

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."

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

my own accounts I call "green service," be accumulated under another head. Under actual "maintenance" I include such expenses as electric light and power, new and replaced equipment, express and freight, fertilizer and seed, flags, gasoline and oil, Green Section dues, hardware, lumber, motor and machine repairs, paint, payroll, postage, printing and stationery, sand, teaming, telephone and telegraph, tile, and top soil. Under "green service" I include such expenses as Association dues, ball washers, caddy house repairs, electric light and power, ice, laundry, payroll, postage, printing and stationery, repairs, and trophies.

Under this system it will be possible to make comparisons of the cost of upkeep per hole. When such cost means the same for every club, the resulting figures will then make it possible to compare the results of the efforts of greenkeepers and green committees. Nearly all clubs complicate their accounts, so that it is impossible to make a comparison that will aid anyone in his future work.

The useless attempt to allocate receipts to this activity and that is carried to excess by many club accountants. It is easy to allocate to the golf course, as an earning, the fees taken in for playing privileges. But what good does it do when such allocation is made? The attempt of some club accountants to allocate the receipts from club dues to the various activities of the club is just plain silly. Saying that 42½ percent of a member's dues shall be credited to the golf course as an earning, and 13 percent to the locker room as an earning, and so on, is like standing a dog on his hind legs—very interesting—but what good does it do?

If we shall standardize our definition of what ought to make up golf course maintenance, and pay attention to those costs and their results, which we may do by intelligent comparisons, country club accounting will get quite a boost.

Budgets and Standardized Accounting for Golf Course Maintenance

By Frederic C. Hood

At the meeting of the United States Golf Association Green Section held at the Hotel Astor early in January, discussions on various subjects brought out a wide variance in the cost of golf course maintenance, the lowest being about \$7,500, and the highest, over \$30,000.

As a few clubs connected with the New England Service Bureau have agreed on standardized accounting I was asked to prepare an article for *The Bulletin* telling our experiences.

The amount of money to be spent annually by the chairmen of green committees is usually appropriated by the board of governors, and this gross amount must fit in with the total receipts and expenditures of the club. This appropriation usually covers new construction as well as maintenance. Some new construction work may be added to "plant" values and some work is only a repair and does not add any "plant" value. A new bunker usually is only an expense. A new green may not add any "plant" value, while a new hole or two may add "plant" value. The determination of what construction changes add "plant" values to the assets of the club is usually depend-