## Keeping Check on Course Costs by Proved System

By T. H. RIGGS MILLER

MR. MILLER continues the explanation of his successful system which was begun in April GOLFDOM. The article has aroused wide comment. Some say it's too much bookkeeping, but they all agree it is one of the most practical cost keeping systems ever set up as a workable ideal for the metropolitan district clubs, and full of help for the smaller clubs.

The following is a notice I have posted in the barn. It is written in English and Italian and is self-explanatory.

## Notice

Every man employed by this Club is part of the organization and is covered by LIABILITY INSURANCE which is paid for by the Club. It is only by each one taking interest in his work and his willingness to help, that things will be done well.

It is the duty of every employee to report immediately, any damage or breakage to machinery or equipment, or anything wrong with the Greens, Tees, Fairways or Rough. Make this report to the -, or to the Superintendent, Mr. ---

The working week consists of fifty-one (51) hours, 9 hours on Monday, Tuesday, Wednesday, Thursday, and Friday,

starting at 7 a. m. until 12:00 noon, and from 12:30 p. m. until 4:30 p. m. On Saturday, the working day is 6 hours, which starts at 6 a. m. and finishes at 12:00 noon.

Pay is 54c an hour or a total of \$27.54 for 51 hours. Time lost away from work will be deducted at the same rate.

Overtime on weekdays will be paid at the rate of 54c an hour. The men who work on Sunday will begin at 6 a. m. and finish at 10 a. m. for which they will receive double time, \$4.32.

> Signed -Superintendent.

There are two exceptions to the above rate: One, the foreman, whom I pay a straight salary; the other, the mechanic whom I pay extra. For instance, instead of altering the rate I pay him extra hours. That is to say he gets 56 hours pay for

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Fig. 2-Order form is made out in triplicate.

## RICHMOND COUNTY COUNTRY CLUB DONGAN HILLS, S. I., N. Y.

SUMMARY

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CLUB SHOUNDS

POFESSIONAL **SPEEDINGSPER** FOREMAN CADDIS MASTER 51 hours work. This is done by marking him 10 hours instead of screens on our compost pile, we 9 for five days a week. This makes a weekly total of \$30.24. provided always that full time is put in.

As we pay the same rate for overtime, the total number of hours are entered. For instance, a man works 3 hours cutting greens, 2 hours cutting tees, 4 hours raking bunkers. and 3 hours watering, which equals 12 hours. It is entered as 12 hours. In division of time, half hours are the smallest fractions we use. Inasmuch as the men work for less than the prevailing wages in the district, it is only when a man stays away that he loses time.

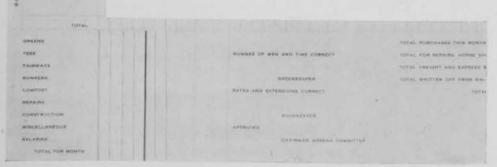
## Younger Men Are Faster Workers

greens apiece. age, who walk faster, we have quired; therefore no accurate ing a compost shed 30x70 feet approximate it. The Time Sheet

and using two different types of have cut the cost of preparing compost 75% i. e., only 25% of the cost of last year.

It must be borne in mind that conditions differ vastly on each course and the aim of the greenkeeper should be to lower his own time, irrespective of whether this be more or less than some other course.

Comparisons of costs of one course with another are hard to make, because so many different phases have to be taken into account. Such questions as the following must be considered. Was the course constructed properly? Is it an old or new course? The number of bunkers and their size? What are the areas of the greens, tees and Some results worth mention- fairways, and how often have ing come to mind. We have 6 they to be cut? Are there any men who pole and cut greens, 3 water holes? Do streams run The average through the course? Is the time last year was 31/2 hours for course level or hilly, or wooded? this operation. By substituting What type of irrigation system for more elderly workers, young is installed? Each course varies men between 25 and 35 years of in the degree of refinements renow reduced the time to 21/2 basis for comparison of upkeep hours to cut 3 greens. By build- costs can be made, we can only



Monthly summary made out by bookkeeper from

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(Fig. 1) is the backbone of the system; for this reason it had to be explained in detail.

