

day someone who you think is a customer coming in to buy that matched set of clubs you have been trying to sell may be the sheriff coming in to GIVE YOU A LOCK for your door—without the key.

If you have your costs listed on the merchandise you don't have to guess. You can easily find out even though you've lost the invoice or have forgotten where you bought one or more items. So cost-marking the merchandise not only shows you the profit on the sale but enables you to find out quickly, accurately just where you stand in the easiest possible manner.

Can you appreciate now why merchants show their costs on every article as well as their selling price and how much more important both are than simply to tell employees what to sell the item for and how much profit they make on each item. I hope you do.

I've taken you in a roundabout way to tell you two things that I could have told you in one-tenth the time. I chose the longer method because I thought it would enable me to show you better that every phase and function pertaining to accounting (which is nothing more than enabling you to know what you do with the money that passes through your hands) has more than one meaning. Invariably the most important meaning is overlooked just as the major reason for keeping a set of books, properly, is overlooked by the average pro.

### Making Your Books Help You.

The average pro thinks that a set of books is simply a record of transactions. It is that. But it can also prove a means for reducing your expenses, increasing your sales, increasing your profits on sales, reducing your stock investment, increasing your turn-over—and all with less agony and effort that is used up in one round of 18 holes when everything you do is wrong.

I've given you just two instances. You can confirm either by asking any prosperous merchant in your city. Or you can prove it to yourself by practical experiment.

Just as I've attempted to show you what wonderful benefits are derived from two business practices, more than you may ever have imagined, so you will find that practically every feature of your business that you have heretofore done in a haphazard way will, if done properly, bring you rewards beyond belief.

## Rutgers Turf Short Course Has Fine Program

APPLICATIONS are now being received by Prof. F. G. Helyar, director of short courses, Rutgers University, New Brunswick, N. J., from greenkeepers, greenchairmen and others interested in attending the 1931 short course in turf management to be held February 16-21. The course outlines the fundamental principles that underlie the successful establishment of turf on golf courses and its effective presentation can be judged by the list of instructors, which include Dr. H. B. Sprague, E. E. Evaul, Dean J. G. Lipman, Dr. J. S. Joffe and H. R. Cox.

The work will consist of lectures and discussions supplemented by laboratory demonstrations where possible. Such subjects as soils, and soil management, use of fertilizers and lime, drainage, turf plants, insect pests, diseases, seeds, and methods of management will be included.

Residents of the United States over 18 years of age are eligible, and the cost is \$5.00 for registration and \$1.00 for a lecture outline. Classes will run from 9:00 o'clock in the morning to 4:00 o'clock in the afternoon, with an hour and a half for lunch.

For those who have taken the regular one-week course in turf management, advanced work is offered during the three days, February 23, 24 and 25. This course, which will be restricted to twenty people, will deal with the following subjects: *Problems in Irrigation and Drainage*, Prof. E. R. Gross; *Soil Analysis*, Dr. H. B. Sprague; *Commercial Fertilizers and Lime*, Mr. H. R. Cox; *Study of Disease Organisms*, Mr. E. E. Evaul; *Seed Analysis*, Miss J. G. Fiske; *Identification of Turf Plants*, Dr. H. B. Sprague.

Registration fee for this course will be \$3.00 and applications must be received by February 20. Unless ten persons apply for this course it will not be given.

## Louisville Park Board Tells of \$1,500,000 Investment

Louisville, Ky.—Special report of the Board of Park Commissioners, Louisville, tells with pictures and data how the city's \$1,500,000 park bond fund was invested. The book is a splendid presentation of public play facilities, featuring the city's municipal golf courses.