



Better Turf for Better Golf

TURF MANAGEMENT

from the USGA Green Section

HOW RECORDS HELP YOUR GREEN SUPERINTENDENT

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MANY of us recall the musings of the "Peripatetic Golfer" who used to give us his wise and sage bits of philosophy in the early "Bulletins" of the Green Section of the USGA. The subject of Cost Keeping and Maintenance Records brings to mind one of his admonitions: "Keep your eye on the club's bookkeeper." If we are to follow this advice, it means that we must do a bit of record keeping ourselves. The system need not be a complicated one, the simpler the better.

We each have our individual situations to meet and cope with. At the Army and Navy Country Club in Arlington, Virginia, the golf course is operated on a fixed annual budget which is divided into several different units such as salaries and wages, repairs and replacements, chemicals and fungicides, fertilizers, and sand.

The allotments for these separate categories are based on the usage and experience of a 12 month period from August 31 of the prior year through July 31 of the current year. The actual figures for the next season's anticipated expenses are not arrived at until the month of October. This space of time affords all interested parties a chance to review the figures and make necessary changes and recommendations. The final actual operating budget extends from one January until the last day of December.

To keep a close account of my golf course expenditures from month to month, the following easy and simple forms are kept:

1. A monthly inventory of all materials on hand.
2. A goods received sheet, showing the costs of all supplies received during the month.
3. A daily time book, to provide a record of wages and salaries paid out.

These three records are not hard to keep, and do not require much time or effort to handle. Their use will enable one to quickly arrive at an approximate financial standing without waiting for the comptroller's report. While the deductions will not be accurate to the n'th degree, they will be close enough to provide a quick picture of your finances.

How It Works

As an illustration, we wish to know what our operating costs are for the month of January: First, we would take the amount of our January first inventory and to it add the costs of all supplies purchased during the month. From this would be subtracted the inventory of February first. To these findings would be added all salaries and wages paid out during the month. Thus we would have the costs of

our January expenses. Also, a monthly breakdown on the consumption of gasoline is kept. This shows the fuel use of each piece of power equipment, and provides a record for securing refunds on gasoline taxes that have been paid out. As an additional supplement, the dates of all lubrication to equipment should be recorded. On the breakdown of repairs and replacements, it would be well to instruct the shop mechanic to keep a detailed list of all new parts and replacements used on each piece of machinery. By doing this, one could arrive at the cost of keeping an old machine in continued use. Quite often it would prove that the time was at hand for the purchase of a new machine.

A part of this discourse is to discuss, "records-of-day-to-day operations," or perhaps an Efficiency Edgar would term it as cost analysis of golf course maintenance. He would keep such records with the thought in mind of cutting down on expenses, the laying off of employees, etc. In his eyes it would be the foundation for an economy move. Such a purpose has no place in the scene; it would do more harm than good, and the result would be one of confusion.

I am not one who believes in keeping figures, so as to go on record that it is possible to operate on less money. The aim is to improve methods and make the club's dollar accomplish more. What are some of the uses to which cost analysis may be put?

Let us say that times have become bad and we are forced to curtail a bit and save money. Yet, we do not wish to lower our standard to any marked degree. We know that something has to be eliminated. The question is, what? To find the answer, it becomes necessary to keep an exact record of the man hours spent on each job. By doing this, we soon learn where our labor dollar is going. A certain amount is paid out to mow tees, fairways, and greens. Also, money is being spent to water these areas. Likewise, we find out that all of our activities have a fixed price tag. Some of them are definitely needed, while others are not so essential. Thus by checking costs of each performance, we are able to find ways

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The book "Turf Management," sponsored by the United States Golf Association and edited by Prof. H. B. Musser, is a complete and authoritative guide in the practical development of golf-course turfs.

This 354-page volume is available through the USGA, 40 East 38th Street, New York 16, N. Y., the USGA Green Section Regional Offices, the McGraw-Hill Book Co., 350 West 42nd Street, New York 36, N. Y., or local bookstores. The cost is \$7.

of reducing some of our spending, and still keep the number one jobs going.

Other Suggestions

Perhaps the rough would be mowed less often, or the sand traps raked less frequently. By using the old geometric axiom, "A straight line is the shortest distance between two given points," we would center most of our labors on the areas running from tee to green. All other chores on the course would be of a secondary nature. First things would come first.

The above is an example of the value of cost keeping analysis. However, it is a laborious task to perform. There are many tedious hours and details involved. I do not think the average superintendent needs to bother with them, and then only when he wants to find out what certain jobs are costing. Usually an occasional spot check would suffice.

The system could also be used to good advantage in preparing budgets, seasonal and annual reports. Then it could be correlated with the inventory, goods received, and payroll forms mentioned earlier.

Other recordings a superintendent should keep during the golfing season are: the dates, amounts and areas of all applications of fertilizers, topdressings, seedings, fungicides, insecticides, and weed eradication treatments. Results should be noted.

I would like to again reiterate: Let us keep only the records needed for our own individual situations, and in doing so retain the thought in mind of using them as a guide to the improvement of our own value and efficiency. Never let bookkeeping lead you to be "penny wise and pound foolish."