

As an example, I would like to cite one member who got a competitive bid last spring on maintenance of his estate. The commercial man wanted \$45.00 for the work we do for \$17.50, and yet we make money on that operation.

Because of some of the above mentioned things, we were able to reduce our overall grounds department expense about \$5,000 for 1957.

#### Location of Equipment

There are other ways whereby savings can be affected. As we said, our course is spread out. The maintenance building is on one edge of the course so that the farthest parts are nearly a mile from headquarters. We learned that the men who cut greens spent too much time transporting equipment. This was corrected by erecting small buildings just large enough to hold the necessary equipment for that particular section. The greensman, who stays on the course, also stays in his section or group of holes all day. This method makes a man responsible for specific work that is repetitious and therefore is done better and more easily.

There is one item I'm sure will save labor, that is the proper location of trees and shrubs on a course where high speed mowing is necessary. We have a tree—worse yet, a maple tree—between the practice green and the first tee. They are only eighteen feet apart, but the maple is there just the same. It cost Camargo Club over \$100 last year for labor in root-pruning, extra watering, fertilizing, picking up seeds off the green, sodding part of the tee, and then raking leaves (sometimes twice a day) for two or three weeks. We have another area that once required seven minutes to mow with a tractor and mowers. Shrubs were improperly planted and now it takes a

man two hours per mowing. Every club in the country has many instances like this and yet the superintendent is supposed to conserve labor. I like trees as well as anyone but in their proper place.

#### Care of Staff

Now to get back to strictly labor management. Men do get hurt on a golf course and it is most important to give them quick and adequate care—even to the extent of calling a doctor sometimes when it might not be necessary. Your efforts will give the man confidence in your concern for his well being. If the man is seriously hurt it will help to have his family notified quickly. Our club pays the man his wages if hurt in the process of performing his regular duties.

Another thing that pays off is the Christmas bonus with a Christmas party. Vacations also help build morale, and in my opinion, if some means may be found profitably to keep good men the year round, the overall cost is less per unit of work done on the course.

Money is important to everyone, but it is my firm belief that to a laborer it is not the most important. Two years ago a man quit Camargo after 18 years service and went to another club at 30c more an hour. He had my blessing. He came back in six months and has been very happy since. He learned that kindness, a nice Christmas party and bonus, and year round work, outlined in advance, were more important than more money.

The most important part of any labor management program is for the club directors to establish a policy and then support the green committee chairman. The chairman should support the superintendent who, in turn, should use every known method to get all possible work out of each man without abusing him.

## *Budgeting and Accounting*

CHARLES N. ECKSTEIN

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member Ravisloe Country Club, Homewood, Ill.

**Y**ou have already heard a fine presentation on future planning and we must assume that clubs with strict budgets and accounting controls have already made their future plans.

Each club must place confidence in its green superintendent and allow him the full rein he needs to facilitate any pro-

gram of turf maintenance. The superintendent should act as liaison between this department, his chairman, the officers, directors and members of the club. Close cooperation is of the utmost importance and the principals involved should have the utmost confidence in each other. No reservations.

Budgets mean reducing to terms of expenditure the questions (1) what do we want? (2) how do we get what we want? and (3) what does it cost? This in my opinion is common sense budgeting. On the other hand, we can have a budget determined by a figure of money which is to be spent by a club in its fiscal year for maintenance of its course and grounds. This second method is simple because standards of maintenance are made to fit the amount to be spent. In this category let's assume we are talking about the golf course only. We have so much to spend so we immediately look to the physical equipment to determine what we need to keep it running efficiently and what we must buy to do the job. We know what is involved in fungicides, fertilizers, gasoline, oil, paint, supplies such as flags, washers, etc. We know what is involved in watering so the real unknown in a budget of this type is how much are we to spend on labor. This usually is about 70% of our total budget but may not be in this case. Next the superintendent's salary and the balance for ordinary labor. In my opinion this is the consideration that establishes the standard of maintenance by using this budgeting method.

This is for the birds—because we are forcing the quality of maintenance to fit a predetermined amount of expenditure. With the amount left for labor we probably cannot afford to cut greens, mow fairways, rough, tees, etc., as often as needed, and we must then make a compromise between standards and money available. We may also find it necessary to cut out necessary fungicides and fertilizer. Such shortcomings may not show up the first year but courses maintained according to this type of thinking will end up eventually in poor condition.

