

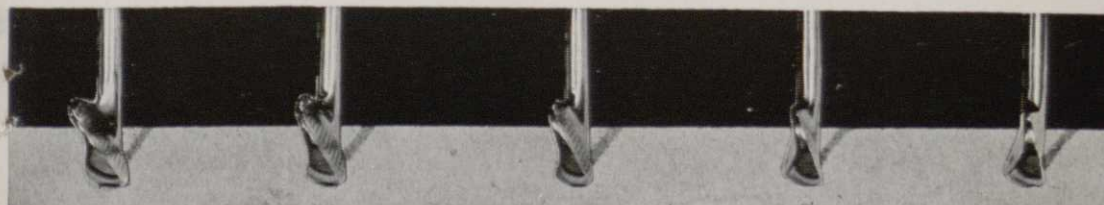
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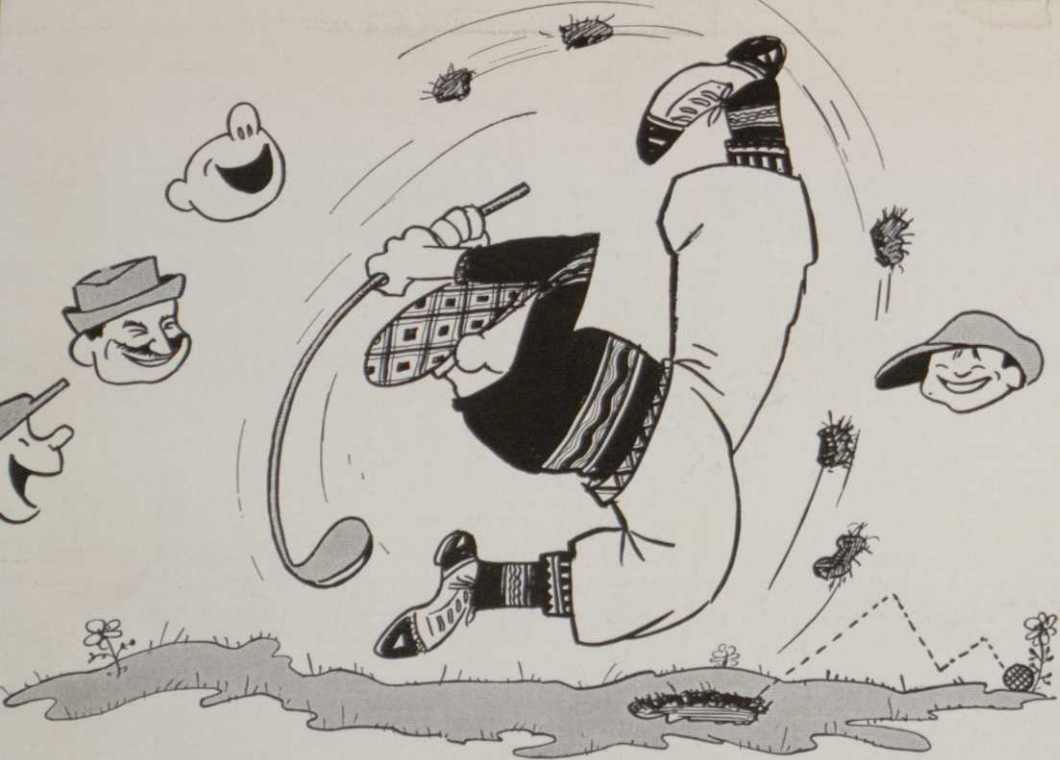
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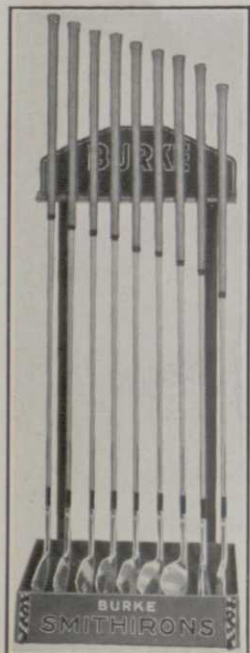
lets the club head work, giving more accurate and longer ranging. Let him see for himself how the rounded sole slides through the turf eliminating puff shots and permits the full power to go into the stroke—not into divot-making.



the *Standard*, with chromium plated steel heads and True Temper shafts; and *Model 42*, with chromium plated steel heads and Oxford steel shafts.



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* * *

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structive comment and given evidence of wanting to have every possible bit of information on accounting that will help them check on every red cent of lost motion or material.

