

Maintenance Budgeting Needs Thought, Records, Work

By CLINTON KENT BRADLEY

In late Fall, many golf course superintendents get organized for another strenuous job of preparing the coming year's maintenance budget. Thinking of recent golfer demands for playing conditions not easily obtained within allocated working funds, the superintendent has the budgeting blues. He worries about money to be spent before it is available. Setting up a budget may be compared to establishing the selling price for the ensuing year's upkeep standards, or, it might be likened to making a bid for contracting the maintenance job.

A clear presentation of budget needs may help awaken the value sense when directors see the needs in a closely formed cost estimate. Preparing a budget starts with small details headed up to totals. The presentation is best done the other way, start with the summary and break it down, each item cost in order. Backed by facts, figures and records, a budget prepared in this manner leaves little room for axe-swinging cuts on proposed allotments.

Labor Factor Complex

Golf clubs now have more money to spend than at any time in the game's history. While labor and material costs have hit a new high, the unit cost of some routine jobs have not advanced proportionately. Power mowing now in effect on nearly all courses has reduced the sum total cost of greens cutting. Powered trimmers have replaced plenty of men using scythes and sickle on banks and in odd corners. Yet there are numerous hand jobs still to be done, and the pay rate is higher. When power mowers are used to get greater man hour labor output, it needs less men for that job. But it does not mean that a great many less men are needed to care for the entire course. Machine trouble, absentee men of a smaller crew, and inclement weather pile up jobs on disrupted schedules.

The best engineered equipment does not

include the brains to operate it. A power mower operator produces more work, keeps the man stepping along, and calls for higher pay rate. He may be a good, fast operator with mechanical inclination and worth his pay for what he does. The same man assigned hand work may mess up the job or be slow at it. Many tractor operators are like cowhands; dismounted, they are awkward afoot. These among other factors add up in operating costs and need evaluation. For example, a club changed to power greens mowing, and enlarged putting areas to prewar extent. Later in the season players asked for more frequent trap raking, on assumption there was more time available due to power mowing. They overlooked the fact that larger putting areas took more cutting time and required other work. Increased play volume caused more trap sand footprints. Things like these make the greenkeeper sigh as he starts work on his budget.

Presentation Is Good Selling

It's well to bear in mind that other departments of the club will be presenting budgets. The best presentation is the best sales talk for funds wanted. The main thing about budget money is just that, Bud—get it!

At least three or four copies of all budget papers should be prepared neatly typewritten, with marginal space for penciled notes as discussion progresses. A copy each should be in the hands of the club president, chairmen of finance and green committee and the superintendent. All should be at the meeting. Budget items grouped under account classifications help keep things in order, and facilitate later auditing of expenditures. Main groups may be numbered, sub-items lettered with capitals, and these broken down to lower case letters for detail, and illustrated by chart in this manner:

Total Budget

(\$ _____)

Account No. 1 A - Salaries \$ _____ B - Wages _____	Account No. 2 A - Services \$ _____ B - Utilities _____	Account No. 3 A - Supplies \$ _____ B - Materials _____ C - Machinery _____	Account No. 4 A - Special \$ _____ B - Misc. _____ C - Emergency Fund _____
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(Following through, the accounts can be broken down into the following detail.)

Account No. 1 1-A (a) Sup't salary \$ _____ (b) Sup't expense _____ (c) Foreman _____ 1-B (a) Regular crew \$ _____ (b) Extra crew _____ (Include Social Security and Unemployment Compensation in above figures where applicable.)	Account No. 2 2-A (a) Electrician \$ _____ (b) Plumber _____ (c) Oil burner ser. _____ (d) Welding shop _____ (e) Auto mechanic _____ (f) Office, clerk _____ 2-B (a) Water \$ _____ (b) Power _____ (c) Tel. and Tel. _____ (d) Laundry _____ (tee towels)
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Account No. 3 3-A (a) Golf course \$ _____ (1) Flags _____ (2) Poles _____ (3) Towels _____ (4) Washers _____ (5) Markers _____ (b) General _____ (1) Hdwe. _____ (2) Paint _____ (3) Lumber _____ (4) Gasoline _____ (5) Oil _____ (c) Tools _____ (1) Shop _____ (2) Field _____	3-B (a) Fertilizer \$ _____ (b) Limestone _____ (c) Compost _____ (d) Sand _____ (e) Topsoil _____ (f) Grass seed _____ (g) Fungicides _____ (h) Herbicides _____ (i) Insecticides _____ (j) Road material _____	3-C (a) New equipment \$ _____ (b) Repairs _____ (c) Maintenance _____ (grinding and overhauling) (d) Depreciation _____ (e) Amortization & Sinking Fund _____
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Account No. 4 4-A (a) Construction \$ _____ (new) _____ (b) Alterations _____	4-B (a) Building, New \$ _____ (b) Building repair _____ (c) Bridges & Rails _____ (d) Benches _____ (e) Stairways _____ (f) Landscape rep'r _____ (g) Irrigation sys. _____ (1) New _____ (2) Extension _____	4-C (a) Emergency \$ _____
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Detail Breakdown

