

Cost Accounting at Sunset Hill Country Club

By Eberhard Anheuser, St. Louis, Mo.

We do not keep a detailed cost accounting system at Sunset Hill. By that I mean we do not figure what it costs to cut our greens, to apply different forms of fertilizer, nor to apply various mercuric compounds for the treatment of brown-patch. We do, however, keep an account of the number of men employed, showing also their salaries, which we charge under the heading "maintenance-of-grounds labor." We also have an account showing maintenance-of-grounds expenses, which includes all items pertaining to the purchase of seed, fertilizer, various mercuric compounds, and other materials and supplies. These two accounts give us a comparative record of maintenance costs from month to month and year to year.

In addition, our greenkeeper makes out a daily work sheet covering the following items: top-dressings, application of fertilizers or mercuric compounds, and number of greens weeded. We also have a card for every green and for our nursery, to which this information is posted. Formerly we had the greenkeeper report also on cutting approaches, changing holes, changing markers, cutting greens, cutting fairways, cutting the rough in fairways, cutting the banks of greens, and sprinkling greens; but we have done away with keeping these records, as it takes too much of the greenkeeper's time and is a matter of regular routine work and really is of no benefit unless the chairman of the green committee is on the job to see that the work has been done.

I do not believe in keeping a detailed cost account of the money spent in cutting greens or in any of the regular maintenance work. Such work is the particular duty of the greenkeeper's men. Too much of the greenkeeper's time is lost in keeping such records, and to engage a clerk for the purpose would entail an additional expense. The greenkeeper must be on the job all the time to take care of any trouble that may arise and to see that the work is being done by his men in a satisfactory manner. Detailed reports can be satisfactorily made only when the chairman of the green committee is in active charge of his work and keeps in close touch with his men.

Minimum size for putting green.—On holes where the green is normally approached by a short pitch shot, a diameter of 60 feet may not be too small for the green in case it is fairly flat and not too severely trapped. The average diameter of present-day putting greens, however, seems to be closer to 75 or 80 feet.

Cost Accounting in the Detroit District Golf Association

By R. H. Montgomery, Dearborn, Mich.

In the Detroit district we are struggling to get the forty-odd clubs under a similar system of accounting, but it is a difficult job, as some of the clubs have no bookkeeping system while others have their affairs handled by trust companies or outside bookkeepers.

Our labor cost record at the Hawthorne Valley Golf Club, at Dearborn, is based on weekly pay cards made out daily by the men them-