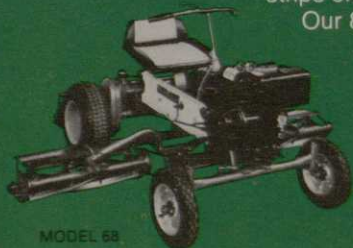


A workhorse won't win a beauty contest



MODEL 84

You won't find fancy shrouds, shiny hubcaps or chrome accent strips on a NATIONAL "workhorse." Our 84" and 68" Triplex Mowers are not designed for beauty ...*Just performance and durability!*



MODEL 68

FAST! With an 84 and 68-inch cut, NATIONAL Triplex mowers cut grooming time in half around greens and traps.

EFFICIENT! National's Triplex maneuvers sharply, climbs banks and hillsides easily and safely. Three, power driven, free-floating reels follow ground contour. Reels do a precision job without skip or scalping. Handles the clubhouse lawn and practice areas, too!

DURABLE! Timken bearings; automotive-type transmissions; heavy duty, tubular steel tie rods and bed knife frame; and cutter lip bar... all add up to more years of use!

SERVICEABLE! No-nonsense design makes normal service faster than any mower on today's market!

NATIONAL...our reputation is your guarantee of quality! Our start in 1919 makes us one of the (if not the) oldest power mower manufacturers in the U.S.A.



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BEARD from page 19

the number of bluegrass plants established from seed but had no effect on subsequent tiller development. The authors proposed that the growth inhibition could be the result of allelopathic effects of the tree roots.

Comments: Turfs growing under the shade of trees have a drastically altered microenvironment. There is not only a reduction in light intensity, but also (a) an alteration of light quality, (b) moderation in temperature extremes, (c) decreased wind movement, (d) a higher water vapor content, (e) increased atmospheric carbon dioxide content and (f) competition from the tree root system for both water and nutrients.

The effects of tree shading include three major aspects. One involves a severe reduction in the amount of light energy available for conversion to carbohydrates by photosynthesis. These carbohydrates are vitally important in the maintenance of root and shoot growth and subsequent shoot den-

sity-turfgrass quality relationships.

The second aspect involves a modified microenvironment in terms of (a) increased moisture and (b) reduced temperature extremes and wind movement that favors disease development. The shaded, moist environment also produces a succulent, delicate turfgrass tissue that is more prone to fungal infection and subsequent disease development.

The third aspect involves the detrimental effects of the tree root system in competing for water and nutrients. The study of root interrelationships among species in a soil media is very difficult to achieve. The techniques developed by the authors have facilitated an evaluation of tree root-turfgrass root interrelationships when growing in a common soil media. Most of GOLFDOM's readers recognize the significance of tree roots in competing for light and nutrients. This particular investigation indicates that there are other factors that also affect turfgrass root growth. The allelopathic effects proposed by the authors may involve the volatile

release or excretion of organic compounds from the tree roots into the adjacent soil solution or atmosphere where they are capable of adversely affecting turfgrass root and shoot growth. This is a very interesting aspect of shade turf culture, which needs additional investigation.

The main point which should be stressed to GOLFDOM readers reviewing this paper is that even though you are able to maintain adequate nutrient and moisture levels on a specific turfgrass area, the presence of tree roots in the turfgrass soil root zone may still seriously impair turfgrass growth. This situation most commonly occurs on golf course putting greens where large old trees are growing in the immediate vicinity. Over a period of 20 to 40 years a high proportion of the total tree root system can become concentrated under the putting green or tee even though the tree may be growing at some distance from the putting green. The reason for this is the continual supply of moisture and nutrients that is applied to the green throughout the

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Lee Trevino says,
Neither wind, nor sand, nor heat...



**can keep the Otis
from its appointed rounds.**

Finding a golf car that will operate perfectly under harsh conditions is a tough job. So, to make your job easier, Otis has developed the most rugged, powerful, safe and dependable car you'd ever want.

The Otis body is vacuum molded of high-impact Cycolac®, the individual seats are all-weather vinyl with the driver's side easily adjustable. Combine this with a heavy-duty, 2 hp electric motor, 6 heavy-duty 220 amp batteries, hypoid drive train, and a combination spring/shock absorber suspension system and you've got hushed power, passenger comfort and all-day dependability.

