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replacement of fixed assets out of the provision for depreciation.

Placing Secondary Function Expense

The direct cost of the secondary functions of the club should logically be borne by those members deriving the direct benefits therefrom. The direct cost of special entertainment should be borne by those attending, inasmuch as such functions can hardly be considered the primary object of the club and are not participated in by all members. This direct cost should consist of the cost of music, entertainment, refreshments and the amount of overhead in the form of extra staff and equipment directly attributable thereto, but exclusive of the basic equipment, personnel and club rooms.

The sale of food, beverages and cigars, also secondary functions, should yield a sufficient gross profit to cover all direct expenses attributable thereto, inclusive of such extra administration and personnel as may be considered as necessitated by these operations, but exclusive of any rent space or basic personnel. The most difficult problem is always presented by the restaurant operations. The food, service and environment must be sufficiently attractive and the prices sufficiently moderate to draw the necessary volume of business so that, at a fair percentage of gross profit, the fixed overhead of the restaurant and kitchen may be absorbed. The sales prices and the cost of food purchased must be very carefully watched so that the necessary ratios are attained. In general, if a fair allowance for employees' meals is made, the gross profit on food will represent about one-half of the sales price. This amount will be available for the general restaurant fixed charges.

It would appear that these general fundamental principles are adaptable to any type of club and that they are frequently overlooked in whole or in part by the club officers and committees. This oversight may be due in part to lack of familiarity with the business side of club operation and in part to the intentional desire to render to the club members the best report possible at the end of the year or of the term of office.

Along the lines of the very constructive program carried on by certain club magazines for a recognition of the principles of business organization as applicable to the club, it would seem highly desirable to make an effort to standardize the principles of club operation in general and, as a means of making available intelligent comparisons between clubs, standardize the accounting records and reports.

In submitting these thoughts I wish to acknowledge the helpful suggestions rendered by the outside auditor for our club, J. Andrew Crafts, New York C. P. A., with whom I have discussed the matter at length.
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—and it's only part of the help Spalding's New Service can give you
STUDY this floor plan of Spalding's Model Professional's Shop. It might give you some hints on arrangement that will liven up your own Shop.

Note the location of the case that contains the balls, tees, and other bread-and-butter items. The customer has to walk past the Shoe Display to get at this bread-and-butter case, and then while he's buying, is confronted with the Bag Display and the Sundries Display.

Look at the way the golf club racks are arranged. There's room to spread the clubs out and to separate the different types — and there's room in front to swing a club without the fear of crashing through a glass showcase.

Study this plan. But better yet, send in the layout of your Shop and let us suggest a profitable re-arrangement. Spalding has made a careful study of successful Professionals' Shops and we'd be tickled to death to help you in any way we can.

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105 NASSAU STREET • NEW YORK CITY
Dry Law Brings Kid’s Ruin and Red Figures to Golf

By HERB GRAFFIS

THERE is a pleasing promise that the nightmare and nausea of prohibition is approaching its end. November voting gave such positive evidence of powerful rebellion against the impractical puerilities of prohibition that even the cagiest politicians have heeded. If the overwhelming majorities for modification of prohibition legislation have only the effect of continuing political mouthing and are not vigorously followed up by those qualified to interpret and impress the lesson of the late elections so our legislators will act, then sane citizens deserve the mocking snickers of the professional prohibitionists and bootleggers who cuddle together under the eighteenth amendment.

The golf clubs have stood for a lot of unjustifiable slander as a result of prohibition. The kill-joys have voiced the opinion that the golf club is the devil’s dug-out and roistering guys pay weighty annual deficits just for the privilege of beating Brother Barleycorn in a finish fight. The golf clubs have stood for it, turning the other cheek in a meek fashion. A simple statement of fact about many golf club restaurants being unable to meet the competition of adjoining roadhouses where people can go and have a few drinks of expensive and low grade anti-freeze solution never has been publicly offered in rebuttal. The statement would be no reflection on the character of golf club members for these days the golfer represents an excellent cross-section of the active American. In one American city a district attorney called in club presidents and read to them dire warnings of what might happen if ginger-ale that might be used as set-ups were served. This gentleman was conscientiously heeding his oath but there was a slight inference that he was actuated by the then prevailing political expediency for within three blocks of where he read the riot act there were, to this writer’s certain knowledge, seven speakeasies doing a lively business. With-

in two miles of this gentleman’s own golf club, at that time, there were five roadhouses that were by no means arid according to evidence your reporter very willingly consumed. How many more establishments there were doing a rushing retail business in liquor within the boundaries above mentioned, can not be said, for one investigator with a normal sense of moderation, has his limitations. The case is cited to bring out the fact that the golf club, from viewpoint of ethics, is only an average American business establishment in this prohibition matter and the golf industry differs not a bit from other businesses ranging from aeroplanes to zithers, in its attitude toward the virtues and defects of prohibition.

