

WESTCHESTER GREENKEEPERS WORK OUT cost system forms ALLOWING FLEXIBLE OPERATION

BASED on the best features of many greenkeeping cost-systems used in the past, the Greenkeepers Association of Westchester County, New York, has just published a set of forms that appear to be the essence of simplicity to operate.

There are only three forms used in the system, a daily workman's report, a weekly summary of operations, and a monthly report. Totals are carried forward from one monthly report to the next, so that at the end of the year a detailed summary of operating costs is available at a glance.

An examination of the mechanics of the system indicates that not over ten minutes daily should amply cover the time needed to make the daily entries from the workmen's slips to the weekly form. A half hour's additional clerical work at the end of the week will complete the weekly form, and the figures appearing thereon can be transferred to the monthly statement from the weekly report in an hour or less.

One important feature of this cost-system is its flexibility. The club can instruct its greenkeeper to report on as few or as many divisions of the work as it sees fit. All work around greens can be

handled as one item, or such subordinate items as mowing, poling, top-dressing and the like can be entered as separate items.

The Daily Form.

The daily form is filled out by the workman. It requires, besides name and date, only a check mark at the left of the operation and the insertion of the number of hours worked at the right. This daily form is the basis of the whole system and each of the larger forms has the same operations listed in the same sequence. The absolutely simple daily form and its use plays the most important part in the whole system; in fact, the daily operation cost form is most fundamental in any cost system, whether it be on mouse traps or automobiles. Without the data furnished by the daily form you have guess work.

The Weekly Form.

On the weekly sheet each workman's daily operations are entered, using the top line of each name section which is ruled into seven horizontal lines, for the first day of the payroll week. The total hours for the day for that man are cross-footed and entered in the proper days "total

WESTCHESTER GREENKEEPERS ASSOCIATION														Form No. _____	
WEEKLY PAYROLL AND COURSE MAINTENANCE DISTRIBUTION WEEK ENDING _____ TO _____															
NAME OF WORKMAN	GREENS	TREE	FAIRWAYS	ROADS	EMERGENCY	MISCELLANEOUS	REPAIRS	CONSTRUCTION	NEW CONSTRUCTION	MODEL GOLF COURSE	AMOUNT				
	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Planting Pruning Watering Fertilizing Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	Top Dressing Mowing Poling Raking Sodding Planting Watering Fertilizing Weeding Other	
DISTRIBUTION OF HOURS															
DISTRIBUTION OF DOLLARS															
Signature of Club and Time Officer _____														TOTAL \$ _____	
Name and Position of Greenkeeper _____														TOTAL \$ _____	
Approved _____														TOTAL \$ _____	

The Weekly Form. Large enough to accommodate entries on a force of 14 workmen.

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hours" column. Following these entries through the week, the weekly cost of the various operations by footings are found.

Basic operating payroll expense is given by the total at the right and with the week's proportionate salaries of the professional, greenkeeper, etc., added (these are usually paid by the month), the total operating expense is obtained.

Several irregularities regarding a few of the column headings should be pointed out:

WORKMAN'S DAILY TIME TICKET			
Name _____		Date _____	
OPERATION	HRS.	OPERATION	HRS.
GREENS		BUNKERS	
<input type="checkbox"/> Cut and Pile		<input type="checkbox"/> Cut	
<input type="checkbox"/> Cut Banks and Approaches		<input type="checkbox"/> Rake	
<input type="checkbox"/> Water		<input type="checkbox"/> Renovation	
<input type="checkbox"/> Fertilizing and Worming		Compost	
<input type="checkbox"/> Seeding		<input type="checkbox"/> No. 1	
<input type="checkbox"/> Top Dressing		<input type="checkbox"/> No. 2	
<input type="checkbox"/> Spraying Brown Patch		MISCELLANEOUS	
<input type="checkbox"/> Weeding		<input type="checkbox"/> Club Grounds	
<input type="checkbox"/> Changing Cups		<input type="checkbox"/> Tennis Courts	
		<input type="checkbox"/> Parking Space Paths, Roads	
		<input type="checkbox"/> Nursery	
		<input type="checkbox"/> Hauling	
		<input type="checkbox"/>	
TEES		REPAIRS	
<input type="checkbox"/> Cut		<input type="checkbox"/> Tractors	
<input type="checkbox"/> Water		<input type="checkbox"/> Water System	
<input type="checkbox"/> Sand, Towels and Markers		<input type="checkbox"/> Equipment	
<input type="checkbox"/> Renovation including Seeding and Top Dressing		<input type="checkbox"/> Paint	
		<input type="checkbox"/>	
FAIRWAYS		CONSTRUCTION (Rebuild, Repair)	
<input type="checkbox"/> Cut Fairways		<input type="checkbox"/> Tees	
<input type="checkbox"/> Cut Rough		<input type="checkbox"/> Fairways	
<input type="checkbox"/> Water		<input type="checkbox"/> Bunkers	
<input type="checkbox"/> Fertilizing		<input type="checkbox"/> Greens	
<input type="checkbox"/> Renovation including Seeding and Top Dressing		NEW CONSTR'N	
<input type="checkbox"/>		<input type="checkbox"/> Tees	
		<input type="checkbox"/> Fairways	
		<input type="checkbox"/> Bunkers	
		<input type="checkbox"/> Greens	
		<input type="checkbox"/>	
OK'd by _____		Total Hours _____	
<small>GREENS KEEPER</small>		Rate _____	

The Daily Form. This slip is filled out by the workman and turned in each night

(1) *The Construction Account* is intended for construction work planned and included in the year's budget.

(2) *The New Construction Account* takes all entries on work contemplated af-

ter the making up of the budget. This account therefore, so far as the budget is concerned, is deductible and is so shown on the monthly summary.

(3) *The Weather Columns* seem unimportant for reports of this character but it is to be remembered that lack of rain is explanatory of large water bills and light cutting costs, and excessive rainfall reverses the ratio of costs of these operations.

(4) *Miscellaneous*: Generally considered outside of green-maintenance expense, miscellaneous items have been made deductible on the monthly summary so far as the budget is concerned. Some clubs have a separate budget for operations embraced in this caption, while others include them in the green budget.

The Monthly Form.

The monthly form is simply a recapitulation of the weekly form. To it has been added a summary which, as printed on the forms, may or may not be used, as desired.

Some clubs operate without a budget. Other clubs wish to know a weekly operation cost *inclusive* of overhead. Materials may be drawn by requisition and charged during the month used through the use of a perpetual inventory. Still other clubs charge materials to green expense for the month billed. With these and more differences in mind, the monthly summary has been left somewhat flexible with blank lines to be used as required.

Printed forms for installation of this system are obtainable from the John H. Vestal Co., Chicago, Printers.

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