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 Monthly Topical Discussions

With this issue of THE BULLETIN we begin a somewhat different method for presenting material. Under the new plan the major portion of each issue will be used for a discussion of a single topic. We shall endeavor to have each subject discussed by several individuals and shall try to obtain as many viewpoints as possible. We feel that this method should prove more instructive and interesting than have been the disconnected discussions scattered through several numbers of THE BULLETIN in the past. Also we hope it will make THE BULLETIN more useful for future reference, for when a greenkeeper or green committee member wishes to look up some particular subject it should be less difficult to find it in one issue than scattered throughout one or several volumes. In the present issue we give a discussion of cost accounting methods. Its preparation has been made possible by the hearty cooperation of the several writers who have contributed their different opinions based on years of experience in golf course maintenance problems. Unfortunately our new plan had not been formulated at the time the March issue went to press; so Mr. Rockefeller's article was published at that time. Our present discussion is not complete without reference to his article.

If you have any criticism of the new plan, or of the particular discussion in this issue, we shall be glad to have you forward it to us. In later issues we plan to prepare a similar discussion on fairway fertilizers and another on water systems and watering of turf. If you have any suggestions which you believe would be of interest to readers on either of these subjects we should appreciate having you send them to us at an early date.

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 Standardized Accounting on Golf Courses

For several years there has been apparent an increasing interest in methods of cost accounting on golf courses. There are individuals who feel that the United States Golf Association Green Section should devise some standard form for the keeping of accounts on golf courses and should urge all clubs to adopt this standard. It is possible that some standard method would serve to furnish interesting comparisons of maintenance costs of clubs in different sections of the country. Aside from thus serving to provide information for the satisfaction of those with cosmopolitan business curiosities, we can see no useful purpose in any universal standard accounting system, nor in general cost comparisons. THE BULLETIN will, therefore, for the present at least, make no effort to devise or encourage any one system of keeping golf course accounts. This by no means implies