You'll admit that the ancient and honorable St. Andrews of these United States is an august and distinctive establishment and if you know something about clubs run properly in the distinguished manner, you will know that William A. Stone, who has been at St. Andrews for 7 years, 5 of them as manager, has to know what the score is every second to make the operation fit the St. Andrews scheme of things. Well, Stone, who has a food service record system that is the answer to many a manager's problem, is one of the big-leaguers who always is looking for a possible improvement.

Leading Clubs Watch Books Closely.

You must also admit that Brae Burn C. C. must be ranked among the proud and worthy clubs both in character and operation. R. V. E. Sherman is Brae Burn's manager, and no misleading evidence of his ability is reflected in the club showing a net operating profit of \$13,000 the first 6 months of its fiscal year—Sept. 1 to March 1. Sherman expresses keen interest in the GOLFDOM proposal of uniform accounting, saying: "Brae Burn feels that a uniform system of accounting for clubs would be most helpful to all clubs in a number of ways. In order to determine a uniform system we have given a number of clubs in our vicinity our reports in hope they, in turn, would offer constructive criticism helpful to us all."

St. Andrews and Brae Burn are of the "than whom there are no whomer" class and their statements that the accounting issue is one of the extremely important and timely matters before golf clubs today is typical of the interested attitude of clubs that some folks might have believed would be aloof.

Indicative of the interest these days in uniform accounting for clubs is the fact that no other article in GOLFDOM'S history brought so many favorable responses as did the March yarn on the need of club accounting reform.

Representative of these letters is one from R. L. Williams, asst. sec. of the Birmingham (Mich.) G. C. One thing about Williams' letter should be noted as general in the responses, and that is the definite offer of co-operation. When the proper authorities take up this matter of uniform

accounting, they'll get lots of valuable co-operation.

Mr Williams writes:

I am very much interested in your editorial in the March issue of "Golfdom," entitled, "Accounting Reform Needed to Put Clubs on a Business Basis."

Your remarks are certainly most timely, and I believe that the present financial condition of a great number of golf clubs is in part due to the lack of proper accounting systems.

To my mind, one of the most important committees in the golf club is the Finance committee, and it should have available, as should all other committees, detailed operating statements, which among other things, show currently whether or not all departments of the club are operating efficiently.

At Birmingham during the past year we have been using a monthly report, a copy of which is enclosed. The writer, with the help of Mr. George Heath, past chairman of the Finance committee, developed a system of monthly budgets and expense itemization which is brief, clear, concise, understandable and enables anyone interested to allocate specific items of expense or revenue at a moment's notice. A copy of this report is given to each member of the board of directors monthly.

In the final analysis, such extra expense as might be necessary to have complete detailed information is more than offset by the fact that it provides committee chairmen and department heads with a means to control every phase of their operation currently.

The USGA is the proper organization to initiate the formation of a uniform system for golf club accounting. Exchange of information between clubs would assist everyone, but the exchange is impossible until clubs adopt a uniform chart of accounts and use it as set up. If, as you say, "the variables of character, membership, location, etc.," are taken into consideration, then, one golf club is not any different than another, and, there is no reason why the USGA should not have condensed averages, such as are furnished the retail industries by the Harvard Bureau of Business Research. Anyone acquainted with the use of statistics knows the value of such averages.

The form of report which I have sent you is available for anyone to examine, but the actual figures set forth in the report I desire to have given as little publicity as pos-

sible, as I have not had permission for their publication.

I hope that some constructive work in the way of better accounting can be accomplished for golf clubs as a whole, and, if I can assist in any such program, do not hesitate to call upon me.

Very truly yours,

R. L. WILLIAMS,

Assistant Secretary.

Among the report forms mentioned by the Birmingham official there is an especially interesting restaurant report in which the following details appear: DAY & DATE & WEATHER; REGULAR MEALS (Adults—\$1.50—\$1.00—85c—65c; Children—75c—50c); SPECIAL EVENTS (No.—Rate); A LA CARTE; TOTAL MEALS; NO. OF EMPLOYEES' MEALS (Regular—Extra; Kitchen, Dining Room, House, Outside help); EMPLOYEES' MEALS (Breakfast, Lunch, Dinner); NUMBER OF PLAYERS.

