They Found Where They Stood—and Raised Prices

By H. J. REINOLL Manager, San Diego Country Club

THE San Diego Country Club commenced operating at the close of the year 1921, and has adopted practically the same system of accounts since that time.

Our cafe department consists of all meals and soft drinks served in the dining room, grill and locker-rooms, so that the revenue derived from everything con-

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The Old Menn at San Diego

sumed in the way of food and drink is credited to cafe.

While it is comparatively easy to define revenue the question of charging items to "expense" account must vary a great deal in different clubs. We hear of clubs making a profit in their dining room or breaking even, but in a great many instances the reports show a loss. When it is considered that there is a possibility that hardly two clubs adopt the same system in compiling their expense account it can be understood how ambiguous the above results must be most of the time.

From January, 1922 until May, 1927 we had three accounts on the ledger to take care of our cafe—(1) revenue, (2) labor, (3) supplies. While "revenue" and "labor" speak for themselves "supplies" cover a number of items. It was the practice during this period to charge all food and soft drinks to "supplies," also kitchen equipment, pots, pans, etc., glassware, china, table linen and every item necessary to the kitchen and dining rooms. Although the locker room steward serves sandwiches and drinks in the locker room, his wages are not charged to the dining

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And the New Price List,

room labor, but to "house labor" as his work chiefly consists of care of the locker room.

Split Supply Account

From June 1, 1927, in order to have a better comparative report each month, we made a slight change in our accounting. While revenue and labor remained unchanged we decided to split our "supplies" account into "food supplies" and "general supplies," so that general supplies would take care of kitchen and dining room equipment, etc., so when making up our monthly report we show two results, as follows (the figures herewith being used only for purpose of illustration):

Cafe Revenue\$1,000		\$2,000	
Cafe Food Supplies		1	1,800
Gross Profit Cafe General Supplies		\$	$200 \\ 100$
Net Profit			100

In view of the fact that labor and food supplies must run pretty even month by month, the gross profit should be in the same proportion to the amount of business, while the net profit will vary according to the demands of the kitchen and dining room in the way of equipment.

The question of overhead has been thoroughly discussed and we estimate that the proportionate cost of—

> Rent, Taxes and Insurance Electric Light, Power & Gas Laundry Water Ice

is offset, by the meals served to employes other than kitchen and dining-room help.

The cost of meals served to kitchen and dining room employes is included in food supplies account and no revenue for this is taken into consideration.

The monthly average loss from January to June inclusive, 1927, was \$518.76. During the month of June, 1927, the house committee decided to change its policy and slightly increase prices. It was felt that increased prices would drive members away, but this was not the case and little comment indeed was heard.

The effect of the increase was very pleasing and the month of July showed the following result:

Revenue\$2 Labor and Food Supplies 2	,873.74 ,870.13
Gross Profit\$ General Supplies	
Net Loss\$	69.42

In compiling menus we feel that 60 per cent above the cost of food takes care of the expenses. The two menus herewith show the comparison between the old and the revised prices.

RESULTS:-	1922	1923	1924	1925	1926
	\$30,425.04 33,947.51	\$26,758.26 29,155.49	\$25,296.63 29,118.36	\$22,477.36 29,223.67	\$23,058.61 27,961.25
L083	\$ 3,522.47	\$ 2,397.23	\$ 3,891.73	\$ 6,746.31	\$ 4,902.64
Monthly Average	\$ 293.54	\$ 199.77	\$ 324.31	\$ 562.19	\$ 409.55

Judge Calls for Better Public Courses

"JUDGE on the Bench," a department in a humorous weekly, is devoted to some sane and some comical comment on affairs of the day. In a recent issue there was a paragraph on "Golf in Our Democ racy" that contains some food for thought. Judge says:

"Public golf courses in this country now number more than two hundred. About half of these are in the Middle West. Chicago alone supports eight. The scandalous expense of private golf clubs near the larger cities is steadily compelling the construction of more courses on which people of small means can play. But we

still lag behind the British and the Scotch. In every British championship some working man or clerk or poor pedagogue comes through and defeats handsomely one or more scions of the ruling class. Over here not more than three or four first rate golfers have been developed on the public tinks. This is not so much due to a shortage of public courses, as to the fact that most of those we have are badly designed and sloppily maintained. They are either too easy or too freakish to foster the kind of golf that wins on a championship layout. Good sportsmanship demands that the municipal authorities be educated not only to spend more money on golf courses, but to hire the best architects and greenskeepers for them. We should make the royal and ancient game both democratic and modern."

