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Golfdom

THE BUSINESS JOURNAL OF GOLF

APRIL, 1929

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 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, mowing; Greens, top-dressing; Greens, watering;* etc., and separate cards kept for each. Similarly other items may be sub-divided as wished.

Other items necessary on most courses would include tools, tractor repairs, compost piles, turf nursery, practice green,