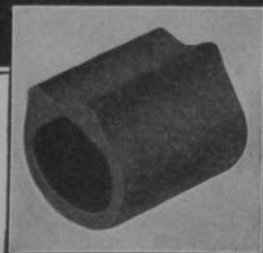
Some of the most interesting and significant items on any report are those of weather and number of players, but comparatively few of the reports have room for this data. Some of the best use of this information—so far as we know—is made by the officials and department heads at

St. Andrews. Manager Stone says with such records as a basis, the biggest problem that remains is to guess the weather. At St. Andrews the figures on play show number of players using course each month, the greatest number any one day of each month, the number of rounds played and the greatest number of rounds any one day each month, dates on which number of players exceeded 99 and actual number of players and rounds played on those dates, and Saturday, Sunday, Wednesday and holiday play. A separate report analyzes guest play in detail, and the total play by women, which is limited. The summary for 1931 shows some astounding differences from the guesses one would ordinarily make in the course of club operation; for instance, the total number of players in November fell only 32 short of the number playing the course during August. Close-up and accurate dope like this, kept generally, may have a tremendous effect on all phases of the golf business.

In succeeding issues we will go into details of the accounting systems of various clubs.

The subject, from all indications, is the hottest one GOLFDOM has hit and we

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earnestly recommend to the USGA officials that they consider the field for the organization's action in this matter of uniform club accounting. Those able business men and fine sportsmen who make up the official roster of the USGA could handle this urgent need without much of a dip into the association's funds and the outcome would be an achievement for the good of the game almost as epochal and valuable as the formation of the Green section. Money leaks that proper accounting would stop already have seriously handicapped the progress of the game. It's high time collective action be taken to discover and eliminate these losses.

Another Tax to Give Golf an Unplayable Lie

HOUSE OF Representatives has passed a 10% tax on golf playing equipment. It looks like the boys are still thinking back in those old days when golf was a "rich man's game." Their failure to cut their own pay shows lack of acquaintance with the changing times.

Now the tax matter is up to the Senate. The golf club members have been batted around plenty on taxation already and why the private club members or public course players should get an additional 10% rap, with chewing gum and radios (for instance), getting only 5%, is a mystery to the golfers.

Every pro and every other player is interested in this tax, and the good old act of squawking to your senator is strictly in order. You have a holler coming.

No one howls about the necessity of raising some money for the government. People are pretty patient about governmental extravagances and pork barrel raids and congressmen's yellow fever in the matter of considering revision of prohibition legislation to put a few billion dollars into legitimate channels.

But, honestly, this patience is being abused by fellows who act only when strong, organized effort is brought to bear. If you don't protest against this latest burden Congress puts on the most popular pastime in the country, and if your pleasure and profit suffers unduly, it's your own fault.

HOW ABOUT a home-coming event on the season's schedule? Earlington (Wash.) G. C. celebrates its 20th anniversary by inviting all former members to return for a day's party.

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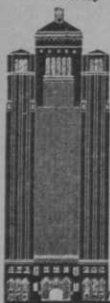
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Course Revamping by Novices Makes Greenkeepers Goats

By H. STODOLA

Sec., Minnesota Greenkeepers' Assn.

MOST CLUBS change green-chairman every annual meeting, or every two or three years. It is exceptional to keep a green-chairman longer. These men have different ideas of maintenance and construction and they usually have the greenkeeper carry out their ideas. As maintenance is quite standard a new chairman does not demand many changes in that respect.

But here is where the catch comes in—reconstruction. Mr. Brown has wanted No. 10 green changed for a long time. He wants a built-up green that you can pitch to and stick without much skill. In fact he is an advocate of built-up greens. Many times he has recommended the change of No. 10. Now he is elected green-chairman. The first thing he has done is change this particular green. This green may have fine turf, be architecturally sound, and blend beautifully in the surroundings. But Mr. Brown, an expert with the mashie-niblick wants another hole to pitch to, and he picks out No. 10.

What can the greenkeeper do? He can argue, show facts, but in the end he must do as he is told. What is the result? A green is changed without any respect to the rest of the course and this green stands out as a monument to Mr. Brown. He continues to make other changes. In a year or so, Mr. White is green-chairman. He is a fanatic on traps, and many traps are put in.

In time the course is a disjointed effect of the ideas of many men. The greenkeeper is blamed for continually uprooting the course. No one is satisfied and the golf course is not a fine co-ordinated piece of art.

What can be done about it? Just this: Consult a qualified architect when you plan to make changes to the course. He must be qualified because all the club members will judge his work. He preferably should be local because then he can be consulted often. When any changes are to be made the architect can be consulted and when his plans are approved, the greenkeeper will gladly carry them

out. The responsibility is on the shoulders of the architect where it belongs. The green-chairman can get real results during his term. He will retain his popularity. The greenkeeper will not be the goat because the work will be properly planned. In the end the greenkeeper will become the maintenance expert he should be, the green-chairman will be relieved of responsibility for work he does not understand, and the local architect will make a real golf course to play on.

