SUNSET VALLEY is a municipally owned course, it being owned and operated by the Highland Park East Park Board. This is an independent municipal organization and not a subsidiary of the City of Highland Park, Ill. The board levies its own taxes, issues bonds, etc., and its members are elected by the people of the district bi-annually.

The area of the district is approximately ten square miles and embraces the greater part of the City of Highland Park. The park system consists of 270 acres of lands and some 25 parcels of ground.

The golf course is the major activity of the board, and consists of 128 acres lying in the Skokie Valley and located near the center of the district. Highland Park being located on the north shore, 23 miles north of Chicago, the cost of labor is materially influenced by the labor unions of the Chicago area, although the golf laborers are not unionized. The laborers of the building trades receive $2.25 per hour, while the laborers on the course are paid 75c per hour, with the exception of the tractor and truck drivers, who receive $1.50 per hour. The crew consists of 11 men. However, there are occasions when other men from the park crew are used to help out or vice versa. The usual day's work consists of eight hours, but the men who cut the greens are often required to work overtime and are paid at their regular rate. This is also true of the man who waters the greens. The greens during the growing season are cut every day, including Sunday. The cutting on Sunday is performed before the heavy play starts.

There were 29,500 persons registered to play during the season of 1929. As there is no restriction as to the number of rounds of play, it is estimated that about 50,000 rounds of golf were played in that time on the course.

Cost Data

The following are rates charged for membership fees and for green fees to non-resident members during 1929 and non-resident players:

**RATES**

Class X Membership: Resident member and one woman member of his or her immediate family over 21 years of age, $25.50.*

Class A: A resident member over twenty-one years, $21.50.*

Class B: A resident member between the ages of sixteen and twenty-one years, $15.50.*

Class C: A resident member between the ages of twelve and sixteen years, $6.00.

Special Note.—A limited number of non-residents may secure membership at not less than double the rate of resident members and will be designated as XX, AA, and BB. This privilege may be withdrawn at the option of the Park Board. Current rates will be furnished on application.

Class X and A memberships have preference over Class B and Class C memberships. Class C memberships are limited to play only on week days and not on Saturdays, Sundays and holidays.

GREEN FEES

For residents of the Highland Park East Park District: Week days, 50c per day; Saturday, Sunday and holidays, $1.00 per day.

Non-residents whose registration is accepted, $1.00 on week days; $2.00 on Saturdays, and on afternoons of Sundays and holidays; $2.50* on the forenoons of Sundays and holidays.

All resident members of Class X and A are entitled to vote at all meetings of the club.

Special Rule: On Monday and Friday of each week members may have not exceeding three non-resident guests at local rates provided these days are not holidays.

Rates for non-resident players subject to

*Note.—$1.50 of this amount goes to the local golf club as dues, which is expended in running tournaments, etc.
change by the commissioners or their authorized agent.

*Note.—Changed to $3.00 in July, 1929.

The receipts for the 1929 season were as follows:

<table>
<thead>
<tr>
<th>Representing Registrations</th>
<th>From membership fees $</th>
<th>Green fees from resident non-members</th>
<th>Green fees from non-residents</th>
<th>Guests</th>
<th>Practice fees</th>
<th>Checking fees</th>
<th>Daily locker fees</th>
<th>Member locker fees</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$8,013.50</td>
<td>6,065.50</td>
<td>12,957.50</td>
<td>7,435</td>
<td>14.00</td>
<td>62.10</td>
<td>144.75</td>
<td>185.00</td>
</tr>
<tr>
<td></td>
<td>12,827</td>
<td>8,522</td>
<td>7,435</td>
<td>716</td>
<td>14.00</td>
<td>62.10</td>
<td>144.75</td>
<td>185.00</td>
</tr>
</tbody>
</table>

$27,442.35 29,500

Control Non-Resident Play

An analysis of the receipts discloses that 7,435 registered non-residents supply nearly one-half the revenue while representing only 25 per cent of the total number registered for play. It has been the policy of the department to hold the non-resident play in check by increasing the green fee from year to year when the play from this source caused congestion on the course, thus avoiding complaints from resident players.