SEPTEMBER, 1927

Unconsidered Trifles on a Golf Course

By FRED W. SHERWOOD Greenkeeper, Northmoor Country Club

S OMEONE once said a greenkeeper is known by the quality of his putting greens. I would go a step further and say that an up-to-date greenkeeper is known by the golf course he keeps. One of the many things we greenkeepers are apt to overlook are the unconsidered trifles of a golf course, and this is a subject that is very rarely touched upon in any of our magazines on golf-course work. I will try to enumerate some of these trifles that I have noticed on many golf courses and trifles which I am ever on the lookout to obviate.

One of these important unconsidered trifles, and probably the worst, is the removal of grass cuttings, no matter how good our green or how perfect. A pile of cuttings that has been allowed to sweat and rot, generally not many feet from the green, is a very objectionable feature. Its unsightliness as well as the obnoxious odors which arise from this rotten and malodorous heap takes away all the beauty and effect of your green by its very presence. These heaps are good nurseries for breeding many insects. I would strongly urge the removal of such heaps as often as the greens are cut, if that be possible.

Keep Tools Carefully

Tools are another unconsidered trifle on many golf courses, and in many cases a very expensive item. Machinery of all descriptions ought to be under some covering in the winter months. Spades, shovels, rakes, hose, piping, wheelbarrows and other smaller and necessary articles used on a golf course should at all times be kept indoors and out of sight. Careless workmen can soon be made efficient if a check is made on the tools each man works with and each man is made responsible for any tool's general condition during the time he is using it. In the mere trifles that make up most of a greenkeeper's worry, thin's that look so unimportant to him are very often noticed at once by some members. We must always remember that men and women who have big estates of their own like to compare their estates with the general upkeep of a golf course.

Train Men to Seek Trifles

Up-to-date methods require that a golf course should be attractive, something pleasing to the eye. Greens and fairways alone have no beauty—it is what goes with them, trees, shrubs, hills, etc., that give them their artistic effect, but so many times these mere trifles in the way of dead branches, broken limbs, fallen twigs that are left untouched, side shoots from young trees that ought to have been removed, give a neglected and untidy appearance. Train your men to look out for the mere trifles. If you give them that privilege and encourage them, it will be astonishing the small things they will draw to your attention.

One of the items which is often considered trifling but which I consider very important is the removing of all partly submerged stones in the fairways or in the rough. I instruct all my men when they are crossing the course, should they see a stone protruding from the ground, to mark it by placing a stick against it and then report same. By taking these impediments out, what a tremendous saving it means to the life of the mower, also to the club, and much anxiety is saved the greenkeeper.

Hidden Stones Expensive

When your machinery is constantly breaking down, the cause is often the hidden stone. I have seen scores of marks on some stones and, I dare say, you have, made by the revolving knives as they passed over it every week. I once visited a golf club that was having trouble with its fairway mowers. Being asked for an opinion on this particular kind of mower, I said to the chairman of the greens committee, "Your man must be surely hitting a rock somewhere." But that theory of mine was tabooed-it was the machine. However, on walking over the course I kept a watchful eye on what I surmised to be the cause and was soon rewarded by finding the object I was looking for. 1 drew the chairman's attention to it. He at once sent for the tractor man. When he was asked if he knew it was there and why he did not take it out, his reply was,

"I never had time. There are more of them up and down the course."

The pro-greenkeeper, when this matter was mentioned to him by the chairman. said, "Helfire! I must have that taken out at once," and instructed, with various commands and ejaculations, a man to remove the injurious stone at once. I might mention the pro-greenkeeper had had charge of affairs for seven years, but he had not seen that rock or any of the others. It was just an unconsidered "trifle," and there are scores of them on a golf course.

