

done by Ream is described by the Westmoreland manager as follows:

"In making up a budget for the coming year, I don't trust to memory. I keep a list of needed house items. We also project our budget on the basis of the preceding two years' actual expenses and observation of whatever oversights or possibilities for improvements have been noted after a careful survey of those years. We are able to do this, for we have a full membership each year—hence a definite income.

"Our expense is classified as (1) House maintenance; (2) Building repairs; (3) Entertainment; (4) Refurnishing account; (5) Restaurant replacements; and a departmental expense—restaurant—locker—cigars and buffet.

"Note of all items to be considered in the budget is kept during the year in a 'future work' file I have. If it is an ice cuber I need, I apply that to the restaurant budget. If it happens to be a new rug for the locker room, I apply it to the refurnishing account, and so on.

"I go over catalogues and investigate in other ways, to determine the price, size, stock number, etc., and write this data alongside the needed article.

"Before the budget is presented to the chairman, I go over it thoroughly so that I can present him with a complete picture of our requirements in a manner that will enable him to acquaint the board with our situation.

"Under the house maintenance budget we consider the following items: Manager's salary, operators' salaries, other salaries, board and room, light and power, fuel, laundry, ice supplies, repairs, furniture, fixtures and miscellaneous.

Repairs Given in Detail.

"Repair items are itemized, as for example: drapery and fixture repairs, repairing electric fly screen, rubber ends for locker room rugs, repairing outside furniture, repairing dormitory furniture and electric fan repairs.

"Supplies should be carefully itemized for the protection of the operating standard and for explaining to the officials why the general total of supplies sometimes seems high, but actually is conservative.

Among the supply items I note golf pencils, book matches, soap and cleaning compounds, disinfectant, deodorant, fly spray, hardware, uniforms for houseman and housemaids, broom, mops, pails, sponges, spring and fall flowers (before and after flowers from our own garden are available), floor wax, furniture polish, vacuum sweeper supplies, magazine subscription, toilet paper, car parking checks, sweeping compounds, refills for fire extinguishers, piano tuning and radio

repair. Omission of any of these items, or other details, that in themselves may be minor, soon will represent a total that will mar the effective operation of the budget.

"Building repairs I itemize as:—Painting, carpenter work, electrical repairs, plumbing repairs, and miscellaneous. Here is where a manager does justice to his club and his own reputation only if he insists that the house be protected against undue depreciation."

Dust Storms Hit Golf Clubs a Mystifying Blow

ALONG WITH DROUTH, web worms, grubs, crabgrass and a few other pests, golf clubs were plagued with a new and baffling mystery during the past season.

Storms of unparalleled severity, reaching from the Dakotas and Kansas to the Atlantic Seaboard, blew thousands of tons of finely abrasive dust over the country.

C. A. Tregillus, manager of A. D. Lasker's Mill Road Farm at Everett, Ill., reported dust was so thick that the filters in his swimming pool became clogged and it was necessary to clean and drain the pool a number of times after the storms had passed. Several weeks elapsed before the air was cleared of fine particles.

Following these storms, many greenkeepers began to complain of inability to keep mower blades sharp, and of undue wear on bearings. It seems that the storms had deposited on the turf minute, gritty particles comparable to emery powder in their abrasive action.

Moving machinery caught the brunt of the damage, but automobiles, farm equipment and all kinds of outdoor machinery suffered from the unnatural wear and tear. The welcome and badly needed fall rains have apparently put an end to the problem, but many clubs will be forced to replace gears, bearings and blades that otherwise would have gone through another season if conditions had been normal.

DURING a recent membership drive by the Ellinwood CC, Athol, Mass., non-members were offered the privilege of a round of golf over the course once free of charge, in order to familiarize themselves with what the club has to offer. As a further inducement to prospective members, all who signed up prior to August 10 were entitled to three free golf lessons from the club pro.