

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-

selves, a copy of which is shown herewith. Each man accounts to us daily for his time as divided among his various jobs. The headings at the top of the card may vary during the season, but the intention is to keep the accounting of all the men the same. The divisions into which the various classes of work fall change with the seasons. During March and April, for example, there is no work on the greens, and the time is spent on such work as cleaning and sodding. When, however, the men resume their regular work, the cards come back marked with the same divisions. Then in the fall it is necessary to change the work again. By using the seven "divisions," as indicated on the card, we find we can get an accounting of all our work as the seasons pass. In other words, to enter on the card headings covering all the jobs of a place like this, would require a sheet too large for the men to handle.

NAME	RATE	192	TIME CARD WEEK ENDING							Total Hrs.		
			Div.	1 Div. Hrs.	2 Div. Hrs.	3 Div. Hrs.	4 Div. Hrs.	5 Div. Hrs.	6 Div. Hrs.		7 Div. Hrs.	
			Mon.									
			Tues.									
			Wed.									
			Thur.									
			Fri.									
			Sat.									
			Sun.									
			Total									
			Rate									
			Am't.									

Time card in use at Hawthorne Valley Golf Club, Dearborn, Mich. The card is 6 by 3½ inches. A card is carried by each workman. On it he reports for each day the number of hours engaged on the various "divisions" of the maintenance work. The card is punched for use in a loose-leaf binder.

In addition to this item of labor cost, our upkeep expense includes the items of power, equipment, grounds upkeep (roads and bridges), fertilizer, gas and oil, repairs, and miscellaneous.

Mr. Aston, of the Meadowbrook Club, who is a cost accountant, has devised a form * for a "greens cost sheet," to be used monthly for purposes of comparison. We are going to have something of this sort standardized in the Detroit district.

We also have in the district a yearly cost report form, or questionnaire, which is illustrated herewith. This is used for the purpose of comparing annual expenses. Where we find a club whose yearly figures are low we try to bolster them up, while if they are high we try to reduce them. A year or two ago the yearly totals varied from \$5,500 to \$25,000 for 18-hole courses. We are trying

* Mr. Aston's "greens cost sheet" form is illustrated on pages 98 and 99 of the current number of THE BULLETIN.

I N S T R U C T I O N S

It was necessary in preparing this form to establish some basis. It is not a matter of accounting as to whether or not we have properly classified the various items. What is needed is that we should all answer the questions in the same way for comparative purposes only. We are aware that there is a difference in what might be termed as standard upkeep. Some clubs with limited funds might curtail operations after the budget allowance has been exhausted, while others might make much larger appropriations demanding the best. This will be considered in our final analysis.

* * *

13. What does your total investment in equipment represent in dollars and cents? Taking the original cost of the following items (not barns or outlying buildings): Tools, Implements, Horses, Pumps, Harness, Wagons, Tractors, Mowers, Plows, Sprinklers, Hose, etc. Do not include items purchased for the current period, this you are to answer on Question 19.
21. State the amount paid your Greenskeeper including bonus if he receives one, but not any amount that he may receive in participation of donations such as a Christmas Fund. It is assumed that in all clubs the Greenskeeper's duties are confined to golf course maintenance only. However, in the event that his duties are divided with other functions not pertaining thereto, you may deduct such part. You must also include cost of Room Board or Bath as referred to in Questions 8 and 9.
22. State the total amount paid for labor employed by club, regardless of capacity or nature of work as long as it is connected with some function of maintaining the courses or its equipment. This does not apply to labor that you would pay in connection with repairs to equipment, tractors or any items of work that call for specialists other than your own men, in which case such labor cost is to be included under its respective heading. For instance if you send a tractor to be repaired there will be labor charges as well as parts include both under Question 25, etc. but if one of your own men made the repairs, only the item of parts is to be included.
23. State the total amount spent for small items, such as nails, paints, general hardware, lumber, towels and many other small items.
24. State the total amount spent for maintaining horses, including feed, horse-shoeing, veterinary, etc. Also what did it cost to repair or replace harness and wagons. (See instructions under renewals No. 20.)
25. State total amount for gas and oil, repairs, parts, renewals, etc. (See instructions No. 26.)
26. Repairs and renewals to all of your equipment, excepting horses, harness, wagons and tractors as they are included in their respective classification, namely, 24 and 25. As an example, you have one tractor now represented in Question 13 and it becomes necessary to replace it. Charge the new one again to Question 13 on your books but take out by journal entry the cost of the first one less trade allowance given or cash realized on it, charging same to Item 25. This same rule must apply to any other item.
27. SEEDS, FERTILIZERS. Do not include the amount purchased as it might include part of which is stored away for future use. State only the actual amount used. Sand and soil is not construed as being a fertilizer as you will note it is the heading following.
28. State the actual amount of sand and soil that you purchased and used. Do not place a valuation on sand or soil that you had on your own property and used for which no money was paid, excepting your own labor to haul it already covered in Item 22.
29. If you used city water, how much was it? If your supply of water comes from river or other source for which no charge is made then your answer is --0--.
30. What did it cost you for electric power for pumping? Do not include any repairs or replacement of pumps, this is to be included in Question 26.
31. Membership in U. S. G. A. and Greens Section of U. S. G. A., printing, traveling expenses, advisory fees, and any item not already classified. Should this amount exceed \$500.00 you are to submit a separate detail schedule.
32. CONSTRUCTION. What items constitute construction work and a legitimate deduction from the year's expenditures is a subject on which you would receive very varied opinions. This is one item if not clearly explained, that might affect our comparisons, so for this reason we have provided a space where you are to state briefly the nature of the work.
We construe the meaning of construction work as representing work that is not the regular routine of maintenance, such as changing location of tees, bunkers or rebuilding greens, beautifying the course or major re-planning of some particular hole from the tee to the green. Improvements, such as fences, planting trees, landscaping, advisory fees, surveying, underground installations of drainage, water, etc.
The items under this heading will be a deduction from your cost of maintenance, hence be as explicit as the space allowed permits.

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the folder, containing the questionnaire proper, while the third page contains explanatory instructions for making out the report. The title page is not shown. The last page is blank.

comparisons, first, to find out why costs are increasing, and second, to learn if money can be saved. Furthermore, it is a check on the individual men. By keeping these records I find we have been able to reduce our upkeep expense from nearly \$30,000 to \$22,500 a year for two 18-hole courses; and I believe it is generally recognized that our upkeep is as good as any. All this is in spite of the fact that we played to a little over 136,000 rounds of golf last season.