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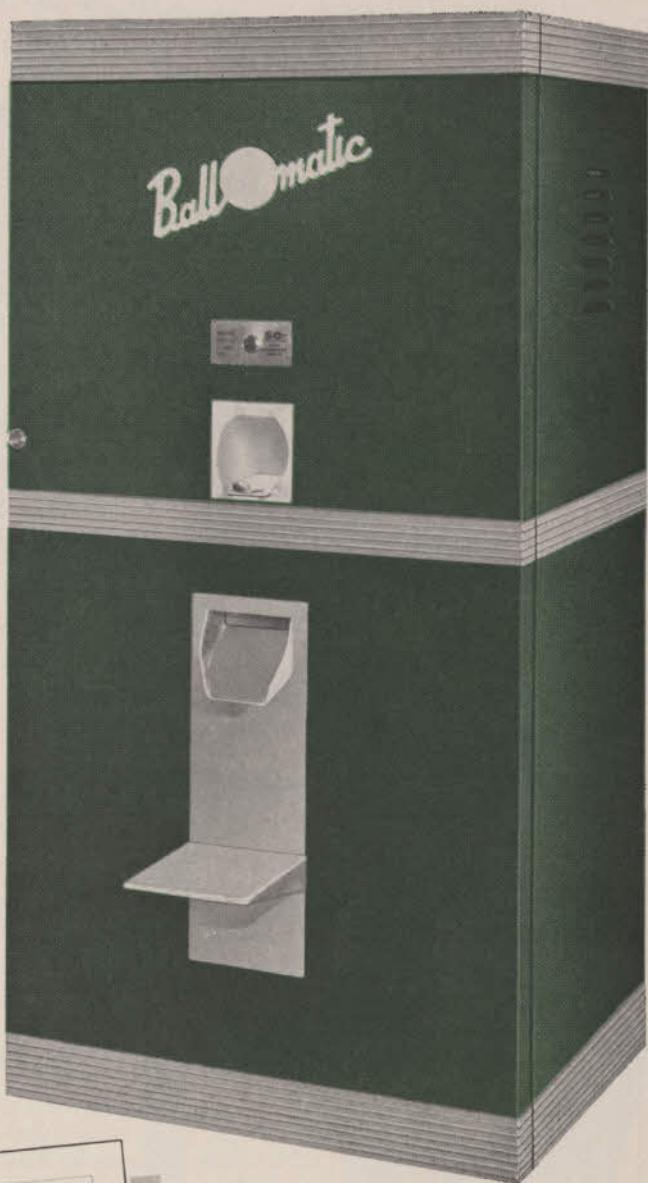
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## Guest Lecturers

(Continued from page 76)

diana business and Senior golf, said that members expect the pro to know all the answers and, although it's impossible to please everyone, he should give it the professional try.

"Agree with the members — cheerfully say 'yes' and gently add a 'but' that will leave the way open for a diplomatic presentation of the facts," Johnson advised. He said that unless a pro is clean and neat, dressed in good taste and has an attractive appearance he has no place at a good private club or a semi-private course. He said the pro is supposed to be Exhibit A of good manners, good sportsmanship, good stock and good salesmanship in the pro shop and elsewhere around the club.

In Johnson's judgment a number of pro shops miss serving members because there aren't enough range of sizes and good assortment of merchandise are lacking. He gave a good tip to car manufacturers in remarking that he thought some cars are designed to give bags unduly severe wear.

He also said that shop storage racks cause more damage than they should in some instances.

Johnson in pointing out that the pro is held responsible for everything that happens in his dept., even to cleaning the clubs, said, "It doesn't take intelligence to clean golf clubs, but I'm surprised how many careless jobs of cleaning are done. The pro is blamed — and he should be — if he doesn't check on cleaning and every other small job around the shop," Johnson noted.

## Honor Caddie Bill Sponsor

Morton H. Fetteroff, Jr., co-sponsor of a bill in the Pennsylvania state legislature to reduce the minimum age for caddies from 14 to 12, will be honored by the Philadelphia PGA for "an outstanding contribution to golf" at its annual show in the Sheraton Hotel on April 11. The bill was signed into law by Governor David Lawrence and became effective last Sept. 1. It permits 12 and 13-year-old boys to carry one golf bag for 18 holes a day.



