

## Golf Course Maintenance Costs

A survey of maintenance costs of golf courses operated by members of the Southern California Golf Association was made for 1958 by a Cost Analysis Committee. The chairman of this committee, Mr. Lynn A. Smith, has made the results of the survey available for study. Twenty-five clubs participated in the study by answering questionnaires.

One of the interesting findings of this study is that salaries, wages, and payroll costs amount to 72.3 per cent of the total golf course maintenance budget. It is also indicated that each succeeding survey shows a gradual increase in the percentage of the budget devoted to labor.

Expenditures exceeded \$70,000 at 72 per cent of the clubs reporting and the average cost of golf course maintenance was \$81,275. The report points out one very important fact to be kept in mind when costs are being compared between clubs.

"No two courses present the same maintenance problem—there are differences in soil, terrain, maintenance background, and possibly most important, the type of course demanded by the members."

A study of the information in this survey leads one to several observations.

1. Labor is one of the major items of expense in golf course maintenance.
2. Labor costs are gradually rising.
3. The management of manpower for most effective use is assuming increasing importance.
4. An evaluation by each club of its various operations may lead to changes in golf course features or in levels of maintenance that would reduce the labor requirement.
5. Adequate, accurate records are necessary to determine the maintenance costs of individual parts of the golf course.
6. No cost comparisons between clubs should be attempted except on the basis of "units of maintenance."

A USGA Green Section subcommittee on Uniform Accounting and Terminology under the chairmanship of Mr. Allan

Brown is presently conducting a pilot study of maintenance costs and methods of accounting. It is to be hoped that information gained from this study may complement that gained by surveys such as that conducted by the Southern California Golf Association. The eventual results hoped for are better accounting methods leading to more complete and accurate analyses of costs which, in turn, may point the way to eliminating or reducing some of the most expensive operations.

A limited supply of re-prints of the Southern California Golf Association survey is available for distribution. The address is 1709 West Eighth St., Los Angeles 17, Calif.

### COMING EVENTS

- February 15-18**  
Penn State Turfgrass Conference  
The Pennsylvania State University  
University Park, Pa.  
Dr. J. M. Duich
- February 22-23**  
Southern Turfgrass Conference  
Claridge Hotel, Memphis, Tenn.  
Reg Perry
- February 22-25**  
Thirteenth Cornell Turfgrass Conference  
Cornell University  
Statler Inn, Ithaca, N. Y.  
Dr. John F. Cornman
- February 23-25**  
Minnesota Turfgrass Conference  
St. Paul, Minn.  
John L. Kolb
- March 7-8-9**  
Midwest Regional Turf Conference  
Memorial Center, Purdue University  
Lafayette, Ind.  
Dr. William H. Daniel
- March 8-9-10**  
Iowa Golf Course Superintendents 26th  
Annual Turfgrass Short Course  
Memorial Union Building, Iowa State  
University  
Ames, Iowa  
A. E. Cott
- March 10-11**  
Massachusetts Turfgrass Conference  
University of Massachusetts  
Amherst, Mass.  
Joseph Troll
- March 17-18**  
Michigan State Turfgrass Conference  
Michigan State University  
East Lansing, Mich.  
Dr. James Tyson