

"Balance Sheet" for Course Rates Results of Work

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With pardonable pride GOLFDOM announces the publication of a series of notable articles by Professor Dickinson of Massachusetts Agricultural College, on sound methods in modern greenkeeping. Professor Dickinson's qualifications as a scientist and his practical contributions to the advancement of greenkeepers and to the betterment of course maintenance methods identify him as an eminent authority.

Part of this series is intended for publication in Professor Dickinson's forthcoming book on golf course maintenance.

THE real balance sheet of a golf course has never been given proper consideration, if even thought about by many clubs. Such a fact is very unfortunate, for it has kept the greenkeeper at a much lower standard than is commensurate with the requirements of his position.

Too much stress is being placed upon the immediate cost outlay and how to lower it. Standardization of cost systems, the publishing of costs for the purpose of showing how little is spent, and comparing one greenkeeper's expenditures with another's is not only unwise but dangerous.

Cost systems should not be standardized because the items that make up the costs are not and cannot be standardized. Furthermore, no two committee-men or greenkeepers will interpret costs the same. A series of indefinites do not make a definite.

Publishing club expenditures cause unrest in the green-committees and unjust criticism of the greenkeeper because there is bound to be comparison of costs. The factors covering costs in golf course maintenance are very variable. Variables may be compared by interpretation, but by no other means. One not entirely familiar with all conditions cannot correctly interpret any variable.

Course Condition Is Base

The real balance sheet has been neglected because the real "factory" product of the golf course is overlooked. The nearest approach to getting to the real balance sheet are the statements that the

course is better or worse than last year. Such statements are made from memory of the course's condition last year and usually with no real study of the course. They express opinions but have no facts to substantiate them.

The factory product of a golf course is playing conditions that give pleasure and recreation to the golfers, and the general physical condition of the course determine the quality of the product.

As in the commercial world, each factory (golf course) has its own brand and standard of product. It has its cash receipts (dues and green-fees), its stockholders, and its factory (the golf course). Except in the case of municipal or "pay as you play" clubs the product of this factory is not money. There is obviously some sort of a product or there would not be more golf courses constructed each year. There is also obviously a profit for the investor in the game of golf (the player), otherwise there would not be the very large increase in the number of persons investing their time and money in the game. The profit to the investor is very well known and acknowledged: better health, exercise, enjoyment, etc.

The discussion thus far has been mainly on the output of the factory, but any business man realizes that both output and the quality of the product are dependent upon the personnel of the management and the physical condition of the plant. Also any business takes an inventory annually or semi-annually of the physical assets, and if the physical assets are in-

creasing the profits of the factory are usually also increasing. The greenkeeper is the manager of the factory and he should inventory his plant semi-annually.

Such an inventory should not be an inventory of equipment and materials on hand, but should be an inventory of the physical condition of the course. Inventories should be taken during the same calendar week each year, and probably the week of April 1 and the week of October 1 are the most practical weeks for each inventory. They should be taken by the greenkeeper himself.

Inventory Terse and True

Each inventory should be taken without reference to the preceding inventory to assure correctness. It should state the facts as observed, and should be as terse as possible. These two points in taking the inventory of the course should not be overlooked.

After an inventory has been taken it should be compared with the inventory of the last corresponding six months' period and a balance sheet struck off. It is not advisable to take an inventory more frequently than at six months' intervals because in turf work *real* results seldom take place in a shorter time, and if they should the inventory would find the effect anyway.

The greenkeeper's final balance sheet contains only a few items. They are comprehensive and therefore must be correct when recorded. Each item is only for the period since the last inventory, no item being cumulative.

The items are (1) cash expended, divided into maintenance and permanent improvement, (2) increase or decrease in playing membership, (3) increase or decrease in the number of rounds of golf played, (4) comments and contentment of the players, (5) permanent improvements, (6) comments of visiting players and the increase or decrease in number of visitors, (7) general physical condition of the course as compared with condition at time of previous corresponding inventory period.

