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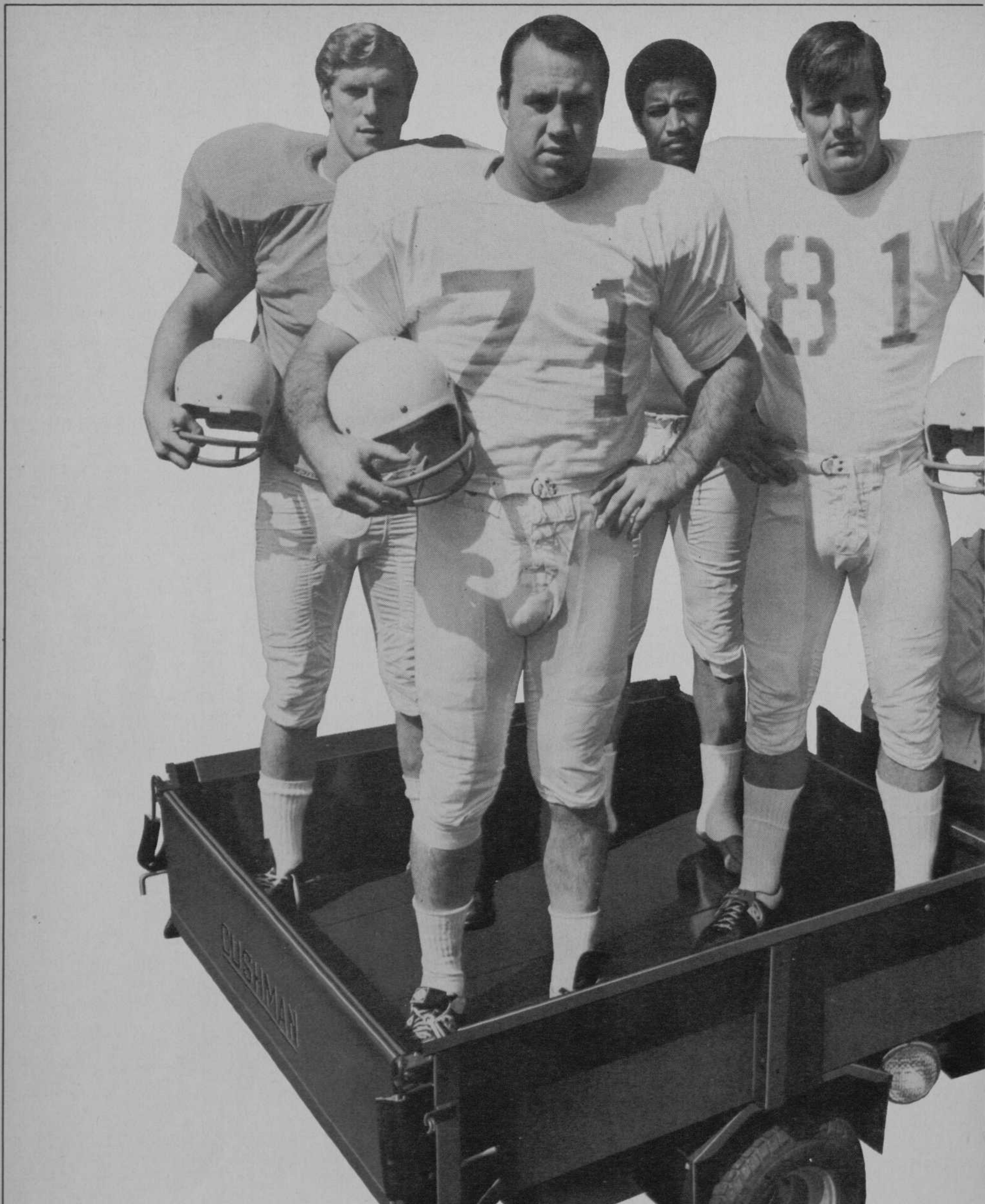
71
81
CUSHMAN

The superintendent

Continued from page 27

and within 10 years all but an almost insignificant fraction has been written off.