In conclusion, I would say that we must all recollect that trifles make perfection and perfection is no trifle.

Labor vs. Machinery in Greens Budget

By "MAC"

", "W HAT shall we spend on upkeep?"

VV Far too few greens committees can answer that question with any degree of certainty. Because the average greens committee does not know the amount of work required to keep a golf course in good condition, most of the estimates of annual maintenance costs are too low. But there are some clubs that are too liberal in course maintenance allotments. It has been my observation that these clubs usually do not operate on a budget basis and the greens operations are carried on in the fashion made traditional by a sailor on shore leave.

I have seen a case where \$23,000 has been spent on upkeep that I would consider expensive at \$5,000. In my part of the country a man who will spend over \$18,000 for an average year's upkeep I would hold open to an argument. If he spent more than that I consider it safe to say that he is not using modern equipment and modern methods.

In my opinion a good greenkeeper can keep an 18 hole course of good design in first class condition on a budget from \$16,000 to \$18,000 a year, barring extra work that is really a capital expense.

I have been connected with four clubs in this country since coming from Scotland. Not any of them have spent more than \$16,000 a year for upkeep and their courses were kept in good shape. My course right now is one of the best in the district (the south central) and my budget is \$15,750 a year. This is my first season at my club. The course was not in the best condition when I took it over and there are still a few things that need improving, but they will have to be worked up gradually as time and the budget permit. My members say they never saw the course looking so good and so well trimmed up, and visitors from some of the country's foremost courses compliment its condition, so I have every reason to believe that my budget is a reasonable one.

Cutting Labor Budget

I have tried it and know that a good bit can be cut out of the labor budget by the use of modern machinery, such as compost mixers, etc. When a lot of greens committees realize that they can spend for up-to-date equipment and stand a very good chance of quickly saving its cost in reduction of labor charges, the greenkeepers' work is going to be easier and better.

What I consider a reasonable budget for a course to follow is:

Labor\$	11,500
Sand, gas oil, repairs, etc.	2,500
Machinery	1,500
Seed and fertilizer	1,000
Weeding	1,000

I work my budget on an elastic basis. For instance; if I am under my budget for weeding and need some more machinery, I pay for the machinery out of what I have saved in weeding. I never have seen a budget where there wasn't some room for adjustment along this line.

From boyhood in Scotland I have been connected with golf and during my connection with it have seen nothing that equals, in its practical significance, the present interest greenkeepers are taking in course maintenance. Much more now is available in the way of information, and a greenkeeper must keep in touch with all available data or slip behind the procession.

Get the Right Staff for Your Winter Season

GOLFDOM is in touch with a number of the most desirable professionals, managers and greenkeepers who are available for work at southern and California golf clubs during the winter season.

We shall be glad to put interested olub officials in touch with these men without cost. Write us advising the details of the vacancy you have available.

"Ask Me Another"

By NOAH LOTT

WHAT problems of turf development and maintenance are troubling you? Write "Noah Lott," care of GOLFDOM, about your difficulties and he will give you some expert advice through these columns. There is no charge for this service. Don't hesitate to ask, for your troubles may be the same as others are experiencing and the answer will help others as well as yourself.

Question: A correspondent in Northern Kentucky writes: One of our greens is surrounded on the west and north by woods and is on a hillside, being a pitch shot. It gets the sun only up to about noon of each day. It was planted with stolons but for some reason the turf is not healthy. Twice now it has come out well in the late spring and then has failed, and it is now in a state of failure, the turf being very light and not at all healthy looking. One side of it, the west, abuts a steep hill running up. All the balance of it is much lower, to wit, 10 to 12 feet. The surface is very sloping so as to drain readily all the water falling upon it. Along the side which abuts the hill they put in a ditch or track filled with cinders and drain pipe, thinking possibly there was seepage. but even this does not seem to better the condition.

Answer: The situation you describe as to the location of your green is enough to explain why you are not having better success with your turf. A side hill location is the one where we have the most trouble. There is usually a seepage spot half way down a hill which keeps the ground soaked part of the time and lets it bake like a brick in dry spells. This keeps the soil lacking in plant food as nature can not prepare any under either condition. To correct this trouble it is necessary to have the bottom of the drain back of the green. lower than any part of the surface of the green. In this case it would necessitate the digging of a very deep ditch. A drain above the line of seepage could do no good.

