

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. The report states "Costs per hole for the upkeep of the golf course and grounds averaged \$2,022 for the small clubs and \$2,601 for the large clubs, rises of 8 and 7 per cent, respectively, over the preceding year."

As it is not uncommon for outside plant maintenance costs of 18-hole private metropolitan district country clubs to be about \$36,000 for the course and \$15,000 for the grounds, lumping course and grounds maintenance on a "cost per hole" basis doesn't have much practical significance.

However, as the supt. rarely sits in at directors' meetings and the Green Chairman often hasn't been on the job long enough to realize what's happening, an accurate picture of course maintenance costs isn't presented to many country club boards.

Horwath and Horwath, certified public accountants of highest competence and integrity, are the last word in hotel and restaurant accounting and in most phases of club accounting. Their contacts and work in the club field have been almost entirely with managers; hence the firm's "Summary of Operations" does not show course maintenance data in a practical manner. The firm probably would like to correct this shortcoming for the benefit of its club clients as much as supts. would like to have their operating figures and data accurately presented.

Excess of Fund Campaigns Brings Problems to Pros

A well known club professional who, for obvious reasons, prefers to remain anonymous in this case, writes GOLF-DOM:

"It is getting so my members are being hustled at the first tee almost more than they are at their homes and offices by charitable and welfare organizations.

"I was-and still am-quick to endorse the idea behind all of the solicitations but the number of them has begun to embarras me and there are so many of them none of them is stirring much enthusiasm. Within a few weeks we had solicitations for National Golf Day, the Babe Didrickson Birthday Fund and the United Voluntary Services Swing Club Fund as national affairs, plus local affairs.

Caught in the Middle

"I made the mistake some time ago of being highly cooperative with a local charity group that had two pretty ladies at the first tee selling tickets on a bag which I donated. The charity netted \$200. Since then I've had a flood of requests from other fund-raising organizations they want to repeat. They put the deal right up to me—do I think the original charity is any more important than theirs? I am caught right in the middle.

Shies Away from Finances

"Women members can make this a very difficult situation for a professional. Men members are more understanding but there's a danger for the pro in the possibility of the men holding the pro responsible for the correct operation of the charity which is soliciting. In view of what the papers have printed about some charity funds I don't want to have any responsibility for the finances of charities.

"I hoped that National Golf Day would continue to be the one general fund-raising campaign at golf clubs, well managed and vigilantly supervised, and supplement the Western Golf Assn. Evans campaign fund-raising campaign. Now I'm swamped with requests to help raise money from my members who come out to the club for relaxation and escape—perhaps—from fund-raising campaigns to which they cheerfully and generously contribute at their homes and businesses.

"I want to be a golf professional, not an agent for a lot of charities and I hope that our-directors will take me off the hook by adopting a strict policy of limiting charity appeals at the club."

Hinsdale Tournaments Based on Point Quota System

Pro Phil Greenwald, Hinsdale (III.) GC is running a new type of handicap tournament which is winning increasing favor among his members. It is known as a "Quota of Points" system and is based on the player's handicap. A scratch player, for example, is given a quota of 38 points for an 18-hole round; a 14-15 handicap calls for a quota of 19 points and a 27-28 handicap, 5 points, etc. One point is awarded for a bogey; two for a par; four for a birdie; and eight for an eagle. The player with the highest plus or the smallest minus total is declared the tournament winner.

The system can be used for either match or medal play, according to Greenwald, or in tournaments where twosomes or foursomes compete.

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