How do supers value their equipment? The average reported to GOLFDOM fixes the investment in heavy equipment by country clubs and golf installations at $43,884 per facility. Of this, mowers account for the largest slice at $10,235, or 23.3 per cent. Then, in the following order come tractors at $10,126, or 23 per cent; sprinklers at $10,087, or 23 per cent; trucks at $5,945 or 13.6 per cent; aerifiers at $2,241 or 5.1 per cent; sprayers at $2,138 or 4.9 per cent; spreaders at $1,005, or 2.3 per cent; spikers at $862 or 2 per cent, shredders at $724 or 1.6 per cent and trailers at $521 or 1.2 per cent.

Of the supers reporting in GOLFDOM's survey, 80 per cent oversee golf facilities that have 18 holes or more and about two-thirds of them are open the year round. Better than 62 per cent of supers draw up their budgets during the four-month period—October, November, December and January—when activity at most golf facilities has subsided for the winter season.

Green fees are a large source of golf course revenue and one that goes a long way toward keeping the golf courses of the country in action. Green fee dollar contribution to overall course revenues may well be the largest single dollar item of revenue.

GOLFDOM's First Annual Marketing and Research Study indicates that some 5.3 million of the country's golfers pay an average of $3.75 per round for the average 20 rounds of golf they play each year. Profits from green fees coupled with golf car rentals provide most of the dollars that keep the turf green and the greens smooth.

Fees represent a sizable amount of income despite the fact that not all golfers pay them. Members of clubs are not usually charged green fees at their own clubs. Excluding this group, however, still leaves 48.2 per cent of the country's 11 million golfers, the abovementioned 5.3 million, who pay green fees.

This means that nationally $397,500,000 is paid annually for green fees. For each facility this figures to be an average of $42,287. In light of the average number of rounds of golf played at each course each year, this figure is less than what might be expected.

Multiplying the number of rounds played each year at the 9,400 golf facilities in the country would indicate a much higher figure than that given. It should be remembered that non-green fee playing players are the largest percentage of golfers and as such bring the total green fee figure proportionately down.

Information supplied to GOLFDOM for the First Annual Marketing and Research Study shows the average number of rounds played for each course in the country to be 23,400.

Superintendents also submitted information that shows the average cost of maintaining golf courses and grounds to be about $3,335 a hole, for all facilities. Nationally this comes to $56,428,200 for nine-hole courses and $451,425,600 for 18-hole or larger type, a total of $507,853,800.

To defray this cost, superintendents report to GOLFDOM they have on the average budgeted 46 per cent of the cost per hole for labor and the remainder for other operating expenses, meaning that supers earmark $1,800 for the upkeep of each hole at the nation's golf courses. In all probability this, too, is a smaller budgetary figure than actually disbursed during the year. Supers did not report actual figures in this year's study to any meaningful degree.

Generally, then, golf courses allocate revenues from green fees and golf car rentals to cover expenses of course and grounds upkeep. (In the case of car rentals, not entirely, as will be explained subsequently.)

From this it can be seen that in terms of gross dollars combined income from both these sources —the $397,500,000 earned from green fees and the $116,037,360 golf car rentals bring into the revenue column (see page 28)—much of the cost of course operation is offset.

This must not be interpreted as meaning all expenses of actual course operation are dispensed through car and green fees income (see page 28). Supplies and contracts, costs for repairs to course buildings, equipment, fences, bridges, water, electricity, golf shop, caddy, tournament and other incidental expenses must also be accounted in course operating expenses. The scope of this year's GOLFDOM study has not dealt with these specifics.

It must be pointed out that golf car revenues are not entirely used to offset golf course and grounds costs. GOLFDOM's Marketing and Research Study section dealing with the pro points out that golf cars may be operated in any of four different ways, depending on management's desire. Operators of cars may be the club itself, a concessionaire, the club pro or some other, unspecified operator.

Because of this variety of operation, in many instances only part of rental monies comes to the club and in some instances none at all. In no instance does the pro receive all of the rental funds, according to GOLFDOM's study.