"SWEET IS ADVERSITY"

New York Paper Sees Golf Benefit
in Revision

EDITORIALLY welcoming the elimination of "show off" from golf club operations and putting on heat for an amateur status clean-up the New York *Herald-Tribune* of March 4 under heading of "Saner Times, Saner Golf" said:

"If the depression has done nothing better than deflate the pseudo-prosperity of the late paper profits era it has had a very beneficial effect in purging golf of much of its hocus-pocus and artificial flub-dub. With the approach of spring, those who love the game for its many normal beneficences seem likely to come into their own. Gone are the swank and snobbery of clubs with members boasting that all those on their rolls had stood an initial assessment of anywhere from \$1,000 to \$5,000. Many such clubs have seen their memberships fall away during the winter, and they are now bidding for members at sane rates. Their very existence now depends on the good normal fellow willing to come forward with an annual assessment of from \$100 to \$400. Expenses have been cut, and the game of golf goes forward on the more solid and equitable basis of golf for golf's sake.

"Gone also are the semi-professionals who called themselves amateurs and gleaned a comfortable living playing for high stakes in many clubs. The new element which will save golf in this country is the type of man who plays not for high stakes and is not willing to pay monthly house accounts beyond all reason and entirely out of step with the new economic era.

"To a lesser degree also, we believe, will the golfers of the country witness amateur championships played by ringers whose



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Before June?

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memberships in various clubs are bogus and whose expenses are paid from club treasuries for the club promotion value, a fictitious value at best. In this we are wholly in sympathy with an editorial in the current issue of "Golf Illustrated" on this subject, which says in part:

"Are we going to continue to shut our eyes to golf clubs which give prominent players free memberships in order to use their names for advertising? . . . We have had examples enough in the debasement of various sports to see what will surely happen to golf unless we are aroused. Golf has been subject to the assaults of those who wish to exploit it, either for personal advancement or for commercial ends."

"Let the amateurs be real amateurs. Let them pay their dues and accounts like other club members, and if they cannot afford to spend money to attend amateur championship matches at distant points let them get jobs and earn it. We believe the depression is eliminating a nefarious and underhanded practice which had been growing up in our great national open air game, and it is a good thing.

"We welcome the return of the golfer who has been slowly crowded out of the best clubs by increasing expenses which began to come along with the era that ended with the crash of October, 1929. But it has required almost two years since that for most clubs, after feeding on the perquisites of this artificial period, to realize that an overinflated and commercialized golf age has waned; that along with a new age of economics must come a new age of golf, and a healthier and better age at that. They are now bidding for the sane golfer to come back and save the game. As he comes out of winter hibernation, sniffs the breath of spring, sees the moistening sod, he is drawn to the game—a game which he can better afford and enjoy than in many years."

RYERSON ISSUES COMPLETE 1932 CATALOG

Milwaukee, Wis.—R. L. Ryerson Co., North Port Washington Rd. and Silver Springs, has issued a thorough and interesting catalog of golf course equipment and supplies. The Ryerson organization is Wisconsin distributor for Toro. A copy of the catalog will be sent free on request.

Cost Study Claimed Boost for Machine Maintenance

SOME GREENKEEPERS are having the "heat" put on them by wild tales of annual course maintenance costs reputed to be lower than a kidnaper's principles. Now, with the budget doing the pace-making, there can be no evasion of this gossip about Dub's Jungle C. C. or some other course being run for a year for three or four thousand dollars, even though the course mentioned may be in awful shape despite highly favorable natural conditions. Jobs have gone overboard in several instances simply because the greenkeeper is unprepared to make a proper comparison of his operating costs with those of the courses that get by for less.

When you print figures of course maintenance you can't tell all about the condition of the course, past maintenance history, soil and topographical conditions, yet all of these factors have considerable bearing on economy. It is difficult to detail the methods of labor management employed at the course being considered, and as labor customarily runs from 60 per cent to 74 per cent of the entire maintenance costs at courses, this labor management item is an important as well as uncertain phase of the entire operation.

The result is that when GOLFDOM has printed details of low cost maintenance programs there has been unavoidable criticism shot at us by greenkeepers whose chairmen have put them on the spot because their costs were higher and fair comparison of conditions was impossible. To help out these fellows GOLFDOM financed the cost research conducted at Massachusetts State college by Jay Heald under the supervision of Prof. Lawrence Dickinson. This was worked out on a percentage basis, rather than on gross costs.

