



Conventions and conferences

Club Managers Assn. of America's 45th Annual Convention at the Regency Hyatt House, February 14th to 19th promises to be the most intensely business-like conclave that organization has had. Part of the conference time will be taken up by the **National Club Assn.** tax clinic. This clinic will survey a complex situation that threatens the existence of private clubs, regardless of what their members consider to be their constitutional rights. NCA recently reviewed an IRS ruling which allows clubs to hold major established championships and retain private club not-for-profit status. Tax situations on other tournaments are so hazy that big money tournaments conducted as advertising stunts may be restricted to fee courses.

Managers now face the problem of dwindling membership rolls, a reversal of a trend which saw for 18 years increasing memberships, according to a report by **Harris-Kerr-Forster & Company**.

That statistical review of 75 country clubs for fiscal year through June 30, 1971, shows net course maintenance expenses were 8.8 per cent greater this year than last and that over the last 15 years maintenance costs have risen more than 86 per cent.

The club auditing specialists reported that over-all average cost per hole was \$4,924; for Eastern clubs the figure was \$5,318; Southern clubs, \$4,441; midwestern, \$4,505 and Far Western, \$5,383.

The figures cover 75 clubs selected from 200. Logically larger and efficiently operated clubs would use this sort of specialized accounting service. The auditors can't get the figures to tell the story of conditions governing maintenance or the character of management; only the figures in

payroll, payroll taxes and benefits, course supplies and contracts, repairs to course equipment, the buildings, water and drainage systems and "all other expenses." The Harris-Kerr & Forster report gives a basis for every club to compare their own financial story with that of other clubs in their localities. And make that comparison before the officials do—the smart superintendent does. He might find a hunch for improvement and he's better qualified to do that than anybody else if he's really good.

Competent management of a golf course is above money these days. The worst managed club I've seen in years had spent last year more than \$120,500.

At the **Golf Course Superintendents Assn.** Conference and Equipment Show, Cincinnati Exposition Center, February 13th to 18th, labor recruiting and training will get considerable study despite what you read about the job shortage. Superintendents are inclined to believe that many men cannot work because they don't want to work. In some areas college students are part-time workers, but haven't responded to urgent invitations from superintendents. Superintendents are wondering if they shouldn't pay more per hour and maybe get better results. But the policy would screw up all clubs in the area.

Eugene Maples became superintendent at Pinehurst's five courses when his father, Henson, resigned. Henson had been superintendent there for 30 years. Eugene's grandfather, Frank, who preceded Henson in the job, started at Pinehurst when Donald Ross was pro and architect there. When Frank was there greens were oiled sand. The Maples family has had great influence in upgrading grooming of southeastern golf courses. □

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