perpetual and all available surplus used for current demands; others have advanced the belief that all expenditures be held to a minimum and special attention be directed toward debt retirement until the club is clear from debt, and then undertake an improvement program.

It seems to me that a middle course between these two extremes might well be considered desirable. A reasonable and workable debt reduction program is desirable, as it discourages extravagance and indicates progress and good management, lessens operating costs, and warrants faith and confidence in the institution. Improvements in course and other club facilities are an indication of progress in the minds of members, give them immediate returns on their dues payments, and serve as an attraction to prospective members, insuring a continued full membership, which is essential to successful operation.

An examination of many country club statements indicates that a large part of their working capital is permanently tied up in the unproductive item of accounts receivable. Careless collection methods breed carelessness in attention to club accounts by members, result in increased amounts outstanding and means eventual loss to the club.

. . .

Suggestions have been made that occasional delinquencies would justify a remittance of the fine. (*Westmoor adds a money penalty to all overdue accounts.*—Ed.) This might be justified with a large and necessarily expensive clerical force, but under Westmoor's system of operation, where the duty of checking 300 monthly accounts is imposed on the treasurer, it would be an unfair and difficult task.

The rule has been enforced without discrimination, and will earn the support of all members who consider the matter from an unselfish viewpoint.

* * *

Keeping expenditures within income in club operation entails a strict adherence to a fundamental policy, and imposes upon those responsible for the conduct of its affairs close observation of the month to month operations.

Budgeting, I believe, is an excellent system for the reason that it puts committees in full possession of club problems as a whole, and later imposes on committee chairmen the responsibility of keeping within a budget of their own making. Further, through this system of operation it necessitates committees going into the detail of the coming year's operations, and anticipating needs far ahead of the actual demand. With the adoption of the budget, under this plan, work is undertaken with full knowledge of possible accomplishments, and committees have full authority to carry out their plans, resulting in a constructive and well organized plan of procedure.

Our Watering Policy at Concord C. C.

By C. A. McGovern, Greenkeeper

I T IS always best to water the greens in the very early morning, beginning at about 4 a. m. and continuing until about 12 n., moving the sprinklers every hour. I find that the rotary sprinkler soaks the green well in approximately eight hours it is necessary to water the greens thoroughly three times a week, and it is a much better practice than that of watering every morning, as continual watering encourages brown patch.

From long experience I have found that early morning watering has several points in its favor, namely:

1. It washes the dew off the greens. If the dew is allowed to dry on the greens in humid weather you may expect to have brown patch.

2. Heavy watering, especially on acid soil, is another aid to our foe, brown patch.

3. Night watering encourages earth worms. These pests are never seen when the watering is done in the mornings.

It is best to water as little as possible during the brown patch season. Last year when brown patch was prevalent in this section we did not lose one foot of turf.

I fought this enemy with a solution of corrosive sublimate mixing 25 pounds in 50 gallons of water. 1½ pints of this solution in 50 gallons of water put on the green with a sprinkling barrel will not burn the green—in fact if the whole amount were to be put on the same spot it would not harm the grass, as the original mixture must be diluted until the strength of the solution is a negligible factor. When brown patch does make an appearance I put as much as 12 barrels of this mixture on one green measuring about 10,000 square feet, and do not water for two or three days after the treatment.