

Percentage of tennis-playing membership to club membership -----maximum	34	20	20
Percentage of clubs reporting that the number of courts they have is-----too small	9	8	33
Percentage of clubs reporting that the number of courts they have is-----too large	24	20	
Percentage of clubs reporting that the number of courts they have is-----about right	67	72	67
Of the clubs reporting that the number of courts they have is about right, the average of the percentage of tennis courts to playing members is-----	8	10	4
The minimum percentage is-----	2	2	4
The maximum percentage is-----	10	24	4
Number of clubs reporting that the tennis courts are financially advantageous -----	27	33	1
Number of clubs reporting that the tennis courts are financially disadvantageous -----	16	46	2
Number of additional clubs reporting that they have discontinued the upkeep of their tennis courts on account of lack of interest in tennis-----	6	12	
Number of clubs having turfed tennis courts-----	3	3	
Number of clubs having bare tennis courts-----	51	76	3

It is interesting to note that while several of the clubs reported that notwithstanding the fact that their tennis courts are financially disadvantageous they are nevertheless considered to be necessary features of the golf course. Some of these clubs explained that by attracting tennis players to the club many of these players eventually become golf players and thus increase the club's membership.

Keep Your Eye on the Bookkeeper.—Watch the accounts and see that nothing is charged against the course that does not belong there. The bookkeeping is always under some one who has a house deficit to face or cover up and he will be sure to charge everything he can to outside work. Insist on having the accounts properly kept. Check and approve all vouchers and see that the distribution of charges is fair as between the course, club house, grounds, outside buildings, etc. Insist on having the charges against the course properly classified under several different heads so that next year you will have a line on this year's costs. If you are working on a budget system, have a sheet prepared showing your itemized budget, the expenditures of each month for each item, and the unexpended balance of each budget item. Show your budget items for labor in both hours and dollars, so you may know how many hours you have spent and what you have left, and the same in dollars. Have your labor budget-sheet posted once a week, so you will know how you are running before it is too late.

The Green Committee is always glad to publish in The Bulletin items of interest from greenkeepers in connection with their work on golf courses.