Standard four-wheel stability, automotive type steering, drum-type brakes, and a low center-of-gravity help make the Otis the safest car to ever ford a dry gulch.

For the details on how to bring your golfers out of the rough, contact our factory and we'll have one of our brochures in your hands before the dust settles in this photo.

Otis Town & Turf

Otis Elevator Company

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PLANNING:

An Oft-Neglected Part Of Pro Shop Business

It's as simple as this: In the retail business, if you don't know where you've been and what you've been doing, before deciding where you should be going next, you won't be going anywhere.

The key to planning for the future is knowing past performance.

You have to check very carefully what and how much merchandise you bought last year, from which supplier; what sold at what price and what didn't sell.

That means you must keep records—good records. They will enable you to come up with the necessary facts to make your planning easier.

Here's the kind of records you should be keeping (last year's sales records, not records of purchases). They should be broken down by 1) manufacturer; 2) classification; 3) price, and 4) what and how much sold at full retail and at markdown.

Start first with the manufacturer in shirts, for example. How many dozens did you buy? How well did they sell? Make a complete evaluation of your dealings with the company. (You may remember being disappointed in not receiving the amount of merchandise you ordered. This doesn't mean you should impetuously cross off that source from your list. Research the problem. Maybe his merchandise was popular, which may explain why it was in short supply. The stuff is good and in demand. That's the kind of fast-selling merchandise you want.) Go on down the list of all your other suppliers and analyze what happened last year.

At a time when pro shop sales could use revitalizing, the author, a veteran merchandiser, re-emphasizes the "how-to's" of planning as insurance against buying mistakes

by ERNIE SABAYRAC

PRESIDENT, ERNIE SABAYRAC, INC. MIAMI, FLORIDA

Another point. Did you buy from too many suppliers last year? Perhaps you should concentrate your buying on sources of proven reliability. A few key companies can more than satisfy your needs. Fringe sources can cause losses as can fringe styles and sizes. This decision, of course, is a critical one, so approach it cautiously.

It's a good idea to call a "junior staff meeting" sometime during the slow part of the day. Put your heads together and study your entire sales operation. What items sold well; what didn't? What didn't you buy enough of? The answers to these questions can be invaluable to you, especially so because you're usually busy outside the shop tending to the other demands made upon you as a professional. It's impossible for you to be familiar with the movement of every item in the shop. Your sales help can fill you in, and should know the answers you'll need to help you plan.

Another way to glean information about past performance: Ask the suppliers. See if the representatives can fill you in on what hap-

pened to their merchandise. If they can't supply you with exact information, maybe they can help by telling you what happened in a shop similar to yours.

COUNTING UP

There are numerous methods of taking inventory, but the best system for the average pro shop is the simple monthly check. Use a standard 8 1/2 inch by 11 inch inventory sheet. Separate your merchandise into categories—balls, bags, woods, irons, utility clubs, wedges, putters, men's wear (shirts, slacks, jackets, shorts, shoes, socks) and women's wear (slacks, skirts, shorts, sweaters, shirts and shoes), plus accessories, which include gloves, headcovers and umbrellas, and so on.

When the merchandise arrives, record it on the inventory sheet, along with a description, retail price, cost, percentage of profit, the arrival date and the quantity of the pieces received. Do this each time new merchandise arrives. Once a month, take an inventory to tally up the amount of goods on hand. It's important that this count be taken accurately, so put a responsible person in charge, because there's no sense in doing it if it's not done properly.

Scrutinize daily cash sales and charge sales.

PUT IT ALL TOGETHER

After you've gathered as much data as you can about what happened last year, synthesize it so that an over-all pattern emerges. Take one

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Test drive our line.

ALDILA
S

Aldila carbon-graphite shafts are in use right now on the professional tour, the final proving ground for any important piece of equipment.

Aldila uses the dramatic new aero-space age material, Magnamite* graphite, and more than 100 touring pros have purchased this shaft to date.

Why? Because they like the way it feels! It's a feeling that translates into confidence — and the power and precision only confidence can bring.

To order your Aldila shaft, see your pro or call (toll-free) 800-854-2786 for more information. In California, call (toll-free) 800-542-6021.



