

Keep Records and Know Where Budget Stands

By PARKER NOLL

Edgewood Valley Country Club, La Grange, Ill.

IT IS not an uncommon occurrence, in this day and age of golf course maintenance, to hear of operating deficits at the end of the year. There are various reasons why the outgo exceeds the income, but too often, if the facts might be known, insufficient attention has been paid to expenditures as they occur.

During the rush of opening the golf

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Fairway mowers

Pump house and water system

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DYNAMITE

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MISCELLANEOUS EXPENSE

Columns are on facing pages with the total amount of each voucher in the outside righthand column. Every five vouchers are added in the right hand column, so Noll knows at a glance how his costs are on the date the record is consulted.

SCOTT'S SEED SCOTT'S SEED SCOTT'S SEED SCOTT'S SEED SCOTT'S SEED

When the clarion call of spring and golf brings forth the question of course condition you will hear this name repeated persistently — emphatically — approvingly. Greens chairmen who have progressed from experiment to experience, know too well that a careless selection of seed for spring planting often exacts a penalty that remains as open evidence of a glaring misjudgment. The sporting chance may have its fling in the game of golf itself, but to encourage it in the business of seed selection is to invite disaster.

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course and removing all signs of winter there have been endless jobs to do. From July to September the character of the work changes to watering and fighting grass diseases, in addition to other items of general maintenance. At this time the green chairman often finds that there is little money with which to do the fall work he had planned and a large portion of that important work has to be postponed for another year. Or he may find that his budget had been entirely spent and it becomes necessary to ask the board of directors for more money with which to carry on, which sometimes means an assessment.

A simple and comprehensive system of accounting for green committee expenditures has been tabulated for our club's use. It is divided into the important headings of labor, new equipment, repairs, material and supplies, and capital expenditures. The headings, repairs and material and supplies, have been divided further to show their respective sub-headings. The item of labor may be also divided into its several parts for further analysis. New equipment items may be described in the left-hand column provided for that purpose, making one figure column sufficient. Capital expenditures should be estimated at the

time they occur and will then be authentic information for later use.

The amount of the budget allowance for each item is placed with its heading. As expenditures are made, either the check or voucher is recorded in the column provided for that purpose at the left side of the page, together with its number and date. The amount of the check or voucher is entered in its respective column, or columns if the bill covers items of different descriptions. After every five vouchers have been recorded, a total is taken and entered in each column. As the season progresses, these totals are easily compared to the budget allowance and the budget condition ascertained on a moment's inspection.

As a consequence, the great item of labor is under constant control. The green committee may immediately change its policies if finances demand, thereby spending the club's money to the best advantage; financial meetings of green committees become unnecessary; reports for annual meetings are easily obtained, and a simple record of the green committee's activities over a period of years is contained in one bound volume, a thing of inestimable worth to future committees.



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