

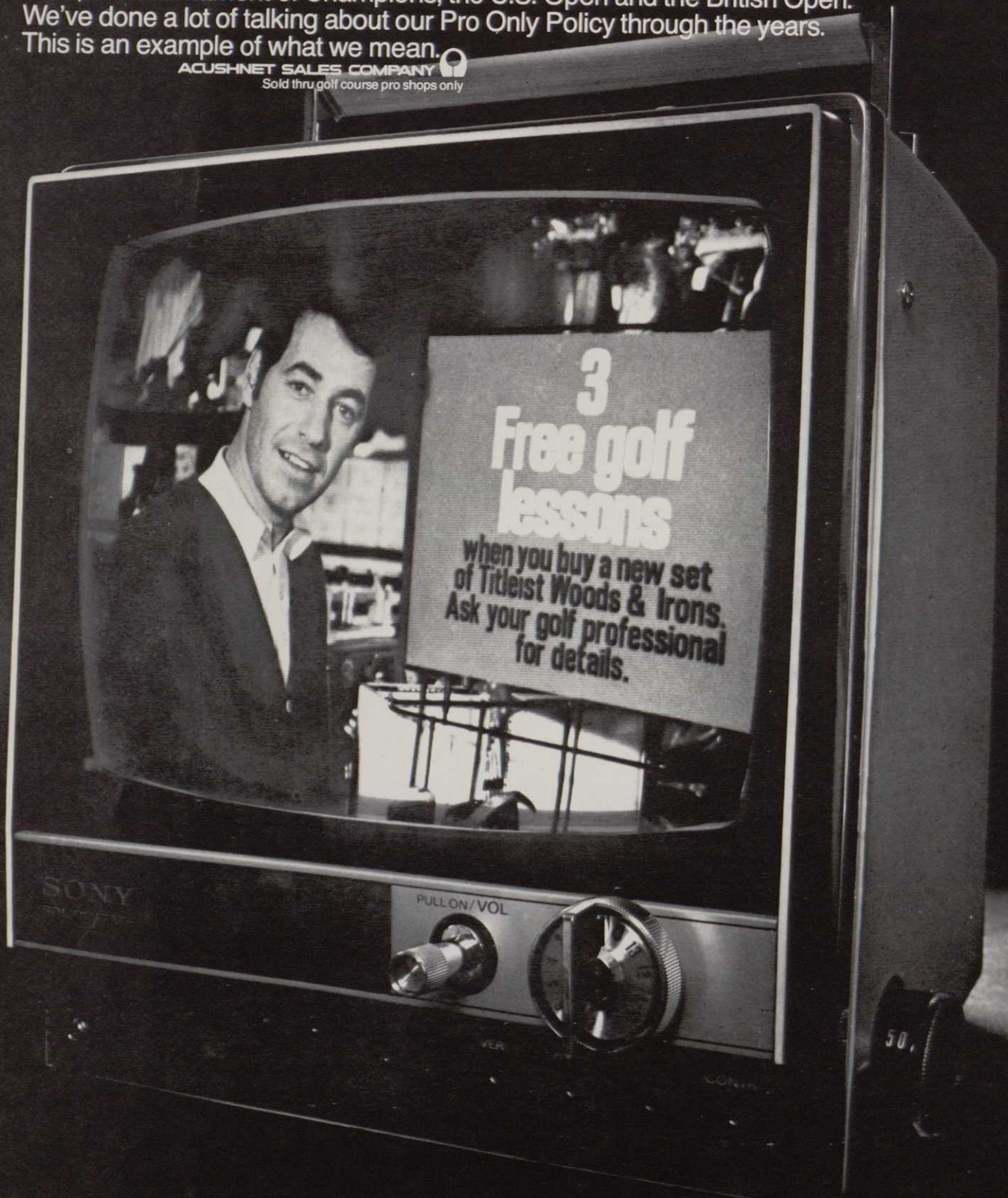
Name one other TV commercial you've starred in

Or, for that matter, name one other golf equipment company that has featured a golf professional or a pro shop in a minute commercial.

Well, Acushnet is doing it right now on network TV. Featuring you and your pro shop... center stage... in its big, colorful television campaign for '71 as Acushnet sponsors the PGA, the Tournament of Champions, the U.S. Open and the British Open. We've done a lot of talking about our Pro Only Policy through the years.

This is an example of what we mean.

