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 Monthly Topical Discussions

With this issue of THE BULLETIN we begin a somewhat different method for presenting material. Under the new plan the major portion of each issue will be used for a discussion of a single topic. We shall endeavor to have each subject discussed by several individuals and shall try to obtain as many viewpoints as possible. We feel that this method should prove more instructive and interesting than have been the disconnected discussions scattered through several numbers of THE BULLETIN in the past. Also we hope it will make THE BULLETIN more useful for future reference, for when a greenkeeper or green committee member wishes to look up some particular subject it should be less difficult to find it in one issue than scattered throughout one or several volumes. In the present issue we give a discussion of cost accounting methods. Its preparation has been made possible by the hearty cooperation of the several writers who have contributed their different opinions based on years of experience in golf course maintenance problems. Unfortunately our new plan had not been formulated at the time the March issue went to press; so Mr. Rockefeller's article was published at that time. Our present discussion is not complete without reference to his article.

If you have any criticism of the new plan, or of the particular discussion in this issue, we shall be glad to have you forward it to us. In later issues we plan to prepare a similar discussion on fairway fertilizers and another on water systems and watering of turf. If you have any suggestions which you believe would be of interest to readers on either of these subjects we should appreciate having you send them to us at an early date.

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 Standardized Accounting on Golf Courses

For several years there has been apparent an increasing interest in methods of cost accounting on golf courses. There are individuals who feel that the United States Golf Association Green Section should devise some standard form for the keeping of accounts on golf courses and should urge all clubs to adopt this standard. It is possible that some standard method would serve to furnish interesting comparisons of maintenance costs of clubs in different sections of the country. Aside from thus serving to provide information for the satisfaction of those with cosmopolitan business curiosities, we can see no useful purpose in any universal standard accounting system, nor in general cost comparisons. THE BULLETIN will, therefore, for the present at least, make no effort to devise or encourage any one system of keeping golf course accounts. This by no means implies

that we oppose cost accounting. Golf courses throughout the country constitute important business establishments; and regardless of methods used in "the good old days," we recognize that throughout the country there is a full recognition of a need for modern business methods to account for the receipts and expenditures of golf courses. The active interest in this subject which is at present in evidence in many localities, both among club officials and greenkeepers, should shortly bring about solutions for the problem in each important golf course center.

In the March number of THE BULLETIN Mr. William J. Rockefeller, of the Inverness Club, Toledo, dwelt at length on the call for standardized accounting methods. He pointed out some of the difficulties that must be faced, and indicated the unfairness that ordinarily lurks in comparisons of costs. Evidently cost comparing has been going on in the Toledo district for some time, either formally or informally, and Mr. Rockefeller speaks from experience.

Since the publication of Mr. Rockefeller's article we have received several interesting contributions on this subject. We are presenting them together in this issue of THE BULLETIN, so that readers may readily compare the viewpoints of several writers. Unfortunately we can not include expressions of opinion and copies of record sheets from every district interested in this subject. However, we are sure the collection here given will give representative views as to what should and should not be included in any workable system.

There seems to be full agreement among our contributors that some system of accounting should be used on golf courses. They, however, vary in the degree of simplicity which they advocate. There seems to be a general recognition of the difficulties attendant upon complicated bookkeeping methods. These writers point out the value of year-to-year comparisons of costs within the club itself, and the value of comparisons with other clubs. Standard ledger headings and standard cost comparison sheets have been prepared on a number of courses, and a few of them are here copied so that clubs interested in this problem may have the benefit of the experiences of others.

We do not make any recommendations as to the most desirable system. Some organized system of accounts is unquestionably desirable; but the practical application of this standardization rests with the clubs themselves. In several districts a standard system is now in use and is proving to be profitable.

Any achievement which has demonstrated its value is frequently "overworked" by its most ardent enthusiasts. When some standardized accounting fans enthuse over their hobby, one sometimes is led to believe that a golf course is run primarily to supply figures for a cost accounting system. Perhaps some individuals with this extreme viewpoint led Mr. Rockefeller to suggest as follows:

"The Green Section can perform no better service for the greenkeeper who is harassed and annoyed by such comparisons than by pointing out to club officials and trustees the unfairness and injustice of comparisons of total cost."

Cost comparisons, while undoubtedly helpful in many respects, are dangerous unless one takes into account the large number of

factors that should be considered. One might safely compare manufacturing costs of golf clubs or golf balls made at different factories provided he were to take into account the quality of raw materials, the "finish" of the product, and other limiting factors. Manufacturing processes of such products are relatively uniform as compared with the manufacture of the greenkeepers' product—growing turf. It is the greenkeepers' job to produce turf, and produce it economically. "Economical production" on one course may be synonymous with "cheap production," but on other courses it may be extremely "expensive production." In one case a course may be located on a tract of waste land which a club was able to buy at a low figure simply because no sensible farmer would attempt to raise crops on it. Another near-by course may be located on land which had previously been a well-cared-for, fertile farm. Just why some men should expect a greenkeeper to produce turf as cheaply on the former as on the latter of these two courses, we regard as another of the "great mysteries of human nature."

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### Country Club Bookkeeping

By E. W. Doty, Treasurer of Cleveland District Golf Association and Treasurer of Westwood Country Club

Certain costs arising from the operation of a golf club are, generally speaking, of two kinds: (1) those costs that may and usually do vary with different clubs, such as the cost of clubhouse management, restaurant operation, entertainment, and similar features; and (2) those costs which have to do with operations that are practically the same in every club, these latter having to do with the cost of maintenance of the course. The costs in the first group include anything that the managers and members may desire. No two clubs are alike in respect to such costs, and any comparison of them is the exercise of pure curiosity and has no effect on operation. However, the costs of maintaining the course may be standardized and compared. By that is not meant that every club desires to keep its course exactly as another club does. But each club has eighteen holes or nine holes, as the case may be; and if we charge against the cost of maintenance only such materials and services as are necessary to present the course at all times in the playing season ready for the play of golf according to the rules of the game, we shall be able then to know, by comparison, the results of the efforts of the greenkeepers and the green committees.

As long as the cost of caddy cards, caddy masters, score cards, laundry, professionals, tournaments, and trophies are mixed in with the cost of manure, cutting grass, smoothing sand, and the other countless necessary things which must be done so that the course is ready for the game of golf, we shall not know much about the actual cost of upkeep. Golf can be played without score cards, without caddies and caddy masters, without tournaments, and without ice on the course or towels at the tees, but it can not be properly played if the grass is not cut, the greens not kept in condition, the sand in the traps not renewed and smoothed, grass seed not sowed, and manure not spread.

All I contend is that the costs of actual maintenance be accumulated under one head and the cost of all the other services, which in