Further on this ethical basis; the membership of golf clubs is deeply concerned because of the youngsters. The average golf club member’s boys and girls are in such social circumstances that they are prominently exposed as prey of the prohibition monster. Earlier in the regime of prohibition there was a general reluctance to have the youngsters of the members attend Saturday dinner dances at the clubs. Then it became apparent that the youngsters were going to roadhouse speakeasies. That discovery undoubtedly was responsible for an about-face in policy governing these parties. During the past summer the youngsters constituted a goodly percentage of the attendance at golf club dinner dances but there was evidence of parental compulsion. The club parties were too dry for a lot of the kids, according to some of our young friends. Now, when a condition like this arises and we simply keep on mouthing without insisting upon relief and protection, we must shamefully plead guilty to a wretched disregard of our responsibilities.

The Business End of Prohibition

There is one highly important phase of this subject that concerns the golf clubs as a business and that is the effect moder-
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ation of the present laws could have on the financial side of the club operation.

Whenever you get into a session with veteran and successful club managers they will tell you that the reason today's chances of a clubhouse being operated at a profit are about one out of 15 is prohibition. Many interviews with club managers have revealed that none of them want whiskey back but they are anxious to see beer and light wines returned. Their desire is based on two counts, (1) a mild and palatable beverage fits in with the country club atmosphere of relaxation and hospitality, and (2) the profit from a conservative volume of beer and wine sales would mean the elimination of the house deficit that a majority of the clubs have today.

To get to the arithmetic of the matter, let us take the golf club situation in 1918 when the legislation that cultivated Al Capone as its flower became effective.

At that time there were about 900 golf clubs in the United States. The average number of members was between 150 and 175. The clubs had a high standard of food and service broke even or made money, even with this limited membership because the bar always brought in a nice profit. At that time beer sales were by far the biggest part of the bar business, so the oldsters in golf club management state. Those were the days that established today's punishing policy of the highest grade of food, service and appointments, at a fairly moderate price—a price too low to be comparable with the tariff of commercial food service establishments that catered to the public.

Today the maintenance of that policy, sans the support of beer sales, means most of the 18-hole golf clubs run between $2,000 and $8,000 annual house deficit. About the only place where a golf club can be sure of making money is on its beverage business. This figure does not seem high when it is compared with the number of meals served at the average metropolitan district golf club. The number of meals served is the best index of member, women and guest patronage at the club.

For Moderation

There is no reason to believe that the past twelve years has resulted in any change in the American preference for beer despite the fact that the recent crops of adolescents have been addicted to the consumption of convenient gin, a practice that was a certain sign of moral turpitude as late as the time when your correspondent was running a poor second to Euclid on the high-school track. Consequently those figures of possible profit to golf clubs seem conservative. We have noted at political and private parties, business affairs and conventions, and at those few but highly popular golf club events where beer was available that the beer was the favorite drink by a wide margin. In very few localities is beer unobtainable at the present time, but it's not the same cleanly and honestly made product we used to get and should have back. We will get it, too if the manifestations of the November election are continually kept before the powers that be. And with beer back there will be a decided improvement in the operating picture at the golf club from a financial viewpoint, to say nothing of the club and domestic social benefit.

The golf clubs as a powerful group of enlightened and unselfish citizens can properly exercise their persistent effort for modification of the Volstead act on the platform that concludes a post-election editorial in one of the country's foremost Republican newspapers. In summarizing the election expression this editorial said:

"The experiment has been conducted for ten years, and each year the results have departed farther from the expectations of those who planned it. There is no point in continuing an experiment indefinitely when its results are so evident."

IDEAL'S POWER GREEN MOWER TO HAVE COLUMBUS DEBUT

Lansing, Mich.—Ideal Power Lawn Mower Co. is to make the first public showing of its new power green mower at the greenkeepers' show, Columbus, O., Feb. 3-6. The new mower weighs less than 100 lbs. and sells for less than $200. Details of the new machine will be given in February GOLFDOM.