

MARCH  
1932  
VOLUME VI  
NUMBER III

# The NATIONAL GREENKEEPER

Official Organ of The  
National Association  
of Greenkeepers of  
America

## Golf Course Maintenance Budgeting

By JOHN MACGREGOR, *Greenkeeper*  
*Chicago Golf Club, Wheaton, Illinois*

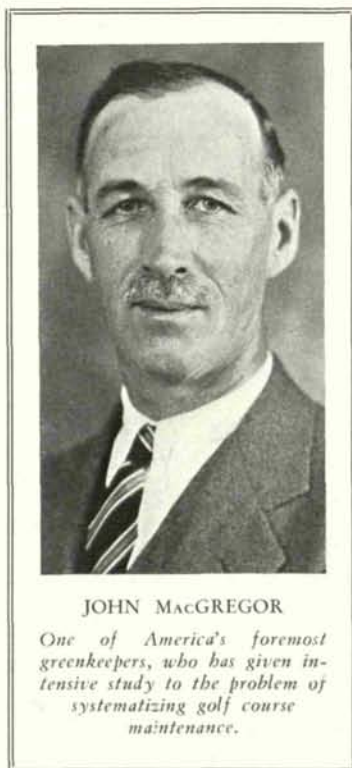
*Read at the 6th Annual Educational Conference of the National Association of Greenkeepers of America, held at New York City, January 19-22.*

WHEN Mr. Morley, our president, wrote and asked if I would take a place on this program, I immediately advised him that it would be a pleasure and an honor to do so, and that I would select as my subject, "Golf Course Maintenance Budgeting."

There has never been a time in many years when this matter assumed the importance that it does today. In every club in the United States, almost without exception, the question of making the dollar do a bigger job in the way of greens maintenance is a vital one confronting not only the directors of the club, but naturally the greenkeeper himself.

This of all time is the time when the greenkeeper can demonstrate that he is not only an expert on grasses and course maintenance, but a business man capable of conserving his employer's money yet giving results in time of need. And when I talk about golf course maintenance budgeting, I am talking about a tool which will enable you to materially reduce outlay in the majority of cases without sacrificing those playing conditions so necessary to keep your members proud of their course.

The moment we face budgeting in connection with greenkeeping, a picture necessarily arises of figures—of not only forecasting expenditures, but of carefully keeping track of them as they are made, to see that the forecasts have not been ex-



ceeded. This sounds like accounting, but it is not accounting at all. It is just a matter of keeping track of what you are doing so you yourself day by day will know without having to depend on anybody else, what you are spending.

### GREENKEEPER MUST KEEP HIS COSTS

IF A greenkeeper was an accountant he would not be a greenkeeper, but this does not mean that a greenkeeper should not be a cost-keeper, because he should. And to keep his costs he must have, not a complicated accounting distribution system, but a simple, efficient set of records whereby in from five to fifteen minutes time at the end of each day he can distribute his

labor charges and material charges to the places where these costs should be charged. I believe I am safe in saying that until about three years ago very little cost-keeping was done by any greenkeeper, and about the only reason in the world why it was not done was that the greenkeeper felt that he was doing a man-sized job in keeping the course in condition.

Perhaps I might also say that the average greenkeeper, myself included, when we first instituted our system, faced the daily recording of figures and distribution of his costs with some question as to whether he was capable of book work. My experience shows that it is far simpler than the majority

of us thought it would be. Now, today, conditions have changed. Instead of saying, "Keep the course perfect no matter what the cost," the club says, "Keep the course perfect but don't exceed a certain amount."

Club officials generally, recognize that if their club is to continue to operate, maintenance costs both on the golf course and in the club house will have to be materially reduced. This cannot be done by cutting quality of food or the condition of the course, because that would cut down patronage—and we must have two things today—maximum patronage available and minimum operating expenses on all sides. Many of our members to whom the necessity has not previously been brought home are faced with a problem entirely new to their experience, the necessity of reducing costs and yet maintaining desirable conditions at the club.

If, within the next two years, and I advance it as a prediction, every greenkeeper has not installed and put in operation for himself an efficient system of daily cost-keeping, he will have a difficult time controlling his costs, and consequently a difficult time in holding his position.

#### BUDGET EXPENDITURES MUST BE ITEMIZED

WHEN you used to speak of budgets, they meant so much money appropriated for maintenance, and the man in charge of the greens came about as close to the figure as he found possible. No thought was given to the items and expenditures—for instance, how much it would cost to mow the greens for a day, a week, a month or a year, and certainly there was no daily attempt to control and govern these costs, which after all is the important part of greens maintenance budgeting.

A business, no matter what its character, cannot be successfully operated without efficiency. This applies to golf course maintenance, or the profession of greenkeeping, and efficiency simply means setting a certain amount to spend and a certain quality to be achieved, and then attaining your objective without spending as much as has been appropriated, if possible.

To work out a simple form of cost-keeping, it is first necessary to organize yourself and your basic work—have a system in your labor operation—just like a factory. Allot to each man a certain task or combination of tasks—estimate approximately the

cost of each job each day. When you have done this, you have a foundation upon which to estimate labor costs for each month, and a total for the year.

