

Here's an Easy System of Grounds Cost-Keeping

By T. H. RIGGS MILLER

DURING the last ten years, the author has been working out a cost-keeping system for both construction and maintenance of golf courses. Many and varied are the forms he has tried out. They have been changed time out of number, sometimes with too much detail, sometimes with too little, until he feels it is very nearly right. This feeling has developed into confidence during the past two years that it has been in use at the Richmond County Country club, Dongan Hills, N. Y.

IN MY article on the laws of management I mentioned that it was necessary to record the daily performance of each working unit, whether this unit be an individual workman or gang of workmen. This recording of performance of workmen is termed cost-keeping. Cost-keeping differs from bookkeeping in that bookkeeping treats of a process of recording commercial transactions for the purpose of showing debits and credits, the status of the business, and the profits derived from any given transaction.

Cost-keeping, as we treat it, is a process of recording the number of units of work and the number of units of materials entering into a given work, or the performance of an operation. The object of cost-keeping is primarily to show the efficiency in performance; for this reason, actual money disbursements need not be recorded. Bookkeeping was first devised and subsequently developed by merchants. Cost-keeping was developed by engineers. The merchant is a student of profits; the engineer is a student of costs. Although profits depend upon costs, there is a vast difference between the merchant and the engineer. Cost-keeping for manufacturers differs quite materially from cost-keeping system for construction and maintenance of golf courses, and naturally the maintenance cost is of the most interest to us at present.

It is really surprising what a club expects from the greenkeeper. His knowledge has to be almost universal. Not only is he supposed to know the art of green-keeping and the thousand and one ailments that turf is heir to, but he must be able to build roads, barns, fences, bridges. He is supposed to understand carpentry, brick-

laying, painting; be a tree doctor, horticulturist, landscape and golf architect and a constructor rolled into one. In spite of this, he is treated in most clubs with much less consideration than the professional or club manager, notwithstanding the amount of their business is directly governed by the condition of the course. The entire pleasure of playing rests on the shoulders of the greenkeeper.

Therefore, in order to impress this point more forcibly, it behooves the greenkeepers all over the country to belong to the national greenkeepers' association, and to establish local associations amongst themselves. In these local associations study clubs can be formed, regular monthly meetings can be held, and in this way they can fit themselves for the emergencies of their business and for the responsibilities that will have to be assumed if they want to get anywhere. If then the greenkeeper is found wanting, we are likely to pass through another period where untried theories have been foisted on us from outside. In this way only can we expect that the three departmental heads of a golf club will be on a parity.

One of the most important habits to start is that of analyzing ourselves, taking pride in recording work done, the time consumed in doing it, etc.; such records are of incalculable value in the future.

Cost-keeping is just a means to an end. The means is the daily report showing what each unit of the organization has accomplished. The end is the economizing of time and materials, as a result of study and analyzing the cost reports and special timing records of performance.

December 31st, 1927, completed two years of use at the Richmond County

		DATE _____														
NO.	NAME OF WORKINGMAN	GREENS				TEES				FAIRWAYS						
		POLE AND CUT CORNER CARRYERS MORNING WATER	FERTILIZING WORMING	SEEDING MENDING SPRINKLING BROWN PATCH	WEEDING	REMOVED DOLLS	CUT TEES	WATER	SAND TOWELS MARRIES	RENOVATION	CUT FAIRWAY	CUT ROUGH	WATER	FERTILIZING	RENOVATION	
HOUR DISTRIBUTION																
COST DISTRIBUTION																

This time-sheet receives the entries which form the heart of the entire system. a full week's record,

Country club of a system of maintenance cost-keeping, which has been found to give the desired results. The forms, which were devised by myself, enable the grounds superintendent to supply all the data necessary, with the minimum amount of effort. Our second year was much more interesting than the first, on account of the daily, weekly and monthly comparisons we can now make. For it is by comparisons that we know our competency; if we have saved time in doing certain operations, we can try to do better, or if we have taken longer, we know something is wrong, and calls for remedy.

