for action people

DiFini Comfort-in-Fashion'71

(Left) She, in her "APRES GOLF" Pant Suit. Tailored Kaleidoscope double knit Blazer-Jacket and color-keyed "Point de Roma" Slip-on Slacks, elastic waistband, 2 front pockets. Golf ensemble machine washable—100% Polyester. About $65.00 Matching shell optional . . . . 8.00

(Center) She, in her full fashioned Trevira Silky Polyester "LADY VIRGINIA", 3 button plaquet, sporty collar style matched with "Twill Plaid" Trevira stretch double knit 100% Polyester Skirt, slip-on style, large front pocket. Both machine washable. Complete set about . . . . $36.00

(Right) He, in his "PAUL HAHN" full fashioned Raglan sleeve shirt with longer 4 button plaquet Celanese "Arnel Plus" Knit de Knit coordinated with fancy tapestry design Dacron 100% Polyester double knit slacks "Cente- ture" wide waistband; "Fairway Flare" style, western pockets. Coordinated set—machine washable . . . about $47.00

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professionals aren’t receiving excessive markups in the shop and, in fact, the current margins may be appropriate. There is a danger to the shop’s ability to generate and sustain the vital volume needed to exist if it becomes overly conscious of “margins.” The shop desperately needs dollar intake because it cannot tolerate recessive periods for very long. A balance must be sought for the proper margin to operate profitably. But the professional mustn’t think one-dimensionally. If he does, volume begins to erode, traffic lessens and his shop becomes gradually uncompetitive. The golf pro shop is competing in the total golf market, and its pricing, merchandising and promotion strategy must reflect this fact. Another danger attached to escalating markups and, subsequently, retail pricing, is that suspicion can become planted in the customer’s mind. He begins to question the value received on money spent on pro shop merchandise. One reason for such wide variations in pricing is that pro shop help don’t know the proper markup techniques. In department stores all merchandise is separated and tagged before it goes out on the floor, and pricing is somewhere around the manufacturer’s suggested retail price. Tagging merchandise can contribute to the customer’s suspicion that the item is over-priced. Out of habit, the shopper assumes that a handwritten tag means random pricing. The professional should adopt professional merchandising practices, for example, the inventory price control tags that are available. Even a seemingly unimportant thing like price tagging methods can make a difference.

MacDonald: To my knowledge, suppliers don’t feel that pros are marking up their merchandise too high.

GOLFDOM: What kind of markup do professionals consider fair?

Phillips: In the past, most professionals thought a 40 per cent markup was fair, but now many consider that with the increased services and variety of merchandise the professional offers, a higher markup is necessary to retain a profitable margin. Probably 45 per cent is fair, but many feel that a 50 per cent markup is necessary.

Rickey: The professional has tried for many years to work on a 40 per cent markup, but with golf clubs, for instance, he must accept trade-ins, so he can seldom hold this margin. Some professionals are trying to get away from trade-ins, but in doing so, they have eliminated one of the elements that make them unique and gives them a captive market in the sale of high-priced golf clubs.

Orlick: In our area, most professionals consider a markup of 40 per cent adequate.

Nannen: Like all businessmen, the professional has to have a fair markup on his merchandise. Most pros have a larger overhead than the average member realizes, so the pro must get a 40 per cent markup.

Kay: It depends on the kind of merchandise. Anywhere from 35 to 50 per cent based on selling price.

Fischesser: Fifty per cent is fair. This makes up for the better discounts that stores get.

Tarlow: Professionals are looking now for higher than 40 per cent markups.

Lust: Forty to 45 per cent is a fair markup on men’s softwear. For women’s fashions, professionals look to a longer keystone markup (50 per cent) because of the more frequent markdowns from the faster fashion cycle.

MacDonald: Thirty-three to 40 per cent is considered fair by professionals, but realistically the markup depends on the product.

