Fig. 3. Stock sheet (top and bottom sections only are shown) which acts as inventory transfer to the proper place all the information given him by the greenkeeper, either from his daily reports or order book, or both.

The bookkeeper's biggest job is the summing up of the vertical columns of the time sheet and transferring them to a Monthly Summary, (Figure 5). This sheet is not only a summary of hours and costs of different operations on the course, but it also gives salaries of employees chargeable to golf. It gives the total purchases, repairs, freight and express charges, and a monthly write off of any materials on hand January 1. It gives total wages for month, total for last month and total to date. In other words, on the 10th of each month, the actual cost of the golf course to date is known. As will be seen the bulk of the work falls on the bookkeeper.

This is a contribution from one greenkeeper to other greenkeepers to help them get away from the antiquated method of "so many hours equals so much wages." If greenkeepers have the spending of the major portion of the club's income, it is only expected that the club, through its green-committee, has every right to know how and when its money was spent and to demand if necessary an accounting of it.

It is very necessary that the greenkeeper protect himself against certain emergencies that may arise. Very often the green-committee orders the greenkeeper to do some very costly work, without providing extra funds. For this reason at the end of the year the cost of upkeep has been exceptional. If, then, the greenkeeper is questioned as to the unusual expenditure, he will be at a loss to explain unless he has made an accurate accounting of the money spent. Therefore, it is plain that some method of cost-keeping must be provided.

Without doubt the green-committee of every club will eventually inaugurate a cost system of their own. The greenkeeper who of his own volition introduces a cost-keeping system will forestall any move in this direction and thus gain credit from the members of the club for doing so. On the other hand, the greenkeeper who through one excuse or another fails to provide some method of cost-keeping, will have a very stormy path to travel at the end of every fiscal year of the club. Moreover, he will have no basis on which to calculate his budget for the succeeding year.

PLAYERS ARE REQUESTED TO REPLACE THE TURF

This display board at an English course shows some examples of unreplaced divots. It reduced a careless practice

GOLFDOM has been asked what danger of poisoning there is due to use of arsenate of lead on a golf course. Mr. Leach replies: "I would not fear arsenate of lead in an open wound although it is not advisable to subject a cut or a wound to the chemical. Arsenate is not a nerve poison like cyanide; hence the injury, if any, would be local—that is, confined to the wound.

"Around Philadelphia, all arsenated courses put up little signs here and there indicating that the course is arsenated and warning against licking the ball, etc. There never has been any difficulty in this respect around Philadelphia."