

# Here's Why the MANAGER SEES RED

THIS is the season when many golf club officials are studying their annual statements. They try to compare their own club's figures with those of some neighboring clubs and usually find the attempt futile, due to the wide variations in club book-keeping methods. But in most cases they have no difficulty in finding that each club has its loss in operating its restaurant service. The amount of the loss frequently is concealed by book-keeping tricks for the manager is confronted with a situation that is the members' fault and not his. However, his not to reason why, he is forced to the fine art of protective coloration and makes use of it in reporting on his restaurant operations.

During the peak of the 1928 season GOLFDOM aroused considerable interest with a series of articles, to which many club officials contributed, on the problem of the inactive member. Now, before the 1929 season starts, new administrations should be taking some steps toward arousing the membership to the necessity of patronage of the club's restaurant facilities. Unless the volume of house business from the members is promoted by every method at the command of the club officials and the manager, it is hopeless to expect anything but a loss in the restaurants.

The club is usually limited in its solicitation of "outside" business for its restaurants. The expense of the club "atmosphere" in conducting the club feeding procedure is heavier than that of most "outside" restaurants, and the club members protest against prices that are the least bit high. Then there is that uncertain and costly element of the weather, which has a lot to do with the showing of red in many club operations. But all of these adverse factors are overcome if the membership patronage of the restaurant end of the club is somewhere in line with the play on the course.

## A Close-Up of the Dilemma

A copy of a letter written by a manager to the house-chairman of his club has been sent to GOLFDOM. It gives such an

intimate and accurate analysis of the situation that we are reprinting it so it may bring club officials to an acute realization of the manager's problem. Unless the members appreciate their responsibility with respect to patronage, the red is bound to show, as the manager puts forth by saying:

Mr. J. C. \_\_\_\_\_,  
Chairman, House Committee,  
\_\_\_\_\_ Golf club.

Dear Mr. \_\_\_\_\_:

After having served our membership for three seasons and carrying out instructions of the three House Chairmen during that time, I wish to give you now a summary of the activities insofar as expenses and income are concerned for the season just closed.

The Board of Directors and the House Chairmen have always maintained that we shall furnish the very best of service and only high class foods in our dining room and it has been my pleasure to supervise the operations in this department to the satisfaction of all who patronize the house. It appears to the writer that the Board of Directors should have intimate knowledge of conditions as affecting each department and it is my desire to give you these facts for the best interests of the club. We have been especially fortunate this year in that we have not had a single complaint on either food or service and on the other hand hundreds of compliments on both but at the same time I shall contend, as I have told you on several occasions, that the membership should appreciate and patronize the dining room more liberally in order to maintain the standard of service and food they receive.

## Volume Inadequate for Overhead

Since it is my idea that the copy of the attached report be mailed to each member I have built this tabulation from the supposedly active playing months of the season, thereby excluding six weeks at the beginning and four weeks at the end of the season for the reason that these two periods will not show sufficient gross income to equal the operating expense of those periods. The report, then begins on the fifteenth day of May and ends on the first day of October, and I am inclined to believe that the figures will surprise even the most pessimistic of our directors when

