SIMPLE COST SYSTEM
Birmingham (Mich.) Course Cost Accounting Tells Story
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I NEVER SERVED as greenkeeper at a golf club that was not interested in its annual budget and did not expect the greenkeeper to be likewise interested. Golf clubs at which I have been engaged have generally asked me a season in advance at what figure could I run the golf course the ensuing season, and I have planned so I have never exceeded the budget allowed me by the green-committee for the season's expenditure. The reason probably lies in co-operation with chairmen of greens with whom I have been associated, in detailing the expenses of running a golf course. Some of the plans entailed more details of itemization than others, but generally the principles were the same.

The cut shows our budget form, also a weekly form we use at the Birmingham G. C. For obvious reasons I have not put down the figures which we are working to for the coming season. Everything is apportioned out at so much per month—labor, hours, cost, etc.

My late chairman of greens, S. L. Beymer, who is president of Birmingham this year, is a man who is interested in budgets and it is due to his efforts that we have such a simplified yet concise schedule. Methods we use here make it simplicity itself for the greenkeeper to see how he stands with his budget month by month. What a grand and glorious feeling you have when you can carry some item of expense over to the next month! Take for instance the cost of labor: I am in the happy position of carrying forward the amount apportioned out for December, January, February, March and part of April over to May, June, July and August and shall be in the enviable position of having ample funds for labor. There are other items on our budget where we will have sufficient funds for the summer months. Birmingham is working on a low budget this year as far as budgets go,