At an 18-hole private club in my district, the expenditures for course maintenance in 1938 were $200 less than budgeted. The club's greenkeeper was hoping to use this amount for tile and labor for drainage, and for reseeding some spots. But the outgoing committee wanted to show how well it had done its job—so it closed the books, not mentioning the unspent balance. The new committee coming in wanted to show that it was 'economical'; it made up a budget about $1,700 less than its predecessors. Nobody asked the greenkeeper his opinion of course needs.

This is rather common practice. It would be well for incoming and outgoing officials and committees to confer with each other. Those leaving could often say, "Boys, this time last year we decided to cut on expenditures, so that in comparison we could make a showing on what we could do with the budget and course this year. We made the cut, and the showing is very much in evidence. The course is an unsatisfactory sight to behold. Our mistakes were such-and-such, and you will have to rectify such and such.

"We suggest you take heed this year, have the course and equipment checked over, and take an inventory of what we have left you. Give us a better course next year. There is a limit to economy. For every two-bits we cut the budget, we have caused a dollar's worth of hidden costs that you will have to allow for in 1939. Let's have another meeting within two weeks. Advise the greenkeeper tomorrow that his presence is requested at this meeting, to confer with us on what he and the course need to give us back some better golfing conditions. Let's ask the greenkeeper for his estimates on the 1939 budget. He is best qualified to tell us what the course requirements are, and how much money we need to acquire them." The greenkeeper will break down the budget along the lines of the following check-list:

**Labor.** Salaries—tractor drivers; regular greensmen; helper; emergency funds for unforeseen needs of labor; supervision fund, wages for greenkeeper; information fund, (cost of greenkeeper attending local, national, and other conferences during the year).
Fuel — gallons gasoline; gallons motor oil; lbs. grease.

General — Seed for greens, tees, fairways, rough, lawns; fertilizers; insecticides; fungicides; water system (pipe, hose, sprinklers, pump service, power, repairs); replaceable equipment; equipment repairs and maintenance; miscellaneous supplies as flags, small tools, paint; topdressing materials; sand for traps; alterations, improvements; sinking fund (amortizations).

Instead of club officials trying to find places to cut on course budgets, it would be better if they would bend their thoughts to ways and means of increasing their revenue. Cutting the budgets to automatically lower the standards of their course, is one sure way of decreasing revenue. Then with membership dropping off because of poorer playing conditions, it leaves those remaining with an even greater burden of expenses.

We have a rather large credit and deferred payment business in this country today. When payments are missed and a number of them accumulate — then fall due — it's either you pay up, or the seller takes back. Ma Nature runs a pretty liberal establishment, as far as bills go. But when the limit of her terms is reached, there's little that can be taken back.

Second Annual Greens Meet
Held at Purdue

Approximately 50 greenkeepers, professionals, and others interested in fine turf attended the second annual Purdue Greenkeepers conference, held January 17-18 in West Lafayette, Ind. M. L. Clevett, intramural director at the university, was general chairman of the conference. Principal speakers were John Monteith, Jr., USGA Green Section, and George McClure of the agronomy department of Ohio State university.

The conference covered subjects pertaining to the maintenance and management of golf courses. Officials of the Indiana Greenkeepers' Assn., the Indiana PGA and the Indiana Golf Assn., worked together in mapping a program that had definite appeal to every club official and which proved interesting and informative to all those assembled. At the annual banquet held January 17, golf club finance was one of the main topics discussed. Herb Graffis, GOLFDOM's editor, spoke on "The Editor's Viewpoint." G. A. Young of the university was toastmaster.

"GUNITE" SWIMMING POOL
IN NEW JERSEY

This is a "GUNITE" Swimming Pool Built by us, to our copyrighted design, for the Yountakah Country Club, Nutley, New Jersey.


CEMENT GUN COMPANY
ALLENTOWN, PENNSYLVANIA

GET OUR NEW BULLETIN NO. G-39 AND YOU WILL SEE WHY CLUB OFFICIALS EVERYWHERE DEMAND STANDARD FOR DEPENDABLE EQUIPMENT AND SERVICE. IT DESCRIBES AND ILLUSTRATES OUR NEW BALL RACK—THE "SIX BALL" WASHER—AND THE NEW "AGROMETER," THE REAL GREEN TESTER. EXPLAINS Advantages OF "ONE-PIECE" CUPS AND QUALITY FLAG POLES . . . ALL STANDARD PRODUCTS. WRITE TODAY.

- "True-Vue" Flags and "Quality" Poles
- "One-Piece" Putting Cups, Cup Setters and Extractor
- "Cut-True" Hole Cutters and Divot Repairers
- "Six-Ball" Washer, Ball Rack and Retriever
- "Aluminum" Yardage Tee, Green, Direction, Regulation and Entrance Markers and Signs
- The "Agrometer," the green tester that tells what is under the surface.