AVERAGE DAILY INCOME AND EXPENSE REPORT (DINING ROOM AND GRILL) SEASON 1928

	MONDAY	TUESDAY	WEDNESDAY	THURSDAY
Lunches	None	None	None	None
Dinners	\$11.30 (16)	\$51.60 (65)	\$25.80 (41)	\$47.25 (78)
Outside employees	45.45 (38)	55.70 (43)	79.40 (55)	73.25 (49)
	11.00	11.00	11.00	11.00
Total revenue	\$ 67.75	\$118.30	\$58.10	\$116.20
Food cost	\$33.87	\$59.15	\$32.00	\$65.75
Kitchen payroll	\$32.38	\$34.00	\$32.00	\$32.00
Fuel, power, water	5.00	5.00	5.00	5.00
Depreciation on equipment	5.00	5.00	5.00	5.00
Insurance and interest	6.00	6.00	6.00	6.00
Meals to kitchen	8.00	8.00	8.00	8.00
Dining room payroll	\$21.00	\$21.00	\$26.00	\$26.00
Laundry	2.00	2.00	2.50	2.50
Depreciation on equipment	5.00	5.00	5.00	5.00
Interest and insurance	4.00	4.00	4.00	4.00
Meals to waitresses	6.00	7.00	7.00	7.00
Total expense	128.25	\$156.15	\$158.60	166.25
Profit or loss	Loss \$ 60.50	Loss \$ 37.85	Loss \$ 42.40	Loss \$ 34.75
REVENUE	FRIDAY	SATURDAY	SUNDAY	AVERAGE DAILY
Breakfast	None	None	\$ 6.25 (18)	LOSS, \$51.55
Lunches	\$19.10 (22)	\$48.85 (68)	50.55 (60)	AVERAGE NUM-
Dinners	25.50 (19)	28.50 (20)	77.95 (57)	BER LUNCHESES
Outside employees	11.00	11.00	11.00	SERVED, 51½
Total revenue	\$ 55.60	\$ 88.35	\$102.87	DINNERS, 40
Food cost	\$27.80	\$43.87	\$6.00	This Report In-
Kitchen payroll, fuel, etc. (same as above)	56.00	56.00	55.50	cludes All Activi-
D. room payroll,undry, etc. (same as above)	38.50	38.50	214.37	ties, Parties, Tourna-
Total expense	122.30	138.37	Loss \$ 68.62	ments, etc.
Profit or loss	Loss \$ 66.70	Loss \$ 50.02		

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I show you that we have lost more than \$10,000 in the dining-room this year simply because we did not receive sufficient patronage to counterbalance the overhead necessary in maintaining the standard of service and serving the quality of food your members are receiving. Had we received a legitimate quantity of patronage these figures would be altered materially.

Recalling now that we have 300 active members, 64 women players, 16 junior memberships, and 19 special members it does not seem just that we should average only 51 lunches, and 40 dinners during this active season.

I might elucidate by telling just how these figures were derived and this may help the directors to arrive at a plan whereby patronage may be obtained and losses in the dining-room materially reduced.

The bookkeeper and I each keep a record of the daily income and expense and we started the tabulation by listing the seven days of the week and in this tabulation we included all parties, dinner dances, tournaments, etc.—in fact, all the activities which were supposed to produce a revenue in the dining room. Each day of the week had a column of its own wherein we totaled the number of lunches, their revenue, the number of dinners and the revenue and the number of meals given to employees from the course and locker room. This gave us the total gross revenue for each day of the week throughout the entire active season. We then divided these totals by the number of days which in the first instance shows that we average on Mondays—16 lunches and 38 dinners and the average gross income on Mondays is \$67.75.

The first item of expense, then, is the food cost which figured by all hotel and restaurant experience is one-half of the gross income. To this we add the kitchen pay-roll, fuel, power, depreciation, insurance and interest and meals to the kitchen help. We then add the dining room pay-roll, which includes the ladies' locker-room

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attendant, who also serves, and the various other expenses in the dining room. These figures were taken from the actual expense records shown on the club ledger, and the net loss on Mondays shows itself to be \$60.50.

Now, inasmuch as we have 500 possible patrons not counting guests, it is not feasible to reduce the number of employes in either kitchen or dining room inasmuch as we have, without any special notice, been called upon to serve as many as 90 lunches and more than 100 dinners, but at the same time it does not seem reasonable to believe that we should average only 51 lunches and 40 dinners from a membership such as ours. I have for the past three months made an intensive effort to ascertain just why we do not serve more members, and in that time I have not found a single complaint. The reason seems to be that men will eat a sandwich or two at some restaurant on the way out to the club or will play from one o'clock until five o'clock and then go home for dinner instead of inviting their family to the club for dinner. It might surprise you to know also that we have not had a single complaint on the price of our meals, and, as you know, we are still serving an 85c lunch and a \$1.50 dinner, the cause of the loss is apparent.

## "How the Club Looks at the Pro's Side"

AS OBSERVED BY A MANAGER

IN THE February issue of *GOLFDOM* there appears an article entitled "How the Pro Looks at the Club's Side." This pro tells us that HE knows of a club where the members wont patronize the shop because the pro isn't running it. When he gets a little older, and gathers more experience, he will understand that the average member of a golf club is very little interested in who gets the money he spends in the shop. When the member receives goods and service commensurate with the amount expended his interest ends. Of course there are members in every club that cater to the pro hoping that at some-time they will get an extra few minutes on their lesson, or some special advice, etc. The sophisticated member does not indulge in this little pastime, however.

It is my opinion that too many of the pros are lacking in adequate business acumen to properly operate a pro shop for the best interests of a club and its

ever increasing in

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