

COST DATA

Northern California Seeks Comparative Course Figures

FOLLOWING THE LEAD of the Detroit and the Westchester district golf associations, the Northern California Golf Assn. has established the machinery to gather course maintenance cost figures from its member clubs and consolidate the data for purposes of comparison.

Last season, Bud Norwood, chairman of the NCGA green section, sent a questionnaire to each club asking for cost figures, but when the clubs responded it was found that varying methods of accounting, as practiced by the member clubs, made direct comparison unsatisfactory.

To overcome this state of affairs, the association decided to issue this year a standard blank to be filled in by the clubs in accordance with specific instructions as to what constitute proper golf course charges and what should be considered foreign to the course itself and therefore should be omitted from the returns.

The blank form, which clubs are expected to file with the association monthly, segregates golf course expense under five main heads: "salaries and wages," "supplies and expense," "water," (an extremely important factor on the West Coast), "pumping expense" and "other expense."

First tabulation to result from the NCGA research into costs is reproduced on this

MONTH OF _____ 19__		
NORTHERN CALIFORNIA GOLF ASSOCIATION		
MONTHLY STATEMENT OF GOLF COURSE EXPENSE		
CLUB _____		HOLES _____
	THIS MONTH	TO DATE
SALARIES AND WAGES		
GENERAL MANAGER (PROBATA)		
SUPERINTENDENT		
COURSE WORKMEN		
SECURITY		
SUPPLIES AND EXPENSE		
SEED		
SAND		
FERTILIZER		
FUEL AND OIL		
REPAIRS		
OTHER SUPPLIES AND EXPENSE		
WATER		
PUMPING EXPENSE		
OTHER EXPENSE (ITEMS BELOW)		
NOTES:		
INCLUDES IN FURNISH OFFICE, TRUCK, POWER, RECOVERY, REPAIRS, SUPPLIES AND EXPENSE DO NOT INCLUDE AMORTIZATION IN THIS REPORT.		
THIS REPORT DATA NOT COMPENSABLE EXPENSES OF A PERSONAL NATURE, NOR NET AS THOSE INCURRED BY THE COURSE OR MEMBER.		
FORM MADE BY E. L. HOGAN PRINTING COMPANY, ONE BRANDEGE ST., SAN FRANCISCO, CALIF. NO. 66-11-12 DATED		

Monthly Expense Form Used by N.C.G.A.

page. By request of Dixwell Davenport, chairman of the NCGA greens and grounds committee, who supplied this table to GOLFDOM, names of clubs have been omitted.

The interesting fact disclosed is the wide spread in costs, even in a table of only 16 clubs. On salaries and wages, for example, the maximum is over 5 times the minimum. Supplies vary from \$600 to almost \$5,000. Similarly total costs appear as \$4,689 for one of the 9-hole layouts and as \$26,138 for one of the 18-hole clubs.

COMPARISON OF GOLF COURSE EXPENSE FOR THE CLUBS IN THE NORTHERN CALIFORNIA GOLF ASSOCIATION

Salaries and Wages	Supplies and Expense	Water and Power	Golf Course Reconstruction	Number of Holes	Total
\$13,900.00	\$3,000.00	\$3,000.00	\$3,800.00	(18)	\$23,700.00
8,977.53	1,321.00	2,949.27	126.00	(18)	13,374.12
19,122.70	4,721.39	2,721.27			26,565.36
7,603.52	635.04	1,771.00		(18)	10,009.56
7,167.17	4,489.16	4,286.55		(18)	15,942.88
19,566.96	4,957.63	1,614.22			26,138.81
14,240.73	2,160.95	2,135.83	720.00	(18)	19,257.51
5,878.35	1,418.09	1,456.96		(18)	8,753.40
16,280.00	1,390.00	5,000.00		(18)	23,270.00
11,185.87	2,973.26	2,228.38	1,093.38	(18)	17,480.00
13,000.56	1,959.94	3,048.99			18,009.49
4,800.00	500.00	2,700.00		(9)	8,100.00
16,294.00	4,686.34	3,298.63		(18)	24,279.00
3,860.00	931.00	756.56	800.00	(9)	6,347.56
3,309.00	927.34	253.32	200.00	(9)	4,689.66
9,811.65	4,918.33	1,944.59	363.25	(18)	17,037.82