

short cut system of correct cost finding

FOR AVERAGE GOLF CLUB

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THE greatest need in cost analysis for golf courses is a simple system which the average greenkeeper can use, and from which he can benefit.

All over the country men with training along bookkeeping lines are evolving systems which are all right for bookkeepers, but too complicated for greenkeepers. The cost analysis work must too often be done in a few spare moments, and complicated systems require too much time.

Several years ago I desired some system to use for golf course expenditures analysis, a system easy to operate, simple, and yet a system which would give me any
information I desired about costs of the golf course work. I made a study of systems in use by park departments all over the country, and from these I worked out
a golf course system for myself. This has worked well with me, and with several
others who have since used it, and I am outlining it here for the benefit of any

y others who may care to use it.

The only form card is a monthly card, such as shown herewith. On this can be figured costs of labor, material, hours used for tractor, truck, etc., and any notes which may be desired can be written on the back. One of these cards is used for each item of the work done. I am showing here one of these cards, made out as for Maintenance of Fairways, Mowing. Much of this system will be evident from a study of this card.

All work done is divided into *items*, which are simply various parts of the work; hence, there must be items to cover every phase of the work done. For each item a cost card is kept monthly, if there is any expenditure under that item during the month. All expenditure must be charged to some item. Work under new construction and work under maintenance must be kept separately. Thus, if a tee is rebuilt, or a new one built, or any new work done, separate cards must be kept to cover each piece of work, and the costs of this new work will be known, and not charged to maintenance as is often done.

Items used must be chosen with due regard to the amount of time one has for this work. The work may be divided broadly, as into greens, tees, fairways, rough, traps, etc., or these various items may be sub-divided into smaller items, and cost cards kept for each. For example, a card can be kept to cover all work done on Maintenance of Greens, or this can be sub-divided into Greens, moving; Greens, top-dressing; Greens, watering; etc., and separate cards kept for each. Similarly other items may be sub-divided as wished.

Other litems necessary on most courses would include tools, tractor repairs, compost piles, turf nursery, practice green, roads and walks and others adapted to the work done. On most courses the greenkeeper and his men look after the clubhouse grounds, the tennis courts, and other game areas. Items covering such work must be included. To repeat, *all* work done must come under some item.

After dividing the work into desired items, and having a monthly cost card for each, the work is jotted down daily on daily sheets, and posted from these on the monthly cards. I have found it unnecessary to use printed daily cost cards, and merely use an ordinary block of paper. 4" by 6" and daily write on this work done under various items with hours kept to nearest half hour. From these records the day's work can be easily posted on the monthly cards. The total hours under each item for each rate of wages are posted in the spaces allowed on the card. At the end of the month, the total hours are found, multiplied by rate of wages, these added, and labor cost for item found.

I note amount of material expenditures in column marked "Materials," and list all materials on back of card, with cost of each. Notes concerning that item I also write on the back of the card. This listing of materials with their costs, and notes as made on these cards serve as very valuable aids if it is desired to make out a yearly report or make out a budget.

The number of hours which the truck or the tractor is used may be ascertained by keeping the number of hours daily under the various items, and posting these hours under their headings. Hours for other equipment or horse labor may be found by using spaces provided on cards, marked "X" on card appended.

After the monthly cards are figured, a complete monthly report can easily be made. Copies of the monthly reports and all cost cards should be filed by the greenkeeper for future use. A monthly report can very properly contain total costs for month and to date for labor, materials, and totals; a detailed summary of costs for the various items for labor and materials, by month and to date; and a second sheet at least of notes concerning the work done during the month.

At the end of the year, a report for year with detailed lists of costs for labor and materials, and comparisons with other « years can be easily worked out from the cost cards and monthly reports. Several, pages of notes, giving "high points" of year's work will be of interest to the " green-committee.

Anyone reading this might well inquire, "How much time does all this require?" This, of course, varies as to how much to the items are subdivided, but it should not take more than 10 or 15 minutes daily, and possibly four or five hours at the end of the month to figure out costs for month and to make out a report. As for keeping the time, the foremen can usually be a taught to assist.

For figuring these osts for use, and for a basis of comparing n, there must be a unit for each item. Then the cost per 4



unit can be found and we have some thing tangible. Then if you compare the costs per units on your course yearly with the costs for same units for the" preceding years, you are comparing fairly? . But do not be unjust and compare unit . costs between courses, unless you ? study all of the facwhich detertors mine the costs. But before we go too far along this line, let's stop, for this comparison finally leads to standardization. 4 that's another story, 1

