

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
<b>Mowing:</b>				
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
<b>Topdressing:</b>				
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
<b>Merchandise:</b>				
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
<b>Total.....</b>	<b>\$13,995</b>	<b>\$9,852</b>	<b>\$9,683</b>	<b>\$10,176</b>
<b>Total Labor .....</b>	<b>\$6,794</b>	<b>\$5,006</b>	<b>\$5,050</b>	<b>\$4,990</b>
<b>Total Materials, etc.....</b>	<b>7,201</b>	<b>4,846</b>	<b>4,633</b>	<b>5,186</b>
<b>Total.....</b>	<b>\$13,995</b>	<b>\$9,852</b>	<b>\$9,683</b>	<b>\$10,176</b>

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

work; yet to control expenditures intelligently and so get the most for our money, it is necessary to know what similar work has cost in the past in our own club, and it would doubtless be valuable to know what other clubs in the same locality were spending for like items—if we could ever get them to tell.

So, leaving aside for the present a discussion of the possibility of any absolute uniformity between clubs, I wish to urge the importance of the club itself at least adopting some general plan of recording their costs, so that the succeeding green committees may know exactly what has been done in the past. If this cost system is changed from time to time in its essentials, the only record the club will have is that a certain gross amount was spent in a given year.

Such a system, as pointed out by Mr. Rockefeller, need only deal with essentials. Any attempt at too much detail will ruin its application, as such details will vary from year to year and not be comparable items.

The green committee is usually on the defensive or on the run. When the job was wished on me several years ago, the archives disclosed that one of our predecessors was called upon to defend his expenditures as against two older local clubs. He was fortunate enough to get their figures, and I presume then "pointed with pride" to the fact that their committees were charging only actual labor, fertilizer and sand to greens upkeep.

In order to have a tangible mark to shoot at, we give below the grouping of accounts used to check costs, not offering them in any sense as a model, or as particularly commendable. The charges against these accounts are made by the club bookkeeper from the labor tickets turned in by the greenkeeper, and from invoices of material purchased. If any special work is undertaken, the greenkeeper is instructed to show charges against it, for the information of the committee, but its cost nevertheless is placed in its proper general grouping.

- I. Labor (maintenance of course).
  - Repairs and maintenance (of existing equipment).
  - Fertilizer, sand, seed, etc.
  - Water.
  - Sundries.
- II. Salaries (of employes not directly engaged on course).
  - Taxes.
  - Insurance.
  - Telephones.
- III. New equipment and machinery.
  - New planting (trees, shrubbery, etc.).
  - Golf course improvements.
  - Bridges and buildings.
  - Golf course supplies.

It will be noticed that the items in the first group are such as deal with the ordinary upkeep of the course and will not vary a great deal from year to year. In the second item of this group are also charged such small tools as the army would class as "expendable."

The second group may be classed as "overhead," more or less fixed in its nature, and often more or less vexatious to the average committee. It comprises in our case taxes on that portion of the grounds

occupied by the links proper, portion of the bookkeeper's salary, that of the caddy master, liability or compensation insurance, fire insurance on machinery and buildings used for the course, and telephone.

The third group represents expenditures for capital account which increase the assets of the club, and in this group is found the largest variation, depending entirely on new work of this character undertaken for the permanent improvement of the property. The labor expended on such work is of course an element of its cost.

We have found a grouping even as general as this to be a great help in estimating our costs for the coming year. We can ascertain the average costs in Group I over a number of years with allowances for any increase or decrease due to change in methods or course development, new seeding, and the like. Group II varies but little, and Group III requires only estimates of new machinery to be purchased or new construction to be undertaken.

In addition to this, the greenkeeper has on his labor tickets for the men certain general divisions of the work on the course, opposite which the hours of labor can be entered, with provision for noting any special work on which it seems desirable to run costs for a time.

Therefore, in conclusion, while there can be little doubt of the theoretical value of a standardized system of accounting between the clubs in a general way and an exchange of ideas on that subject, I am by no means prepared to say that such a system can be worked out in practice. Perhaps the first step is for the individual club to adopt, if it has not already done so, a system general enough in its form and elastic enough in its divisions that it may, for the purpose of comparison, be continued from year to year with little change. Let it be general enough to show where the money goes, but not so subdivided as to be a burden and a bore. Then the greens committee, armed with each year's expenditures in neat parallel columns for like accounts for the last four or five years, can go forth to meet the watchdogs of the treasury and do valiant battle for the little blades of grass.

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STATEMENT OF THE OWNERSHIP, MANAGEMENT, ETC., REQUIRED BY THE ACT OF CONGRESS OF AUGUST 24, 1912, OF THE BULLETIN OF THE UNITED STATES GOLF ASSOCIATION GREEN SECTION, PUBLISHED MONTHLY AT WASHINGTON, D. C., FOR APRIL 1, 1928.

District of Columbia, ss:

Before me, a notary public in and for the District of Columbia, personally appeared H. L. Westover, who, having been duly sworn according to law, deposes and says that he is the editor, managing editor, and business manager of THE BULLETIN of the United States Golf Association Green Section, and that the following is, to the best of his knowledge and belief, a true statement of the ownership, management, etc., of the aforesaid publication for the date shown in the above caption, required by the Act of August 24, 1912, embodied in section 411, Postal Laws and Regulations, to wit:

1. That the names and addresses of the publisher, editor, managing editor, and business managers are: Publisher, United States Golf Association, 110 East Forty-second Street, New York, N. Y.; editor, managing editor, and business manager, H. L. Westover, Washington, D. C.
2. That the owner is the United States Golf Association, a corporation organized and existing under the law not for profit and having no capital stock.
3. That there are no outstanding bonds, mortgages, or other securities.

(Signed) H. L. WESTOVER, *Editor*.

Sworn to and subscribed before me this 2d day of April, 1928.

(SEAL)

(My commission expires August 5, 1932.)

(Signed) BERNARD CONNOR.

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Tile drainage is generally not necessary where a green is on a sandy subsoil and the land is not bothered by standing water.