

Hahn Takes Tricks to Far East

\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*\*

A large gallery followed Hahn at the Fanling course of the Royal Hang Kong GC. It is only three miles from the Communist border. Coolie (right) is a Fanling employee who is transporting shrubs that are being transplanted.

## Horwath Figures on 34 Clubs Show Financial Ground Lost

Horwath and Horwath, club and hotel accountants, have released results of their seventh annual study of country club operations, a copy of which may be obtained from the firm's offices in 19 U.S. cities.

The study covers operating data for 1955, compared with 1954, for

 (a) 18 small country clubs, each with membership dues income of under \$150,000 (including regular assessments in 3 clubs);

(b) 14 large country clubs, each with membership dues between \$150,000 and \$250,000 (including regular assessments in two clubs):

(c) 2 very large clubs, each with membership dues of over \$250,000 (including regular assessment in one of the clubs.)

The study, although limited to 34 clubs near 24 principal cities, should be carefully examined by club officials, supts, and professionals as well as house managers whose operating results are compiled on the "Uniform System of Accounts for Clubs." The same uniformity does not govern in considering "course and grounds" figures. Consequently, the Horwath and Horwath report showing that the dues dollar of the smaller clubs had 36.8 cents spent in 1955 compared with 34.4 cents in 1954 for golf and grounds actually doesn't disclose what was spent for golf course maintenance as distinguished from the amount spent on clubhouse grounds, roads and other areas not properly chargeable to course maintenance.

Clubhouse operations in 1955 took 30.7 cents of the dues dollar of the smaller clubs as compared with 28.8 cents in 1954.

The large clubs' showing:

Clubhouse operations took 42.5 cents of the dues dollar in 1955 compared with 42.4 cents in 1954.

Golf and grounds took 31 cents in 1955 compared with 29.2 in 1954.