Machinery the Answer?

Percentages of both 9-hole and 18-hole courses for 1931 show that greens maintenance is the most expensive part of course labor costs. On the 9-hole courses greens accounted for 36 per cent of the expenditure, and on the 18-hole courses, 37 per cent.

Further examination of the returns in-

dicates that the courses where the condition is kept up to a good standard and the costs are low are those courses where the club has invested wisely in maintenance machinery. It may cause distress to think of how mechanization of golf course maintenance may further disturb the prevailing unemployment situation, but the answer to that is when golf costs less there will be more golf courses and more people playing, consequently more men employed in golf despite lessened employment per course. Regardless of the employment aspect, clubs are cutting labor budgets. It's the same proposition as the "buy now" movement of last year. Keeping men on the payroll and "buying now" are noble ideas but who is going to start?

It looks from the maintenance records that the "buy now" movement is being forced by the necessity of low course budgets. Rarely do the new equipment purchases of an operating golf club run as high as 5 per cent annually, and when this small portion of the budget can be utilized—as it frequently is—in cutting the course maintenance cost as much as 25 per cent, purchasing is made imperative by the demand for economy.

Greens Mowing in Spotlight

Excellent practical men have debated power vs. hand green-mowing to no generally accepted final decision, but the power advocates cite cost figures that make their case interesting. At the Worcester (Mass.) C. C. where Willie Ogg ably combines greenkeeping and professional work, the labor cost for greens, traps, fairways, approaches, tees, rough and repairs is \$4,849.50. Figuring on the basis of labor costs being 70 per cent of the average course maintenance expense, the entire course maintenance expense would be only \$6,927 (without supervision) for the 18-hole establishment. But due to mechanization of the operations the comparison with courses where hand work is more extensive would be unfair to the manually worked course, the power interests add. Ogg writes the Worthington people that he estimates he saved the price of the power mowers he uses on greens,



Jersey's Greens Short Course Class at Rutgers U., Feb. 22-26.

tees and approaches, in less than two months. Similar statements are made by other users of power equipment. Questions of accounting methods and of possibilities of time lost in traveling from job to job are raised by the advocates of manual mowing who also bring up the matter of possible expensive investment in emergency equipment for safety's sake.

But these are the days when figures talk and as the figures put up by the power users are eloquent, the subject of greens mowing is getting serious consideration. The manual people question the appearance of the power cutting jobs or the effect of power mowing on the turf, but the power folks come back with some logical dope in rebuttal. After all, when the loud pedal is being put on costs, the power green mowing proposition is doing golf a service in sharply focussing attention on what effect purchase of new equipment may have in producing ultimate economy.

Analyzing the Figures

Previous reference has been made to the folly of jumping at conclusions from bare presentation of course maintenance cost but some of the labor cost figures the power people put up makes one stop, look and listen.

O. T. Jacobsen, green-chairman, Kilbourn (Wis.) C. C., writes GOLFDOM giving figures on Kilbourn's labor cost for 1931. It is apparent from the fairway mowing cost that there was quite a little time during the season when the fairways were not mowed, and it will be noted that the greens were not mowed more than five times a week, which is less than the usual practice at private clubs.

Mr. Jacobsen, whose interest in power green mowing naturally is acute, because

of his connection with the mower manufacturing company bearing his name, says:

"In August GOLFDOM you ran an article by J. M. Heald, pertaining to the maintenance cost of golf courses, inviting other clubs to submit their figures for the benefit of comparison. We are accordingly pleased to submit the following statement of the labor cost to maintain the Kilbourn C. C. for the past season. Greenkeeper's salary is not included.

Mowing greens—(27)	\$ 420.24
Sprinkling, top dressing and miscellaneous	625.19
Cut, water and renovate tees.	97.89
Mowing of fairways.....	341.20
Special work on fairways....	304.79
Work on bunkers.....	178.07
Preparation of compost.....	66.28
Miscellaneous labor and new construction	557.65
Repair work	177.92

\$2,769.23

"The Kilbourn C. C. is a 27-hole course, with 27 fine, built-up, undulating, Washington Bent greens, averaging 6,000 sq. ft. each or better. This is the third season that the course has been in full play. In 1931 it was open for play from the 15th of April to the first of November, with a 25% increase in play over the year before.

"The grass was kept in the very best of condition throughout the season and suffered practically no brown-patch which was so common with many courses in this area. With the heavy play and high standard of maintenance, we feel that our operating expense has been very nominal. It is our impression that many other courses are spending much larger amounts for maintenance with no better results. For