

worry about his own figures doing anything but help him operate as he wants to operate for the good of his course. As an example of how figures may be used, there is the following statement made by Heald to his green-chairman after comparing the cost percentages at Greenfield with those of other Massachusetts courses. Heald's report read:

"Last winter at Amherst, in looking for a percentage of money spent for maintenance of each of several divisions in relation to the whole amount, an average was established. Let us compare our course this year with these findings and see if there is any light:

	Fair-					
	Greens	Tees	Traps	Rough	Bal.	
	ways					
Average . . . .	32	12	6	9	5	36
Greenfield . . .	40	8	3.5	2.5	3.5	42.5

"We spent above the average on greens; however, didn't we have above the average number of greens to maintain. Perhaps a green not in play should have been carried in the balance column, and this would reduce the percentage.

"Fairways costs are below the average, in view of the fact that our fairways are above the average condition. One reason is that the well-established grass does not burn out. The fairways have been mowed when it was felt necessary and not by the calendar, as are many courses. I am satisfied here to say we are running below the average with as good as average conditions.

"Tees: Almost half of the average. Were our tees watered? No. Were they topdressed? No. Were they up to the average in condition? No. Would these two items bring them up to the average course?

"Traps: Way below the average. Most golf courses have their traps filled with loose sand that takes longer to rake than our sand. Most courses rake daily; we raked three times per week. You know that our traps have been below the average in construction and much easier to maintain than the average.

"Rough: 1.6 below the average and I believe in as good condition as the average.

"Balance (which includes everything else) is above the average. As this includes new construction, which amounted to nearly 20 per cent, our larger percentage here seems very evident.

"Until further work is done with the percentage idea, with more clubs to work

from, these findings are all that have ever been gathered and they do not seem to be far out of the way.

"When our course is put against them, fairways and rough are below the average and are as good in condition. Greens will probably come up to the average in another year. It is evident that the trouble with our tees and traps could be corrected with average care.

"Am I justified in saying these findings throw light on our shortcomings as well as show us that in two cases we are better than average?"

## U. S. RUBBER HAS NEW EDITION "PROS, PLAYERS AND PROFITS"

A NEW edition of "*Pros, Players and Profits*" and its companion volume, "*The Golf Professional's Handbook of Business*," have been issued by the United States Rubber Company, golf ball department. The 1930 editions of these works were received with acclaim by pros, who employed the books as most effective guides to bigger and better business in the pro shop.

The 1931 edition shows patient and thorough research and a carefulness in preparation that substantially contribute to the value the studious professional will get from the volume. There is special reference to the developments of the year and much material that was not covered in any respect in the first publication of the volume.

The book is a splendid example of what manufacturers can do and are doing to help the pro take command of golf goods merchandising and reflects high credit on its sponsors and compilers.

The pro who is planning ahead for a record year's business can't spend his time to much better advantage than by a study of the helpful pointers in these books and then seeing to it that his assistants go over the books thoughtfully.

Copies of the book are available to any pro, without cost, from United States Rubber Company branches.

BUILD your tees large so that a given strip of turf can have plenty of time to recover from divot scars before it is necessary to use it again. On many courses, each hole has two tees; one is allowed to rest and the turf recover while the other is in use.