The time of the year has come when our thoughts turn to budgets. The main principal in preparing a budget is to keep it as simple as possible. In this way it will be easier for your Greens Chairman to understand and present it to the board. The following is an example that may help you in doing this:

SAMPLE BUDGET

0	
Salaries & Labor	67.2%
Fertilizers	10.1%
Chemicals	2.4%
Seed	1.4%
Watering Costs	2.9%
Gasoline & Oil	2.6%
Equipment, Repairs, Replacement	9.6%
(a) Golf Equipment	
(b) Equipment — New	
(c) Equipment — Repairs	
(d) Tools	
(e) Others	
Turf Repair and Replacement	3.8%
(a) Trap Sand	
(b) Top Dressing	
(c) Roads & Paths	
(d) Trees & Shrubs	
(e) Others	
THEFTCAR LIGHTO FERTILIZED C	100%

SPREADING IT THIN

Jerry Carney of International reported that over half of the Nitrogen in their new Brand X was carried as slowly available Nitrogen and that a new formulation of minor elements that are effective in promoting deep rich color and plant strength is incorporated in the fertilizer.

Walter Fuchs of Gleneagles missed the meeting because he was attending the 50th wedding anniversary of his father and mother in Iowa.

Jerry Transier lost his clubs at the Medinah meeting and wishes that if anyone knows where they are they would let him know.

Mrs. Mel Johnson passed away and was buried Saturday, November 9. Mel has been a member of our association for many years. Our condolences, Mel.

Chet Keeley held his annual Thanksgiving meeting of the Michiana Golf Course Superintendents, at Notre Dame University on Monday November 18. 14 members of our Association attended the party. Bad weather prevented us from having a larger attendance. All told, there were sixty present. The boys enjoyed a tour of the Campus and were treated to movies of the Notre Dame-Oklahoma football game after the turkey dinner. It was a fine day.

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Most of the superintendents have about completed their fall construction programs, although there are a few who want "just a few more good days". From all reports, new seedings this fall have done remarkably well.

A number of out-of-town guests at the Clinic and quite a few of our members stayed over night at Olympia

Fields. They certainly do treat us fine.

Dave and Jock MacIntosh have a new hobby now. For many years Dave has flown a plane and last fall he built a boat. Now, however, Dave and Jock have a 15 foot boat powered with a 35 hp motor so from now on they will have to be called the co-captains MacIntosh. They are having the same trouble everyone else in this business has during this nice weather, they can't ever get away to use the outfit.

At our last meeting, Dom Grotti reported that we need three more national members to be able to vote by delegate at the National Meeting in February. Let's Get

THE MOLE

NEW MEMBERS

We welcome the following as new members of our Association: LeRoy Charles Kramer, Harold George Michels.

The U.S.D.A.'s 1957 Yearbook entitled "Soils" is hot off the press. It contains 88 chapters written by 142 scientists, and indeed should be an important addition to every superintendent's library.

Copies of this book may be purchased from the Superintendent of Documents, Government Printing

Office, Washington 25, D.C., for \$2.25.

Dr. Eliot C. Roberts recently announced the reactivation of the University of Massachusetts' Winter School after suspension of one year. This course was started 31 years ago by Professor L. S. Dickinson.

Enrollment is limited to 25 men, it starts on January 13, is open to all interested in the turf field, and a small tuition fee is charged. Persons interested should contact Dr. Eliot C. Roberts, University of Mass., Amherst, Mass.

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