with the surprises they hold for a golfer, run up a cost of 17.9%.
Watering of greens and tees amounted to 8.0%. This again must be remembered is only a labor item. Water we from our own lake. The gas and oil and maintenance of pumps is reasonably low per gallon.
Mixing of top-dressing was 7.8%. This might possibly be added to the cost of the greens and tees as a sub item. However it can be viewed as a material cost.
It is my hope to compile some very valuable cost accounts in some detail on our four courses, graph them from year to year, that every club member may know, and have thereby a keener interest and appreciation in what is necessary to maintain his club.

Prize Money Put Up for District P. G. A. Events

INAUGURATION of a 36-hole medal play tournament to be staged under the auspices of various sectional P. G. A. bodies during the coming season, at times and places to be determined by the district P. G. A. authorities, is announced by the Butchart-Nicholls Co.


These events are to have their fields limited to members of the P. G. A. of the respective districts, and will be conducted by the various sectional officers. The tournament, which will be known as the Butchart-Nicholls Tournament, is to have a total of $750 in prize money, with $300 for first place, $200 for second, $100 for third, $75 for fourth, $50 for fifth, $25 for sixth, $20 for seventh, and $10 each for eighth, ninth and tenth spots. Ties will be divided in the usual manner.

Further details of the sectional play for this tournament will be announced by the various P. G. A. locals.

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