al and supt. with the overall operating figures and financial status of the club probably lies in the old belief that the professional and supt. are not "figure" men.

This misconception of the pro and the supt. as men who don't know the ABC's of accounting could be erased quickly by an examination of the facts.

**Supt. Has Been Educated**

Any club official, clubhouse manager or professional who has kept in touch with the programs of the Golf Course Superintendent Association's national and regional conference programs must be aware of the great attention given to budget preparation, expense supervision and control and the battle against rising costs by the supts.

In view of the unpredictable effects of weather, turf diseases and pests on course maintenance costs and the labor problems that supts. have in competition with industries' propositions to employees, it must be plain that the supt. is a man who must get the money picture quickly and correctly.

I can say from my own observation and discussions with supts. that the great progress course maintenance has made in applying business management methods has been realized despite a discouraging absence of cooperation and appreciation from club officials in general.

Of the professionals' place in the picture of increased operating efficiency through knowledge of the club's financial status, I can write from experience.

My own club, in making operating figures available to me, provided education and incentive enabling me to do more for every phase of club operations and do it with an understanding of what all department heads are up against.

The professional usually is a man who can read the business story from the financial statements. He has to be able to do that or his department, which he customarily operates at the risk of a considerable investment in shop stock, time, salaries and other expenses, can quickly get him deeply into debt.

Figures of golf goods manufacturers' credit departments show that progress in the professionals' phase of business management has been greater than the overall advance in golf club business.

The fact is, generally, that most clubs could not afford the benefits of first class pro department operation were it not for the pros' own financing, management and operation. This efficiency, essential if the pro is going to have a good standard of living for his family and himself, often makes the pro department the best operated department of the club. This is a particularly significant point as the pro gross profit very rarely is equal to the gross profit on liquor and food at private clubs.

The tax and legal phases of the pro's operation in charge of one of the three major departments of a golf club are factors in the club's sound and economical operation, but they are not as important, by a long way, as what the pro learns from his own efficient business that the club can use.

What the clubs will do to take advantage of the pros', course superintendents' and managers' informed, competent and frank discussion of club financial data will have a great deal of bearing on how clubs will be able to satisfy the increased demand for services without running the operating costs so high many desirable members can't stand the load.

There must be a drastic modernization of policy and procedure giving the club professional, house manager and supt. all complete information on the club's financial status.