## The GOLF COURSE

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THE question of cost in building a new golf course is one which is of very great importance to those who are contemplating work of this sort. The number of items which enter into this amount are also numerous and so diverse that it is impossible to make an advance estimate of the probable cost of constructing a new course with a reasonable approach to accuracy.

As a rule the men who are back of a new golf course project are not greatly familiar with the principles of cost accounting and very seldom are lucky enough to secure the services of an expert in this line who can also take charge of the many duties of superintending the actual work. It is partly due to this reason that there are practically no available figures on which to base an estimate of the cost of a new course. In addition the construction of a golf course is not very frequently taken up as a business enterprise, but rather as a means for pleasant social intercourse. While the promoters are almost always anxious to get along as economically as possible, while keeping in view the results they desire, they are not often able to keep careful account of various expenditures.

This is a most unfortunate situation and one which THE GOLF COURSE is going to try to help overcome. Our intention has been discussed with several Chairmen of Green Committees and we have secured their co-operation in the effort. We are very glad to be able to announce for an early issue the publication of an article by the Chairman of the Green Committee of one of the prominent clubs in the Metropolitan district. This gentleman is particularly fitted to discuss various phases in the cost of golf course construction, as he is a well-known certified public ac-This first article will not countant. attempt to cover the whole field even in a general way, but will merely take up one feature of importance.

In order to make this series of articles of real value to the golfing world THE GOLF COURSE will have to depend on the assistance and co-operation of a large number of golf clubs. We hope that we may have this co-operation in a very large measure so that figures may be made highly accurate, and so that the subject may be extended to all parts of the country and not be confined to any one locality.

THE GOLF COURSE is very anxious indeed to have those having first hand knowledge of this subject communicate with us, so that an interesting and profitable discussion may be opened up. We feel sure that a generous response to our suggestion will result in great benefit to the entire golfing world.

> **P**<sup>ROFESSIONALSANdgreenkeepers frequently request us to advise them where they can secure situations. We shall be glad to furnish the names of competent men.</sup>

78