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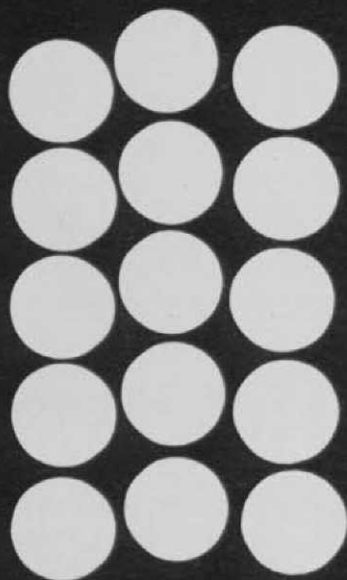
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CMAA Outlines Deductions for Convention Expenses

With an eye on its annual convention and conference, which is to be held in Honolulu, Jan. 21-26, 1964, the Club Managers Association recently sent out a letter to members outlining expense deductions that may be taken in traveling to and attending the conference. The expenses involved are listed in three categories: Transportation; Room and meals; and Entertainment. Here is how it is suggested that they be handled:

Transportation: The manager's costs to and from Honolulu are deductible if he pays the fare from his own pocket. If the club pays the fare, it is excluded from income and no deduction is involved; if the club pays part, the manager's out-of-pocket costs are deductible, but on his tax return he will have to show the amount of the total fare and the amount reimbursed in order to deduct the balance.

Travel costs of the manager's wife aren't deductible unless she is a CMAA member and is attending the conference in her own right.

Additional traveling beyond the conference is not deductible.

Wife Not Included

Rooms and Meals: Room costs, paid by the manager, are deductible, but this doesn't apply to his wife. He doesn't have to split the cost if his wife is along, however, being entitled to deduct the cost of a single room.

The conference registration fee of \$50 is deductible, but the fee for the manager's wife (\$20) isn't unless, of course, she attends as a CMAA member. The registration fee covers some meals and others, not covered by the fee, are deductible. This, of course, doesn't apply to the little woman if she is a guest.

Hotel and room deductions apply only during the dates of the conference. Additional days spent in Hawaii are considered vacation time and aren't deductible.

May Be Questioned

Entertainment: Conventions are business meetings. Managers may deduct the cost of entertaining other managers and their wives at parties, the theater, etc., during days the conference is in session. But, the CMAA warns, a manager has to be prepared to justify entertainment expense in case an IRS agent asks him how he benefited from it.



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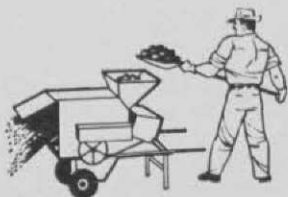
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Club Managers' Workshop

(Continued from page 43)

is in determining what is standard, commercial or utility in lower cost meats. To keep all possible confusion out of meat buying, Wanderstock suggested that the purchaser should work closely with the purveyor in deciding what quality grades various cuts or sides come under.

Henry Barbour's lectures during the three-day Michigan State course were largely devoted to various surveys and statistical studies made by the club and restaurant industries, personnel training and management policies, promotion ideas for stepping up club dining room business and buffet operations.

Hasn't Kept Pace

In comparing 1962 dining figures with those of 1960, Barbour pointed out that club restaurant volume had increased slightly over the two year period, but not as much as that of outside table service restaurants. Refuting remarks made earlier by Matthew Bernatsky, Barbour said that cafeteria business had fallen off during the same two year period. According to statistics compiled by the club industry, patronage of club restaurants hadn't

increased appreciably since 1960 because of (1) poor service (2) prices (3) poor cooking (4) crowds and poor quality food (identical percentage). It was noted, however, that club patrons weren't kicking as much about the food and cooking in 1962 as in 1960.

Barbour suggested that perhaps the clubs could get a larger share of the \$30 billion a year "eating out" market not so much by promotion but by looking into their internal organization. Employee relations aren't as good as they should be, he remarked, or turnover wouldn't be as great as it is. Many clubs, he added, probably haven't concentrated sufficiently on dividing and defining authority so that employees know exactly what is or isn't expected of them. In this respect, clubs often commit the sin of putting employees in the middle between the member and the manager. Community relations also could be improved and, for that matter, so could the products the clubs are selling — food and service.

Need Qualified Help

Preceding his talk on employee training, Barbour polled the managers and found that one of three consider getting and keeping qualified help his most vex-

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ing problem. Next in line was the labor cost situation, which plagues roughly one of five managers. Layout and equipment, patronage of members, food costs, training program, prices, service and merchandising were also mentioned in the survey as being items that are causing the managers some grief, or about which they want to know more.

