

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-

Name _____ Week Ending _____ 19____ Rate _____

BUTLER'S POINT ASSOCIATES
LABOR DISTRIBUTION

	Sun.	Mon.	Tues.	Wed.	Thu.	Fri.	Sat.	Total Hrs.	Total Amount
Mowing: Greens									
Tees									
Best Fairways									
Rough Fairways									
Outside Rough									
Watering: Greens									
Tees									
Best Fairways									
Top Dressing: Greens									
Tees									
Best Fairways									
Weeding: Greens									
Tees									
Best Fairways									
Outside Rough: No.									
Bunkers: Care									
Hauling Sand									
Other Work: Greens									
Tees									
Best Fairways									
Rough Fairways									
Outside Rough									
Turf Gardens									
Compost Piles:									
Baking Loam:									
Turf Gardens: Mowing									
Watering									
Top Dressing									
Repairs Mowers									
Tractors									
Trucks									
Tee Boxes and Cups									
Other Repairs - Misc.									
Grounds: Tennis Courts									
Clubhouse									
Barn & Work Office									

9549-9-1-27-500

(over)

Time card in use at the Kittansett Course of Butler's Point Associates.

	Sun.	Mon.	Tues.	Wed.	Thur.	Fri.	Sat.	Total Hrs.	Total Amount
Grounds (Cont.): Beaches									
Care of Grounds Cottages									
Golf House									
Kittansett Realty Trust									
Winter House									
Repairs: Roads									
Tide Gates									
Water Lines									
Tennis Courts									
Clubhouse									
Winter House									
Cottage A									
" B									
" D									
" F									
" I									
Golf House									
Barn Work Office									
Bath House									
Construction: Green No.									
Tee No.									
Best Fairway No.									
Rough Fairway No.									
Outside Rough No.									
Bunker Hole No.									
Drain Hole No.									
Water Piping Hole No.									
Roads & Paths									
Tide Gates									
Cleaning Wood									
Beaches									
Planting Trees and Shrubs									
Totals									
Approved by _____									
									Greenkeeper
Entered _____									
									Accountant
Remarks: _____									

ent upon the size and importance of such changes, as well as the exchequer of the club, its financial and social status, i. e., whether a business corporation, or a social club, and the policies of the board of governors regarding its financial statement of assets and liabilities.

For these and other reasons (many of them controversial), the standardized accounting of the New England Service Bureau eliminates all work that is "construction" and for the present confines itself to maintenance only. The ledger accounts have no real controversial problems but are determined arbitrarily, as are most ledger accounts, and are named and defined to cover groups of activities that a green committee chairman usually discusses as natural groups.

A list of these ledger accounts, the meaning of each ledger account, and the cost of maintaining the Kittansett Club's 18-hole golf course at Marion, Massachusetts, for the calendar years 1926 and 1927 are given at the end of this article. The lower costs of 1927 as compared with 1926 illustrate the value of budgeting and standardized accounting, though of course proper weight should be given to the fact that Kittansett is a new course built in a virgin New England forest and full of rocks, stones and weeds. As a result some time is required to get the layout into proper condition for reasonably straight shooting.

The cut fairways at Kittansett average 160 feet in width and are never less than 150 feet wide at 200 yards. The clearings through the woods average 210 feet in width and are never less than 200 feet wide at 200 yards, thus providing about 25 feet of sheep's fescue rough between the cut fairways and the woods. The woods are cleared for a distance of not less than 25 feet from the edge so that a player has an average of 250 feet at 200 yards for a playable lie and where the ball can be readily found.

Each course has its own problems, but this description is given so that those who attempt to compare their operations with Kittansett will understand the reasons for differences in sub-ledger account costs.

It might also help to say that Kittansett's tees are large in size, that it has three full sets of tees, the three lengths being 6,400, 6,100, and 5,800 yards, respectively. There are about 70 sand traps, about 70 mounds, and the greens average 6,000 square feet in area. Kittansett pays 6 men 55 cents an hour, and the others 50 cents an hour.

While the Kittansett course is playable all winter, maintenance usually begins in March and ends in November, so that little outside work is done for four months. Full-time work is done for six months, and half time for two months, but as there are houses and roads to be constructed and grubbing and general outside work to be attended to, we are usually able to keep our six key men occupied throughout the year.

The arguments in favor of budgeting are so well known that it seems futile to repeat them in this article. I would not know how to run a business, or home, or a golf club, unless I had budgets to guide me.

Budgets are harbor buoys to inform the pilot where the safe channels are for the ship; budgets are the direction flags on the golf course to mark the best direction for the golf player; budgets are guides to lead you on the right course and to designate the desired

end; budgets are safeguards to keep one from spending money before he knows he has the money to spend; budgets are warnings not to spend money for something you don't need, and reminders of the needs that you will require money for later. Every person with a fixed personal income must budget his expenditures, or he will suffer for his foolishness. But the whole is simply the sum of the parts, and this article has to do with the parts.

Just as one knows his total income and his total expenditures, he should keep enough figures to know what he spends for food, clothing, shelter, sickness, pleasure, etc., so if his income is reduced he can know which item he can reduce with the least inconvenience—for thrift is wise spending.

We establish sub-ledger accounts under golf maintenance, each with a definite meaning. As a result the several years are comparable, since the accounts have been kept alike. If several clubs will keep their accounts by the same system of ledger accounts, each can compare its operations with the others, and each can both learn from the mistakes of others and profit by their efficiencies.

