to "eat" after regular business and clearance sales have failed to move some items from his shop.

However, careful comparison of inventory with purchases may prove interesting. For instance, a certain shirt may be in abundance at an end-of-the season inventory. In comparing with

ing sales, add five per cent or ten per cent to the previous years' figures. Why?

1) Give yourself the challenge and the incentive to get those higher sales during the coming year.

2) If your sales don't go up, you're falling behind—not only behind your fellow pros, but behind the power of the dollar. It's sad, but true, that the cost of living is slowly creeping up, and the buying power of the dollar is very slowly diminishing. So, each year, you're going to have to make more to buy the same things you did last year.

3) Most of your club members' earnings are increasing, and consequently, so is their buying power. There-

Chart No. 2—Expense Record

EXPENSES	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTALS
Accts. Payable	—	—	\$1000	4000	6000	4000	3000	3000	3000	1000	1000	4000	\$ 30,000
Payroll	—	—	300	500	700	700	700	700	700	400	300	500	5,500
Taxes	—	—	550	—	—	550	—	—	550	—	—	550	2,200
Insurance	—	—	—	350	—	—	—	150	—	—	—	—	500
Phone	—	—	20	60	60	60	60	60	60	40	40	40	500
Misc. (Laundry, Supplies, Promotion, etc.)	—	—	50	100	100	100	100	100	100	100	50	100	900
TOTALS			1920	5010	6860	5410	3860	4010	4410	1540	1390	5190	\$ 39,600
SALES	500	500	1500	5000	7000	7500	6000	5500	4500	3000	2000	7000	\$ 50,000

Arrows are to indicate that Expenses, which are, for the most part, payable by the 10th of a month, are being compared against the Sales of the previous month, which are being collected the first part of said month.

purchases, though, it may be found that that shirt was ordered, re-ordered, and often special ordered. So, it might be wise not to exclude it from the coming year's budget. An unusual instance, but possible.

Sales—Hopefully, the most pleasing numbers we'll be recording. List them, month by month, and compare with former years' sales in comparable months, so that trends can be established and future months' sales can be roughly predicted. In predicting com-

fore, you should be able to get a fraction more business from them, if you're any kind of a businessman at all. (An obvious exception to optimistic sales forecasts came this year when the whole East and Midwest suffered a cold April and May, and then a very rainy mid-summer).

Let's put these records together as in Chart #2. Assuming we had sales of \$46,000 last year, we're shooting for \$50,000 this year. Assuming all goes

continued on page 28



Dear Dunlop...

There's no better way to say Merry Christmas to a golfer than by giving a personalized 12-pak of Maxfli Reds or Greens. Dunlop's name-on-the-ball service is free for your members again this year — with a special gift package that's more attractive than ever. Now's the time to remind your members to follow Santa's lead and get their orders in early.

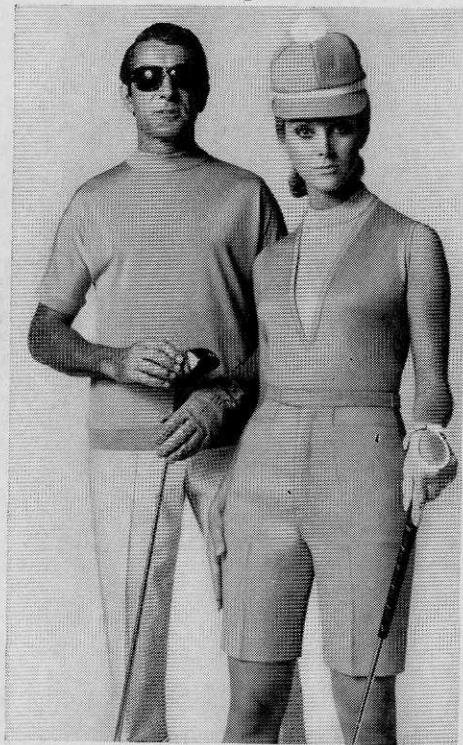


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Ask for Gino Paoli wherever authentic golf clothes are sold.

Gino Paoli, Active Sportswear Division,
1407 Broadway, New York, N.Y. 10018.



Gino Paoli color-coordinates you from your hat to your shoes.

