

agerial positions, you are going to have constant changes because it is no more true that every man who represents himself as being a club manager is a practical, successful manager, any more than every man who calls himself a golfer comes in that category—just because he says he is a golfer. The chances are, ten to one that he is just a dub.

Certainly a man with considerable money which he invested in a manufacturing business of which he knew absolutely nothing, as far as the details of the product were concerned, would attempt to dictate policies to those whom he employed to manage that business if he employed them because of their proven ability. He would only be "gumming up the works" and the pocketbook would be bound to suffer eventually.

I must be fair, so I do not say that the reason for this great turnover and the various problems that arise between manager and clubs is entirely the fault of boards and committees. I have a full realization of the shortcomings of managers and I will admit that we have many managers in this country who would be better off trying to do something else because they certainly have neither the ability or personality to be successful club managers.

The solution to the problem therefore means a more sensible selection of boards, a more careful selection of managers by these boards, as well as closer co-operation and greater understanding between the two.

Last, but not least, the sins of a board, or committee, should not be visited upon the manager, and when members will realize that the manager in most cases is hampered by lack of authority and must follow the dictates of those who are his superiors, they will be more lenient in their judgment, and the desire for revenge will not exist in their minds when eventually they emerge from the rank of membership and become officers of the club. Rather, will they understand the conditions under which the manager had to operate and attempt to make his task an easier one by greater understanding and co-operation, during their term of office.

When that time comes you will find the average manager eager to react to better treatment and we will have fewer changes in management, greater efficiency of operation and what is most important, better service and happier financial results.

## What's Wrong with This Picture of House Cost?

C. R. OREMUS, secretary-manager director of the Erie Downs G. & C. C., at Bridgeburg, Ont. (near Buffalo), sends in his club's dining-room statement for the last two years, asking GOLFDOM to print it so he can get discussion or constructive criticism.

In explaining the statement, Mr. Oremus says:

"We have 300 members with no expensive clubhouse or equipment and crowded conditions, charging \$1.50 for steak and chicken dinners, also an a la carte menu. The employes' meals charged at 75c each, they eating same food as the members. The food costs are 33 per cent higher than same food in States because of duty and sales tax going into Canada.

"The ice and electricity were charged as house expense, and no doubt weren't any higher than years previous. I also might say that our dining-room opened May 1 and closed as of this report, considerable being lost in November because of weather conditions, which made poor patronage of a golf club." The statement:

November, 1929

Statement of Restaurant:	1929 Current Year	1928 Previous Year
Income and Expense		
Income:		
Sales .....	\$13,917.52	\$10,752.31
All employes' meals .....	3,798.25	3,190.87
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	\$17,715.77	\$13,943.18
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Expenses:		
Foods .....	\$11,022.51	\$10,285.50
Supplies .....	190.79	392.68
Employees—		
Wages .....	5,026.70	2,777.00
Meals .....	1,461.91	1,233.75
Electricity .....		227.44
Laundry .....	365.19	539.71
Ice .....		142.50
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	\$18,067.10	\$15,598.58
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Net income or loss* .....	\$ 351.33*	\$ 1,655.40*

\*Loss in bold face.