# "Pie Chart" Gives Picture of Pro Operating Costs

MERCHANDISE SALES = 100%MARK-DOWNS, OBSOLETE MDSE., 1.0% LOSS FROM THEFT .5% COST OF SALES SHOP SUPPLIES & EXPENSE 2.5% 64.0% SALARIES RENT 1.5% AND WAGES ADVERTISING 1.5% 12.0% FREIGHT IN 1.0% LICENSES & TAXES 1.0% INSURANCE 1.0% AUTOMOBILE 1.0% 12.0% **LEGAL & ACCOUNTING** .5% NET PROFIT .5% DEPRECIATION

H AVE YOU GOT a pie chart of your pro shop operating dollar?

If you haven't you'd better get one made from a very careful compilation of figures on what it has cost you to run the pro department for a year. You'll be surprised at what the chart shows graphically and you'll be reminded vividly to watch your costs and profits.

Have the man who makes up your income tax statement prepare a pie chart of style similar to that of the accompanying illustration. It may tell you the story that bare figures won't.

The accompany chart shows the divisions of income per dollar of the operations of a professional department at a public course which municipal officials, citizen golfers and other professionals consider one of the best run public course jobs in the U.S.

Sales volume is much larger than is normal at the larger private and public courses because this pro makes a strong point of selling as a service to players. He also has fine credit and is a good shopper so he picks up closeouts that have him identified as the fellow from whom the bargain-hunters, youngsters or beginners should buy. He doesn't fret about "downtown store" competition. They worry about him.

He builds up volume with time buying. This increases his volume and it's a good thing for a city course as good new clubs mean more rounds played by the owners.

On established accounts — when he knows the buyer real well — he will carry the account himself. On unknown accounts he has an arrangement with a finance company. He gets data on the customer, calls the finance company and they check and call him back and tell him how much they will O.K. This takes only a few minutes. The customer picks up the check made out to the pro and makes his own arrangements to pay the finance company. The interest rate is low.

On other accounts the lay-away plan is applied, with the customer making periodical payments in advance.

One idea that has gone over very well with women golfers is selling \$50 worth of script for \$45 on \$1 script cards bought whenever the lady has a dollar or a few she won't miss.

#### Handles All Course Receipts

In this particular case the pro department handles all receipts at the course, saving the city the expense of cashiers and giving the municipality a close check on operations. It works out better for all concerned than having a higher rent which would be more than offset by other expense the city would have to pay without the pro being in close control and responsibility for overall operation satisfactory to the golfers.

The pie chart in this case doesn't tell the whole story. There isn't much bag storage income as the pro shop space is small, club rentals aren't much. Assistants work on a definite schedule in the shop and teach on their own time and get all their lesson fees. There is a fair amount of cart rental income. This fringe income is a substantial part of the difference between the pro making a fair profit and just about trading even. Overhead at the shop is about as much as total gross profit.

Another thing doesn't show on the pie chart is that if the pro charged a reasonably good salary for himself against net profit the net profit slice of the pie would be sharply cut. Like many other smaller retailers he figures his salary in with net profit and doesn't charge against his cost of doing business the interest his investment in pro shop stock might be earning if invested in sound securities.

#### Assistants' Specific Duties

In this particular case an important reason for profitable operation is the policy of having each assistant responsible for specific duties. One assistant does the buying and keeps books. This combination assures close check on inventory. Another is in charge of changing shop displays. Other assistants have their particular responsibilities and all of them are good salespeople.

How good the selling job is may be seen from the fact that merchandise sales to all players last year averaged 90.2 cents per player. The average for cart rental, club rental or range use was 19.9 cents. Over-all pro department income averaged \$1.10.1 per player.

This is higher than usual at municipal golf courses but the players are happy with the merchandise and service they get and the city officials are very much pleased by getting high commendation from voters and their youngsters for operation of a public utility that doesn't take a penny out of taxes.

### Writers Work on Golf Box Score Idea

A GOLF box score summarizing players' performances along the same general line of the baseball box score, is among the plans of the Golf Writers' Assn. Pres. Lincoln Werden, New York Times, at a meeting of the writers during the National Amateur, appointed Will Grimsley of the Associated Press, New York; Bill Fox of the Indianapolis News and Charles Bartlett of the Chicago Tribune, to work on a box score form.

Werden and committee members will appreciate suggestions from pros and amateurs.

Herb Graffis, GOLFDOM editor, who proposed the idea, reminded that the baseball box score was a development of many years. Most golf writers now have their individual systems for keeping detail of rounds. It is believed that from this material a system may be devised which will be easily understood and generally accepted to make golf reporting more informative.

## Fertilizing Idea Produced Excellent Greens, Tees

BY CHARLES B. LUDECKER Supt., Brookfield Country Club, Clarence, N. Y. I THAS BEEN my happy experience to have had greens and tees at the Brookfield CC in very good condition throughout the past several seasons. The present season has been exceptionally fruitful, based on comments and reports printed in our monthly paper.

This result was obtained because of someone's "Idea." I cannot pinpoint the source at the moment but I know the matter has been discussed in GOLFDOM at G.C.S.A. conventions, at our New York State Turf Conference and by individual authorities.

We have also discussed the subject at length at our local meetings and those who have practiced the following idea, have good results.

The idea is to fertilize greens especially at regular rates Spring and Fall, but feed more often with smaller amount during the summer months with whatever materials is best for your conditions and at your required rates.

This, along with other practical turf grass management, has paid dividends at our club.

To many I suppose this idea is by no means new and some have used it for years. We have used it for the past five years.

To sum up, regardless of what anyone may do to improve one's course, if fertilizer is lacking or application mismanaged, results are very discouraging.