This being the case, there is no hard and fast method of determining what part of car rental revenues are used to help cover golf course and grounds maintenance costs. The only safe conclusion to draw here is that a reasonably high percentage of rental monies return to the clubs involved for disbursement to cover course operating costs. □

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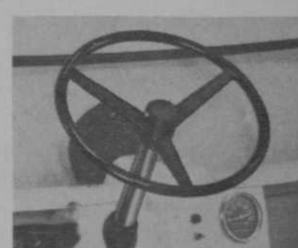

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Pros endorse a pension plan

According to GOLFDOM's survey, 93 per cent of the pros want the PGA to start a pension plan. Here's the plan

Ninety-three per cent of the club pros queried in GOLFDOM's First Annual Marketing and Research Study registered their endorsement of a pension plan. This overwhelming response on the part of club pros to the need for such a plan may have been spurred by the additional study finding that among those responding, 88.2 per cent are currently without provision for a pension or similar protection to help see them through their later or retirement years.

It is by now, of course, a matter of public record that the Professional Golfers' Assn. has formulated a pension plan that will be, according to the PGA, instituted very soon.

The plan, as outlined by the PGA, is based on a number of factors that have still to be ironed out, mostly having to do with current and continued financing of the program. Because of this, actual benefits that may accrue to operating pros are still somewhat up in the air.

In order for a pro to earn eligibility, his club must make a monthly payment into the fund of $50. The $50 must be paid into the fund by the club, *as a matter of record*, to satisfy requirements of the Internal Revenue Service as to the fund's tax-free status.

This is one of the gray areas of funding. The club may choose to be generous and pay the $50 for the pro. They may pay half the amount and the pro the other half. In either instance the money must still be, *in actuality*, forwarded to the pension people by the club. However, if the club decides it will not help the pro in financing, he must pay the entirety himself, but as before it must be the club which makes the payment for the record.

The pro must be in what is called a state of "salaried employment" at a golf course or country club. GOLFDOM's study shows that among respondents 62.2 per cent already meet that requirement and, according to those managing the pension fund, it is not difficult to fit into the category of salaried employment to satisfy legal requirements.

It might be well to mention at this point that of those surveyed, 37.8 per cent have no contract with their club that would fulfill this requirement and of these, 63.9 per cent want to remain that way. This latter group would not be eligible for participation in the plan unless at some time in the future they changed their status of employment within their clubs.

In addition to funds that come from the clubs on behalf of the pros or funds that come from the pros themselves, although by payment from the club, PGA is committed to place in the fund revenues from royalty payments for PGA brand golf equipment. The PGA has assigned all royalties from this source to the pension fund as well as proceeds from the sale of "The Book of Golf."

Commenting on this, PGA executive director Robert T. Creasey, who is also the administrator of the plan, told GOLFDOM, "If the overwhelming majority of our members participate in the plan, and if royalties continue to rise from PGA merchandise, and if 'The Book of Golf' produces a substantial profit, as we expect it will, the trustees will be able to make improvements in the benefit program."

As of now all royalties from the sale of PGA-endorsed golf merchandise made and sold by the Victor Golf Equipment Company have been assigned to the plan. These, said Creasey, are running well ahead of the minimum guaranteed by Victor to PGA of $100,000 per year and, he predicts, will approach $250,000 a year by 1970. But Creasey also stated that "The Book of Golf" has not yet shown a profit, but anticipates that it shall in the future.

All pension funds will be invested by The Travelers Insurance Company under the watchful eye of the plan's board of trustees.

Joseph C. Dey, executive director of the United States Golf Assn. is chairman of the trustees.

That a pension plan was needed by pros is evidenced by the overwhelming response in the affirmative to GOLFDOM's questionnaire. At nine-hole facilities 97.9 per cent of pros responding said they have no pension plan, and 84.7 of those at 18-hole courses said the same. Those at nine-hole clubs who said their club had a plan are entirely covered, whereas only 80 per cent of those at 18-hole courses are covered.

A number of questions concerning the plan have already arisen. If a pro's club management should prove recalcitrant and not wish to contribute to the fund, then the pro seeking to participate would have to ask the club to make the monthly payment of $50 for him, although he would actually provide these funds himself. It would thus be necessary for the club and the pro to establish some relationship that would be recognizably (to the IRS) an employer-employee relationship and at the same time the pro would need to pay the club the $50 so the club could in turn pay the money into the fund.

This, according to the PGA, is practicable, and the following example will show how this might work. If a club does not wish to pay all or the recommended 50 per cent of the monthly amount required by the plan, an arrangement might be worked out in which the club pays the pro a salary of perhaps $3,000 a year. This would establish the IRS requirement of a salaried job with taxes withheld and social security deducted.