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## House Committee Okays Slash in Membership Deductions

Late in February the House ways and means committee adopted a proposed ceiling on business expense account deductions from the income tax. As it turned out, the ceiling was quite a bit higher than the administration's recommended elimination of virtually all entertainment deductions. But if the committee's proposal is enacted into law, permitted outlays now charged off as business expense, such as for club dues, will be quite drastically slashed.

### Expense Records Required

The ways and means bill provides that expenditures for recreation or entertainment must be directly related to the conduct of a business. Only the proportion of entertainment cost so related would be deductible, and in the case of club membership, it would have to be used a majority of the time for the furtherance of business. If the membership were used, for example, 55 per cent for business, it would be charged

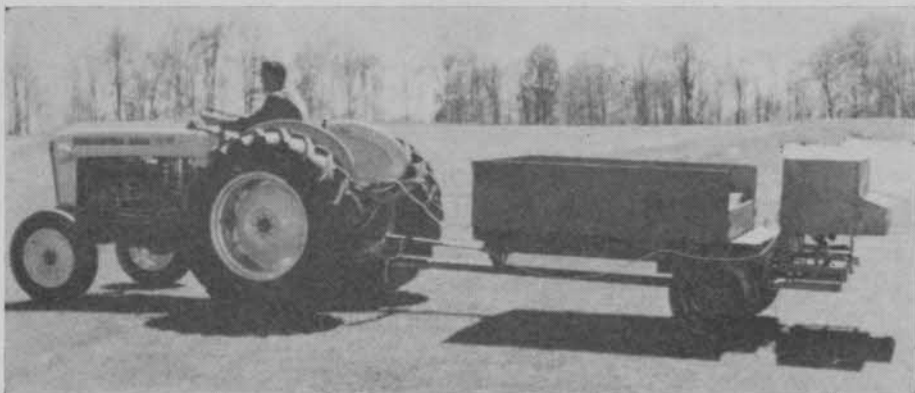
off at that rate. All expenses under the business entertainment section of the revenue code would have to be substantiated by records or other evidence.

### Estimate 20 Per Cent Loss

Before the House ways and means committee took the bill under consideration, the Club Managers Assn. made a spot check across the nation to determine what loss in club membership possibly would result from the more stringent bill proposed by the administration. From the replies it received, the CMAA estimated the dropouts would run as high as 20 per cent. However, a less stringent bill such as reported to the House by the ways and means committee might result in a reduction of this figure. According to the CMAA, the greatest loss would occur among persons who have memberships in more than one club.

If the dropouts in club membership amount to 20 per cent, the CMAA pointed out, the immediate loss to the government through the excise tax attached to membership would exceed \$15,000,000. In addition, club staffs would be reduced, leading to further reductions in tax revenue.