Then in this case there are a lot of other troubles which may contribute to the ill results. Large trees with their wide spreading root systems take up all the plant food and moisture as fast as it is produced and thus starve the grass. It is only by constant and frequent fertilizing is it possible to keep the grass well nourished and thrifty.

Then the steepness of this green is such that 1 imagine much of the water given it in dry spells runs off without soaking into the soil where it can benefit the grass.

Last but not least, just the morning sun alone is not sufficient for creeping bent. Is it not possible to open up the trees either by removing some of them or by thinning out the branches so it can get the sunlight during the rest of the day? If this is not practicable it may help matters by seeding in Poa trivialis (rough stalked bluegrass). This grass is the best shady lawn grass known at the present time and it seems to do well in the Cincinnati district.

Taking all things in to consideration it will probably be cheaper and more satisfactory to change this green to a site that is more favorable for grass growing if it is possible to do so.

Question: I would like to know if it is a good plan to put sulphate of ammonium and ammonium phosphate in water and spray them on the greens and what proportions should be mixed and how often would you put them on the greens. They were built last fall but some I have do not get very heavy with bent. They are built on sandy soil. Would you put in stolons in the thin places at this time. Which is the best plan to roll the greens before mowing or after, and would you use a heavy roller or putting green roller?

Answer: Ammonium sulphate and ammonium phosphate are often applied in solution. It is our experience that it is more troublesome than to mix these materials with dry sand and scatter over the turf by hand but, nevertheless, many good greenkeepers prefer the liquid way. Figure out the number of pounds of the material you wish to apply, say three pounds to the thousand square feet of area, and dissolve that amount in plenty of water. It is a good idea to sprinkle the greens thoroughly immediately after applying the fertilizer so as to wash the material off the leaves of the grass and into the soil. In this way there is no danger of burning the grass.

Two or three applications of either of these materials at intervals of about four to six weeks should do much to thicken up the stand of bent. If there are large bare spots on the greens they should have more stolons planted in them but probably all the grass is growing there now that the soil is capable of feeding and you will need to fertilize to get better results.

You should use a rather heavy top dressing on these greens—one with more clay than you have in the soil in the greens. A good heavy clay loam top soil should help a whole lot if used at the rate of a cubic yard to about five thousand square feet at an application.

I would roll after mowing using a light putting green mower.

Question: Our greens all have a streak of about two feet in width around the margins which are brown and look very bad compared with the rest of the greens which have very good turf. What is the cause of it.

Answer: The is a common condition which can be seen on many golf courses. It is caused by the scrubbing and bruising of the grass when the men turn the mowers and rollers as they work on the green. It is common practice to mow around the margins of the greens before starting the back and forth cutting. By this the out side of the green gets a double dose of cutting but most of the trouble is due to the scrubbing action of the machines in turning especially the rollers. Remember a lawn roller does not have a differential like an automobile.

Sometimes on built-up greens the margins dry out for some distance into the green and the grass shows the need of more water.

Undeveloped Markets Await Live Pro

THERE are three fellows for whom I used to feel sorry. They are Henry Ford, Alfred Sloan of the General Motors, and the golf professional. I used to think that their markets were so near the saturation point that they were destined to be out of luck in the future.

It seemed to me that everyone who could make the first payment had an automobile, and certainly every member of a golf club has at least a fair array of the equipment necessary to play the game. Hence the automobile men and the golf pros were in the plight of the washboard salesman who complained that he couldn't seil his washboards because they were like noses; everybody had one.

But men like Ford and Sloan soon showed me that there was no such thing as market saturation in their field. The family used to be considered the market unit for passenger automobiles. Now the unit is the individual old enough to drive and pay for a car. Around golf courses we see many of the caddies coming to work in dilapidated "collegiate" Fords that, due to the combined force of human ingenuity and providence, are running long past their allotted spans. To the families that have Cadillacs the General Motors organization is suggesting the purchase of one of its less expensive cars, for what, queries this astute and resourceful band of salesmen, is a family with only one car?

