

dollar is going. A certain amount is paid out to mow tees, fairways, and greens. Also, money is being spent to water these areas. Likewise, we find out that all of our activities have a fixed price tag. Some of them are definitely needed, while others are not so essential. Thus by checking costs of each performance, we are able to find ways of reducing some of our spending, and still keep the number one jobs going.

Perhaps the rough would be mowed less often, or the sand traps raked less frequently. By using the old geometric axiom, "A straight line is the shortest distance between two given points," we would center most of our labors on the areas running from tee to green. All other chores on the course would be of a secondary nature. First things would come first.

The above is an example of the value of keeping cost analyses. However, it is a laborious task to perform. There are many tedious hours and details involved. I do not think the average superintendent needs to bother with them, and then only when he wants to find out what certain jobs are costing. Usually an occasional spot check will suffice.

The system could also be used to good advantage in preparing budgets, seasonal

and annual reports. Then it could be correlated with the inventory, goods received, and payroll forms mentioned earlier in the talk.

Other recordings a superintendent should keep during the golfing season are: the dates, amounts and areas of all applications of fertilizers, top-dressings, seedings, fungicides, insecticides, and weed eradication treatments. Notes should be made of the results obtained.

More information on maintenance records can be studied and reviewed in chapter twelve of *Turf Management*, edited by Professor H. Burton Musser. The chapter's title is, "Golf Course Operation." The book is an official publication of the United States Golf Association. You will find what it has to say concerning the business management and operation of a golf course very interesting reading. One would be wise in considering it a must.

In conclusion, I would like to again reiterate, let us keep only the records needed for our own individual situations, and in doing so retain the thought in mind of using them as a guide to the improvement of our own value and efficiency. Never let bookkeeping lead you to be "Penny wise and pound foolish."



PRO OLD-TIMERS DEFEAT THE CALENDAR

Here are some of the PGA Quarter-Century Club members who competed at Dunedin in the second annual competition for fellows who've been PGA members 25 years or more.

Harry Cooper's 70-69—139 nosed out Clarence Doser and Rod Munday who tied at 140. Cooper won the Metz-Harper trophy and first money. Al Watrous with 141 got 4th money. Louis Chiapetta, Clarence Ehresman, John Rogers, John Watson and Willie Whalen also scored in the prize list. The tournament was sponsored by the Professional Golf Co. of America. Non-winners got handsome headcovers.

Standing, L to R.—Bill Jelliffe, Peter Manning, Bill Entwistle, Bill Lock, Frank Butler, Eddie McElligott, Frank Sprogell, George Milne, Joe Mazziotti, Pete Cassello, Willie Whalen.

Middle Row, L. to R.—Harry Flora, Elmer Schacht, Louis Chiapetta, George Dodge, Orville Chapin, Wilbur Loos, Al MacDonald, George Vatke, John Sawyer.

Front Row L. to R.—Dave Hendry, Bill Gordon, Alec Watson, Marty Cromb, Ralph Beach, Carroll MacMaster, John Inglis, Fred Moore, Kenneth Milne.