

# A Manager's Report On the Club Managers' Convention

ERIC G. KOCH, president, Metropolitan Club Managers' Assn. who headed the New York metropolitan district's delegation to the annual convention of the nation's club managers, reported to his group's members on the club situation as it was revealed at the Chicago meeting.

Highlights of the Koch report are well worth study by managers and officials. Koch wrote, in part:

"We can only formulate plans for our immediate future. Constantly changing economic conditions and adjustments to our defense efforts make a long forecast impossible.

"War means harder work, longer hours, greater strain. To be efficient, we must keep mentally and physically fit.

## Counsels Against Over-Pessimism

"Let us not be overly pessimistic. Clubs still have, and will continue to have a definite place in our communities. In addition to the physical fitness aspects there are definite needs for clubs, such as providing facilities for Civilian Defense activities, for providing temporary hospitals in case of enemy attacks, also as Red Cross evacuation centers. In case of common emergencies, clubs can shelter and feed many hundreds of civilians or soldiers. Through Red Cross classes and other special events they will contribute greatly to our war efforts.

"As far as your membership is concerned, remember that there will be many items and services that money will no longer be able to buy. Taxes will be high, of course, but yet, instead of a new car every year, of extensive travelling, or refurnishing and improving our homes, of buying expensive wearing apparel, a good many dollars that previously went into those channels will be available and can be diverted to the recreation provided by the club.

"Membership will undergo constant changes. A survey showed that since Dec. 1, 1941, up to about Feb. 1, 1942, resignations from club memberships amounted to about 3.5%. These are about equally divided into 3 categories:

1/3 would have resigned anyway.

1/3 felt that due to patriotic reasons, they should no longer enjoy the luxuries of a club, a self-sacrifice,

so to speak. Many of these have since rejoined their club.

1/3 for economic reasons.

"Membership dues comprise the backbone of club operations. Membership determines the success or failure of its operating departments. To maintain your membership will be a real problem in coming months, especially in the face of ever increasing difficulties. Bring constantly before your members the physical and mental aspects of clubs under our wartime economy. Make them realize that they owe you their continued loyalty and support in order to enable you to continue the club and its operations for their own as well as the club's benefit.

"Clubs are not the luxury that they appear to be on the surface. They pay a considerable share of your communities' real estate taxes. They give gainful employment to thousands of people. They afford meeting places to the residents of your community. Through special events, they donate considerably to the Red Cross, U.S.O. and other charities. Through constant repairs, improvements and renewals, they add greatly to trade and industry, directly as well as indirectly. They are builders of morale and physical fitness. Their survival is essential to the welfare of the nation. Their doom would add tremendously to the burden of an overburdened nation.

## Even More Economy

"Clubs have been operated on a most economical basis during the last few years, as a good manager conserved and saved, but yet we must intensify our efforts along these lines, as almost all commodities have priority ratings. To preserve them and make them available for our war efforts is our patriotic duty.

A definite shortage of whisky is inevitable. Importations are greatly hampered by enemy action. Stocks of whisky will soon be depleted. The entire output of high-proof alcohol is needed for national defense in the manufacture of smokeless powder. Gin will be scarce. An additional difficulty will arise through bottle shortages. The canning industry will revert to glass in lieu of tin. Food has priority over whisky. Bulk sales

might be one solution, but extensive changes in our present laws would be necessary. It would be advisable to stock up for your coming season, especially gins and rums. Certain banks will finance liquor purchases on warehouse receipts at a nominal interest charge. No definite forecast can be given for 1943.

"There are 61 Federal Internal Revenue districts, the deputies of which are not bound to each other's interpretations. The extent of enforcement of the law is up to the individual district collector.

"Life memberships are subject to tax equivalent to tax on the annual resident membership.

"Locker rental, if optional, is not taxable.

"Storing and cleaning golf equipment, if optional, is not taxable. Hand-ball, tennis, bowling and greens fees are considered non-taxable facilities.

"Admissions to ice skating rink or swimming pool are taxable.

"Club functions, where entertainment or amusements are furnished, are taxable to the extent of the price charged over and above the established price for the dinner under normal conditions.

"All assessments, irrespective for what purpose, are taxable.

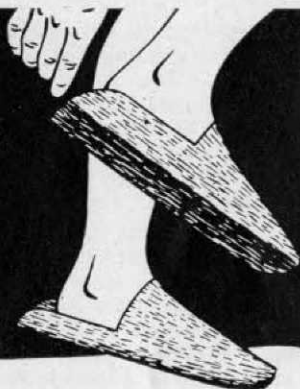
"Donations or contributions, if made under pressure, might be considered taxable.