Of these three gentlemen who aroused my sympathy, only the golf professional seems to have been negligent in shattering the false idol of market saturation. He is inclined to believe that when he had his present active members buying their clubs, balls and accessories from him his merchandising job is done and the profit possibilities exhausted.

Buried Markets

I have seen figures on the number of active golfers in the country that ranged from one million to almost double this number. This took into consideration the male members of private golf clubs and the public park and daily fee course estimates of individual players.

Take a million and a half as a conservative estimate of the number of male golfers in the country. On this basis there (Continued on page 35)

How to Finance Your Fall Buying

W/ HAT is the solution of the purchasing problem of those clubs which are just "sliding along" or have spent their yearly budget and lack sufficient funds to make the necessary fall purchases. There is much of practical value on this subject in the following remarks from a very successful golf club executive who is one of the well known makers of maintenance equipment.

"Greenkeepers and greens chairmen of all golf clubs know that the results of fall seeding and the use of fertilizer in September and October are worth 100 per cent more than the same amount of seed, fertilizer and labor used in the spring of the year. Regardless of this fact, it appears that 70 percent of the clubs are broke, as it were, when September comes and they are hedging, attempting to get through the year without spending any more money and, in reality, they are working to the detriment of their own best interests so far as the golf course is concerned.

One reason for this hedging is that every fall, or some time in the winter or early spring, a new greens chairman is appointed and a new biudget is planned by a new committee of officers. In other words, the old committee and greens chairman are trying to produce the best they can under the circumstances expecting that the work and grief and future budgeting will be handled by a new group of men and present worries are over when the season ends this year.

This brings us back to the argument in favor of a three year, or five year, or permanent greens chairman and furnishes conclusive proof that yearly changing of greens chairmen is a foolhardy custom. It would be just as sensible to discharge the greenkeeper every year and hire a new one.

Raps Lack of Method

However, recalling the principal idea or subject of how clubs may best arrange for the fall purchasing of fertilizers, seed and equipment, the writer's position as a manufacturer and jobber doing business with golf clubs enables him to voice the opinion that the true conditions or hardships or unpleasant circumstances present during the fall of the year are solely caused by the golf club officials. Unbusinesslike, lax methods and inefficient bookkeeping have placed many golf clubs in an unenviable position insofar as borrowing power or their relations with the banks and manufacturers and jobbers are concerned. Tt is seldom, indeed, that a banker or a manufacturer, or a jobber can obtain a true and clear financial condition of a golf club. One primary reason is that bookkeeping systems in golf clubs are seldom found to be businesslike or efficient. A second reason is that no one seems to care when or how the golf club pays its accounts; very few take advantage of discounts unless they are forced to do so by the manufacturer and 70 percent, or at least more than 50 percent, of all golf clubs ask or take from three to six months to pay an account of \$1,000.00 or less. The reasons vary as golf clubs vary, but lack of coordination, cooperation, good sound business ethics, and the personal interest of some individual are usualy the cause. Just as a manufacturer or jobber must call on anywhere from three to seven men at a golf club before he obtains a written order for the supplies the club requires, so must he write as many letters and again call on as many men and wait as many months to get paid for the goods they bought.

Now, listing the various means of obtaining cash or credit for goods in the fall, it is the writer's contention that every golf club can buy all the supplies and equipment they require without any trouble if they will attempt to work with the houses from whom they purchase.

How to Finance Buying

First, they should honestly show the merchant that their club will be financially able to pay for these goods within a certain specified time and they should not hesitate to give the seed house or the equipment manufacturer a financial statement of their club if they wish to buy on long time credit. Next, they should explain to the manufacturer or the jobber just how and when money will be received from the members, after which the manufacturer or the jobber will be paid.

(Continued on page 37)

Talking It Over

Whose Fault Is Big Turnover in Club Staffs? to flood proportions in the golf field is obvious from the changes in club managers that we have to make on our mailing lists even during the busy season in most of the United States.

