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No finer cart made at the price

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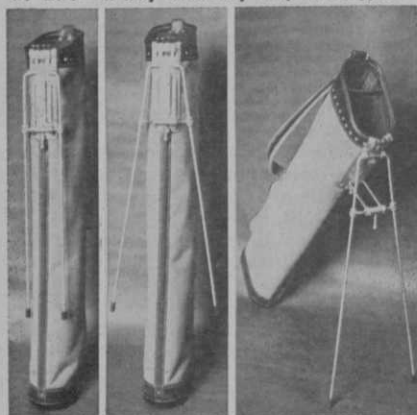
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(Patented)

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Against Bag

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Cadmium plated steel construction; strong; durable; light weight.

Quickly operated

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CARRYING

Legs Against Bag
No Flapping

SUPPORTING

Firm Stance
No Slackness

Can't accidentally be detached or fold up.
Can be detached or re-attached quickly with a ten cent coin.

Has tee holder

Metropolitan Golf Association Completes Third Volume on Club Operations

FINAL volume of the club operation survey of the Metropolitan Golf Association, undertaken in 1957, has been completed. This volume, third in the series, covers nine subjects: Committees, Delinquent Accounts, Minimum Charges, Pro Shop, Course Maintenance Costs, Starting Times, Half Way Houses, Practice Area and Federal Taxes. The subjects are numbered from 22 to 30, following in order the sequences of the earlier two volumes.

Under the heading of Committees, the MGA report says that 91 per cent of the clubs have admissions, entertainment and house committees and 90 per cent have golf and green committees. There are auditing or finance committees at 80 per cent of the Metropolitan member clubs. Fifteen other types of committees are listed, with percentages of clubs having them ranging from 8 to 73.

Delinquent Accounts

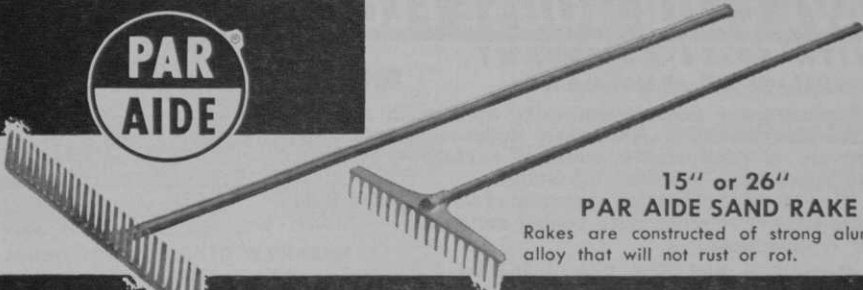
Persons who are delinquent in accounts receive rather harsh treatment from the clubs. Second notices go out at 94 per cent of the clubs if accounts aren't paid within a stipulated time. The time interval usually runs from 15 days to two months. Delinquent members are posted at approximately three clubs out of five and at more than four out of five, members who don't pay up are suspended. About 30 per cent of the clubs hand over slow-pay accounts to outside collection agencies.

Minimum charges are made at only about one out of ten clubs, although others indicate that they are on their way in. This information was collected, by the way, shortly before the Internal Revenue Service ruled that such charges are subject to a 20 per cent tax. Clubhouse closing, also covered in this section, indicates that 10 per cent of the clubs are closed through the winter and that about two out of five are closed for two or three weeks during January. Nearly 90 per cent observe the traditional Monday closing during the season. Practically all clubs have specified dinner hours and quite a few don't serve luncheon after a specified hour.

The pro operates the shop at practically all the clubs and in 85 per cent of the



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cases, he completely finances his merchandising operation. Proceeds from cleaning and storage of clubs almost universally go to the professional. About three out of five clubs handle the pro's billing.

Cost of maintenance per hole was pegged at \$2,316 although 1957 figures for this operation are used in the report. Two-thirds of the maintenance figure is charged to labor. The amount shown above compares favorably with the 1957-58 figure of \$2,595 established by Harris, Kerr, Forster & Co., accountants, in a nationwide survey of 50 clubs. H-K-F's survey showed that 73 per cent of the maintenance cost was charged to labor.

Starting times, generally, have not proved to be much of a problem for MGA clubs. It is negligible through the week although on weekends and holidays, one out of three clubs say conditions could be improved. Caddie masters usually handle the expediting with the aid of Starting Time sheets.

Half Way Houses

About three out of four clubs have Half Way houses. Half of these serve only soft drinks, about one third serve light food.

Beer is obtainable at about half of the rest stops and hard liquor at only a handful. Most clubs require members to sign chits for refreshments at these locations. Slightly more than half the clubs keep the Half Way houses open every day.

Approximately two out of three clubs have a practice range with an average of eight stations. Average price of a large pail of ball is 92 cents and for a small pail, 44 cents.

Federal Tax Section

The Federal Tax section of the MGA report was prepared by Harris, Kerr, Forster & Co. In a pungent prelude, H-K-F points out that supposedly tax exempt private clubs are subject to quite a few taxes. In the final analysis, the clubs' exemption extends only to income taxes which are based on net profits. The report lists the Federal taxes levied directly on the club and also shows those for which the club acts as the government's collecting agency. A rather thorough description of the taxes levied are described in the report. Also described are the dues tax, minimum charge tax, the tax regulations covering facility rentals such as lock-



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Three Rivers, Michigan

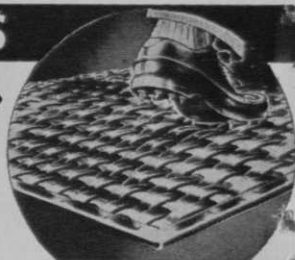
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ers and golf cars, and the conditions under which cleaning and storage charges are either exempt or non-exempt.

Other subjects touched on in the tax section are: Payments exempt from tax, life membership tax, admissions, income tax withholding and information returns and miscellaneous.

Massachusetts GA Revises Caddie Handbook

Massachusetts Golf Assn., 261 Franklin St., Boston 10, has revised its Caddie Instruction Manual, originally issued in 1955. The booklet contains a glossary of commonly used golf terms, a description of clubs and a section devoted to the classification of and requirements for caddies. There are also portions describing etiquette of the game and amateur classification eligibility.

The largest and most important part of the booklet, however, dwells on the Do's and Don'ts of caddying. Some of the things brought out: Don't lean on clubs or bags; Correct and incorrect ways of carrying singles and doubles; Correct way of hand-

ing a club to a player; Avoiding things that disconcert the golfer; Correct positions when the player is getting set to or is making a shot; Divot replacement; Flagstick handling and general green conduct.

Hamner Again Heads Southern Turf Group

Jim Hamner, Jr., supt. of Memphis (Tenn.) CC, was re-elected pres. of the Southern Turfgrass Assn. during its annual two-day meeting in February. Harold Eller of Old Hickory (Tenn.) GC was elected vp and Reg Perry of Choctaw, Inc., Memphis, was re-elected sec.-treas.

Directors for the year are: Al Rayford, Camden, Ark.; E. Winfield Allen, Florence, Ala.; Lou Vickers, Metairie, La.; Nelson Giddens, Jackson, Miss.; E. J. Sears, Paducah, Ky., and George Curtis, Jackson, Tenn.

**Club Officials — Pros
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National Golf Day
June 6**

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