The entries for items 1, 2 and 5 are easily correctly obtained. Item number 3 is known where a count of the players is made. It can be quite accurately estimated if average counts are made at frequent intervals. Items 4 and 6 to be of value should be an accumulation of comments made over the entire six months' period. Item number 7 is the final result of the inventory of the course.

Typical Balance Sheet

How a balance sheet might look:

Item	Debit	Credit
1. Cash expended—		
Maintenance ...		\$20,000.00
Improvements ..		1,000.00
2. Playing membership. (Increase).	20	
3. Number of rounds played. (Increase)	450	
4. Comments of players	70% favorable	30% unfavorable
5. Permanent improvements	\$1,000.00	
6. Comments of visitors	85% favorable	15% unfavorable
7. General physical condition of the course	\$20,000 and 8%+	
	Debit	Credit
Balance.		
1. Playing membership		20
2. Number of rounds.		450
3. Comments (both) ..		100%
4. Physical improvement		8%

The above can be considered as a most satisfactory balance. Items 1, 2 and 3 usually show favorably when item 4 is positive.

Item 4 is the greenkeeper's check on himself, but it must be remembered that the nearer the state of perfection a course is in the percentage of improvement will be lower. However, the maintenance standard is higher by each improvement and each per cent of improvement increases in value.

Inventory of the Course

The inventory of each hole should start at the tee and continue through the fairgreen, rough and putting green. The tees, fairgreen and putting green are best handled if divided into quarters, and the rough may be classified as foretee, right and left sides, and rear green. All hazards pertaining to the hole should be grouped under one item.

Do not forget that the object of the inventory is to obtain a complete record of the physical condition of the course as it really is. Records may be taken in any manner, but the items should not change with each inventory, for if they do very little value can be given to the compari-

son. The following items are offered as suggestions:

Inventory of Hole Number 1

Length..... Date.....

Tee Front

Grass	Grass
Weeds	Weeds
Surface	Surface
Edges and banks...	Edges and banks....

Same items for each quarter.

Rough

Front of tee. Grass
Weeds
Other growth.....

Same items for right side, left side and rear of grass.

Balance Sheet for the Hole
(After comparison with last inventory)

Item	Proportionate Value	Debit	Credit
Tee 10% better.	1.5 =	15 points	
Rough 20% worse	1.5 =		30 points
Fairgreen 8% better	2.5 =	20 points	
Hazards 20% worse5 =		10 points
Greens 5% better	4.0 =	20 points	
		55	40

The hole has improved 15 points.
How a balance sheet for a nine-hole course might look:

Physical Condition

Hole	Tee %	Rough %	Fairgreen %	Hazards %	Greens %
1.....	+10	+ 5	± 0	± 0	± 0
2.....	-20	+ 5	± 0	± 0	± 1
3.....	- 5	+ 5	- 5	± 0	- 5
4.....	+10	-10	- 5	± 0	+10
5.....	+ 5	-10	-10	- 5	- 2
6.....	+20	+20	± 0	+ 5	+ 5
7.....	- 5	- 5	- 5	- 5	- 5
8.....	+40	+ 5	+10	+ 5	+10
9.....	-15	-10	- 5	-10	-10
	+40	+ 5	-20	-10	+ 4
Valuation for importance of area.....	+50	+7.5	-50	- .5	+16 = +23

Hazards

Sand traps. Edges
Sand
Slopes

Same for grass traps and mounds.

Brooks and pools. Banks
Bottom
Obstructions
Surface

Putting Green

Rear

Grass. Varieties ...	Grass. Varieties ...
Health	Health
Texture	Texture
Weeds. Varieties ...	Weeds. Varieties ...
Quantity	Quantity ...
Surface	Surface
Physical condition..	Physical condition..
Disease marks.....	Disease marks.....

Same items for each quarter.

It can be arbitrarily stated that due to the great improvement in the tees and a slight improvement in the rough and greens the course is 23% better than at the time of the previous corresponding season's inventory.

GOLFDOM warmly welcomes letters from greenkeepers, professionals, managers and club officials on their problems and achievements.

If you are doing something to promote better operation of golf clubs pass the details along to GOLFDOM'S thoughtful readers.