ACUSHNET SALES COMPANY
Sold thru golf course pro shops only





Photographed at The Homestead, Hot Springs, Virginia


Electric cars that can give you twice the distance...Harley-Davidson.

Because a Harley-Davidson electric golf car releases only as much power as necessary to get from tee to green, you can drive our cars as much as fifty percent farther between charges. This means batteries last up to twice as long.

It also means our cars cost far less to operate. Because charging costs are reduced. And did you know? One of the strongest parts of our electric car is made out of paper. It's our exclusive two-year warranty on all major electrical

components, including batteries. Harley-Davidson golf cars. All the performance you need, and more. In silence too. Your choice of gas or electric cars. AMF | HARLEY-DAVIDSON, Milwaukee, Wisconsin 53201.

For more information circle number 164 on card



When we say spikeproof carpet, we mean spikeproof

Custom carpet so tough that years of pounding spikes can't damage it

That's our N282 jacquard Wilton, most widely used in the U.S.A. for country club spike areas. Woven to do a tough job . . . down 18 years in actual installations with no battle scars! Keeps dirt and caked mud on top for easy vacuuming off.

We'll weave any design you or your decorators dream up. Initials, emblem, special pattern . . . anything. In your colors, too. Or select a design from our extensive country club collection. Also in your colors. 100% customized, even in limited yardage. Proven the most for the money in performance, beauty, easy maintenance, long life.

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SAMPLE AND LIST OF CLUBS USING IT**

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Please send free sample of N282 spikeproof carpet
and brochure listing clubs where it is installed.

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Club _____

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City _____ State _____ Zip _____


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GOLFDOM

INCORPORATING GOLF BUSINESS

 A PUBLICATION IN THE UNIVERSAL PUBLISHING AND DISTRIBUTING CORPORATION FAMILY OF SPECIAL INTEREST MAGAZINES.

VOL. 45 NO.4

APRIL, 1971

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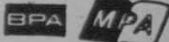
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GOLFDOM, Incorporating GOLF BUSINESS, April, 1971. Published monthly January through October by UPD Publishing Corp., a subsidiary of Universal Publishing & Distributing Corporation at New York, N.Y. Executive Offices: 235 East Forty-fifth Street, New York, N.Y. 10017, Volume 45, No. 4. Arnold E. Abramson, President; Robert J. Abramson, Executive Vice President; Franc Roggeri, Senior Vice President; Morton Waters, Vice President; David Rowan, Senior Vice President; A.H. Morse II, Vice President; Peter J. Abramson, Vice President; John Fry, Vice President; Mortimer Berkowitz Jr., Vice President; Robert Arrix, Vice President; Robert Dorin, Vice President; Dorothy M. Sheehan, Secretary; Edwin J. Harragan, Assistant Secretary; Shirley Collins, Assistant Treasurer. Copyright © UPD Publishing Corp. Published simultaneously in Canada. Copyright under International, Universal and Pan-American Copyright Conventions. All rights reserved, including right to reproduction, in whole or in part, in any form. Printed in the U.S.A. For advertising rates, apply to Advertising Manager. Controlled Circulation postage paid at Canton, Ohio. Please send change of address notice to GOLFDOM Magazine, Service Department, P.O. Box 513, Des Moines, Iowa 50302. The Company and its subsidiaries also publish SKI magazine, SKI BUSINESS, SKI AREA MANAGEMENT, GOLF Magazine, THE FAMILY HANDYMAN, HOME GARDEN, GALAXY Magazine, Worlds of IF, Award Books, Award House Books, Tandem Books, Newsletters and Modes Royale, Members of Business Publication Audits, Magazine Publishers Association and National Golf Foundation. Subscription rates \$4.00. Foreign \$5.00 per year.



Golf club covers make sense. Ours make sales.