Thatcher: I would like to see anyone operate a shop and staff on a 33 per cent markup. The multi-million dollar outfits should begin to revamp their thinking and remove the huge profits from their coffers and share with those who sell the products.
Elected president of NCA was Cyril F. Brickfield, Bethesda CC, Bethesda, Md. Vice presidents elected were: Maurice A. Hessian, Minneapolis Athletic Club and Interlachen CC, Edina, Minn.; Paul J. McGraw, Country Club of Ithaca, N.Y.; Al Meillon, California GC, California City, Calif.; and Willard Steger, River Oaks CC, Houston, Tex. Louis L. Sze, Oklahoma City G & CC, Okla., was elected secretary, and George G. Delp, Lancaster CC, Lancaster, Pa., was named treasurer. Eight new directors were elected: James H. Brewer, Los Angeles CC, Los Angeles; Joseph J. Donoghue, Losantiville CC, Cincinnati; Jack Burke, Champions GC, Houston; Samuel E. Fulton, Tavistock CC, Haddenfield, N.J.; William Gosselin, Chilton Club, Boston; Melvan Jacobs, Northmoor CC, Chicago; H. Alton Owen, Harbour View Club, New York City, and Milton E. Meyer Jr., Pinehurst CC, Denver.

Conference notes

Members attending the National Club Assn.'s 10th annual meeting in London, England, were able to participate in a panel discussion on the advisability of retaining non-profit exemptions and accounting problems under the new tax regulations. Appearing on the panel were Arthur Iredell, partner in the firm of Harris, Kerr, Forster, Inc., Robert Kranzler, partner in Laventhal, Kreckstein, Horvath and Horvath, and Milton E. Meyer, secretary, Pinehurst CC, a tax paying, member-owned golf club.

Attendees also heard John Fry, editorial director of GOLF and GOLFDOM Magazines, present an in-depth review of his magazines' research into the effect of rising property taxes on the private club industry.

In the association's Tax Clinic, Jack P. Janetatos, NCA's general counsel, analyzed the probable effect on private clubs of the forthcoming guidelines to the Tax Reform Act of 1969.

Janetatos noted, "Our clubs have now been subject to the law for a year ... begin your thinking about compliance with this law by recognizing this—every club will have some tax liability. If you submit a return showing no tax due, you may expect a visit from agents of the Internal Revenue Service very soon thereafter ... We have been subject to the law for a year and we have had no help from the Service by way of guidelines to interpret the law ... This situation will change today."

Janetatos then discussed a meeting between NCA and the IRS (see p. 10) in which the problems presented by the law were discussed in detail. He noted that clubs can expect major revisions in Revenue Procedure 64-36; that the question of reimbursement will remain paramount; that the rules on reciprocity will be tightened and that the Service will probably be flexible on deductions, although clubs will have to separate member and non-member expenses.

Janetatos also discussed the question of retaining or giving up a club's non-profit exemption in these words: "No decision can be made in the abstract as to whether tax exempt or taxable status is preferable. In our view the decision must be made by each club based upon its own circumstances."

Concluding the session, Janetatos said, "... I wish to urge upon you an attitude of tax-consciousness. You must understand the tax law and recognize its impact. Then you must apply it in your own case. Finally, you must plan your future activity and transactions in light of the tax law."

On the lighter, social side, 600 members of the association were guests of the Guinness Harp Corp. at a Black Velvet Party and attended their own membership reception and luncheon.

—Ken Emerson
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In England one often hears the phrase, "we will lay it on." Translated into American this means "to do it up right." The city of London, the Grosvenor House Hotel and all of England "laid it on" for the Club Managers Assn. of America, the National Club Assn. and their wives and guests. At Heathrow Airport, Ireland, we were greeted by genial John Cremers of the Empire State Club (New York City) and the members of the Hospitality Committee. Some of the managers were whisked away to the CMAA board of directors meeting leaving their wives to clear customs and complete embarkation procedures. Those managers who remained were taken by bus to the Grosvenor House Hotel. On Sunday evening, January 17th, one of five groups of diners was scheduled for an Elizabethan dinner at the Gore Hotel. Monday, January 18th, began with registration, a meeting of the Club Management Institute and the National Club Assn. tax clinic in the ballroom of the Dorchester Hotel. In the afternoon, the ladies at a tea received information concerning London. At six the following morning, some 150 people assembled to tour the Convent Flower Market. Following tea and cheese buns, the tour returned to the hotel for an all-day tour of London. As early risers were taken to see Peter Berners-Price, conference banqueting executive of the Grosvenor House, demonstrate the serving of French, Russian, English and American foods.