It is relatively simple to estimate how many men are necessary to successfully maintain your course—to allot each man a reasonable amount of work to do and see that the work is done efficiently. In other words, don't watch your men to see that they are working, but watch the men's work to see that it is done properly and in sufficient volume. This solves the problem of the superintendence of men over a widely scattered area to a greater degree than anything I have ever encountered. This is proving itself a far more practical and economical method of operation than working men in gangs or crews.

A man who has a certain amount of work to do either does that work on time and properly, or he is replaced. It results, too, in the elimination of the unfit and the creating of a picked crew after a season's work.

Now when you have figured and estimated about how much money is necessary for labor, your attention must then be turned to upkeep—to fertilizers, fungicides, vermin eradicators, sand, gasoline, oils, grease, power, machinery parts and repairs and other smaller items classed under miscellaneous. Approximately estimate this, and then add it to the cost of labor and upkeep, and that will be your budget for the ensuing year.

#### ASK FOR EXCESS BUDGET TO MEET EMERGENCIES

HOWEVER, in view of the uncertainty of weather conditions and the always present possibility of drought and insect pests, to play safe it is well to ask for a thousand dollar reserve fund which, while you don't intend to use it under normal conditions, will be there to prevent you exceeding your budget in case of emergency.

When it comes to the distribution of labor and upkeep, this is either a daily job or it is valueless. To accomplish this you keep a diary of your day's operations, and the cost of the different work done. It is surprising how simple it is to keep the cost of operation if you will carry a diary in your pocket and make your entries from it promptly.

With this diary it is simple to determine the cost of the different items. The next step is to have available a monthly cost sheet, and take the items daily out of your diary and distribute on these cost sheets as concisely as possible and in the proper divisions.

One way of handling the monthly cost sheet is to divide it into eight headings, for instance, green mowing and green sprinkling would be one heading. Enter separately all of your other major operations, including rough cutting, fairway mowing, etc., so each will be allotted a column.

Now if your entries are made daily, it is an easy matter to total from time to time and see how you are running against your budget. You will have this information if your Green chairman should want to know, and if he doesn't want to know, you should know anyway.

At the end of each month, every greenkeeper operating under this plan knows from his own notes how much he is over or under his budget to that date. It is hardly necessary to call your attention to the fact that upkeep items are totalled once each month.

GREENKEEPER KNOWS DAILY WHERE HE STANDS

*M*Y experience has been, operating under this system for two years, that where I used to have to wait until near the end of the succeeding month to

find out from the accountant what I had spent, I now know daily, weekly, and the first of each month exactly where I stand. At the end of the year, the different items in each group are pulled off and compiled on one sheet, and the total yearly operations submitted to the Green committee chairman.

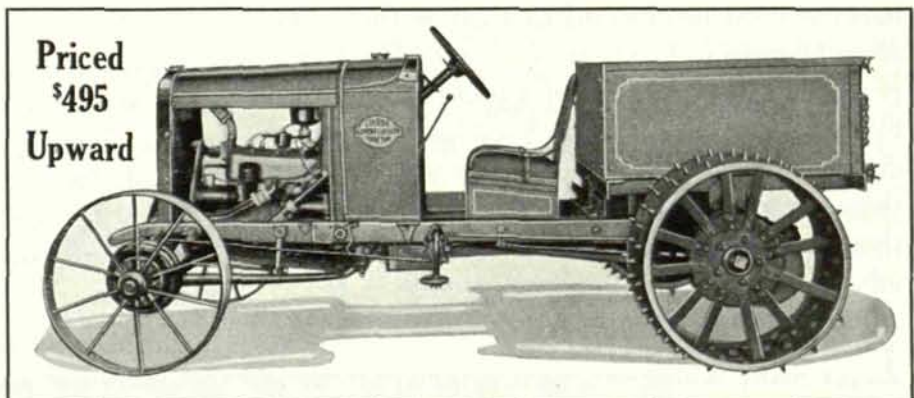
I believe that four years ago if anybody had put this cost-keeping budgeting proposition up to me as an absolute requirement in connection with my work, I would have been greatly worried. I would have feared the accounting part of the task and questioned as to whether or not I was capable of handling it to the satisfaction of myself and my employers.

Today, after two years' experience, I want to say to you in all sincerity that the cost-keeping or record-making or whatever you want to call it, has not been in any sense a burden on me, and I hope never again to have to operate a golf course without my own figures to tell me constantly what I am doing, and enable me to control costs and expenditures. Thank you.

The **NEW STAUDE** General Utility **TRACTOR**  
with its Proven **SILENT Drive**

- Light Weight!**
- Powerful!**
- Speedy!**
- Quiet!**
- Economical!**

Manufactured Continuously Since 1916 and Sold on a Money-Back Guarantee.



Priced  
\$495  
Upward

**Does All The Work of The Golf Course**

Pulls mowers, rollers, plows, discs, sprayers and hauls dirt. The world's greatest tractor value. Buy through your local Ford dealer, golf supply house or direct from us.

... Write for Full Information ...

**E. G. STAUDE MAK-A-TRACTOR CO.**

2630 University Avenue, St. Paul, Minn.



Tractor Wheels May be Taken Off and Pneumatic Tired Ford Wheels Put on in a Few Minutes.