

2. Cutting greens.
3. Applying fertilizers and chemicals.
4. Use of aeration equipment.
5. Changing cups.
6. Rolling greens.
7. Whipping and removing ball marks.
8. Watering.
9. Sand trap care.
10. Courtesy to be shown members while working on greens.

IV. Work on Tees

1. Importance of good tees to members.
2. Cutting tees.
3. Changing tee markers.
4. Watering.
5. Applying fertilizers and chemicals.
6. Moving benches and ball washers.
7. Courtesy to be shown members while working on tees.

V. Work on Fairways

1. Cutting the fairways.
2. Using fertilizers.
3. Spraying for weed and insect control.
4. Using aeration equipment.
5. Rolling the fairways.
6. Courtesy to be shown members while working on fairways.

VI. Watering

1. Briefing on underground water pipe system and shut-off valves.

2. Location and acquaintance with pumping system.
3. Spot water techniques during the day.
4. Knowledge of the role of the night sprinkler man.
5. Care and use of sprinkler heads and hoses.
6. Courtesy to be shown members during day watering.

VII. General Course Maintenance

1. Trimming trees and shrubs.
2. Raking and disposing of leaves.
3. Changing towels and water on ball washers.
4. Habit of picking up loose paper and rubbish on course.
5. Emptying refuse cans.
6. Tennis court repair work.

VIII. General Safety and Health Precautions

1. Using power cutting equipment.
2. Safety rules in tractor driving.
3. Insect and reptile awareness (bees, wasps, snakes, etc.)
4. Alertness while members are playing shots.
5. Use of chemicals.
6. Electrical storms.
7. Cold weather dress.
8. Hot weather precautions.

IX. Local Rules and Regulations as set by the Golf Course Superintendent

1. Ball "hawking."
2. Disposition of clubs found while working.
3. Appearance.
4. Cleanliness and care of equipment.

Budget Reporting

*By Alexander M. Radko, Lee Record and Albert Neuberger

Golf course maintenance costs continue to rise! According to Harris, Kerr, Forster & Co.: "Maintenance costs for 50 clubs with 1,044 holes of golf averaged \$3,807 per hole in 1965-66 and reflected an advance of 4.6% over last year . . . the past ten years have shown a steady

rise in the costs of maintaining golf courses and the current year's average of \$3,807 per hole exceeded 1956-57 by 42%."

Costs are rising, and as more money becomes involved, there always seems to be an accompanying close member inspection of expended funds. Where

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does it go? Is our money being spent wisely? How does our spending compare to spending at other clubs?

These are some of the questions asked. To find the answers it is necessary to turn to the budget, which happily seems to be one of the few permanent course records.

Golf course budget preparation is a yearly task. However, its administration is a daily affair. Budgets and golf course records go together and resolve direction in a program of maintenance and management; a budget defines the bounds within which a superintendent must manage, and this in turn sets the limits of his maintenance program. Golf course records define the

detail of accomplishments in the golf course maintenance and management program.

Budgets usually are confusing documents. There is no set standard for make-up. Those responsible seem to favor their own style of budgeting, and so set it up in the easiest way they know. Sometimes the club treasurer or the club accountant suggests a pattern to follow, one which makes it easier to work into his system of accountancy.

At some clubs, the budget preparation seems to be an automatic procedure of simply duplicating last year's figure and seeing how it works

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I certify that the statements made by me above are correct and complete.

Robert Sommers, Managing Editor

out at the end of the year. This is unfortunate; it shows a lack of planning and little direction.

Every Member Concerned

Every member is directly concerned with and is deeply interested in how his money is being spent. He wants to know what improvements are going to be made with the allotted funds. Members expect improvements, they don't like to tread water, or to have the course go backward; they expect that each year will be better than the last and that their golf course will continue to improve with age.

If things go well during the year, then usually no money problems arise; however, if the course does not measure up to their expectations, the members complain. They look around at other courses to see if they are better. If they are, what is the reason?

Is it because more money was spent on the other club? How much was spent?

And then the difficulties arise! Lump sum comparisons can be misleading because there is no uniform method of budgeting. If comparisons are to be meaningful, there is a definite need for uniformity in budget forms and in budget reporting.

What is a budget and what are its various components? It is a statement of proposed expenditure in a golf course maintenance and management program for the year, normally prepared by the golf course superintendent, but jointly agreed upon by the superintendent and his green committee chairman.

The superintendent has the opportunity here to express his feeling of management direction that he would like the course to take, while his chairman reflects the pulse of the membership. Together they define as generally or as specifically as they

wish the various categories of their budget for the year.

These could be as follows:

SALARIES AND WAGES	.....
Superintendent	.....
Assistant Superintendent	.....
Laborers	.....
Hospitalization	.....
Retirement	.....
Other benefits	.....
Unproductive time	.....
(sick leave, vacations, etc.)	.....
EQUIPMENT — OPERATION & MAINTENANCE	.....
Parts and repairs	.....
Gas and oil	.....
Other	.....
MAINTENANCE BUILDING — UTILITIES	.....
Heat	.....
Light	.....
Water	.....
Other	.....
IRRIGATION SYSTEM — MAINTENANCE	.....
Power	.....
Pumps	.....
Pipe	.....
Hose	.....
Sprinklers	.....
Other	.....
MANAGEMENT SUPPLIES	.....
Fertilizer	.....
Topsoil	.....
Seed	.....
Lime	.....
Herbicides	.....
Fungicides	.....
Insecticides	.....
Trap sand	.....
Other	.....
MISCELLANEOUS SUPPLIES	.....
Superintendent's office supplies	.....
Flags, poles, towels	.....
Ball washers	.....
Tee markers	.....