Some of the changes undoubtedly are caused by incompetency. Still the fault is mainly that of the club, for there should be plenty of investigation of the qualifications of a manager before he is employed. We have made it a point to investigate a number of changes in managers made in the height of the season and we must say that the majority of them are the result of abrupt "blow-ups" where the manager stood his ground and, contract or no contract, was released.

The managers in the greater number of these cases were discharged because they tried their decent best to do what they were hired to domanage. A run-in with some particularly influential member, or members, whose demands were contrary to the best interests of the club generally, or to the instructions of club policy as received by the manager when he took his post accounted for eight of cases we investigated. How and why three of the managers into whose dismissals we looked, ever were employed continues to remain a mystery to us. In three more cases changes were made for good and valid reasons that reflected neither on the club nor on the manager.

So this limited, but significant, probe simmers down to this: hire carefully, and when you do get a good man, faithfully and ably trying to discharge his duty, stand up for him, even if it does involve a temporary misunderstanding with some of the members who believe that it is their privilege to run the club without undertaking any of the executive responsibility. A manager who is a "yes man" is under suspicion as a liability.

A Limit to Being "Good Fellow" Of all the problems that confront the pro striving to make himself a good business man, none is as difficult as that of using judgment in being "a good fellow."

Fellow" The fraternal bond in professional golf is overworked to the extent that scarcely any pro of standing in the country can boast of not having been "gypped" unmercifully by the tramp so-called pros with sob stories.

Generous to the proverbial fault, the substantial pros have been easy victims of the panhandlers. But they are having a general awakening now. This realization that they have been too much the good fellow has not been confined to a discovery that the borrowing pro who never pays back is a menace. Many a pro, particularly the younger one, who has been a good

Between Ourselves

fellow in the matter of accepting his members' invitations to take a drink, has found himself out of a good job with the stigma of "souse" sticking to him. There's no profit to being a good fellow when that happens.

Golf in Schools Appears as Market Cultivator "Put golf in your public schools" was proposed as a line to be used by the national advertisers of golf goods at a recent meeting of public school golf enthusiasts.

Just that one line probably will do a whole lot in developing the market for golf supplies and arousing the keen and widespread interest in golf that will make the path easier for the golf clubs in the smaller towns especially. Much has been done in introducing golf in public schools, particularly in Little Rock, Ark., Chicago, and several Ohio cities. Thousands of youngsters have become acquainted at school with a sport that stands them in good stead all through their lives. That has been the impelling motive of those who undertook the tedious and substantially unrewarded job of introducing golf as a major factor in the public school athletic curriculum. Market development for the makers of golf and course supplies has been a secondary consideration, but it begins to loom large as we think of the thousands of new and adept golfers that come from the classes to the courses as a result of this extension of golf propaganda.

Reduced Labor Costs As Aim of 1928 Budget committees for their guidance.

In submitting suggestions for next year's budget it is well to consider what might be saved in labor costs by the purchase of additional equipment to do the work now done by man power. Labor costs constitute the greatest part of every greens budget and they afford the biggest field for economy. It's no saving to the club and no benefit to the course when an attempt is made to operate without a full complement of modern machinery. Consider what a small part of your costs are represented by equipment purchases, as compared with labor costs, and you have a good start toward a correct distribution of the club's course maintenance money during ensuing years.

Greenkeeping Great Field for Wide Versatility one of the reasons that the greenskeeper's salary generally is not much is because he is regarded too much as a farmer. He is striving to correct this.

19

Roll Call of Rosen

ALABAMA

Anniston Country ClubA	nniston
Brewton Country Club	Brewton
Decatur Cornice & Roofing Co	Albany
Gadsden Country Club	ladsden
King-Wheeler Motor CoA	nniston
Luttrell Hardware Co	
Morgan County Country Club	Decatur
Woodward Golf Club Birm	ingham

ARIZONA

Chandler Improvement Co	Chandler
Phoenix Country Club	Phoenix
San Marcos Country Club	
United Verde Copper Co.	Clarksdale

ARKANSAS

El Dorado Golf & Country Club....El Dorado Russellville Country Club.....Russellville Pine Bluff Country Club.....Pine Bluff

