

How Books Should Be Set Up To Show True Greens Cost

By E. H. DOTY
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MAINTEINING the golf course is the job of the greenkeeper. Writing the history of the costs of that maintenance is the job of the bookkeeper.

The interest the greenkeeper has in the bookkeeper's job centers entirely in the result of the writing of that history. The result of the work of the bookkeeper in this particular depends upon the knowledge, the experience and the desire of this bookkeeper.

The one who keeps the books showing the history of the maintenance of a given golf course, should not only have knowledge of accounting but also somewhat of greenkeeping. Such a one should have experience as a golf player as well as an accountant.

Detach Greenkeeper's Operations

He ought to want to show the final results as to costs of maintenance so that the efforts of the greenkeeper, be they good or bad, shall be unconfused with any other operation of the organization.

There are so many things bought for a country club, and used in its various departments, that some knowledge of greenkeeping on the part of the bookkeeper is essential for the proper inclusion and exclusion of charges sought to be assigned to greenkeeping.

I have in mind a very competent bookkeeper; so competent was he that he had invented many forms for quick and certain bookkeeping methods. He knew all about

CLEVELAND'S golf club figure wizard explains here to many greenkeepers how they are being "framed" by improper accounting methods. From experience as treasurer of Westwood and as an official of the Cleveland District G. A., Doty shows what the greenkeeper who doesn't know something about course cost accounting is up against.

It is our opinion that the eminent statistician and analyst minimizes the differences in course architecture as a maintenance cost factor too much in his reference; "A golf course, however, is a golf course." We'll ride with him to the limit on the rest.—Editor.

debts and credits and he could show you in half a minute just what the balance, if any, was in any fund or the sum total that he had charged up against the various activities of the organization. The trouble with his accounts was not that they were inaccurate, or that they would not balance, but that the figures which he gave as the cost of maintaining the course could not be depended upon because of his own ignorance of what ought to be included. He was not a golf player but just a bookkeeper who knew what debit and credit meant, but

not whether the cost of trophies should be charged to the golf course or to something else. The result was utter confusion when attempting to use the result of his year's efforts.

Bookkeeping can be just as intricate as one wants to make it; but I have noticed that the more intricate it is the less the greenkeeper can know about the accounts.

Of course greenkeepers are not at all interested in the general bookkeeping scheme of their clubs. What they want to know is exactly what it costs to keep their own courses in proper shape for their members to play golf upon any time they desire. They are interested that only those things that are necessary to that end are included. They are not interested in charges for depreciation nor any allocation for general expenses nor anything else for which they are not entirely re-

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sponsible. Depreciation charges are proper enough in a club's bookkeeping scheme, but that is no reason for carrying them into the public exhibit of maintenance costs.

By confining maintenance costs to those "out of pocket costs," all of which the greenkeeper is directly responsible for, relegating whatever other entries that may be necessary to the general bookkeeping plan, simplifies the task and makes comparisons with other efforts along the same line easy and therefore more certain and altogether more illuminating.

What Is Greenkeeper's Job?

My own plan starts with a definition. I attempt to set forth exactly what the task of the greenkeeper is. I define the maintenance of a golf course as *the work necessary to keep a given course in proper condition to play the game of golf according to the rules of the U. S. G. A.*

That sounds simple enough and one would naturally think that nothing else could be done by anybody, and yet I will venture to say that the bookkeepers of a large number of country clubs mix into the costs of maintenance accounts, many things that ought not to be there and with which the greenkeeper has nothing to do. These costs will run from \$100 to \$300 per

hole per year. In other words, a greenkeeper with these extra costs loaded into his figures will find his costs per hole set down as that much more than they should be. When his efforts thus set forth are compared with the results of the work of a greenkeeper whose accounts do not include these costs, such a comparison means nothing.

For instance, there is the printing of score cards. Score cards are not necessary for the playing of golf. Score cards are not ordered nor their use controlled by the greenkeeper. Their cost should not be included in the cost of course maintenance. The cost of a caddie-master, of a golf professional, of trophies, of ice and towels at the tees—all of these are desired by members and most clubs have them, but in no standardized fashion; and whether they are standardized or not they have nothing to do with maintaining the course, the job that the greenkeeper is charged with.