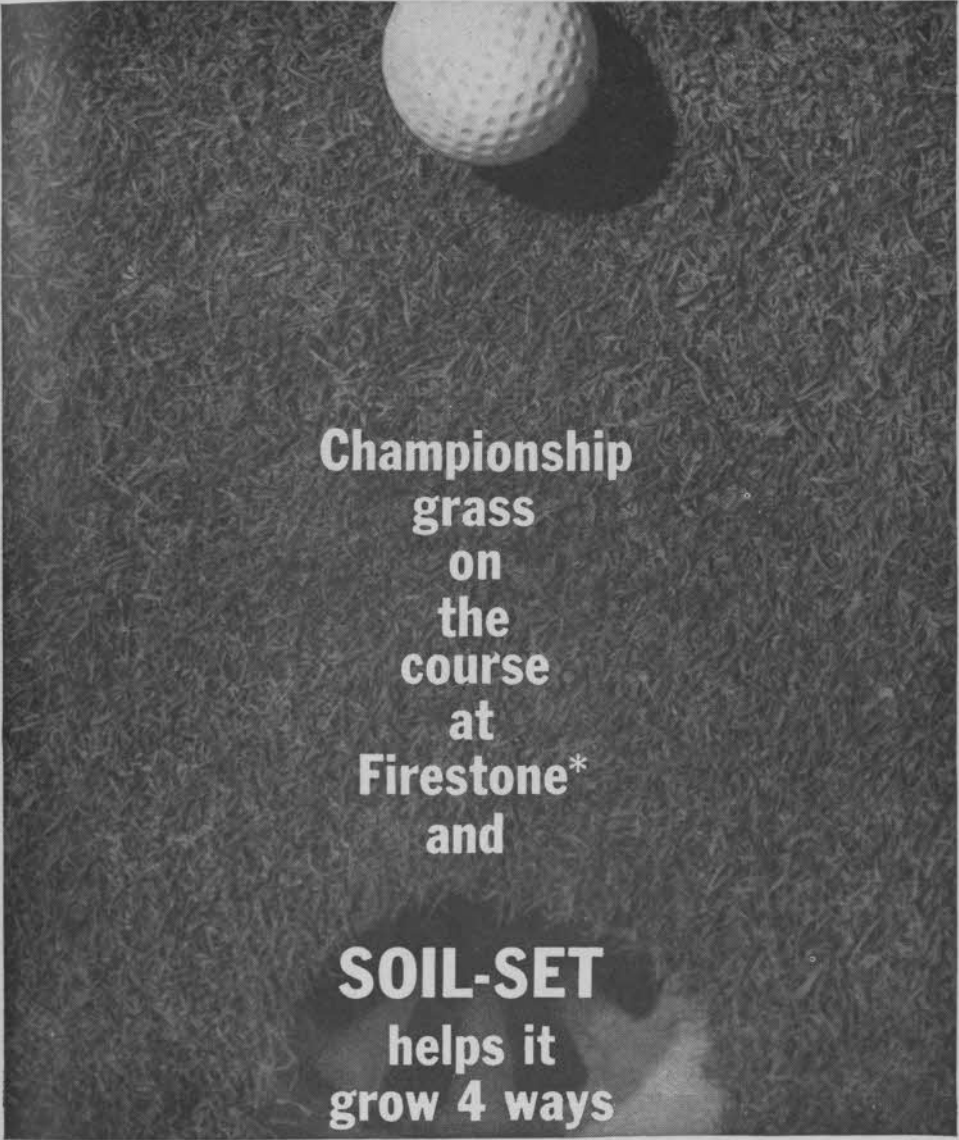
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## Scenic Railway Transports Spring Rock Golfers

A 300-foot-long scenic railway has been installed at Spring Rock CC in Spring Valley, N.Y., to transport golf and other guests to and from the clubhouse. The device is the latest addition to the \$2.5-million country club nestled in the foothills of the Ramapo Mountains, only 45 minutes from New York.

The scenic railway was conceived by managing director, Ed Kelmans, who notes with the pride of an ex-amusement park owner that the railway is the first he knows of to boast a reverse lift.

The clubhouse at Spring Rock, a central rotunda from which three wings radiate, commands the high point of the scenic, naturally unspoiled tract located at Brick Church and Hempstead Roads in Spring Valley, close to the Palisades Interstate Parkway.

Kelmans, who is a former managing director of The DeLido Hotel in Miami Beach, points out that the central Rotunda Room can be used as a convention hall. Some 500 people can gather for a banquet or 760 can attend a meeting



here. All told, the facilities of Spring Rock Country Club can accommodate up to 1,200 people in the seven meeting rooms and the three banquet and ballrooms.

For the golfing set, there is a 27-hole championship course in addition to a driving range, pro shop and practice greens. There are 500 lockers for men and 300 for the women.

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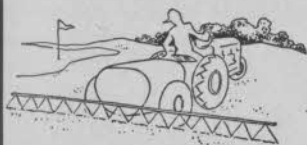
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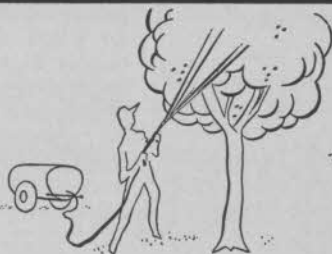
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## Turf Talks Plumb Roots (Continued from page 76B)

since 1933 at the clubs. Jehlen jolted some hearers with the comment that taxes had doubled since 1933, indicating, possibly that the government had done better than golf club management in braking the cost climb. The reference was shocking in view of the notorious waste of most government operations.