One advantage in any training program, Barbour declared, is that a newly hired employee is eager to learn because he quickly wants to establish his right to hold a job. The instructor should make every effort to avoid any interruptions or distractions while he is teaching the trainee. Easier aspects of the job should be taught first so that the new employee's mastery of them stimulates him to further progress. One of the great failings in many teaching programs, the Michigan State administrator said, is that the person who is in charge hasn't set up a logical instruction sequence. Too often he is so familiar with the job or operation being taught that he assumes the trainee instinctively knows or grasps many of the things he should be shown. An outline of what the job entails and what should be taught would greatly improve trainee programs, Barbour said.

Discuss Party Innovations

Promotion of club restaurant business as well as a discussion of party innovations were turned into an open forum with several of the managers volunteering ideas they thought would increase patronage. Little that was new in the way of dining room promotion was offered, possibly because about 30 per cent of the managers said this part of the club business has been up in 1963 over previous years. As for parties, the big ones are still being held on the Memorial, July 4th and Labor Day holidays. Many of them are staged in a carnival atmosphere, with much of the emphasis being on keeping the kids entertained. Quite a few of the managers reported that parachute jumpers have been imported for these occasions. (A detailed description of a funeral party, conceived by the managers, appears elsewhere in this issue.)

As a prelude to his remarks on buffets, Henry Barbour queried the audience and found that nearly one-third of the managers thought this type of dining is falling off in popularity (Matthew Bernatsky to the contrary). Several others didn't agree with the theory that it is possible to save on labor costs in serving buffets, saying

that it seems to be impossible to cut down on help when children are served at them. Beverage sales, it was generally agreed, drop off when buffet type meals are served.

May Favor Customer

Barbour pointed out that the advantage of holding buffets may well be with the customer rather than with the club. Price is one item that definitely favors the diner. There also is more for him to eat, he can pick and choose and his waiting time is reduced. But, on the other hand, he usually has to contend with a sameness in food.

As for the advantages to the club, a majority of managers still feel that buffets bring in more revenue; a show of hands revealed that three out of four say they can serve a buffet with less help than is needed for table-set meals. In addition, Barbour pointed out that both the manager and chef usually can get more recognition from members through the serving of a buffet style meal than a more formal one. "The buffet table," he said, "gives the manager a chance to display the artist that is in him. And, a meal of this kind gives the chef a chance to experiment with new dishes. If both make a hit, that is a big boost for the dining room operation."

Women's Club Sales

(Continued from page 66)

set will become standard and someday, the 12-club set. These are goals we'll have to build toward — they won't suddenly develop."

"I'm inclined to agree with Fogertey," says Bill Clarke. "Five years ago I could not have claimed that 50 per cent of my women players bought clubs and apparel from me. Today, 70 per cent buy their clubs in my shop and more than 90 per cent buy all or part of their sportswear from me. That's a pretty respectable increase. I don't think I should push too hard. If my overall sales to women go up 30 per cent or so in the next five years, I'll be quite satisfied."

They're Price Conscious

Bill Hook of Kenwood CC, Cincinnati, and Joe Paletti, Ozaukee CC, Mequon, Wis., estimate that between 40 and 50 per cent of their women golfers have purchased clubs from the pro. Neither hesitates in stating that price is the most important factor in determining whether women buy clubs or perhaps don't buy



Here is the PGA National Golf Club clubhouse and general office building as it looked under construction in mid-September. Opening is announced for late November. Two 18s adjoin the building which will cost, furnished, "around a million and a quarter," say PGA officials. PGA members have not been advised of operating budget of course and clubhouse which are features of the Palm Beach Gardens subdivision development.



them. Where clubs are concerned, Bill Hook observes, women are extremely price conscious. "They want the best, but the majority hate to pay the price. But being women, they don't feel this way about apparel." Bill's conclusion: "Change the way women think and you'll change the club sales situation."

Joe Paletti puts it this way: "The first thing a woman sees in a club is the price tag. She certainly isn't to be condemned for reacting this way. She knows better than her husband what the family golf budget will allow and she won't rationalize as much as he will in figuring how she can buy a club or a set of them. If she didn't take this attitude, perhaps her husband wouldn't be the good pro shop customer that he is.

Tie-In With Lessons

"At any rate," Joe goes on, "most of my club sales to women are accompanied by a lesson of 30 minutes or one hour. Wom-

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en expect this and so do, for that matter, many men. Whether it is only one club, or a set, I always demonstrate at least two or three brands. I have never advertised free lessons with the purchase of clubs, but they do seem to offer a strong buying incentive or a good sales-closing one. Perhaps I and other pros should be widely advertising lesson giving with club selling, offering a series of lessons with the purchase of a set and scaling them down when fewer club are bought. This is the one way we probably can beat the competition."

