

EDITORIAL RESPONSIBILITY

Much is said in regard to editorial privilege, less about editorial responsibility. Both prerogatives of the editorial office must be recognized and allowed to be exercised if any publication is to rise above mediocrity. The success of a periodical depends first of all on the character of the matter presented, and secondly on the manner of presentation. Moreover, there should be consistency in style of presentation. A publication of high standard where many writers are contributing can be maintained only by frequent and sometimes drastic use of the blue pencil.

It is a common characteristic of writers to wish to see their productions in print just as they were penned. This tendency is noticeably strong in the novice. As writers gain in experience they realize that the editor is their best friend. They not only learn to tolerate with unruffled humor the liberties which the editor takes with their manuscripts, but welcome the changes made.

Writers, like all fond parents, are peculiarly blind to the faults of their own offspring. The injunction "print it just as it is or not at all" is generally the trademark of a beginner in the literary game. It serves no useful purpose and frequently keeps out of print articles which if properly edited would be well worth using.

STANDARDIZED ACCOUNTING

At present it is very difficult to compare the maintenance costs of golf clubs because accounts are not kept according to any definite system and a great variety of work and items are included that have nothing to do with maintenance. The Committee hopes to put out in the future suggestions as to accounting which, if followed, will afford a basis for comparison of costs. If one 18-hole course is maintained for, say, \$15,000, and another for \$25,000 the difference should be accounted for, and if both accounts were kept on the same basis it would be easy to see where the differences occur.

The first thing to be considered is the classification of accounts and the distribution of maintenance items into as many classes as are practicable. Some of the classes are *seed, fertilizers, new machinery, repairs to machinery, supplies, water, horse feed, contingencies* and *labor*.

The Committee will welcome suggestions along these lines. The work will be greatly facilitated if each member club will send in a copy of its last year's statement, showing its distribution, with any suggestions that may be considered pertinent.

When we can establish a standard system of bookkeeping we will be in a fair way to eliminate useless expense.