For cart roads and paths	.....
For shelter houses	.....
Other	.....
TREES	.....
New planting stock	.....
Pruning	.....
Spraying	.....
CLUB GROUNDS	.....
Flowers	.....
Trees	.....
Shrubs	.....
Mowing	.....
Roads	.....
Other	.....
EDUCATIONAL	.....
Turfgrass conferences	.....
Field Days	.....
Superintendent meetings	.....
EQUIPMENT DEPRECIATION	.....
(An inventory of all equipment listing original cost, life expectancy, depreciation, and present value.)	
EQUIPMENT REPLACEMENT	.....
(All new equipment scheduled for purchase during the year should be listed and individually priced.)	
IMPROVEMENTS	.....
(Any projected improvements should be listed individually with approximate costs for each.)	
MISCELLANEOUS	.....
Superintendent's meals, if any	.....
Superintendent's living quarters, if any	.....
Other	.....
GRAND TOTAL	.....

To consolidate the budget, it would be well for the superintendent and his chairman or committee to attach a letter of explanation of any items that might be controversial or need elaboration. The letter should also detail aims, recommendations, and

accomplishments for the year. This is not only good business but is also good public relations.

Another factor that enters the picture at this point is the need for support to promote continuity of a sound management program.

Normally, the Board of Directors is elected for a short term period. This makes it somewhat easy for strong-minded committee members to make changes which could prove harmful in the course of a management program. It could result in a club's treading water from year to year.

The superintendent very often is the only link in the struggle for program continuity. It therefore behooves him to be thorough in documenting his budget proposals, and then to follow up by keeping good records to substantiate his long range turfgrass maintenance and management program.

Wages Largest Item

Once the budget is submitted and approved, the progressive superintendent then uses it as the base from which communication to the chairman and green committee springs. This could take the form of a monthly account of each budget item, showing the approved figure, what was spent in each category for that particular month, and the balance. This monthly account would be cumulative from month to month to provide the green chairman with a running account of expenditures. It should tell the up-to-date story at a glance.

Wages constitute the largest single item of expenditure in golf course operations today. Most clubs report that 66% or more of the total budget is spent for labor. Because golf is an everyday game, wages for Sundays, holidays, and overtime work figure prominently in the total expenditure.

Labor at this writing is without question the most serious problem that golf course management faces today. Industry offers a more attractive wage scale, year 'round employment, a promise of a 40-hour week with week-ends and holidays off, and fringe benefits. These are some of the reasons why good golf course labor is becoming more and more difficult to find.

Secondly, there is a growing concern on the part of superintendents regarding the increased use of the golf course. They continually wonder not only about how much traffic the turf could stand but also about how they can get the job done with this increase in golf, and the prospect of continued traffic increase.

With more play, maintenance operations are necessarily slowed down, and this surely reflects in the total wage story—it reflects in more and more **UNPRODUCTIVE TIME!**

This is a fact of golf course management life these days. Every time a man and a machine stop for golfers, his efficiency is reduced. The more play, the more his efficiency is impaired.

The alternative is to place restrictions on play to what officials feel are reasonable limits. This may differ at different courses, but as an example one green committee chairman in the Hartford, Conn., area stated that his club plans to restrict junior members to 18 holes a day—many were playing 36 holes daily through the summer months. Another example of reasonable play is the restriction on starting too early during weekdays. Once golfers get ahead of the maintenance crew's mowing operations, time that could better be used on other projects is lost waiting for them to pass. This certainly reflects in the total turf-

grass picture as well as the budget.

Little Uniformity

Normally, an 18-hole course employs from 8 to 11 men. Some payroll budgets include the salary of the caddie-master, the starter, and even the professional. There seems to be little uniformity in this regard, and this practice only adds to the confusion when golf course maintenance costs are examined or compared.

Budget preparation and budget administration are two of the best levers to better understanding among all concerned. The budget affords a common ground for communication and this normally leads to better understanding. When handled in a business-like manner, the administration of a budget should lead to solid relations among all concerned. One of the most helpful steps towards better budget understanding among clubs would be a standard form for budget make-up. Club officials compare budgets and they will continue to do so, but methods of budgeting normally differ so from club to club that it leads only to more misinformation and misunderstanding. Unfortunately, some published budget surveys also are misleading because of the difficulty in trying to reconcile the various items where differences in systems of budgeting occur. This doesn't appear to be a difficult problem to work out—let's take all this mystery out of budgets through a standardized system of recording and reporting.

The USGA Golf Handbook contains a discussion of budgeting matters and typical record forms. These were published following a lengthy study of the subject by a special committee on Uniform Accounting and Terminology. This material may be found in Section IV, Green Committee, pages 29-35, of the Handbook.