

## Greens Cost Sheet in Use at Meadowbrook

**"GREENS" Cost Sheet**      *Hole Course*      *Season 192*

Greens Committee: ..... Chairman:.....  
 Greens Keeper: ..... Salary ..... per year, with free .....  
 Labor at ... to ... per hour

MAINTENANCE		Labor, including Greens Keepers Salary					
Jan.	Men \$	July	Men \$				
Feb.	"	Aug.	"				
Mar.	"	Sept.	"				
April	"	Oct.	"				
May	"	Nov.	"				
June	"	Dec.	"				
<b>Supplies</b>							
<b>Seed - Fertilizer</b>							
<b>Sand-Soil Etc.</b>							
<b>Lawn &amp; Garden</b>							
<b>Miscellaneous</b>							
<b>CONSTRUCTION</b>							
<b>Labor</b>							
<b>Material</b>							
<b>EQUIPMENT</b>							
<b>New</b>							
<b>Repairs</b>							
<b>Renewals</b>							
<b>MOTIVE POWER</b>							
<b>Gas and Oil</b>							
<b>Horse and Wagon</b>							
<b>WATER SYSTEM</b>							
<b>Electricity</b>							
<b>Maintenance</b>							

(over)

The above are respectively the front and back of the greens cost sheet in use at the Meadowbrook Country Club, Northville, Mich. It has been kindly furnished for readers of THE BULLETIN by Mr. William H. Aston, chairman of the green committee of the club. Mr. Aston writes that the headings on the sheet are the same as the headings set up on the books of the club. The sheet is the

## Country Club, Northville, Mich.

### "STANDARD" OR "UNIFORM" COST SHEET FOR DIVISION OF EXPENSES IN GOLF COURSE GREENS KEEPING

The value of some "standard" or "uniform" division of expenses which enter into the maintenance of Golf courses lies in the comparison of costs which can be made between clubs, with the object of reducing waste, in the simplifying of budgeting, the check-up which can be made from time to time during the season and the ready comparison which can be made at end of season between the estimated budget and the actual cost. It is necessary to have these divisions as sharply defined as possible, in order to have no uncertainty as to just which department each item of expense should be charged.

As an example: The dividing line between "maintenance" and "construction" leaves possibility of a wide range of opinion and uncertainty. True, some construction work can be done in spare time, but if uniformity is desired a very sharp line must be drawn between the two. If financial conditions make necessary to curtail expenses, this would make a very definite place where a budget could be cut.

The system outlined here is not claimed to be perfect, other departments and sub-divisions may prove desirable, but it would be worth while trying out the sheet in its present form for a season until changes have proven desirable.

All bills, before forwarding to Club bookkeeper, should be plainly marked which department they are to be charged to.

For the lack of any other definition "greens" are assumed to cover everything on the club property, with exception of the club house.

Tennis Courts, Miniature Golf Courses and other expenses in connection with sports should be kept in an account separate from this sheet.

#### MAINTENANCE

Such labor and supervision as will take care of the actual upkeep, in first class condition, of greens, traps, bunkers, fairways, grounds, roads, fences, buildings, etc., without any changes whatever.

**SUPPLIES:** Nails, paint, wire, lumber, towels, laundry, flags and other items necessary for maintenance, but not tools.

**SEED-FERTILIZER:** Such as is required for the growth and upkeep of grass, any extraordinary supply such as seeding or fertilizing fairways, should be charged to construction.

**SAND AND SOIL:** Just such as is necessary for traps, etc., and for compost.

**LAWN AND GARDEN:** Mowing and tending lawn, garden and shrubbery adjacent to Club House.

**MISCELLANEOUS:** Items not classified above

#### CONSTRUCTION

Labor and material necessary on remodeling greens, traps, new roadways, landscaping, planting trees, sodding or replanting greens, seeding or fertilizing entire fairways, etc.

#### EQUIPMENT

**NEW EQUIPMENT:** Mowers, tractors, plows, sprinklers, hose, etc.

**REPAIRS:** Repairing equipment, grinding, replacing parts, etc.

**RENEWALS:** Rakes, hoes, brooms, brushes and other items in the way of small tools.

#### MOTIVE POWER

Gasoline, oil, hay, straw, feed, harness, veterinary, etc.

#### WATER SYSTEM

Electricity (if not used to any great extent on other than water system, it may not be practical to separate).

**MAINTENANCE:** Labor and material necessary in keeping system in good working condition.

product of Mr. Aston's several years of experience. The front of the sheet, shown at the left, is ruled to contain the cost record, while on the back of the sheet, shown at the right, definitions are furnished of the items included. Its size is 8½ by 14 inches.