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THE "GOOD" PRO SHOP CUSTOMER

Who Is He? What Are His Buying Habits?

by VINCENT J. PASTENA

A recent GOLF Magazine subscriber study provides the answers and offers professionals statistical tools for rating their clientele and setting their 1974 sales goals

The successful merchandiser, before allocating and committing funds for the coming season, sets sales goals for himself—goals that present a solid challenge, but are not so high that they border on fantasy. How can the merchandiser know, with any certainty, that he is cutting out for himself a challenge instead of a piece of "pie in the sky"? No crystal ball is required. He simply gathers, absorbs and analyzes as much pertinent information as possible—his own records, price and supply forecasts, current economic trends and recent industry statistics.

One piece of information de-

veloped this year that will help the professional set realistic sales goals is a recent survey of GOLF Magazine subscribers. It gives the professional an accurate view of what constitutes a good pro shop customer. With this standard of measure, plus his past sales records and knowledge of his clientele, the professional can estimate how many of his customers meet the standard; how many, bolstered by a strong merchandising program on the professional's part, have the potential to become "good customers" next season, and how many are unlikely candidates regardless of his efforts. (Don't write off

the latter group completely, however. Some may never become "good customers", but you can strive for some improvement.) The compilation of these estimates gives the professional a key ingredient in determining his needs for the coming season.

The "good customer," as drawn from GOLF Magazine's study, is no figment of the imagination. He is feasible, because he is a composite of actual golfers. He is a "good customer" because he is well above average in three important respects: 1) degree of participation in the game, 2) buying power and 3) buying habits.

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THE BRAND-NEW BAGS

Lighter, tougher, and



800 SERIES

700 SERIES

600 SERIES

500 SERIES

New Acushnet Golf Bags— Completely redesigned with new strengths and new styling . . . All-weather Delrin® zippers that never jam, made of heavy gauge plastic . . . Resilient fibreboard cylinder construction . . . A wide range of colors and prices to satisfy all your customers.

800 SERIES

Acushnet's top-of-the-line golf bag. Genuine top grade leather trim, body of lightweight Acushtex material to resist tears and punctures. New six-way cross dividers, piggy-back ball pocket, form-fit boot pocket, three-point adjustable shoulder strap suspension. Two colors to choose from, Sandalwood with Green Trim and White with Red Trim, matching head covers and carryalls. Suggested retail price, \$160.

700 SERIES

Same styling as the 800 series. Rugged ring top, light and tough Acushtex body, indestructible bottom and all-plastic Delrin® zippers, extra strong nylon stitching, 4 colors to choose from, matching head covers. Suggested retail price, \$105.

600 SERIES

10" top and bottom ring, body of puncture-resistant Acushtex, fibreboard cylinder construction, form-fit boot pocket, heavy-duty shoulder strap, rugged ring top, 4 colors to choose from, matching head covers. Suggested retail price, \$80.

FROM ACUSHNET

8 models to choose from.



400 SERIES

300 SERIES

200 SERIES

100 SERIES

500 SERIES

New fibreboard cylinder construction, durable Acushtex body, inside umbrella well, plastic zippers, heavy-duty shoulder strap and drag plate, zippered hood cover, rugged ring top, 7 colors to choose from and matching head covers. Suggested retail price, \$65.

400 SERIES

9½" top ring, fibreboard cylinder construction, lightweight Acushtex body, umbrella strap, rugged ring top, snap-on hood cover and 7 colors to choose from. Matching head covers available. Suggested retail price, \$55.

300 SERIES

Lightweight vinyl-coated polyester body designed for strength, cushioned shoulder strap, 8½" round-sloped ring, fibreboard cylinder construction, large boot pocket, nylon zippers, umbrella strap, snap-on hood cover. Suggested retail price, \$35.

200 SERIES

Lightweight ladies' bag of Acushtex material available in 5 colors with features and styling the same as the Acushnet men's 500 series except 1" shorter overall height. Matching head covers available. Suggested retail price, \$65.

100 SERIES

8½" top ring. Lightweight Acushtex body for strength, fibreboard cylinder construction, cushioned shoulder strap, snap-on hood cover, umbrella strap, 5 colors to choose from and matching head covers. Suggested retail price, \$37.50.