Keep System Simplified

System will kill itself if there are too many details or complications. For instance, to give individual time cards to the men, as is done in factories, is impractical. First, because the average laborer can hardly write his own name, let alone give an account of his daily tasks; second, filling out cards requires too much detail and time of the greenkeeper. The only way to do it properly in this case is to hire a timekeeper; then, of course, any benefit that is derived will be eaten up by the extra cost. Even a daily sheet made out by the greenkeeper himself has its drawbacks.

After considering all these facts I decided that the best way was to give as many details as possible without splitting

hairs, in other words to make a system that any greenkeeper can master and keep without difficulty. As a matter of fact after two years it has been in use, I do not remember spending more than ten minutes a day on it; the bookkeeper does the rest and even he tells me it never takes him over an hour a week to keep things up-to-date.

Time Sheet Well Designed

There are five forms comprising the system. Figure 1 is a Time Sheet. It is made of one large sheet and three small sheets which fold like a book. The small pages, which cover only the center half of the large sheet, contain the same number of columns and the same headings as the center part of the large page, so that, by holding it like a book you have seven pages all identical representing the seven days of the week.

The first column on the large sheet, which projects past the small sheets, is for the numbers given the men. The second column, also on the large sheet, is for the name of the workingmen and is written only once a week. The next eight columns (which are the same on every page) are for operations done regularly on the greens. The next four columns are for operations on the tees; the next five for operations on the fairway, in which the rough is included; the next three for the bunkers; the next two work on the com-

WEATHER _____																										
BUNKERS			REPAIRS			CON'ET		MISCELLANEOUS					HOURS							AMOUNT						
CUT BUNKERS	RAKE	RENOVATION	COMPOST 1	COMPOST 2	TRACTORS	WATER SYSTEM	EQUIPMENT	GREENS	TEES	BUNKERS	CLUB GROUNDS	TENNIS COURTS	PARKING SPACE	PATH ROADS	HAULING	FRIDAY	SATURDAY	SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	TOTAL HOURS	RATE	AMOUNT	

Shorter sheets, hinged to cover the center half of this form, as shown below, allow with a page for each day. (Fig. 1)

post piles No. 1 and No. 2 in case there are two compost piles in different parts of the course. It is surprising to see the amount of labor that goes into this operation more especially if the compost is outside.

The next three columns are for time taken repairing tractors, water system and equipment. The next three columns are for re-building or new construction work on greens, tees and bunkers; the number

unclassified work.

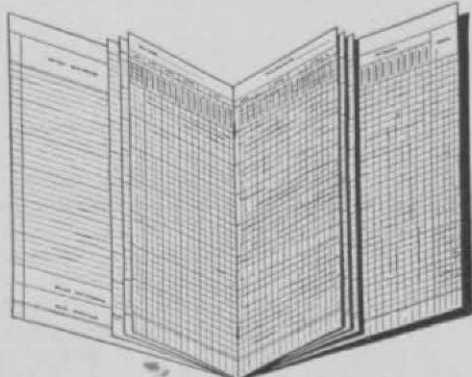
This form of time sheet has the advantage over daily sheets of having to write the men's names only once a week, and still have a record of every hour, every day that a man works, as well as where and what he worked at and the time he took to do it. It has the further advantage of compact form, and still have plenty of room on that part of the large sheet that projects to the right of the small sheets to summarize the total daily hours, weekly total, and rate, and amount of wages paid. When it is folded, we have the total wages for the week, with the greenkeeper's, bookkeeper's and chairman's O. K.'s all on one form.

We start our week on Friday and end it on Thursday. By handing this report to the bookkeeper each Friday morning, it allows him plenty of time to prepare the payroll for Saturday, on which day I have always made it a rule to pay workingmen.

By adding up any column, we get the total hours work on any given operation, and moreover by writing this total in the hour distribution line and multiplying it by the hourly rate that is paid, you get the cost of any and every operation done, for the day and date which is marked above.

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Three additional forms complete this cost-keeping system. They will be described in our next issue.



The center pages of the time-sheet are half as large as the cover.

of the hole on which the work is done is generally placed above it. The remainder are miscellaneous and blank columns for club grounds, tennis courts, and all other