

# SIMPLE COST SYSTEM

## Birmingham (Mich.) Course Cost Accounting Tells Story

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Greenkeeper, Birmingham (Mich.) G. C.

**I NEVER SERVED** as greenkeeper at a golf club that was not interested in its annual budget and did not expect the greenkeeper to be likewise interested. Golf clubs at which I have been engaged have generally asked me a season in advance at what figure could I run the golf course the ensuing season, and I have planned so I have never exceeded the budget allowed me by the green-committee for the season's expenditure. The reason probably lies in co-operation with chairmen of

BIRMINGHAM GOLF CLUB												
Greens Committee Budget for Year												
	Dec	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov
Payrolls	4	5	4	4	4	4	4	4	4	4	4	4
Men Employed	3	2	2	4	4	4	4	4	4	4	4	4
Hours per Day				8	8	8	8	8	8	8	8	8
Total Hours	800	780	780	800	1440	2250	1900	1800	2025	1890	780	800
Total Labor Cost												
Labor (Allowing for contingencies)												
Greenkeeper												
Majors, Majors												
Genl. Serv. Fertilizer												
Gas and Oil												
Electric Power												
Flags, Markers												
Rundry												
Shoeshine, (liner seed, etc.)												

Birmingham's greens budget form.

greens with whom I have been associated, in detailing the expenses of running a golf course. Some of the plans entailed more details of itemization than others, but generally the principles were the same.

The cut shows our budget form, also a weekly form we use at the Birmingham G. C. For obvious reasons I have not put down the figures which we are working to for the coming season. Everything is apportioned out at so much per month—labor, hours, cost, etc.

My late chairman of greens, S. L. Beymer, who is president of Birmingham this year, is a man who is interested in budgets and it is due to his efforts that we have such a simplified yet concise schedule. Methods we use here make it simplicity itself for the greenkeeper to see how he stands with his budget month by month. What a grand and glorious feeling you have

BIRMINGHAM GOLF CLUB											
GREENS QUALITY PAYROLL - WEEK ENDING _____, 1932.											
EMPLOYEE	RATE PER HOUR	WEEK ENDING								TOTAL HOURS	TOTAL PAID
		Wed.	Thurs.	Fri.	Sat.	Sun.	Mon.	Tue.	Wed.		
John Smith	\$4.00	8	8	8	8					32	\$128.00
Bob Jones	\$4.00	8	8	8	8					32	\$128.00
TOTAL										64	\$256.00
APPROVED:											

Payroll sheet.

when you can carry some item of expense over to the next month! Take for instance the cost of labor: I am in the happy position of carrying forward the amount apportioned out for December, January, February, March and part of April over to May, June, July and August and shall be in the enviable position of having ample funds for labor. There are other items on our budget where we will have sufficient funds for the summer months. Birmingham is working on a low budget this year as far as budgets go,

DISTRIBUTION OF LABOR BY HOURS								
CLASS OF EXPENSE	WED.	THURS.	FRI.	SAT.	SUN.	MON.	TUE.	TOTAL
GREENS	4	6	6	4			6	26
TIPS	4			4				12
FAIRWAY	6	6	6	4			4	26
ROUGH		2						2
TRAPS & BUNKERS		2	4	4				10
SOUNDY - COURSE			2				2	4
LANDSCAPE								
CLUB HOUSE AND GROUNDS AND ROADWAYS								
REPAIRING - MOWERS ALL TYPES								
* TRACTORS - TRUCKS					4			4
* WATER SYSTEM					8			8
* SUNDAY					4			4
NEW CONSTRUCTION (SHOW DETAIL)								
TOTALS	16	16	16	16	16	16	16	96

Weekly labor recap. form.

but I am confident we shall not exceed our allowance for the season's expenditure.

We pay our men good wages and by doing so we get every man to work Sundays and any overtime gratis. Last year we kept track of all the overtime put in by the men including Sundays and the amount saved came to around \$900 dollars. We also had the satisfaction of knowing our golf course was always in good condition and right up to the mark at all times.