AUSTRALIA

Royal Queensland Country Club....Queensland

BERMUDA

Riddles Bay Golf & Country Club....Hamilton Belmont Manor Hotel......Hamilton

CALIFORNIA

Annandale Golf ClubPasadena Bel-Air Country ClubLos Angeles Boulevard Land CoOwensmouth
Bell, W. PPasadena
Burlingame Country ClubBurlingame Castlewood Country ClubPleasanton
Drew Carriage CompanyOntario
El Caballero Country ClubLos Angeles
City of Los AngelesLos Angeles
Mountain Meadows Country ClubPomona
Ojal Valley Country ClubOjal
Palos Verdes Country ClubLos Angeles
Pasadena Country ClubPasadena
Pasadena Country ClubPasadena Polo Realty CoSan Mateo
Rancho Golf Club Los Angeles
Red Hill Country Club
San Pedro Golf & Country Club San Pedro
Sunset Golf Corp Los Angeles

CANADA

COLORADO

City of Denver	Denver	
Wilson Hardware	CoBoulder	
Boulder Country	ClubBoulder	

CONNECTICUT

City of Bridgeport Park De	ptBridgeport
Fairfield Country Club	Fairfield
Round Hill Country Club	Greenwich

ENGLAND

Royal Automobile Club London FLORIDA

Altamonte Springs C. C. Altamonte Springs City of Babson Park Babson Park Belleair Estates Clearwater Belleair Estates Clearwater Belleair Estates Belleair Boca Ceiga Golf Club S. Petersburg Brotherhood of Locomotive Engineers. Venice Cameron & Barkley Co. Cameron & Barkley Co. Jacksonville Cohoon Bros. Co. Orlando Crenshaw-McMichael Company Orlando Plamingo Country Club Orlando Florida Agricultural Supply Jacksonville Florida Agricultural Supply Jacksonville Ft. Lauderdale Ft Ft. Lauderdale Country Club Ft Ft. Auderdale Country Club Ft Ft. Auderdale Country Club Ft Ft. Auderdale Country Club Ft Ft. Pierce Golf & Country Club Ft Ft. Pierce Golf & Country Club Ft

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Golf Construction CoInverness	
Golf Grounds Estate	
Heitman Evans CoFt. Myers	
Hialeah Golf ClubMiami	
Hickory Hills Country ClubBrooksville	
Hillcrest Grove Golf ClubSt. Leo Holly Hill Grove & Fruit CoHolly Hill	
Hollywood Country Club	
Homosassa Country ClubCrystal River	
Indian River Products Company	
Jacks, J. R	
City of JacksonvilleJacksonville	
Kelsey City Golf Course	
City of Key West Key West	
Lake City Golf Chib. Lake City	
Lakeland Country ClubLakeland	
Lake View Country Club Lake City	
City of Lake Wales Lake Wales	
Latkewood Estates St Datarehuve	
City of Lake Worth Lake Worth	
Maravilla Golf & Recreational Club. Ft. Pierce	
City of Miami	
Miami Beach Bay Shore Miami Beach	
Mt. Plymouth Corp. Orlando	
Orlando Golfers' Asan Orlando	
Palm Beach Company Palm Beach	
Palma Ceia Golf Club	
Paima Sola Country Club	
Palmetto Golf & Country Club Palmetto	
Pasadena Country ClubSt. Petersburg	
Pine Crest Lakes CoAvon Park	
Punta Gorda Country Club Punta Gorda	
Ringling Charles Estate	
City of St. Datarahung	
City of St. PetersburgSt. Petersburg	
Sanlando Country Club Altamonte Springs Southern Mercantile & Supply CoHollywood	
Tarpon Springs Golf Club	
City of Sarasota	
West Side Golf Club	
Winter Park Country ClubWinter Park	
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GEORGIA

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ILLINOIS	
Acacla Country ClubLa Grange Ahlschlager, Walter WLake Forest	
City of Aurora Aurora Country Club. Aurora	
Barrington Hills Country Club Davelogton	
Beck, Dr. Joseph Libertyville Beverly Country Club	
Big Oaks Country ClubChicago Biltmore Hills Estate	