In addition to this the pro would in turn pay the club a rental fee of $3,600 per year for the rental on the pro shop. This would in effect reimburse the club for the salary paid the pro and also give the club the necessary money to pay the pro's assessment of $50 per month to make him eligible for pension benefits. This would all be contingent on the club's willingness to work out such an arrangement on the pro's behalf.

Continued on page 51

SCHEDULE OF BENEFITS—PGA PENSION PLAN

Normal Pension Benefit

A participant who has reached his 65th birthday shall be eligible for a normal pension benefit provided he has at least 300 months of credit for service, either past service or future service or a combination of both. The monthly amount of normal pension benefit shall be in accordance with the following table:

Total Months of Service Credit	Months of Future Service Credit	Monthly Normal Pension Benefit
	Less than 25 months	None
300 months or more	25 months but less than 37 months	$ 50.00
300 months or more	37 months but less than 43 months	60.00
300 months or more	43 months but less than 46 months	70.00
300 months or more	46 months but less than 49 months	80.00
300 months or more	49 months but less than 52 months	90.00
300 months or more	52 months but less than 55 months	100.00
300 months or more	55 months but less than 58 months	110.00
300 months or more	58 months but less than 61 months	120.00
300 months or more	61 months but less than 62 months	130.00
300 months or more	62 months but less than 63 months	140.00
300 months or more	63 months but less than 64 months	150.00
300 months or more	64 months but less than 65 months	160.00
300 months or more	65 months but less than 66 months	170.00
300 months or more	66 months but less than 67 months	180.00
300 months or more	67 months but less than 68 months	190.00
300 months or more	68 months but less than 69 months	200.00
300 months or more	69 months but less than 70 months	225.00
300 months or more	70 months but less than 71 months	250.00
300 months or more	71 months but less than 72 months	275.00
300 months	72 months	300.00

After a minimum of 72 months of participation in the plan, the monthly amount of normal pension benefit shall be in accordance with the following table:

300 months but less than 312 months	72 months but less than 84 months	$300.00
312 months but less than 324 months	84 months but less than 96 months	315.00
324 months but less than 336 months	96 months but less than 108 months	330.00
336 months but less than 348 months	108 months but less than 120 months	345.00
348 months but less than 360 months	120 months but less than 132 months	360.00
360 months but less than 372 months	132 months but less than 144 months	375.00
372 months but less than 384 months	144 months but less than 156 months	390.00
384 months but less than 396 months	156 months but less than 168 months	405.00
396 months but less than 408 months	168 months but less than 180 months	420.00
408 months but less than 420 months	180 months but less than 192 months	435.00
420 months but less than 432 months	192 months but less than 204 months	450.00
432 months but less than 444 months	204 months but less than 216 months	465.00
444 months but less than 456 months	216 months but less than 228 months	480.00
456 months but less than 468 months	228 months but less than 240 months	495.00
468 months but less than 480 months	240 months but less than 252 months	510.00

Here is how to interpret the chart: Start with the middle column (Months of Future Service Credit). This actually means the number of months that a club has made payments to the plan for the pro and/or assistants. The column on the left (Total Months of Service Credit) actually refers to the number of months a pro has been a member of the PGA or how long he has been working at a golf club. In order for any pro (or assistant) to qualify for a pension, he must have a minimum of 300 months of total service. In other words, if a pro has been a member of the PGA or been working at a golf club for 20 years, he has 240 months of past service. To qualify for a pension, he must then add an additional 60 months of payments by his club to the plan to his credit. This would give him a pension of $120 a month upon retirement. If he was ready to retire, but only had 55 months of payments by his club to the plan to his credit, he would not qualify for the pension since his combined total service would only come to 295 months.

Once a pro goes past 300 months of service credit (bottom chart) this is how to interpret it. If a pro has 305 months of service credit (left-hand column), and his club has paid for him to the plan for 75 months, he qualifies for a $300 pension. If a pro has 315 months of service credit, and his club has paid for him to the plan for 75 months also, he, too, gets $300, not $315. In other words, with any time over 300 months of service credit, the pro only gets the amount indicated at the corresponding number of months of future service credit (number of payments made to the plan by the club for the pro), and that's provided he has enough total months of service credit.

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