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Metropolitan Golf Association
Completes Third Volume
on Club Operations

FINAL volume of the club operation-
survey of the Metropolitan Golf Asso-
ciation, undertaken in 1957, has been com-
pleted. This volume, third in the series, covers nine subjects: Committees, Delin-
quent Accounts, Minimum Charges, Pro
Shop, Course Maintenance Costs, Starting-
Times, Half Way Houses, Practice Area
and Federal Taxes. The subjects are num-
bered from 22 to 30, following in order
the sequences of the earlier two volumes.

Under the heading of Committees, the
MGA report says that 91 per cent of the
clubs have admissions, entertainment and
house committees and 90 per cent have,
golf and green committees. There are
auditing or finance committees at 80 per
cent of the Metropolitan member clubs.
Fifteen other types of committees are
listed, with percentages of clubs having
them ranging from 8 to 73.

Delinquent Accounts

Persons who are delinquent in accounts
receive rather harsh treatment from the
clubs. Second notices go out at 94 per
cent of the clubs if accounts aren't paid
within a stipulated time. The time interval
usually runs from 15 days to two months.
Delinquent members are posted at ap-
proximately three clubs out of five and at
more than four out of five, members who
don't pay up are suspended. About 30 per
cent of the clubs hand over slow-pay ac-
counts to outside collection agencies.

Minimum charges are made at only
about one out of ten clubs, although oth-
ers indicate that they are on their way in.
This information was collected, by the
way, shortly before the Internal Revenue
Service ruled that such charges are sub-
ject to a 20 per cent tax. Clubhouse clos-
ing, also covered in this section, indicates
that 10 per cent of the clubs are closed
through the winter and that about two
out of five are closed for two or three
weeks during January. Nearly 90 per cent
observe the traditional Monday closing
during the season. Practically all clubs
have specified dinner hours and quite a
few don't serve luncheon after a specified
hour.

The pro operates the shop at practical-
ly all the clubs and in 85 per cent of the
cases, he completely finances his merchandising operation. Proceeds from cleaning and storage of clubs almost universally go to the professional. About three out of five clubs handle the pro's billing.

Cost of maintenance per hole was pegged at $2,316 although 1957 figures for this operation are used in the report. Two-thirds of the maintenance figure is charged to labor. The amount shown above compares favorably with the 1957-58 figure of $2,595 established by Harris, Kerr, Forster & Co., accountants, in a nationwide survey of 50 clubs. H-K-F's survey showed that 73 per cent of the maintenance cost was charged to labor.

Starting times, generally, have not proved to be much of a problem for MGA clubs. It is negligible through the week although on weekends and holidays, one out of three clubs say conditions could be improved. Caddie masters usually handle the expediting with the aid of Starting Time sheets.

Half Way Houses

About three out of four clubs have Half Way houses. Half of these serve only soft drinks, about one third serve light food. Beer is obtainable at about half of the rest stops and hard liquor at only a handful. Most clubs require members to sign chits for refreshments at these locations. Slightly more than half the clubs keep the Half Way houses open every day.

Approximately two out of three clubs have a practice range with an average of eight stations. Average price of a large pail of ball is 92 cents and for a small pail, 44 cents.

Federal Tax Section

The Federal Tax section of the MGA report was prepared by Harris, Kerr, Forster & Co. In a pungent prelude, H-K-F points out that supposedly tax exempt private clubs are subject to quite a few taxes. In the final analysis, the clubs' exemption extends only to income taxes which are based on net profits. The report lists the Federal taxes levied directly on the club and also shows those for which the club acts as the government's collecting agency. A rather thorough description of the taxes levied are described in the report. Also described are the dues tax, minimum charge tax, the tax regulations covering facility rentals such as lock-
ers and golf cars, and the conditions un-
der which cleaning and storage charges
are either exempt or non-exempt.

Other subjects touched on in the tax
section are: Payments exempt from tax,
life membership tax, admissions, income
tax withholding and information returns
and miscellaneous.

Massachusetts GA Revises
Caddie Handbook

Massachusetts Golf Assn., 261 Franklin
st., Boston 10, has revised its Caddie In-
The booklet contains a glossary of com-
monly used golf terms, a description of
clubs and a section devoted to the classi-
fication of and requirements for caddies.
There are also portions describing etiquet
of the game and amateur classification
eligibility.

The largest and most important part of
the booklet, however, dwells on the Do's
and Don'ts of caddying. Some of the things
brought out: Don't lean on clubs or bags;
Correct and incorrect ways of carrying
singles and doubles; Correct way of hand-
ing a club to a player; Avoiding things that
disconcert the golfer; Correct positions
when the player is getting set to or is
making a shot; Divot replacement; Flag-
stick handling and general green conduct.

Hamner Again Heads
Southern Turf Group

Jim Hamner, Jr., supt. of Memphi-
(Tenn.) CC, was re-elected pres. of the
Southern Turfgrass Assn. during its an-
ual two-day meeting in February. Harold
Eller of Old Hickory (Tenn.) CC was
elected vp and Reg Perry of Choctaw,
Inc., Memphis, was re-elected sec.-treas.

Directors for the year are: Al Rayford,
Camden, Ark.; E. Winfield Allen,
Florence, Ala.; Lou Vickers, Metairie, La.,
Nelson Giddens, Jackson, Miss.; E. J.
Sears, Paducah, Ky., and George Curtis,
Jackson, Tenn.

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