ACUSHNET SALES COMPANY

Sold thru golf course pro shops only

For more information circle number 202 on card



Photographed at Diamondhead Corporation's Pinehurst C.C., Pinehurst, N.C.

Harley-Davidson. Club champions again this year.

This season, as usual, more Harley-Davidson golf cars will be driving on more golf courses than any other make in the world. For example, Diamondhead Corporation is the owner and operator of the largest fleet of Harley-Davidson golf cars in the world. Why Harley-Davidson?

Because they're so good-looking? And so dependable? And so quiet?

Our 4-wheel cars, for example, have independent front wheel suspension, mounted on trailing

arms. And coil spring shocks. The rear wheels? Coil springs, hydraulic dampers, torsional stabilizer.

Both our four-wheel and three-wheel models deliver sharp, effortless steering. With tiller bar or steering wheel. And all Harley-Davidson golf cars are protected by rugged, chrome-plated bumpers, front and rear. Plus side moldings to guard against nicks and scrapes.

Did we say quiet? Our gasoline cars are quieter than a voice in normal conversation.

Another nice thing. Our electric cars will run longer between charges. (Because they use less power at low speeds.)

Four-wheel, three-wheel. Gas or electric. Harley-Davidson golf cars are the champions. By popular vote. Naturally, we'd be happy to meet you at the nineteenth hole. And show you our scorecard. AMF Harley-Davidson Milwaukee, Wisconsin 53201



SHORTCUTS TO PRO SHOP BOOKKEEPING

Here are some tips on how to cut down on tax paperwork, so that you can start being a golf professional again!

by GARY WIREN and JIM BAILEY

EDUCATION DIRECTOR
PROFESSIONAL GOLFERS ASSN.

GOLF PROFESSIONAL
HYLAND HILLS GC
WESTMINSTER, COLO.

If you are a golf professional, we hope you paid a lot of taxes last year. That's right—we *hope you paid a lot of taxes*, because if you did, you also made a lot of money. That's a reliable way of judging whether or not you know how to run your business.

With success comes some pain; the more successful you are and the larger those income dollar figures become, the more complicated becomes the bookkeeping and accounting relating to taxes. This is particularly true as your staff grows. With the multiplicity of taxes imposed on businesses these days, the golf professional, who has an accounting degree, would have an advantage. But he's not an accountant. The professional's business is service. Every hour he spends on tax records takes away the time that he is able to devote to his real job. Although dealing with taxes and tax records are unavoidable, as part of the golf business, the professional can minimize the time and energy he now spends on this necessary clerical job.

There are three basic approaches the professional can take in his tax record keeping:

1. Hire an accountant and turn the whole business over to him;
2. Adopt a simplified system of bookkeeping, designed by account-

ing professionals who know the specialized needs of the pro shop. (The professional may want to use an accountant only for the final tax preparation and for special consulting.);

3. Bone up on bookkeeping and create your own system.

HIRE AN ACCOUNTANT

How much money can you afford to pay for an accountant? That is a fundamental question. Do you need an accountant regularly or only at tax time? How sophisticated does your bookkeeping have to be? If you are not careful, you could end up paying a bill that would not match the value of the service for the size of your pro shop business.

Any accountant won't do. A corporation accountant, for example, might be superb in dealing with large companies, but he may never be able to relate to the golf business. An accountant who works primarily with governmental agencies may not be able to relate to the problems of a private entrepreneur. The complexity of these problems in a relatively small business operation may not even require the services of a high-priced tax expert. You may get equally good results from a young CPA, who is less established and who charges a lower rate. If you de-

cide to use an accountant regularly, get one who talks your language in terms you understand. A nice bonus would be if he played golf as well, particularly at your course.

TAX-TIME ACCOUNTANT

There are systems and services provided by tax consulting firms that can set you up with a simplified program that requires little of their attention, except at tax time. An example would be Federal Tax and Record Systems in Fort Lauderdale, Fla. Their system is used by Bob Gutwein, the Golf Professional of the Year in Southern California from Rancho Bernardo. Gutwein uses their service, which guarantees the following:

1. Completion of annual state income tax returns, Federal income tax returns (including self-employment Social Security return) and the estimated income tax returns;
2. The rendering of advisory service on all bookkeeping and tax problems submitted to their tax department;
3. A guaranteed payment of all fines and penalties resulting from any errors they commit;
4. A tax record bookkeeping system with materials supplied for one business year.

