

"And I know of no more gratifying achievement than when I coaxed grass to grow in spaces that had been barren for almost a century, more soul-satisfying to me than anything I ever did during the forty years I wasted in paper making."—Charles Chapin, 69690, in "House and Garden."

Standard Cost Analysis

The pressing need of standard cost-analysis sheets for use on golf courses in connection with turf construction and maintenance has been brought to the attention of readers of THE BULLETIN already on several occasions. In the August, 1921, number of THE BULLETIN (page 146) the Green Committee pointed out that "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;" and that "when we can establish a standard system of bookkeeping we will be in a fair way to eliminate useless expense."

The matter is again brought forward in a letter under date of March 3, 1923, from Mr. Irving Hill, of the Green Committee of the Lawrence Country Club, Lawrence, Kans. Mr. Hill writes as follows:

We presume the Green Committee have considered getting up standardized forms for this work and selling them to the various clubs, using a standard set of general subdivisions with perhaps no minor subdivisions for the small 9-hole courses like ours, but with provisions for breaking these general heads up into as many subdivisions as the larger clubs might desire. If action of this kind were taken reasonably promptly and with a good system recommended, it would seem to offer an opportunity to bring about uniform cost accounting in golf-course work, so that local green committees would have no difficulty in obtaining comparable figures from other courses as to speed and expense of cutting fairways, rough, and some other general work where conditions do not vary enough to keep these figures from being comparable and of value.

The Green Committee will be very glad to undertake to furnish these standard cost-accounting forms to golf clubs provided it develops that there is an actual demand from the clubs for the forms. The selection of a "good system," as suggested in Mr. Hill's letter, is, however, one that will require some time, and it is not thought that a suitable system can be selected and the forms prepared and distributed prior to the opening of the season 1924.

To enable the Committee to meet the wants of the clubs in this direction, it is requested that all clubs that will agree to purchase from the Committee a set of standard cost-accounting forms during the winter of 1923-1924 write to the Committee at as early a date as practicable advising specifically what forms are desired.

Suggestions of suitable forms are also desired. These suggestions may be submitted by sending to the Green Committee samples of forms desired. Or reference may be made to any of the forms printed on pages 125, 126, 131, 132, 287, and 288 of the 1922 BULLETIN.

If a quantity of any one or more forms should be desired by a number of clubs it is to be supposed that an economy could be effected by having the forms prepared by one firm under the direction of the Committee, and having the distribution of the forms made from Washington, D. C. In any event the Committee would be willing to undertake to furnish these forms at actual cost of manufacture and distribution.