On Wednesday early risers were taken to Billingsgate Fish Market. From 9 until 11:30 a.m. the ballroom was packed with those who had come to see Raymond Oliver, owner of France's renowned Le Grande Vefour Restaurant, discussed the preparation of French cuisine. Included in the seminars were tours of the Naval and Military Club, the Oxford and Cambridge Club, the Sackville Club, the Garrick Club and the Roehampton Club. Also toured were the Tanqueray and Beefeater distilleries, the Whitebread and Guinness breweries and the Le Begue Wine Cellars. Films, provided by the Scotch Whiskey Assn.

On Thursday, once again early risers were on the move, journeying to the Smithfield Market, which is London's meat market. At 9:30 a.m. one of the finest days of seminars in CMAA's history began. Dr. Robert Beck, Dean of the School of Hotel and Restaurant Administration, Cornell University, spoke on personnel training. Professor Colin Laycock of Sheffield Polytechnic Institute lectured on management training techniques used in England.

Friday, January 22nd, and now the conference was nearing an end. In the morning there was an Educational Wrap-Up Panel with Deans Beck and Taylor and Dr. Derek Gladwell who heads up the Department of Hotel and Institutional Management at Sheffield Polytechnic Institute. They exchanged views on their opinions of English clubs and American club managers.

Following luncheon we entered the final phase of our conference and with it our closing business and voting session. The proposed elimination of the one-year waiting period for eligibility for CMAA membership was voted down. Membership requirements remain one year at one club for managers and two consecutive years at one club for assistant managers. Affiliate memberships were abolished, and it was established that new chapters must now have 10, instead of seven to organize or continue a chapter of CMAA.

On Saturday, the Farewell Hunt Breakfast was held. Many stories will follow concerning visits to St. Andrews and Turnberry Golf Clubs and trips to Guinness Brewery in Dublin, the Scottish distilleries in the Highlands and visits to the wine country. But none can compare with the fabulous week in London when they "laid it on" for the CMAA.

—Jerry Marlatt
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Standard Mfg. Company announces Porta-Span, a portable bridge that features redwood-stained wooden hand railings. Size varies from eight to 20 feet long and from three to five feet wide.

Kent Sales & Mfg. Company introduces a line of solid cut-proof golf balls. The balls have a vulcanized white cover with four sets of three balls priced to retail at $5 a dozen.

Stylo Matchmakers offers a new pair of golf shoes made in England. They are made of brown simulated alligator and have white uppers, cushion innersole, rolled top binding and leather lining. Retail price: $36.95.

Rohn Mfg. Company offers a complete catalog of high-level outdoor lighting structures. Included are uses of aerial floodlighting and engineering data and prices.

(Continued on page 82)
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**Limb-Lopper Company, Inc.**, announces the Mark II Model HC power chain saw. It weighs six pounds including a 12-inch bar and chain and features a one-fourth-inch pitch chain on a narrow profile bar, a 10-inch cutting area and a three-quarter hp hydraulic motor.

**Hornung’s Pro Golf Sales, Inc.**, has a Combination Club Cleaning Machine, which is able to clean four or five irons or one wood at a time. It can be easily installed in the storage area of a pro shop. Price with heating unit: $275.

**Skagg’s Turf Equipment** introduces a core shredder attachment for its Ryan WG24-1 Aerator. It shreds cores as it aerates and is easily mounted. The cores can then be used as topdressing.

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Many other golf clubs around the country could improve their course conditions, cut their budgets for course maintenance and most important, keep some senior citizen a living, working, happy part of the community by following the example set by Al DePorter at Clifton Springs and now at Newark CC.”

Hans Tanner received a degree in business administration from the University of Rochester. For the past 20 years he has been a sports writer for the Democrat & Chronicle in Rochester. At 21, Tanner was the youngest accredited golf writer ever to cover a U.S. Open (1953).

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