

costs; those that are variable and uncontrollable. For example, current wage rate, market price of fertilizers, seeds and equipment. The only control the greenkeeper has over such costs is to shop around and watch for bargains. Obviously the fluctuation in the price of materials increases or decreases the cost to the club.

The other cost can be termed stationary. This cost is controlled by the greenkeeper because it refers to the *method* of carrying on the work. If a greenkeeper reduces the cost of any operation by changing the method, or obtains equally as good results from a change in the fertilizer program, he has reduced the stationary cost for such operations. Such reduction of course reduces the total cost.

Frequently, in studying cost reports the writer has been able to detect lower stationary costs, and at the same time find an increase in the total because the transitory costs had gone up. Such understanding and interpretation gives full value, or blame if necessary, to the greenkeeper or person responsible for the lower or higher stationary cost.

COSTS MUST BE INTERPRETED IN UNITS

COSTS must be interpreted and understood in terms of recognizable units such as, per operation per acre, for fairways and operation per 1000 square feet for greens. The bookkeeping, receiving money and paying bills, belongs to the "office" of the club, but the cost-keeping of the golf course belongs to the greenkeeper who should be in absolute authority over the distribution of the various items, and no bills should be paid (and I mean not sneaked over) from his budget without his approval. I heard recently that one of the courses in Ohio where the books are kept in the club office and the cost of the golf shop and caddy service is charged against the greenkeeper's budget.

Personally, I think the greenkeeper should keep the cost records so that he can keep constantly in touch with them. If he did, much misunderstanding and many wrong interpretations would be avoided, and unjust criticism of the management of the golf course proper would be eliminated.

Next month—Chapter IX—Efficiency Studies.

Rhode Island Greenkeepers Feast

First annual clam bake held at Duby's Grove, August 17

Photo by Carroll-Raymond



First row (left to right)—

William Monahan, Agawam Hunt Club, Providence, R. I.; William Renney, Professional, Massasoit C. C., Warwick, R. I.; Doc Barney, Wampanoag Golf Club, West Hartford, Conn.; Larry Dobbins, Wampanoag Golf Club, West Hartford, Conn.; John Neillo, Mesbanticut Golf Club, Mesbanticut, R. I.; Edward Lohr; D. Fuller, Winnesuket Golf Club, Woonsocket, R. I.; John Berciczw, Cumberland Golf Club, Woonsocket, R. I. Directly in front of first row—Woodworth Bradley, Secretary, Rhode Island Greenkeeper's Club. Second row—M. Travers, Pawtucket Golf Club, Pawtucket, R. I.; L. DiLuccio, West Shore Golf Club, Warwick, R. I.; J. DiLuccio, Massasoit Country Club, Warwick, R. I.; Ray

Arnold, Potowmut Golf Club, East Greenwich, R. I.; Charlie Mullaney, Mesbanticut Golf Club, Mesbanticut, R. I.; Withington Stewart, Agawam Hunt Club, Providence, R. I.; L. Hay, Vice-President, R. I. Greenkeepers' Club; Bob Hayes, Pelham Country Club, Pelham Manor, New York; F. Fuller, Highland Country Club, Attleboro, Mass.; F. Jones, Miantonomy Country Club, Watch Hill, R. I.; Henri Mailo, Montaup Country Club, Portsmouth, R. I. Top row—J. Hall, Gloucester Country Club, Greenville, R. I.; F. Robinson, Comstock Country Club, Cranston, R. I.; Caddy; F. Coppoge, Elmwood Golf Club, Providence, R. I.; J. Simonetti, What Cheer Country Club, Pawtucket, R. I.; B. Bertilini, Pawtucket Golf Club, Pawtucket, R. I.