Speaking of competition, the pros still are keenly aware of it. But it isn't quite as acute as it was five years ago. Sporting goods and department stores remain as formidable rivals, but there are signs that competition from the discount houses is abating. This is probably because golfers are more sophisticated today than they were in 1958 and want better equipment. This applies to women as well as men, although it is generally agreed that women aren't yet nearly as conscious of the "pro line" brands as are men. One pro writes: "It's because they aren't so status symbol oriented, if you'll pardon my high blown analysis of the situation."

Keep Their Business

Many pros report that they continue to sell sub-pro line and reconditioned trade-in clubs to keep the women from going outside the shop to make their purchases. This is done, of course, with the thought of selling the same women better clubs later on. It is generally agreed, however, that this isn't quite as prevalent as it was five years ago, probably because the women's club buying habits have been somewhat upgraded. The lesson and the clinic are potent forces in club sales, but some pros venture the opinion that they still aren't being exploited as they should be.

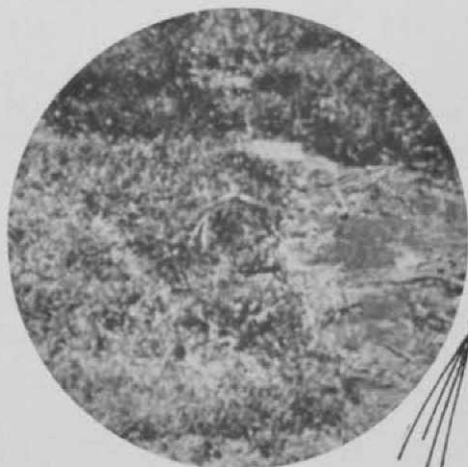
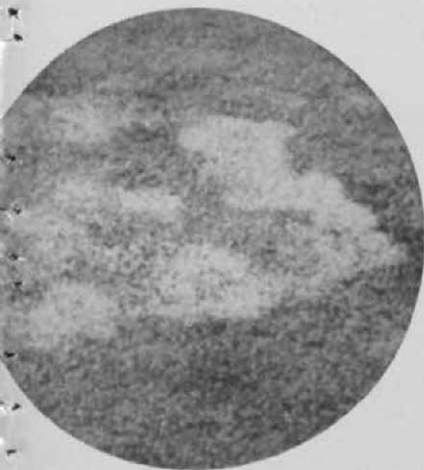
Most shop operators agree with Bill Clarke and Jim Fogertey that club sales to women can't be pushed too vigorously for fear of jeopardizing other sales. It's a matter of waiting until more women are ready and willing to buy, and to increase their present 8- and 9- club sets to perhaps 10 or 12.

Mickey Wright's 11th victory of the year in the Visalia (Calif.) Open was the 51st of her career, a new record. The old mark of 50 was established by Louise Suggs.



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Storage, Cleaning Aren't Routine

(Continued from page 59)

a chance to tie in a tournament with a social affair simply because he isn't aware that a party has been planned. We all know that every time he overlooks or misses a chance to throw in an extra sweepstakes, mixed event, or maybe a twilight tournament, he's passing up a chance to make some money."

Tournaments, it's granted, are held often enough at most clubs to satisfy the competitive urge of practically all the members. Masterson, though, wonders if the same thing can be said about clinics. "Many pros give up on them too soon," he opines. "They start out strong in the spring, but by June all the group lesson sessions are forgotten. We run a Junior teaching program from June until September. We arrange free instruction for women in July and August. Maybe we should even do this for the men.

Good for Business

"The point is," Masterson continues, "that clinics are good for business. They lead to more individual lessons. They may not always produce much in the way of on-the-spot sales, but ultimately they help your sales. If you work with the kids and help them to become fairly good players, you're going to realize a lot of patronage benefits from their parents. You give away a little free time in running clinics, but you can charge it off to building goodwill, something you're always trying to do in a pro shop. In the long run, it's convertible to money."

There are about 400 playing members at Sunnehanna, 125 of them women. This is a total increase of about 75 over 1962 and, according to Masterson, has greatly stepped up play and sales at the Johnstown course this year. It is estimated that women's play is at least 25 per cent greater than it was in 1962.

Has an Artistic Touch

The display room at the 14-year old Sunnehanna pro shop encompasses about 400 square feet, which is rather small considering that approximately 90 per cent of the 400 players are steady patrons. The walls of the shop are faced with peg-board which goes a long way in helping to solve the eternal quest for sufficient display area. Four niches, used for showing shoes and apparel, give an artistic touch that is further embellished by a pair of golf still-lives that were painted