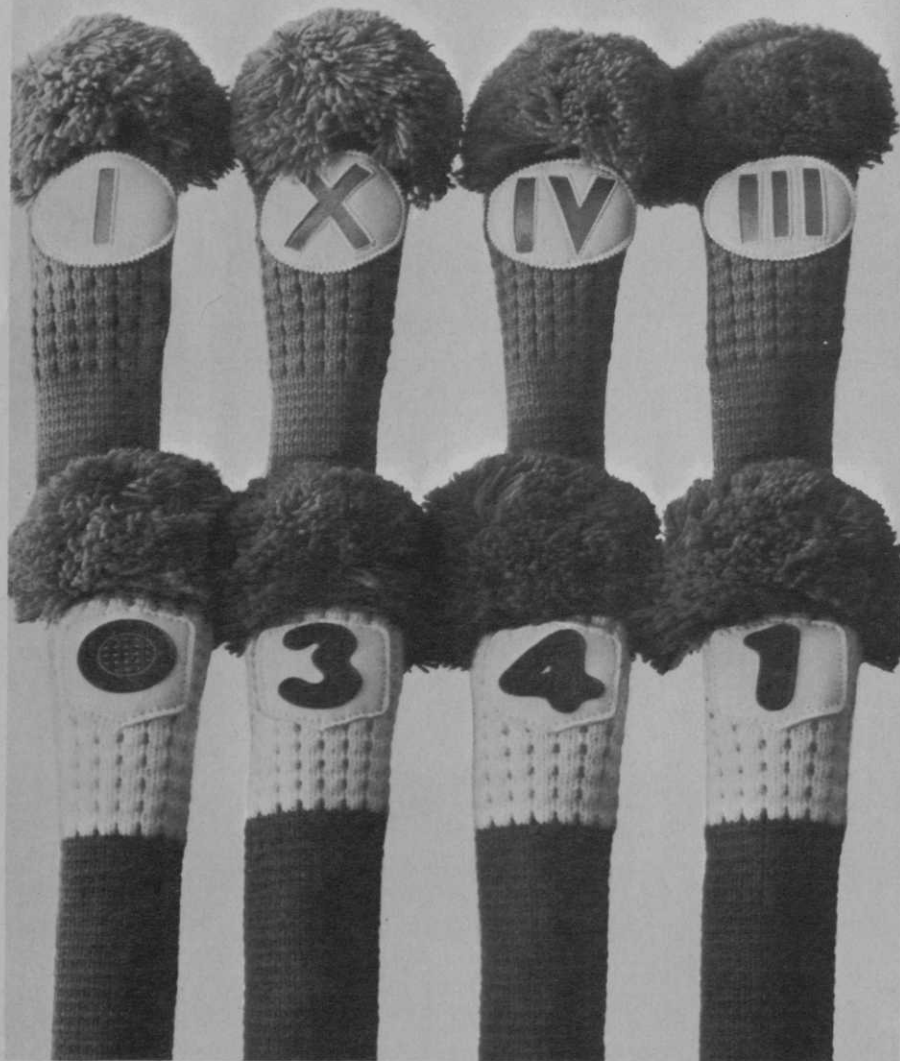
Country Club Sox stand out in your store. When customers see them, they buy them.

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Here are clubs crafted to your game. Thanks to a little help from over 300 golf professionals.

Our 1971 PGA clubs were designed by men who've seen every swing in the book, including yours. And they know what it takes to get the best results from every swing, including yours.

We're talking about golf professionals, of course. And not just one or two of them but our entire PGA staff, over 300 strong.

They advised us to put larger impact areas on our drivers, to make it easier for you to hit the

ball solidly.

And to make our fairway woods a touch smaller and more streamlined, to make it easier for you to get the ball up in the air quickly.

And to add more weight to the sole of our irons, to make it easier for you to hit the ball crisply.

And a whole lot more.

And then, to make doubly sure we'd have exactly what you need, they also advised us to make a wide range of clubs. So now PGA has the most complete selection in the business.

We have (shown left to right be-

low) horizontally laminated woods (our Ryder Cup model). Vertically laminated woods (our Custom model). And solid persimmon woods (our Professional model).

And shafts of exclusive Herculite lightweight steel, also regular steel and aluminum. In every flex. Plus grips of panel leather, rubber and classic cordline.

Now then. Exactly which PGA clubs are custom made for you?

It's easy to find out.

Just ask your golf professional, the only man authorized to sell PGA clubs.

Only PGA clubs are endorsed by the Professional Golfers' Association.



Your custom made clubs are ready.



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Upper photo: The incomparable Gran Cushman.

