Conducting kid classes is no easy job for any pro, but according to a picture in the Salt Lake (Utah) Tribune, Alex McCafferty of the Salt Lake CC won't find his eyes going bad at his job of girls' class instruction.

We hate to take the risk of beauty contest judging but those maids in the McCafferty class are the most beautiful bunch of youngsters our old lamps ever have looked upon. They pale the Hollywood glamour girls. Now if Alex can get a national champion out of his squad, he'll be doing for golf what Sonja Henie's teacher did for skating.

respect for the greenkeeper's sound business ideas.

One benefit of the Depression was to prove the advisability of a sinking fund. Needless to say, very few clubs had reserve funds. With enough money for equipment, clubs could have kept up the appearances of their courses to such an extent that there would have been an inducement for new members to join. It is of utmost importance that the sinking fund be kept in a separate account in the bank and provisions be made that its funds be used only with the approval of the green committee. Reserve funds at a golf club are too easily turned over to another department to cover up a deficit.

There is another angle on depreciation that is of great importance, but it is always overlooked until a great amount of damage has been done. When a golf course is bought, it has a certain value in soil texture, soil fertility, grass, trees, contours, etc. Naturally these things depreciate from year to year, and fertilizers, water, costs of changing soil texture, and care of trees are really depreciation costs. If these conditions improve with good care from year to year, the assets of the course are more valuable. Sadly enough, this is never shown in dollars and cents and therefore is never fully appreciated.

## **Putting-Off Is Costly**

Grass will continue to grow and people will play golf even if depreciation costs are not paid each year, but eventually, cultural conditions will become so bad that the club will have to expend in one lump sum, money that was thought to be saved, but which really belonged in course maintenance. This is a sore spot to the greenkeeper, because clubs compare costs, but never think of comparing value received. Over a period of years, a fairly accurate estimate can be made on how much money must be spent to keep a golf course in good physical condition. If this money were placed in a revolving fund, to be used from year to year as conditions demand it, clubs would be spared the necessity of making large appropriations when adverse conditions prevail. This fund would take the hit and miss out of budget-making and assure the greenkeeper of funds for any serious emergency that might arise. Clubs too often fool themselves into believing that money is actually saved in a favorable year, never realizing that the money is bound to be spent in some future year.



Perseverance is rated as a prime requirement on application forms drawn up by some of today's biggest business firms.

Does your china, glass and silverware blend with the new modern color scheme? Women notice such things.

For most jobs, it's best to avoid both slow-pokes and world beaters, and stick only to the happy medium.

It's no longer necessary to use white to prove sanitation.

Cheap brushes result in a cheap paint job.

Smart decoration is the key to successful remodeling.

Watch curling mats so as to avoid tripups, resulting in falls.

Initiative is something you can't put your finger on.

For your modernizing plans, the best is what you want.

"Sneaking a fag" too many times a day wastes time. It also has a bad moral effect on the sneaker because he learns to do things on the sly.