Maintenance Set-up

In my accounts and in such statistical work as I have attempted in the Cleveland district, I have used the following set-up for course maintenance:

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- Fertilizer and seed*
- Flags*
- Gasoline and oil*
- Green section dues*
- Hardware*
- Lumber*
- Miscellaneous*
- Motor and machine repairs*
- Paint*
- Payroll*
- Postage*
- Printing and stationery*
- Sand*
- Teaming*
- Telephone and telegram*
- Tile*
- Top soil.*

There might easily be some slight modification of this list; I have made some changes from time to time; once we had a line for barn costs and for horseshoeing, now we don't. But list as given above is what I am using now. If anything should arise that includes any proper cost for course maintenance, I would add that item. In this list there is no item that we do not use some time during the year.

When we get through and add up the figures we have what it has cost our club to maintain our course so that golf may be played upon it at any time during the season according to the rules of the game.

Secondary List

This leaves quite a list of things that cost the club money, which seem to have more or less to do with the play of golf.

These services and goods I group together under the title of "green-service." Green service therefore includes all accounts of costs of goods and services that are desired by the members for the play of golf, but which are not absolutely necessary therefor. In my accounts the items under green service are as follows:

- Association dues*
- Ball washers*
- Caddie house repairs*
- Electric light and power*
- Ice*
- Laundry*
- Miscellaneous*
- Payroll*
- Postage*
- Printing and stationery*
- Repairs*
- Trophies.*

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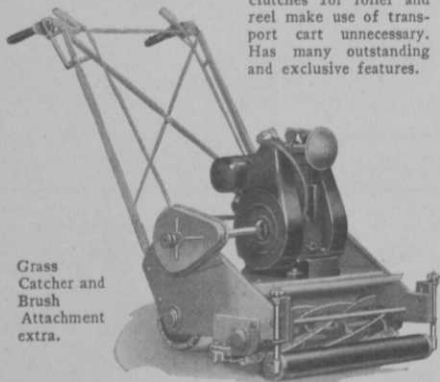
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do with, and especially my own club, the inclusion of green-service costs in the cost of maintenance would increase maintenance costs from \$250 to \$350 per hole.

Services Beyond Control

It must be remembered that the costs for green-service may be anything that a careful or wild-eyed committee wants to make them. Tournaments may be expensively run or inexpensively run; or they may be omitted; or they may be paid for out of private pockets. Other service costs will vary greatly; high or low priced professionals; good or bad caddie masters; ice water or no ice water; and so on

A golf course, however, is a golf course. It consists of 18 holes and those 18 holes are pretty much like any other 18 holes so far as length and size of greens are concerned. At any rate if only the actual costs to maintain any 18 holes so that golf may be played at any time during the season according to the rules, are written in the accounts, comparisons of the upkeep of one course with another, the efforts of one greenkeeper with those of another, may be easily made.

Inasmuch as the figures are built upon the same foundation, the resulting differences must come from the efforts of the greenkeeper. Those efforts must be within his control or without his control. Labor may cost more on one course than the other and this is either the fault of the greenkeeper or it isn't. If it is not his fault, that fact is easily determined; if it is, that is also easily determined and the proper remedy may be applied, either by getting a new greenkeeper or getting some new workers. Maybe the members of one club are more exacting than those of the other and compel the greenkeeper to mow the greens oftener, or to employ more men or to cut the rough oftener. These are facts that are easily determined. And then again maybe the \$1,200 per hole greenkeeper is keeping his course in just that much better condition and that the members want it done that way.

Greenkeepers, it is true, have no final authority in the bookkeeping methods of the accounting departments of their clubs, but they have some influence; I have no doubt that practically every greenkeeper could get the bookkeeping department of his club to set his accounts up in the fashion that I have been advocating. Most of the present situation comes from the lack of understanding of such matters by the bookkeepers.