Figure 2 is the Order Form. A purchase order is issued for everything we buy. It is made up of three separate sheets. The first one goes to the seller, and has the terms of purchase, full shipping directions, etc. The second page goes to the bookkeeper, who follows up the order if necessary. When the article specified on the order is received and O. K'd, the form is attached to the bill, giving a full history of the transaction. The third sheet is for the greenkeeper's own record.

Figure 3 is the Stock Sheet, which is filed alphabetically in a loose leaf cover. It acts as an inventory, and gives the history of all machinery, implements and tools, seeds, fertilizer, etc. One of these sheets is made out for every tractor, machine, and implement. It gives the date ordered, the order number, from whom it was purchased, quantity, cost, freight, date received, etc. The lower half gives the date when the article was used, and where. This applies to fertilizer, worm eradicator, bunker sand, etc., and where and when any implement or tool was broken or lost.

One of the cards is made out for every type of shovel, rake, or mower, not, however, for each individual article. At the end of the year this is of great value in taking stock, and to show graphically where the club's money was spent. All entries on these sheets are made by the bookkeeper and in order for him to receive this information apart from the or-

der book, we have the Greenkeeper's Daily Report, (Figure 4).

The greenkeeper makes this up daily and hands it to the bookkeeper the following morning. A greenkeeper can keep the time for 10 to 20 men in ten minutes daily;



Fig. 4. Greenkeeper's Daily Report

another five minutes is needed for his daily report. On Friday he can sum up the payroll or leave it to the bookkeeper. With five minutes a day the bookkeeper can

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Fig. 3. Stock sheet (top and bottom sections only are shown) which acts as inventory

transfer to the proper place all the information given him by the greenkeeper, either from his daily reports or order book, or both.

The bookkeeper's biggest job is the summing up of the vertical columns of the time sheet and transferring them to a Monthly Summary, (Figure 5). This sheet is not only a summary of hours and costs of different operations on the course, but it also gives salaries of employes chargeable to golf. It gives the total purchases, repairs, freight and express charges, and a monthly write off of any materials on hand January 1. It gives total wages for month. total for last month and total to date. In other words, on the 10th of each month, the actual cost of the golf course to date is known. As will be seen the bulk of the work falls on the bookkeeper.

This is a contribution from one greenkeeper to other greenkeepers to help them get away from the antiquated method of "so many hours equals so much wages." If greenkeepers have the spending of the major portion of the club's income, it is only expected that the club, through its green-committee, has every right to know how and when its money was spent and to demand if necessary an accounting of it.

It is very necessary that the greenkeeper protect himself against certain emergencies that may arise. Very often the greencommittee orders the greenkeeper to do some very costly work, without providing extra funds. For this reason at the end of the year the cost of upkeep has been exceptional. If, then, the greenkeeper is questioned as to the unusual expenditure, he will be at a loss to explain unless he has made an accurate accounting of the money spent. Therefore, it is plain that some method of cost-keeping must be provided.

Without doubt the green-committee of every club will eventually inaugurate a cost system of their own. The greenkeeper who of his own volition introduces a cost-keeping system will forestall any move in this direction and thus gain credit from the members of the club for doing so. On the other hand, the greenkeeper who through one excuse or another fails to provide some method of cost-keeping, will have a very stormy path to travel at the end of every fiscal year of the club. Moreover, he will have no basis on which to calculate his budget for the succeeding year.



This display board at an English course shows some examples of unreplaced divots. It reduced a careless practice

GOLFDOM has been asked what danger of poisoning there is due to use of arsenate of lead on a golf course. Mr. Leach replies: "I would not fear arsenate of lead in an open wound although it is not advisable to subject a cut or a wound to the chemical. Arsenate is not a nerve poison like cyanide; hence the injury, if any, would be local—that is, confined to the wound.

"Around Philadelphia, all arsenated courses put up little signs here and there indicating that the course is arsenated and warning against licking the ball, etc. There never has been any difficulty in this respect around Philadelphia."