Cost Keeping Basis of Correct Operation

By ANDREW WHITE
Greenkeeper Quilchena Golf Club

ONE can see the time not far distant when all greenkeepers will have to keep a correct cost record of upkeep and development of their courses. I am at present greenkeeper on a new 18 hole course. When I came here (in 1925) the chairman of the greens committee made me understand that I had to keep an accurate record of the cost of all work and material, give estimates on all new work, and get tenders on all material needed for maintenance and development.

The first thing I did was to have time sheets printed. Those time sheets I have used for some years, and in my opinion are better than day slips. One may have some difficulty in getting the men to keep proper track of their time, but this may be straightened out if the greenkeeper keeps a check one or two days a month and then compares his time with the men’s time-sheets. He will soon see if the men are keeping their time-sheets correct. So far, I never have had any difficulty, in fact, when making those time sheets up one can generally tell if they are correct.

Avoid “Spy” Idea

If two men are looking after a number of greens each, their time-sheets need not necessarily correspond. For example, A. cuts his greens in four hours, while it takes B. five hours. That does not mean that A. has worked any harder than B. B.'s greens may lie further apart and may
be more difficult to cut. In any case, it is up to the greenkeeper to get his men to trust him and not to let them think that those time-sheets are to be used against them in any way.

If possible, those time-sheets should be made out in ink. At the end of each month I collect the time-sheets and total the hours spent on each class of work. I then make a grand total of the whole. This I enter into a ledger, using a page for green, one for fairways, one for material bought and how used, etc. At the end of the year I make out a balance sheet showing the cost of upkeep of greens, fairways, developments, etc. Fertilizers are added to cost of greens. Same applied to fairways. I give balance sheet and time sheets to the chairman of the greens committee.

**Basis of Budget**

The appropriation is taken from this sheet for the following year. After I get my appropriation for the year I call for tenders for the year's supply of fertilizer, etc. It would surprise many clubs to know how much can be saved by calling for tenders for their year's supply. The chairman of the greens committee and the greenkeeper can learn many things from time-sheets. It may appear from the balance sheet that a lot of money has been spent on the upkeep of greens or some other class of work. The chairman talks it over with the greenkeeper with the result that the greenkeeper has to cut the expense on that particular class of work. On the other hand, the greenkeeper may not have had enough to work on the previous year. I might say that is the trouble the most of us have. Anyway, the chairman and the greenkeeper can, from the records of previous years, come to within a few dollars of what will be required for the upkeep of the course for the following year.

**No Place for Faking**

I would advise greenkeepers who have to keep records not to fake them. Tell the truth and shame the devil. As all the work outside the clubhouse comes under the greenkeeper here, the club knows exactly what the greens, fairways, club grounds, planting, trees, drainage, etc., have cost since the day that play started. I could not wish for a better man to work for than my chairman here. He helps the greenkeeper in his troubles—and they are many.