

Uniform Club Accounting Helps Cut Golf Cost

By HERB GRAFFIS

HOW MUCH? Why? How does that stack up with what the Duffers Glen club is spending for that work?

Those are the questions being asked at golf club directors' meetings and in sessions with the department heads and only in rare instances can all of the answers be given correctly.

A few years ago, clubs didn't care much about money. Most of them apparently believed that Santa Claus would come riding up on a dashing white charger and frighten away any fiscal trouble. Establishment of sinking funds was put off and put off, with the sad outcome that refinancing could not be handled when it became necessary.

There are many foresighted officials of golf clubs who realized some years ago a golf club was a place where proper, uniform accounting was essential. Frequent changes of elected and operating officials in the club personnel make it imperative that each club have a system that is easy to keep accurately and which will show the picture in a way to allow comparison of results with those obtained at other clubs. But those officials had a tough time trying to get the clubs in their districts to co-operate in adopting uniform club accounting methods. Clubs were inclined to be up-stage in those departed days, either because of a superiority complex or because they didn't give a damn.

Today there are few clubs not intensely interested in the financial and operating phases of other clubs. Conditions are exactly right to get the clubs together on this matter of accounting. There is more of an attitude of concession for good of the cause than there used to be. A few years ago the main obstacle to club accounting was the idea of each club that if its own system were not adopted as the basis for uniformity it wouldn't play ball. Now the clubs are willing to listen to reason and give-and-take.

Department Heads Suffer.

Many a job as greenkeeper and pro has been lost during the past two years be-

cause of the absence of uniform accounting. The pet alibi that golf clubs could not be compared held no water with officials who were canning some man because his costs ran much higher than those of some other club that happened to come to the attention of the officials. It didn't matter that these figures from the other club might really represent much different work—and much less of it—the first club's officials were looking for a victim. The man whose figures didn't look right—regardless of what the figures represented in work and service—went overboard.

Belief in an utter inability to compare figures on golf clubs always struck us as being more or less the hooie—probably more. For the reason GOLFDOM financed the course maintenance cost research by Jay Heald under Prof. Dickinson's supervision at Massachusetts Agricultural college, which resulted in the determination of percentage figures that now enable greenkeepers to make a pretty close check-up on their work. We were getting plenty of hell from course superintendents and managers every time we printed operating costs. They would write us telling that the fellow who gave us the figures either was an outright liar or was figuring wrong. In many instances, it was a case of the jasper seeing a giraffe for the first time and saying, "Hell there ain't so such animal."

Change of Heart.

Now the fellows are happy to see us print the figures because, even if they are figured on some basis of trick bookkeeping, the figures seldom are given as low in print as they are when some officials mention them in gossip. And figures are running the show this year.

Probably it's one of the best things that has happened to the game. Golf was beginning to cost too much and despite the growth of municipal and fee courses, the expense was developing into a handicap for the private course players.

Delay in realizing that standardized accounting would point out the errors in the



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administration and operation of that mysterious business of the country club already has cost golf dearly. It has made conspicuous the need for a standardization of accounts.

Where Money Goes.

One of the fellows we rate as a master mind in the golf field recently has been struggling with golf club financial reports in order to determine what his club should have as a target. Although he has been baffled by lack of uniform system in the club accounting methods, he has made some interesting discoveries. One is an approximation of percentages of costs of metropolitan district golf clubs having annual incomes of from \$60,000 to \$75,000 annually.

The percentages, which follow, are based on successful operations.

Course maintenance.....	28%
House operation	22%
Insurance	8%
Taxes	7%
Interest on mortgages	10%
Administration expense	10%
House entertainment	0.5%
Sports and pastimes	3%
Caddie department	1.5%

Bad debts and shortage in
membership roster10%

Those percentages probably will start plenty of an argument which cannot be settled until it is possible accurately to compare figures that are made on a uniform basis.

Call for USGA.

There are substantial indications that the USGA is thinking about taking the lead in an effort to present the clubs with a definite suggestion for a uniform accounting system. It is no easy job under any circumstances but the present financial situation is such that clubs will greet attentively any proposal the governing body may make.

An official of a prominent metropolitan district club gives a good close-up on the history of past efforts to bring the benefits of uniform accounting to golf clubs writing GOLFDOM as follows:

I have been interested in reading your articles on uniform accounting in GOLFDOM and quite agree with what you say. But I wonder if you realize the size of job you have undertaken?

I think your agitation might accomplish something and as I have been unsuccessfully trying to further this project in the

district for the past 8 years I thought I would tell you of the conclusions I have arrived at in case my observations might be of assistance to you.

To start with, I will explain that I am in the printing business. In our industry we have what is called the Standard Cost Finding System. It is a uniform system of accounting compiled by our national association, the United Typothetae of America and is used from Maine to California and throughout Canada. Many of the accounting systems of other industries has been modelled on this one.

Previous to this all printers had cost systems, good, bad and indifferent but as there were no two alike it was impossible to compare the costs in one plant with that of another. I mention this because it has a direct bearing on this subject. The national printers' organization has a direct parallel in the USGA and we will get nowhere with our individual units until the USGA takes the leadership. A substitute for this would be district associations but undoubtedly it requires the leadership of some national governing body.

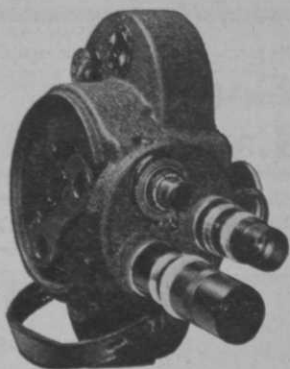
Eight years ago I was appointed green-chairman of my club and it was on account of my familiarity with the printers accounting system that I thought of applying its principles to golf club accounting. After 8 years of effort for district-wide adoption I can safely say the results are practically nil.

The difficulty with district association sponsorship of uniform accounting is that the officers, with few exceptions, are unwilling to assume any more responsibilities than they can help. You will find 2 or 3 active workers in most all district associations but as a rule the officials look on their offices as purely honorary.

Another difficulty is that in both the golf club and the associations there are a great majority of professional men, fine enough men, most of them, but they are entirely unfamiliar with matters of this kind. Some of them do not seem to know what it's all about. Here and there you will find a green-chairman or a president of a club who is keen to install business methods in his club, but as a rule even these men are unwilling or unable to give this work the necessary time.

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There is the difficulty too, of getting any number of men to agree on any one system. We all have layouts of our own and can see little virtue in that of the other fellow.



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That is what I mean when I say this work should be undertaken by some governing board as otherwise it's just another system with only the weight of an individual behind it.

Numerous systems have been developed and some of them by accountants of considerable reputation, but there are different classes of accountants. Most public accountants have no desire for uniformity and each has a pet system of his own with the result that you frequently require the presence of the auditor in order to understand what the figures mean. An illustration of this lack of uniformity is the audit of the Detroit municipal railway. There was a difference of about a million dollars in the audits made by two separate firms. They both were correct according to their separate systems but of what possible use was this audit to the city?

What is needed for this work is a "cost accountant." Most of the training of these fellows is along the line of uniformity and simplicity. Anyone desiring to compile a worthwhile system would do well to get in touch with the local printers organization.

If all else fails there is still hope in the club treasurer. If these fellows could organize they could get somewhere. They are the ones who have to worry about paying past due accounts so anything which would help reduce the expenses would make a great appeal to them.

London, Eng.—Stobart & Son, golf literature specialists, Cathedral House, 8 Paternoster Row, London, E. C. 4, have issued a catalog of books on golf. There are 127 books listed.

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