All of these services are available for about \$150 a year. The

continued

system requires approximately 15 minutes of bookkeeping a day by the professional, but is relatively easy to learn and follow. One potential weakness with a system of this type can be the lack of regular contact with an accountant who would stay abreast of any changes you might make in your business. If your operation remains relatively stable from one year to the next, you could manage quite well with the mail-in consultant service that is provided. If you know about other systems that are worth recommending, you may wish to pass them on to the readers through GOLFDOM.

SELF-MADE ACCOUNTANT

Doing accounting yourself is possible, but not advisable. With the myriad changes in the tax law occurring annually, it is very difficult for an amateur to stay abreast of the tax law. There were roughly 17 major tax changes this past year. Unless you have a particular affinity for figures and a knack for book work, you will more than likely

require either an accountant or the kind of accounting service, previously mentioned.

The underlying principle behind whatever method you eventually choose to meet your tax responsibilities is to create a plan and maintain reliable tax records. The chart on this page—Tax Calendar and checklist—is used by Golf Professional, Inc., a subchapter "S" Corporation, Inc., formed by co-author James Bailey, golf professional, Hyland Hills GC, Westminster, Colo. The calendar is specifically designed for Colorado tax law (each state has different requirements) and is a good system to make sure all federal and state payments are met.

Those who have been self-employed in the golf business know that when they prepared to open their shops, it was necessary to complete the following jobs related to tax laws:

- 1) apply for a Federal I.D. number (local IRS);
- 2) apply for a state withholding I.D. number (State Employment Commission);

- 3) apply for city and state sales tax licenses (local agencies), and
- 4) file for state and Federal unemployment rating. It would be too lengthy a job to identify here all the forms and list all the steps in handling the above taxes. Besides, information is available from each agency. What may be more helpful is to note some tips that pertain to tax problems. Listed below by major category, here are a few.

UNEMPLOYMENT

As an employer, you earn an employer's experience rating, which has an influence on how much contribution you must make to the state and Federal unemployment problems. If you experience a large turnover rate, and a former employee or employees file for unemployment and have valid complaints, your tax rate may stay high. To avoid this, keep good employee records. If you dismiss an employee, state precisely the reasons he or she was discharged. Later, you may wish to file a wai-

TAX CALENDAR AND CHECKLIST*

JANUARY

- Give employees Copy B and Copy C of Form W-2 or W2P _____
- January 5 Records to accountant for December _____
- January 10 Federal depository receipts _____
- January 15 Balance due on 1972 estimated tax—Federal _____
 —State _____
- January 20 State sales tax due _____
 City sales tax due _____
- January 31 File Form 941 Federal Withholding Tax and _____
 Social Security (4th quarter) _____
 Last day to give W-2 forms to employees _____
 Deposit Federal unemployment tax _____
 Personal records to accountant for Federal and _____
 state tax returns _____

FEBRUARY

- February 5 Records to accountant for January _____
- February 10 Federal depository receipts _____
- February 20 State sales tax due _____
 City sales tax due _____

MARCH

- March 5 Records to accountant for February _____
- March 10 Federal depository receipts _____

- March 20 State sales tax due _____
 City sales tax due _____

APRIL

- April 5 Records to accountant for March _____
- April 10 Federal depository receipts _____
- April 16 Pay personal property tax _____
 1972 Federal income tax due _____
 Federal, one-quarter estimate due _____
 State, one-quarter estimate due _____
 1972 state income tax due _____
 1973 Federal declaration of estimated tax _____
 1973 state declaration of estimated tax _____
- April 20 State sales tax due _____
 City sales tax due _____
- April 30 File Form 941 Federal withholding tax and _____
 Social Security _____

MAY

- May 5 Records to accountant for April _____
- May 10 Federal depository receipts _____
- May 20 State sales tax due _____
 City sales tax due _____

JUNE

- June 5 Records to accountant for May _____
- June 10 Federal depository receipts _____
- June 15 2d installment, Federal, one-quarter estimate due _____

*Applies to Colorado only for 1972.