Greenkeepers are greatly aided in their work with the chairmen of the green committee, greenkeepers with other greenkeepers, and green committee chairmen with other green committee chairmen, because they all talk the same language. Everybody is ready to pay for service rendered if he only knows how to measure the service rendered. This article therefore is a plea to aid the greenkeeper by giving him the detailed costs of other clubs as well as his own costs, and a plea to the green committee chairman to reward his greenkeeper for service rendered.

The sub-ledger accounts used by several clubs in the New England district for golf course maintenance only are as follows:

Standardized Accounting

Ledger Accounts

<i>Main Account</i>	<i>Sub Account</i>	<i>Items Included</i>
<i>Mowing</i>	Greens	Labor only
	Tees	Labor only
	Fairways	Labor only
	Rough	Labor only
<i>Watering</i>		Labor
		Water used
<i>Topdressing</i>	Greens	Labor
		Loam used
		Chemicals used
Cost of baking loam		
	Tees	Labor
		Loam used
		Chemicals used
	Fairways	Labor
		Loam used
		Chemicals used

<i>Weeding</i>	Greens Tees Fairways	Labor only Labor only Labor only
<i>Outside Rough</i>		Labor only (does not include mowing) Teams
<i>Bunkers</i>		Labor Sand
<i>Turf Gardens</i>		Labor for—mowing, watering, topdressing, weeding Merchandise for—stolons, fertilizer, chemi- cals Note: Turf gardens account will be credited with sales of turf and stolons and inven- tory taken to show value of net cost.
<i>Merchandise</i>		Note: Will be kept under an inventory ac- count and cost will be stock at beginning, to which add purchases and deducting in- ventory will give cost.
	Seeds	All seeds or stolons purchased.
	Fertilizers	Sulfate of ammonia, ammonium phosphate, manures.
	Chemicals	Calomel, sodium arsenite, arsenate of lead, and other chemicals for golf course.
	Gasoline & Oil	Gasoline, oils, grease, etc., for machines.
<i>Repairs</i>	Golf Machinery	Such as mowers, tractors, trucks.
	Barn & Contents	Such as paints, repairs to machine shop.
	Golf Equipment	Such as tee boxes, golf cups, poles, flags, water line repairs.
<i>Depreciation</i>		An inventory of fixed assets, taken 12/31, and depreciation figured by treasurer once a year on all golf machinery, barn con- tents and golf equipment.
<i>Incidentals</i>	Everything Else.	

Note: 1. The total of the above accounts comprises the maintenance budget.

Note: 2. It is suggested that each chairman, however, include an amount for incidentals to take care of unforeseen contingencies.

Note: 3. Inventory is taken four times a year of all merchandise on hand in detail covering

Turf gardens	Unbaked loam	Seeds
Baked loam	Chemicals	

Note: 4. Budget sheets will be made monthly.

Note: 5. Additions of wood roads, major construction, new tees, enlargement of tees, new traps, charged to construction.

Note: 6. All other repairs and maintenance of other property kept separate from golf course budget.

The greenkeeper keeps the time of his men on a weekly time card, with a carbon duplicate, one card for each man. These cards comprise the pay roll. The men are paid by check. The facsimile of each side of the card is reproduced herewith. All figures are carried for-

ward and totaled on the reverse side. Each week the bookkeeper sends the greenkeeper a summary of weekly costs on this form, and each month sends him a budget sheet with the current year's budget, and previous years' costs, for comparison.

As an illustration of budgets and actuals, the maintenance costs for the Kittansett Club for 1926 and 1927, and the budgets for 1927 and 1928, are listed below, but without the salary of the greenkeeper.

	1926 Actual Cost	1927 Budget	1927 Actual Cost	1928 Budget
Mowing:				
Greens	\$971	\$828	\$1,001	\$996
Tees	238	228	267	300
Fairways	657	552	384	384
Rough	467	444	844	480
Watering	882	900	573	420
Topdressing:				
Greens	1,168	804	642	720
Tees	38	144	11	180
Fairways	1,066	300	229	420
Weeding	272	252	431	360
Outside Rough	459	204	48	60
Bunkers	705	300	443	420
Turf Gardens	493	504	...	180
Merchandise:				
Seeds	619	252	258	180
Fertilizer	1,464	252	629	600
Chemicals	425	504	97	120
Gas & Oil	749	744	787	780
Repairs	1,552	900	1,637	1,500
Depreciation	990	900	313	600
Incidentals	780	840	1,089	1,476
Total.....	\$13,995	\$9,852	\$9,683	\$10,176
Total Labor	\$6,794	\$5,006	\$5,050	\$4,990
Total Materials, etc.....	7,201	4,846	4,633	5,186
Total.....	\$13,995	\$9,852	\$9,683	\$10,176

Any detailed information regarding the procedure will be gladly furnished on writing to the New England Service Bureau, 50 State Street, Boston, Mass.

Cost Grouping at Mission Hills Country Club

By Henry Burr, Kansas City, Mo.

The article by Mr. William J. Rockefeller on "Standardized Accounting" in the March BULLETIN strikes a responsive chord in the writer's breast, and I am sure the subject must be of vital interest to hundreds of green chairmen in the United States.

While it will be impossible to lay down hard and fast rules that would be adaptable to any great number of clubs, there are certain underlying principles of cost accounting that may be used not only for the purpose of comparative costs but for assistance in making up the annual budget and explaining why we can not "do it for less this year."

As Mr. Rockefeller states, the average greenkeeper is not only a very poor bookkeeper, but very little interested in that part of the