"Social Security taxes on orchestras and entertainment have been payable. Under certain conditions, they are tax exempt. Apply for special ruling. Remunerations to employees of not in excess of \$45 per quarterly payroll period paid by income tax exempt organizations are not subject to Social Security tax and should not be included in the quarterly reports. If you have paid these taxes in the past you should apply for refund.

#### Most Commodities On Priority

"Most commodities are on priority. Check your ranges and other machinery, as well as utensils now, and order parts immediately. No more silverware available. Give better care to kitchen utensils, motors, and other machinery by checking and oiling them periodically. Many repairs, renewals and replacements can be made on application only. Sometimes priority certificates are necessary. Your staff must do its part to conserve and the members must willingly accept certain restrictions and limitations.

"Consider food yield. Have definite purchase specifications. Budget your



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purchases according to anticipated business. Know your grading and your most profitable cuts. The 7-rib cut, 27-28 pounds, will give you the same yield as 31-33-lb. cut. The same thing applies to lamb racks; 6½-7 lbs. will yield the same as 7½-8 lbs. Turkeys between 18 and 22 lbs. show best yield. Poultry 5½ lbs.

"It was felt that girls as well as older men will have to be employed as caddies. Some clubs are renting out Kaddie Karts, which have proved successful in various regions. Fee charged is \$.25 a round, \$.50 double. Purchase price, about \$22. Another suggestion is to have in stock and have your pro offer for sale light canvas bags suitable for carrying own clubs.

"Average charge of meals for the help, \$.25 a meal, \$.75 a day. Raised by quite a number of clubs to \$1 per day.

"Transportation: If possible, arrange to fill cars by combining rides.

"In order to decrease golf ball losses, cut your rough, and clean out along sides of fairways to aid in the recovery of balls.

"Twilight Golf: After 3:30 or 4 p. m. week-days. Results not too encouraging.

"Very few clubs have decreased their dues in this emergency. A few reported nominal increases, some of which had to be rescinded.

"With the anticipated extension of Daylight Saving Time, late dinner guests may be expected, and it was suggested that only cold dishes and sandwiches be served after 9 p. m.

"Monday closing was most generally accepted for the coming season. Where rooms are occupied by members, clubs will close after serving breakfast.

"Food costs: adjust portions instead of raising cost. Permit member second helping. Feature few outstanding items instead of a large variety of items that move slowly.

"No immediate shortage of fats and oils was anticipated, with the exception of olive oil.

"Very few fabrics, woolen or cotton, will be available for civilian use. If you require uniforms, place your orders now.

## New England Pros Plan for '42

WORK of a hard, smarter sort than they've ever done in their most diligent days before, was set forth as the New England pros' 1942 program at the association's annual spring exhibition and dinner. Each speaker at the dinner emphasized the responsibility of the pro in providing a recreational element to balance and keep at high efficiency the intense application of civilians to war effort, and to give men in armed services some fun from golf.

Ernest A. Jones, sec. of the Boston Soldiers & Sailors Committee, asked pros for contributions of golf equipment and their services as golf instructors in camps. Arthur Johnson, pres. of the NEPGA, and W. O. Blaney, acting pres. of the MGA, spoke on plans of the pro and amateur organizations to give golfing opportunities to the service men.

Twenty manufacturers had exhibits, indicating that pro-shops will not run short of merchandise this season. Matt Kiernan of Spalding's estimated that approximately 5,000,000 doz. golf balls were available for reconditioning and warned club officials and pros to work out a plan to prevent ball hoarding.

Jimmy D'Angelo, PGA national VP, told the dinner guests that this was no

year for "business as usual" for the pro and that to keep the clubs and game going the pro is required to exercise his brains and energy in vigorous promotion of a national campaign of physical fitness. Daniel J. Kelly, regional director of the Physical Fitness program, also outlined to the pros the patriotic aspect of their jobs in protecting national health and zip.

The dinner attendance of pros, amateurs and manufacturers' representatives included Mrs. Ruth LeBlanc, pro at the Beaver Meadow club, Concord, N. H.

Other remarks for the good of the order were made by John B. Corcoran, executive sec., MGA; Ralph D. Rooks, pres., New England GA; and Charles H. Hartley, sec., Rhode Island GA. R. B. Chalmers, pres., New Hampshire GA; Samuel S. Mitchell, Pres. Greenkeepers' Club of N. E.; Eugene Wogan, past pres., NEPGA; W. Scott Law, NEPGA sec-treas.; and Robert W. Adams, noted engineer, who has made scientific studies of the golf swing, were among others at the speakers' table.

Reading of the roll of NEPGA members now in the service was an impressive feature of the banquet.