The expenditures for the year 1929 were as follows:

<table>
<thead>
<tr>
<th></th>
<th>For labor for upkeep</th>
<th>For supplies</th>
<th>For administration and pro's salary</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$12,042.11</td>
<td>5,447.50</td>
<td>3,335.88</td>
</tr>
</tbody>
</table>

$20,825.49

Earnings Improve Course

During the year there were many improvements and extensions made. Two greens were rebuilt, one entire new green built, new drainage installed in the course at various locations, improvements in the clubhouse and implement buildings, also new traps and grass tees added. For this work $6,616.86 was spent. Note this course has been largely completed out of its earnings, improvements being made each year. The course is 6,240 yards long, 18 holes, par 72, has practice hole and green. The labor for the upkeep is divided as follows:

<table>
<thead>
<tr>
<th>Cost per Registration</th>
<th>Per Round</th>
</tr>
</thead>
<tbody>
<tr>
<td>$851.22</td>
<td>$0.029</td>
</tr>
<tr>
<td>2,450.00</td>
<td>.803</td>
</tr>
<tr>
<td>1,357.39</td>
<td>.046</td>
</tr>
<tr>
<td>93.75</td>
<td>.0031</td>
</tr>
<tr>
<td>137.19</td>
<td>.0043</td>
</tr>
<tr>
<td>607.77</td>
<td>.0205</td>
</tr>
<tr>
<td>132.00</td>
<td>.0044</td>
</tr>
<tr>
<td>763.25</td>
<td>.025</td>
</tr>
<tr>
<td>1,544.25</td>
<td>.052</td>
</tr>
<tr>
<td>149.15</td>
<td>.005</td>
</tr>
<tr>
<td>774.03</td>
<td>.0262</td>
</tr>
<tr>
<td>145.56</td>
<td>.005</td>
</tr>
<tr>
<td>724.08</td>
<td>.025</td>
</tr>
<tr>
<td>508.84</td>
<td>.017</td>
</tr>
<tr>
<td>172.75</td>
<td>.006</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$12,042.11</strong></td>
</tr>
<tr>
<td>For supplies</td>
<td>5,447.50</td>
</tr>
<tr>
<td>For administration and pro's salary</td>
<td>3,335.88</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$20,825.49</strong></td>
</tr>
</tbody>
</table>
Now Have Daily Reports

The method of securing the subdivision of cost of operation was by means of an individual time sheet for each man, it having on the first column a list of the classified work, after which were columns for the hours worked. The top of the columns have the day of the month (men being paid semi-monthly). While apparently this method should have been satisfactory, it was not, because it covered too long a period before the card was checked at the office and permitted the men to get careless in making their record daily. I have now devised a daily report card for each man at the close of the day. He fills out this card and drops it in a box for the purpose. These cards will be collected the following morning and checked.

A further difficulty with the last year's method was that the items were not sufficiently subdivided in the attempt to reduce the size of the time card. The new system devised will have a card printed with blank spaces for the name of the class of work, with ten spaces for such classifications, rubber stamps will be provided to print the necessary items on the cards. These stamps will have the classes of work grouped on them so that, as an example, the men who cut the greens will use a stamp that has all the work on greens classed on it. By this method the card will not be cumbersome and the men can use more than one card if necessary. It is my contention that the only way to know how your costs are going is by means of a daily check. This may not appeal to some men who have charge of a golf course because they come in direct contact with the work each day, but figures and records are the only means of arriving at your costs, and the sooner these can be checked and compared the sooner a leak can be stopped.

In conclusion, may I say that these figures of cost are not given with the thought that they are as low as they should be, but to show how by careful comparison they may be lowered.

Furthermore, before these costs can be compared with other locations and other courses, labor rates and efficiency, climate, the class of play and the amount of play on the course must be taken into consideration. If any GOLFDOM readers find some information of value to them or if through their criticism a better method is devised, I will greatly appreciate their interest.

Audubon Has Easy Cost-Keeping Sheet

AUDUBON C. C., Louisville, employs the accompanying maintenance cost record sheet which has been found to be easy to keep accurately and to tell the story quickly.

| COST OF GOLF MAINTENANCE (WITHOUT GREENKEEPER) |
|-----------------|-----------------|-----------------|-----------------|-----------------|
|                  |                  |                  |                  |                  |
| 1929             |                  |                  |                  |                  |

| LABOR COST ONLY |
|-----------------|-----------------|-----------------|-----------------|-----------------|
|                  |                  |                  |                  |                  |

| MERCHANDISE |
|-------------|-----------------|-----------------|-----------------|-----------------|
|              |                  |                  |                  |                  |

| DEPRECIATION |
|--------------|-----------------|-----------------|-----------------|-----------------|
|              |                  |                  |                  |                  |

Canada Dry's Ace Army Grows 2,877 in 1929

In 1929 there were 2,877 more golfers got the cargo of Canada Dry ginger ale for the hole-in-one award, making the grand total of ace awards since the company started this in 1925, 12,408. California has had 1,374 during the five year period. New York follows with 1,330. Illinois is a distant third with 789. In addition to giving away this vast amount of the beverage that washed the color line off the gin, there are bottles of Canada Dry sold now and then at golf clubs despite the deplorable absence of Canada Dry's advertising from its logical place in GOLFDOM'S pining pages.