I believe that the proper method of budgeting is for the superintendent to sit down with his committee and to determine the standards of maintenance that the members desire and should have. Example:

A course should be at its peak of maintenance six days a week instead of two. If greens aren't cut every day they will be different. The same holds true for mowing fairways and tees and raking traps. All in all, when we start with the standard of what we want at the begin-

ning we have a completely different budget picture ahead of us. We are now at the point where we determine how much this costs and then we have arrived at our budget figure.

Everything must be planned in advance and the cost determined because any deviation is going to reduce the standard we previously established. So much for budgeting, and I really just skimmed the surface.

#### Breakdown of Costs

I don't believe we are going to be able to do much about combating costs with accounting practice. I do believe, however, that superintendents should keep records of labor and a breakdown of various jobs in their records, even though club management will not permit these many labor accounts in the clubhouse ledger.

There are many forms available among individual clubs for the men working on the course to record the number of hours they spend doing various jobs on any particular day. The superintendent should be very much interested in preserving these records because of their value to him and to the green committee. Because of variations in accounting procedure the value of such accounts is very small for purposes of comparing costs with other clubs. It would be my idea that if these figures are to have any value between one club and another, then universal accounts would be in order and I do not think this would create any problem in the club office general ledger.

A questionnaire sent out by the Chicago District Golf Association provided some interesting figures. There was a considerable variation in expenditures for any particular item of expense. A club with an abnormal expenditure for repairs may have rehabilitated a well. The danger in figures of this sort is that somebody somewhere, in order to make a point, can pick out individual excesses and minimums and use them as arguments to foster or defeat a program. Uniform accounting systems by areas would eliminate such abnormalities and this phase of accounting has great possibilities, but takes tremendous cooperation.

Other problems involved in comparing expenses by clubs is that unless the previous history of expenditures is well known it is impossible for any definite conclu-

sions to be drawn.

I believe that the club wants to know and accounting practice may help prove:

(1) That the superintendent is a conscientious, efficient, up-to-date employee who is at all times keeping up with his fellow green superintendents as to knowledge and practice.

(2) That the money is being spent at its ultimate value.

The club relies on the superintendent to keep up with the latest, most efficient, modern methods and a smart superintendent will edify his chairman, committee and members as to what is going on in the turf field.

Word of high quality course maintenance spreads through a district and immediately sets standards for other clubs. Members of clubs want to know why their course is not as good as others. Alibis and illogical reasons will not fill the bill today. If the club is not spending sufficient funds the members should

know indirectly through the green superintendent that if sufficient funds were spent maintenance would improve.

#### Pattern to Follow

In conclusion, I think that a club must follow the following pattern:

(1) Establish a long range program of the things that they deem desirable for a better course.

(2) Establish standards of maintenance for the current year.

(3) Determine how much it would cost to maintain the established standard.

(4) Break up the proposed future plan into stages that could be accomplished each year with the money available.

(5) The superintendent and committee establish bookkeeping procedures which would give them the information they desire as to how the money was spent and how the labor was utilized.

## **Superintendent-Green Committee Chairman-Membership: Working Together**

J. PORTER HENRY

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**T**he purpose of this meeting indicates that the USGA Green Section is vitally concerned with the ever increasing cost of golf. In times of great prosperity this problem is not too serious, but it becomes acute and troublesome when business recessions overtake us. When I first took over the green chairman's job at Algonquin, in St. Louis, in 1936, our green budget was \$12,000. Today it is \$51,000, and we are doing no more than we did then. Our dues went from \$85 to \$360.

In spite of this substantial increase in course maintenance, when we talk about the high cost of golf generally we must not fail to distinguish between the cost of golf specifically and the cost of country club maintenance.

While the country club has a distinct place in the field of golf, I would like to see more clubs devoted to golf exclusively. Thousands of fine Americans who love the game cannot afford the country club, and are forced to use the public courses, which do not furnish the opportunity for the extensive companionship

provided by the private club.

A club without hotel or entertainment facilities can be built for less than half of the cost and can operate for a little more than half the dues.

The green chairman must remember that his department, which concerns itself with golf, is in keen competition with the country club or social department. When business slackens off and the need for economy seems paramount, many times the country club members of the board are apt to start their economy with the green budget, which always proves uneconomical in the long run.

The green chairman must support his superintendent for a sound maintenance program, and he must remember that in the average club more people are members because of golf than for the social activities, although the social devotees, because of greater contacts, become better known than the average golfer and consequently are elected to the boards.

It seems to me that the first requisite of good cooperation between green chairman, superintendent and locker room is