### Show Them The Picture

Curtailling of non-essential expenses, studies of operating economies and the probability of increased initiation fees, dues and other charges are an urgent need in golf business, Jehlen stated. In view of continued demand for superior facilities and service at clubs, the problem of management probably is how to spend money to save money, the Baltusrol mgr. said. He recommends distribution of the club operating report to all dept. heads, comparing it with last year's report and with the budget. Department heads and club members can't be expected to contribute to the financial betterment of a club unless they are aware of the financial picture.

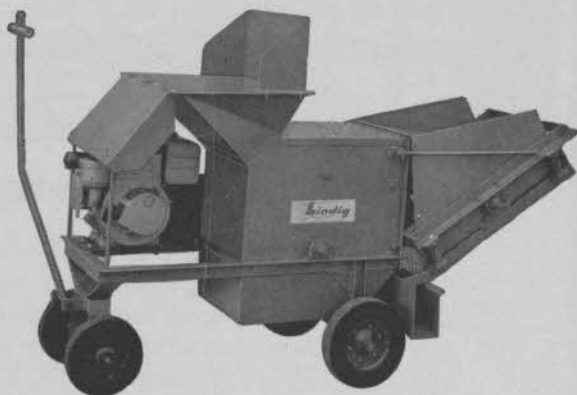
Lynn A. Smith, former green chmn., Annandale GC, and chmn. of the Southern Calif. GA course cost analysis committee, in his paper on green committee principles of organization, pointed out that if the standard of the course falls off, revenue in every other dept. of the club falls off. Yet, he said, there rarely is cooperation between the green committee and other committees of a club.

### Two Man Operation

The green committee basically is a two-man operation — the chmn. and the supt. — Smith said. Nevertheless the chmn. ought to have an understudy on the committee. He recommended that the supt. attend every meeting of the green committee. He suggested that three copies of committee meeting reports be made: one for the chmn. and two for the supt. One of these can be used by the supt. to make his report of action or comment on green committee orders or recommendations.

Smith said that the supt. is presumed to be skilled in the art of course management. If he isn't also skilled in the business of course management he is a fail-

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ure. His failure may be the fault of the chmn. who is presumed to be skilled in a business sense.

Smith cited numerous figures from the Southern California GA (1709 W. 8th st., L. A., 17) 1960 course maintenance costs report. He said the continuing rise in costs must be better controlled. The increase in Southern California course labor costs was four per cent in 1959-60. Two of the 20 clubs reporting did not increase supt. salaries. No reference was made to the relation of supt. salary increases to increase in over-all course labor costs.

#### Bring Supt. Into Act

Smith, Wm. Chapin, USGA green section chmn., John G. Clock, retiring pres., USGA, Harry Easterly, jr. and Allen M. Oakley, members of the green section committee, indicated in their remarks that they suspect a reason for preventable increases in costs of maintenance is the failure of the chmn. to take supts. "into the act" and give them the benefit of their broader business experience.

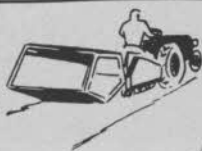
**Personnel Management:** James G. Holmes, Carl Bretzlaff and James E. Thomas went into the practical problems of getting the course workmen trained

and realizing their responsibilities. Holmes noted that a smart chmn. takes the supt. and his key men and their families on a party at least once a year so they'll all be aware that they are part of a team. Bretzlaff observed that clubs often throw away money changing green chmn. The chairman's familiarity with the supt.'s personality and abilities and his confidence in the supt. establish the basis of the efficiently managed course, said the veteran Bretzlaff. He also said that management policies varied but grass and money told the final story. He remarked that the policy of Andy Bertoni, supt., Meadowlake CC (Detroit dist.) was primarily paternalistic and that of Clarence White, supt., Orchard Lake CC (Detroit dist.) was one of training in versatility so that every good man can handle his own and other jobs well. Bertoni and White both have fine staffs, so it seems to add up to getting inside the minds of their employees.

**Green Committee Service:** Harry Easterly, Jr., said he thinks the supt. should be a golfer not only because play improves his relationship with the chmn., pro and members, but because the supt.'s golf can reveal what the golfer is up against.



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