

Larger Clubs Fared Better in 1956; Smaller Ones Held Their Own

THE HORWATH Hotel Accountant's eighth annual study of country club operations, recently issued, shows that large country clubs fared much better in 1956 than in 1955, but financial returns for smaller clubs were approximately the same for both years.

The operational status of 34 clubs, 18 small and 16 large, were taken into account in the study.

Both large and small clubs showed increases in the amounts of dues available for depreciation in 1956. In the case of smaller clubs, however, the ratio of dues set aside for depreciation was the same in both years, but in 1956 was in proportion to the increase in total dues and assessments. In larger clubs, however, dues available for depreciation last year were more than double what they had been the previous year in both amount and average ratio to dues.

Reductions Shown

Because of the increase in dues and assessment income, large clubs showed reductions in net cost of clubhouse operations, net cost of golf and grounds and fixed charges. Small clubs also showed decreases in net golf and grounds expenses and fixed charges, but a rise in net clubhouse costs due primarily to a decrease in the average ratio of the food and beverage department profit.

Small clubs spent the dues dollar in the following ways: Clubhouse operation, 32.7¢, up 2.7¢ from 1955; golf and grounds, 34.6¢, down 2.1¢ from the previous year; other outside activities, 2.0¢ compared with 1.2¢; and fixed charges, 17.2¢ as against 18.6¢ in 1955. Thus, in both years an average of 13.5¢ was available for depreciation.

Large Club Breakdown

The breakdown for larger clubs follows: Clubhouse, 37¢ in 1956 vs. 42.2 in 1955; golf and grounds, 28.5¢ vs. 31¢; other outside activities, 2.6¢ vs. 2.3¢; fixed charges, 15.6¢ vs. 16.4¢. This left 16.3¢ of dues for depreciation in 1956 as compared to 8.1¢ for the preceding year.

Generally, increase in cost of food and beverages and higher payroll outlays resulted in a decrease in food and beverage profits for the small clubs. In large clubs, these increased costs were more than offset by increase in combined sales.

Annual dues and membership fees charged by 34 participating clubs are summarized as follows:

Small Clubs: Annual dues per regular member — Under \$100 (2); \$110 (1); \$175-200 (3); \$210-290 (5); \$300 (5); and \$325-350 (2).

Membership Fees per regular member — under \$200 (5); \$200-400 (6); \$500 (3);
(Please turn to page 40)

Comparative Cost per Hole Summary

	Small Clubs		Large Clubs	
	1956	1955	1956	1955
Greens & Grounds Maint.				
Payroll	\$1,445	\$1,380	\$1,811	\$1,777
Supplies & Contracts	397	382	423	388
Repairs	160	170	277	265
Water, Electricity, etc.	88	84	159	167
Total Maintenance (exclusive of fixed charges)	2,090	2,016	2,670	2,597
Golf Shop, Caddie, Tournament Exp.	340	309	408	444
Total	2,430	2,325	3,078	3,041
Deduct green fees	577	535	513	478
Net Course Exp. less Fixed Charges	\$1,853	\$1,790	\$2,565	\$2,563

\$900 (1); \$1,400 (1); \$2,000-3,000 (2).

Large Clubs: Annual dues per regular member — Under \$300 (2); \$300-350 (3); \$360-375 (7); \$400 (1); \$500 (1); \$600 (2).

Membership fees per regular member — \$400 and under (4); \$500 (6); \$1,000 (1); \$1,500 (2); \$2,000 (1); \$3,000-4,000 (2).

Maintenance Decreased Proportionally

Both classifications reported decreases from 1955 in gross maintenance cost of course and grounds as well as in net cost, as measured by average ratio to dues. But this decrease was the result of dues-assessment increases which were proportionally greater than the rise in maintenance costs.

Copies of the Horwath report can be obtained from Horwath & Horwath, Public Accountants, 41 E. 42nd st., New York 17.

Jake Kohr, South Bend Supt., Dies in May

Jake Kohr, who for 35 years had been supt. of the South Bend (Ind.) CC, died at his home early in May. Mr. Kohr was working at the club on the morning he passed away. He complained of not feeling well and returned to his nearby home where he died a few minutes later. He was 67 years old.



Before coming to South Bend, Jake served as supt. at Skokie CC in Glencoe, Ill. A popular figure around South Bend, his remarks carried a lot of weight with members of the Northern Indiana — Southern Michigan GCSA who constantly encouraged him to pass on his knowledge as a speaker at their meetings. On the day following Jake's death, Columnist Joe Doyle of the South Bend Tribune devoted part of his column to extolling the things he had done in helping to make the local course one of the finest in the Midwest.

L. E. Warford, Melflex Head, Dies in Florida

L. E. (Bert) Warford, founder of the Melflex Products Co. of Akron, O., died in May in the Good Samaritan Hospital, West Palm Beach, Fla., after an illness of several years.

Mr. Warford founded Melflex, which produces aisle runners, tee mats, step treads and shower mats, in 1929. At the time of

his death he was pres. and treas. of the company.

A native of Albany, Ore., Mr. Warford attended Willamette and Oregon Universities. He was a World War I pilot and later held the rank of captain in the Reserve. Before forming his own company, Mr. Warford was employed for several years as Pacific Coast mgr. for B. F. Goodrich Co.

In recent years, Mr. Warford and his wife, who survives him, made their home in Boca Raton. He was a member of the Masonic Lodge in Portland, Ore., Shrine, Moose, Akron City Club, Illinois Athletic Club, Sons of the American Revolution and the Wendell L. Wilkie Post of the American Legion in Akron.

Cornell, Georgia Schedule Club Management Courses

Both Cornell University and the University of Georgia will hold short courses in Club Management during the summer.

Cornell's course will be held at Statler Hall from Aug. 19 through the 23rd. Registration fee is \$82.50 and will include all classwork, five luncheons, a picnic and banquet. Rooms at Statler Inn will be available at \$7.00 per day. A certificate of completion will be awarded to persons attending all lectures. Complete information can be obtained from J. William Conner, Statler Club, Ithaca, N. Y.

Georgia's course is scheduled for July 22-25 in Athens. The registration fee is \$50 and single rooms are available at \$6.00 per day. L. H. Walker, Center for Continuing Education at the University, is in charge of arrangements.

Turf Foundation Conference Booklet Available

Just off the press is a booklet incorporating the speeches made by various experts at the 1957 Conference of the Midwest Regional Turf Foundation held at Purdue University in March. Practically every phase of turf management was touched on by the more than a dozen speakers. More than 500 persons, including 287 course supts., attended the conference. Copies of the booklet which contains much valuable information on nitrogen studies, soil nutrition, potash application, production of sod, insect control, maintenance of greens and similar subjects can be obtained from W. H. Daniel, Dept. of Agronomy, Purdue University, Lafayette, Ind. Cost of the booklet is one dollar.