Lower photo: The economical Trophy.

line

Marketeer Table in Models ONLY)

BRANDS—4-wheel electric

VISION (ric)	COLUMBIA CAR CORPORATION Fargo 804 (4-wheel)	WESTINGHOUSE Marketeer 436 (4-wheel)
Body, frame, fenders, hood, rapid gate access, lift, rear bumper	Body is one piece, hand laid fiberglass. Quite strong construction. However, when damage does occur, the entire body must be replaced or repaired by an expert body man. Any repair causes the complete body to have to be painted. (Painting of fiberglass has not proven too successful.) Repairs are quite costly. Front and rear bumpers are standard equipment.	Steel body. Frame is exceptionally strong. Body is quite accessible to rust and corrosion. Body panels are easily removed for repair and/or replacement. Front and rear bumpers are standard.
Automatic - standard	Automatic - standard	Automatic - standard
Seat type - not adjustable in any way	Seat type - not adjustable in any way	Seat type - individual seats. Entire seat adjustable up, or back. No provision for individual adjustment.
To service batteries, seat cushion is removed. To service any other part, the entire seat body section must be removed, definitely a two-man job. Extremely poor arrangement. Very costly to labor to service.	To service batteries, seat cushion is removed. To service any other part, the entire seat body section must be removed, definitely a two-man job. Extremely poor arrangement. Very costly to labor to service.	Accessibility relatively good. Seats tilt to give accessibility to battery and most parts.
A good suspension system - leaf springs, front and rear, with shock absorbers and torsion bar.	Front coil springs with no shock absorbers. Rear coil springs with shock absorbers. System	Front coil springs with no shock absorbers. Rear coil springs with shock absorbers. System

BRANDS—3-wheel electric

	COLUMBIA CAR CORPORATION Fargo Model 800 (3-wheel electric)	WESTINGHOUSE Marketeer Model 437 (3-wheel electric)
Body, frame, fenders, hood, rapid gate access, lift, rear bumper	Body is one piece, hand laid fiberglass. Quite strong construction. However, when damage does occur, the entire body must be replaced or repaired by an expert body man. Any repair causes the complete body to have to be painted. (Painting of fiberglass has not proven too successful.) Repairs are quite costly. Front and rear bumpers are standard equipment.	Steel body. Frame is exceptionally strong. Body is quite accessible to rust and corrosion. Body panels are easily removed for repair and/or replacement. Front and rear bumpers are standard.
Automatic - standard	Automatic - standard	Automatic - standard
Seat type - not adjustable in any way	Seat type - not adjustable in any way	Seat type - individual seats. Entire seat adjustable up, or back. No provision for individual adjustment.
To service batteries, seat cushion is removed. To service any other part, the entire seat body section must be removed, definitely a two-man job. Extremely poor arrangement. Very costly to labor to service.	To service batteries, seat cushion is removed. To service any other part, the entire seat body section must be removed, definitely a two-man job. Extremely poor arrangement. Very costly to labor to service.	Accessibility relatively good. Seats tilt to give accessibility to battery and most parts.
Leaf springs, front and rear, with shock absorbers and torsion bar.	Leaf springs, front and rear, with shock absorbers and torsion bar.	Leaf springs, front and rear, with shock absorbers and torsion bar.
Individual brake drums on both rear wheels. Cable operated. (Cable has a tendency to catch and operate. Difficult to adjust. Mirror and reverse. Difficult to use. Hand operated parking brake. Forward to use. Located on the floor like the early model automobiles.	Individual brake drums on both rear wheels. Cable operated. (Cable has a tendency to catch and operate. Difficult to adjust. Mirror and reverse. Difficult to use. Hand operated parking brake. Forward to use. Located on the floor like the early model automobiles.	Individual brake drums on both rear wheels. Cable operated. (Cable has a tendency to catch and operate. Difficult to adjust. Mirror and reverse. Difficult to use. Hand operated parking brake. Forward to use. Located on the floor like the early model automobiles.
Upright bel seat - not adjustable. Very cramped space for even the middle size seat.	Upright bel seat - not adjustable. Very cramped space for even the middle size seat.	Upright bel seat - not adjustable. Very cramped space for even the middle size seat.
A suspension system that is used. Each spring is actuated by its own wheel. Extra shocks could allow one to operate at a satisfactory speed while still being in constant strain. This wastes power.	A suspension system that is used. Each spring is actuated by its own wheel. Extra shocks could allow one to operate at a satisfactory speed while still being in constant strain. This wastes power.	A suspension system that is used. Each spring is actuated by its own wheel. Extra shocks could allow one to operate at a satisfactory speed while still being in constant strain. This wastes power.
Showing wheel mounted. Good construction. Very convenient.	Showing wheel mounted. Good construction. Very convenient.	Showing wheel mounted. Good construction. Very convenient.
Very weak distribution system. Complete lack of parts and service in many areas.	Very weak distribution system. Complete lack of parts and service in many areas.	Very weak distribution system. Complete lack of parts and service in many areas.
A stable vehicle but lacks most safety features found as standard equipment on CUSHMAN models.	A stable vehicle but lacks most safety features found as standard equipment on CUSHMAN models.	A stable vehicle but lacks most safety features found as standard equipment on CUSHMAN models.
Individual seats good, but passenger seat does not adjust. Leg room not adequate for large person.	Individual seats good, but passenger seat does not adjust. Leg room not adequate for large person.	Individual seats good, but passenger seat does not adjust. Leg room not adequate for large person.

