

KEEPING UP WITH THE COST OF GREENKEEPING

By

ARTHUR E. IREDELL, C.P.A.

Member of the firm of Harris, Kerr, Forster, & Company

If you're wondering why your club dues have been increased recently, consider the fact that over the past eight years the cost of maintaining golf courses in the United States has risen a whopping fifty percent.

Eight years ago it cost an average of \$1878 per hole for the year to keep a course in shape. Year-by-year this cost has steadily advanced to a current average of \$2823 per hole. This is the maintenance cost alone—it does not take into account other golf expenses such as golf shop, caddie and committee expenses, real estate taxes or depreciation of equipment.

A Study of 50 Clubs

These findings are the result of a study completed last August by the firm of Harris, Kerr, Forster & Company, encompassing fifty representative golf clubs in all sections of the country. The clubs selected for the study comprise a total of 1,044 holes, or 116 "nines."

A further breakdown of the current nation-wide average annual cost-per-hole shows that of the total of \$2823, salaries and wages of the course superintendent and his crew absorbed 70%, or \$1961. Course supplies and contracts amounted to \$429, or 15% of the total. Another 9%,

or \$255, went for repairs, and the remaining 6%, or \$178, represented all other maintenance expenses such as water, electricity used in pumping, etc.

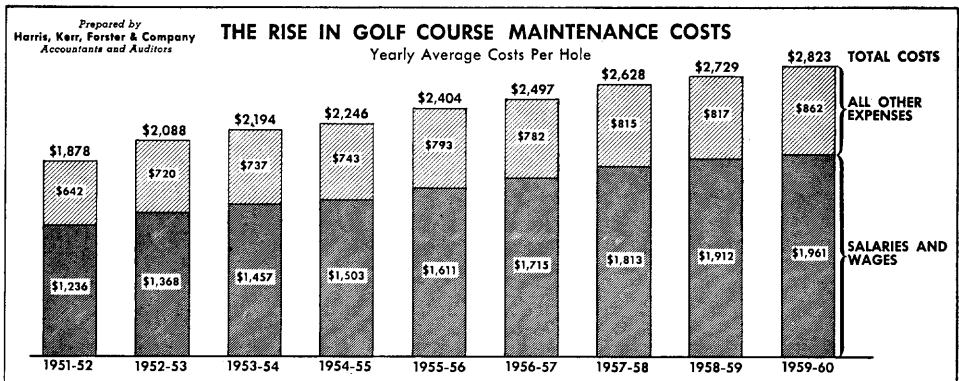
It might be well at this point to give a brief glossary for purposes of the study:

Salaries and Wages include the payroll for the course superintendent and his assistants as well as all labor involved in the maintenance of the course and its equipment.

Course Supplies and Contracts means the cost of all maintenance materials as well as work done on outside contract. This category is further broken-down into the following components: seed, flowers, plants and shrubs; fertilizers, insecticides and fungicides; topsoil, sand and cinders; gasoline, lubricants, etc.

Repairs include all costs incurred in keeping the course facilities—except the land itself—in proper condition. These include the cost of repairs to: course buildings, fences and bridges; water and drainage systems; mechanical equipment; tools and implements.

All miscellaneous maintenance expenses



not heretofore mentioned are grouped under the "all other" caption.

West Coast Costs Highest

As stated, the \$2823 cost-per-hole represents a national average, which will vary widely in different sections of the country. On the West Coast for example, where labor costs are highest, the average cost per hole is considerably steeper at \$3692. However, it is an interesting statistic that in all sections, and throughout the past eight years, the portion of the over-all maintenance cost which represents payroll has been fairly uniform. Percentage wise it represents two-thirds of the total throughout the country.

This discussion has so far dealt solely with the direct cost of maintenance. The complete study also considers such additional golf expenses as golf shop, caddie and committee expenses, as well as direct revenue received from green fees paid by guests.

The aforementioned sundry golf expenses, when added to the direct maintenance cost, raise the current average yearly total golf expense an additional \$319, to \$3142 per hole on a nationwide basis. When the direct golf revenue items of green fees and admissions are deducted, however, the overall net cost is reduced to the extent of \$769 per hole, so that the net average resultant golf expense amounts to \$2373 per year per hole currently.

Geographically, the study shows this net expense as being \$2103 for the Eastern clubs situated in New England and the Middle Atlantic states. In the South the figure is \$2211, and in the Mid-West, \$2472. West of the Rockies the net golf expense per hole during the past year averaged much higher at \$2928.

Watch Costs Closely

The rise has been constant in each of the eight years that our firm has been conducting this annual study and in all probability this trend will continue, placing more emphasis than ever on the need for green committees to keep close watch over these costs.

THE GOLFING TRAIL

(Taking four strokes from Kipling)

**"The white moth to the closing bine;
The bee to the opened clover."**

**And the mashie pitch to the ghastly
ditch**

Ever the wide world over.

Ever the wide world over, lad;

Clear to the Arctic Zone;

**From the glacial ice you can see the
Slice**

And hear the duffer moan.

There are greens by the Guadalquivir;

Fairways in Old Cathay;

**And a tough tenth hole that will rend
your soul**

On the road to Mandalay.

**"The wild boar to the sun-dried swamp;
The red crane to her reed."**

And an easy par at Kandahar

To lure the golfing breed.

There's a nine-hole course at Quito

With greens that fringe the sky,

**And they cut the grass in the
Khyber Pass**

To furnish a brassie lie.

By the wash of the Parramatta

Is the golfing flag unfurled;

**And the crack of the club in the
hands of the dub**

Is the shot heard 'round the world.

John Kieran

NEW MEMBERS OF THE USGA

REGULAR

Conn.	Silvermine Golf Club
Fla.	Palmetto Country Club Men's Golf Association
Ky.	River Road Country Club
Mass.	Spring Valley Country Club
Minn.	Long Prairie Country Club
Mo.	Meadow Lake Acres Country Club
N. Y.	Somers Country Club
N. Y.	Warwick Valley Country Club
Va.	Loudoun Golf & Country Club
Wisc.	Meadowbrook Town & Country Club

ASSOCIATE

Fla.	Port Charlotte Golf & Country Club
N. J.	Mazdabrook Farms & Country Club
Ohio	Parkbrook Golf Course
Wash.	Elks Allenmore Golf Course