

to the books but according to the shrunken value of the dollar the cost of sales was about seven times the 1939 figure.

So, when you look at the real picture instead of at the figures in the books, and adjust to inflation, the operation at the club actually is that it took in for meals during 1947 about 1½ times the value it received for meals in 1939 although it served twice as many meals. So, in reality the club food service lost ground, despite the pleasant illusion on the statement. The adjustment of the costs to the inflated dollar makes the illusion dangerous.

Anybody in the food business knows how commercial restaurant and cafe business of the costlier type has fallen off severely during the past six months. Night clubs have been going broke at a record rate. Usually the free spending patrons of the night clubs are not the country club class, nevertheless that drop in night club and cafe income is a sharp warning to club managers and officials in the metropolitan districts. There are plenty of club members whose club expenses have been charged to company sales or advertising expense. That condition can't be expected to last forever.

#### Wasted Comparisons

When examination of their own club's books by officials and the manager does not reveal inflation danger signals plain enough to get dues revised upward they're wasting time comparing their own figures with those of other clubs.

As a club manager knowing from experience and observation operating and accounting practices of other clubs I find it difficult to compare precisely the operating statements of clubs even after full and candid discussions with the managers of their clubs. All of us in club management share that difficulty and some are penalized by judgments based on misleading financial statements instead of on the actual operations.

Last year at the Club Managers' Association of America annual convention an accounting authority said that club accounting methods often were antiquated. The methods that were in vogue when the club was established still are used although accounting has advanced greatly in the past 20 years.

Probably we have a big job to do in the modernization of basic policies and methods in country club accounting but as long as farsighted action isn't taken promptly on the inflationary dangers that our present accounting plainly reveal we can't expect drastic improvement in presenting the club financial picture.

#### Club Operating Picture Differs

Club officials, notwithstanding their understanding and mastery of general business and close control by financial data

still have to acquire the clear perspective of the country club operating picture that the experienced manager has. The manager of a country club in the central or northern states realizes fully that he is in a business that has a fairly short season of peak business. He watches operations closely so he doesn't get caught out on a limb, and often with his authority restricted, can't exercise his sound and considered judgment.

That's not so bad in a time of increasing income, even with the inflationary factor, but when inflation gets out of bounds and the trend suddenly reverses the responsibility for quick action is primarily up to the club officials. Club officials who haven't discussed the possibility of an abrupt change in the country club restaurant and bar business with their managers and who have failed to adjust dues to provide fixed charges and operating expenses are bequeathing a heritage of headaches to the administrations which will follow them.

#### WILLIE DUNN, FIRST U.S. OPEN CHAMP, NOW 84



Willie Dunn won the first U. S. Open championship at St. Andrews from a field of four in 1894, a year before the USGA established a national open championship. Willie came to the U. S. in March 1891 after completing construction of the course at Biarritz, France. First U. S. course he laid out was Shinnecock Hills. Lakewood, Ardsley, Baltimore CC, Philadelphia CC and Jekyll Island were other early ones among the many he designed. He was a fine teacher in those days and contributed much to club design.

He celebrated his 84th birthday, Nov. 8, 1947 at 10 Norroy rd., Putney, SW 15, Eng. Willie's got too much mileage on him for working and is having tough going but making no squawks. Chances are he could use assistance from American golfers.