For more information circle number 211 on card

Budgeting — Pro Shop

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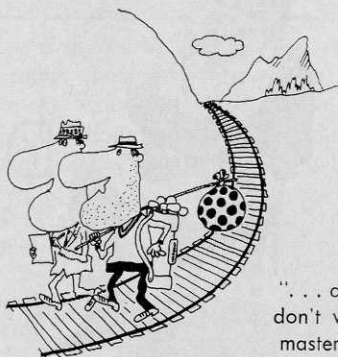
well and we reach those figures, we should show a nice profit of \$10,400, if we stick within expense figures that we budgeted for ourselves.

Our accounts payable may not come out to the nice, neat figures that we have written down for each month, but as long as we have budgeted for each department in the shop and followed that budget, our figures at the end of the year should match.

Probably the most significant point about the chart is that in some months, such as March, April and December, our expenses, which we will assume are for the most part payable on the tenth of the month, are going to be greater than the sales we are collecting the first part of that month for the last month.

Good budgeters will have anticipated such situations and will have either set aside some profit from the previous months, or will have arranged to go to the bank for a 30 or 60 day loan. It may cost a few dollars to borrow the money, but it certainly won't cost as much as we can save by taking advantage of our discounts.

So, Mr. Golf Professional, if you're a good businessman, do as any other business would do—*Budget*—and then you will know where you're going. ●

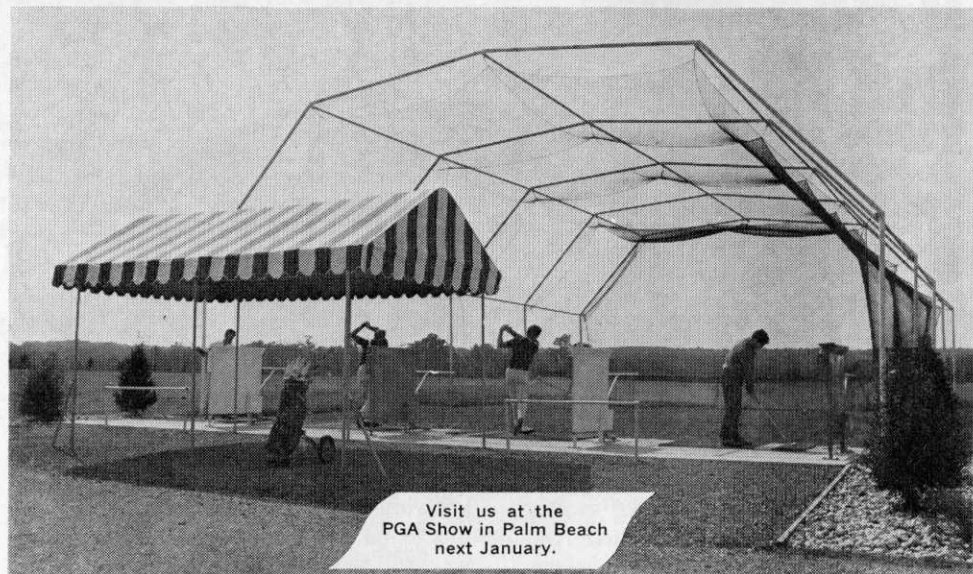


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For more information circle number 223 on card

Budgeting & planning for the clubhouse

By JOHN P. JAEGER



The beginning of a new year is said to call for resolution. We resolve to stop smoking, to stop worrying and take things a little easier. We resolve to correct bad habits, to make a fresh start, to do better next year. Most of our resolutions are false promises—carried out for a few days, or weeks—and we're right back again in the same old rut.

I would like to suggest a resolution for the New Year—a resolution to make your position as club manager a little easier. The resolution is, "I resolve today to do something about a budget for my club for the forthcoming year—to adopt budgeting procedures where none now exist, and revise antiquated budgeting methods where updated revisions are called for."

None of us would, I'm sure, embark

on an extended automobile trip without knowing in advance the route that is going to take us to our destination. True, we may alter our plans as we progress, but our fundamental route is predetermined. Isn't it equally foolish to begin operation in the new year without a predetermined destination and route?

Your club is an ever more important unit in the social life of your community. It is spending hundreds of thousands of dollars to fill the needs for services, recreation, sports, pastimes, entertainment. It is a vital institution in our current mode of living.

To fulfill its function efficiently, it must employ management methods in keeping with the size and scope of its increasingly complex operation. An effective budget procedure is one of the de-

J. P. Jaeger is a partner in Harris, Kerr, Forster, & Company, CPA specialists in club accounts