Everything you always wanted to know about golf cars*

* (but didn't have time to dig out for yourself).

If you're thinking about new golf cars—or even if you just think you might be thinking about them someday soon—do yourself a favor. Mail in the coupon below.

The engineers at Cushman just completed an in-depth comparative study of the 5 major golf car brands. (They do this sort of thing frequently to be sure Cushman cars always lead the pack in value and desirable features.)

It occurred to us that anyone weighing the purchase of golf cars would be interested in what our study disclosed. So we organized and condensed the findings. It could take you months to dig out the kind of data you'll find in these sheets. Yet they'll take only about ten minutes to read.

We've done our best to be fair. And the information compares important mechanical and other features like body construction, service accessibility, suspensions, braking systems, bag racks, engines, parts availability, safety, stability, rider comfort, convenience—and more.

You really owe it to yourself to find out all you can about golf cars before you make a final decision. These sheets will really help. If nothing more, they make an excellent checklist of questions to ask if you want to dig out your own facts. No cost, of course.

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Please send me the new golf car Comparative Analysis and literature on Cushman Golf Cars.

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Title _____

Club _____

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by Ken Emerson

ACCENT ON MANAGEMENT

More guidelines from IRS

In early January, the staff of the National Club Assn. met with officials of the Internal Revenue Service to try to seek assistance and guidance in interpreting the Tax Reform Act of 1969. Although most clubs have been under this law for a year or more, the IRS has yet to issue guidelines.

Prior to the meeting NCA had furnished IRS with a position paper which defined the main points we wished to have established in the regulations. As a result of the meeting it is now possible to reach conclusions.

The most important part of the definition of exempt function income—that portion of the club's income exempt from the unrelated business income tax—is a determination of what constitutes "exempt function income."

In the case of a member who pays his dues to the club, the income will be deductible. When a member has lunch at the club, alone or with his family and pays the club for his charges, the payment is deductible.

A question arises, however, in the case of a member who uses his club solely for his own business purposes with his employer paying the dues. In the typical case the member simply turns his club bill over to his employer's accounting department and the company sends a check to the club. This will be exempt function income and deductible. The fact that the corporation paid the bill is not alone determinative.

In the situation where the member is reimbursed by the guest, a taxable

situation will nearly always arise. Where the member's employer pays, a new and difficult rule will be established. The Service will attempt to determine, or more accurately, have the club determine, whether the guest is the guest of the member or the guest of the employer company. The goal of the IRS here is to provide no tax where a salesman entertains his customers, but to tax, for example, the company Christmas party.

The new rules will also deal with bona fide reciprocal arrangements setting forth in writing some restrictions which had until now existed only in unwritten policy.

For our present purposes, however, it is essential to realize that income from members of reciprocal clubs will not be considered exempt function income and will be taxable. The statute is clear on this point, and clubs should expect the regulations to be equally clear.

The next most important item in the new law, after exempt function, is the allowable deductions.

A club may not deduct expenses incurred in earning exempt function income; the income is not taxable, so the expenses are not deductible. The remainder of a club's expenses will be deductible.

Clubs must, therefore, be prepared to segregate business deductions. They allocate all deductions between exempt income and taxable income.

The new regulations will not be specific about the method used for this allocation. The Service is prepared to accept any reasonable method of allocation. The Service indicates that they intend to allow considerable flexibility regarding deductions. NCA anticipates very vague language in the regulations. NCA will do all it can to give specific guidance in this area and is hopeful that it shall be able to recommend some specific, workable systems in the near future.

Many other aspects of the law as it applies to private clubs were discussed at the meeting and it is clear that when the regulations are released in the next few weeks clubs will receive a large amount of material within a very short time. Much work will have to be done, and NCA will make every attempt to respond to all who ask its help.

Although NCA must first respond to its members, it has a primary responsibility to the health of the club industry and is available to assist clubs as necessary for the betterment of the whole industry. □