ning the clubhouse exceeds the cost of running two golf courses." If a golf club cannot spend more than \$39,000 to maintain 18 holes, and the balance of the expenditures is spent on the clubhouse, these figures show that 15 of these clubs bear out the above statement. Two clubs spend enough to run three golf courses; three clubs spend enough to run five golf courses, and one spends enough to run eight golf courses.

If we use the average figure of \$24,702 instead of the maximum figure of \$39,000 it is apparent that these findings will increase, even with adjustments made for interest charges on the plant.

Perhaps some day an analysis of the country clubs' expenditures will be made, and it will be interesting to see just where all money goes and if there is any percentage relationship between the same divisions of the clubs.

Course Cost Per Round

Another angle of the golf course cost problem, about which little has been published, but closely related to this subject of country club expenditures, is the "cost of maintaining the course per round of golf."

There are a few private clubs which were known to keep an accurate record of the number of rounds of golf played each season, and it was to some of these clubs that GOLFDOM sent a questionnaire asking for the total number of rounds of golf played in 1930. It was found from the replies that the average number of rounds of golf for the 18-hole country club course in the same area as that from which the cost of maintaining the country club was obtained was 20,842 rounds. Dividing the average cost of maintaining the golf course -\$24,702-by the number of rounds of golf gives us \$1.13 as the cost of maintaining the course per round of golf.

If the private club golf course receives from 18 to 39 per cent of the club's total expenses and the cost per round is only \$1.13, one has some figures to combat those arguments of non-golfing country club members who constantly lament the money the greens committee receives.

Just why the actual number of rounds of golf played on a course is not kept is not known; perhaps the directors feel that the results would show how little the course was receiving per round of golf. Certainly there is nothing difficult about it. Nearly every club sees that an accurate record of guests is kept, and the total amount of revenue received from this source is published in the annual financial statement. However, did you ever see the cost per round of golf published in the greens committee report? It might be easier to increase the budget if this were known and published. It also would remind the club of the profit in guest green fees and the wisdom of keeping the course in condition that would attract guests.

NORTH BRITISH BALL APPOINTS CENTRAL STATES AGENT

Chicago, Ill.—Beckley-Ralston Co. has been named distributor for the North British golf ball in territory extending from eastern line of Ohio, including Kentucky, Tennessee, Alabama and other states west to the Rockies.

Extensive investigation conducted by Beckley-Ralston and the manufacturers' own staff resulted in the adoption of a policy that will restrict the sale of this ball to the professionals. The ball has been favorably received by pros and players and with the dollar retail price being protected against slashing by retailers other than the pros, the North British people expect their product to get a good pro push during the coming season.

Adequate stocks are maintained for immediate shipment, but the stocks on hand are not such that they will retard the switch made necessary by announcement of the new standard ball that becomes official April 15, 1932.

LEACOY, GA., PROFESSIONAL HAS TRICK IDEA FOR PUTTING

A L LEACOY, West Point, Ga., pro, has invented a putting instruction device that the birds start to kid at first but certainly are finding that it helps the pupils get the idea of putting with a pendulum stroke along the line to the hole. Al's stunt is a band that is comfortably fixed around the leg below the thighs and to which a swivel joint is attached in the middle. The handle of the putter is held by this swivel joint and when the pupil holds the putter handle he, or she, has to putt along the line to the hole. Leacoy worked it out in his own instruction work and developed some marvelous putters with the notion.

GOLFDOM's notorious testing laboratory for nut ideas has given Al's idea a good workout and made the skeptics pay-off. The device retails for \$1.50 and has a good discount in it for the pros. If you want any more dope on it, write Al Leacoy at Box 362, West Point, Ga.