The same method can be carried out to the last detail. For instance, Sub-account 1-A (b) "Superintendent's Expenses" include outlay for attending local, regional and national professional turf culture conferences, which most clubs today regard as essential. Labor wages based on cost-keeping records can be subdivided to cover maintenance of greens, tees, fairways, rough, traps, landscape work and clubhouse service. By the same method, greens maintenance costs can be broken down to include mowing, irrigation and the host of other jobs. Materials as fertilizers and grass seed, according to kind and quantities can be allotted to the areas as the estimate requires.

Commodity Costs

Prices for supplies and materials can be obtained from the sources that furnish them. Certain seed merchants welcome the chance to quote prices during slack

months, as the inquiries serve as a guide to prospective business, for which they in turn can gauge their buying. Quotations may vary. The average can be used for budgeting, and it is well to allow at least 10% above this for market changes. Usually the unexpended winter carry-over of supplies and materials on hand is insufficient to warrant much consideration. Should there be a surplus of unexpended funds on hand toward the season's end, they can be well put to use for winter work to retain the crew, or buy a piece of needed new equipment.

Records Important

Well kept records and facts pertaining to the course, such as acreage and fractions of playing areas, and separated job costs of last and recent seasons are tools that make budget work accurate. Provided wage scales remain the same for the coming year, one can closely figure maintenance cost of an added or enlarged fea-

ture as widened fairways. Raising a maintenance standard can be figured on the cost percentage basis.

One going to a new job where no previous records were kept, needs call on his past experience and records to estimate the budget. It is also advisable to consult nearby superintendents, who usually can give helpful information. Fairway mowing costs can be estimated by the acreage, width of mower swath cut, average tractor speed, hour pay rate of driver and fuel consumption, multiplied by number of weekly mowings; weeks per season. Irrigation demands vary between years, but average over a period of years for a given locality. Should an extremely dry year occur, extra watering costs can be covered by the "Emergency Fund."

The standards of maintenance desired, what the club can afford to obtain them, equipment and labor available to do the work, all govern final budgeting. In addition to maintenance money, the club has fixed "operating" costs as various forms of insurance, taxes, interest, mortgage write-off, office expense, salaries of pro, caddie-master and in some cases, special police. All these are rightly chargeable to golf, so it cannot be expected that every dollar of course appropriation can be allocated directly to "maintenance."

The reward for careful budget work is to be able to have all the answers to questions that come up, and, to hear the president conclude discussion with, "He has the whole story boys, and here it is." It is sweet harmony to hear the official board chime in with, "By gosh if it ain't."

GOLF RANGE OPERATOR'S BOOK ISSUED BY GOLF FOUNDATION

Pros and others operating golf ranges or considering going into the golf range business, will be interested in a new book published by the National Golf Foundation

entitled "Golf Range Operator's Handbook." This handbook, published by the Foundation in the interest of the development of the rapidly growing golf range industry and to meet the increasing multitude of post-war requests received by the Foundation for golf range construction and operating information, is the first book ever to be published in this field.

Consisting of 36 pages, page size 8½ x 11", profusely illustrated, the book points out the important features to be considered in selecting the site and laying out the range; tells how to construct range fairways and target greens; gives ideas for the construction of modern range administration, shop and clubhouse buildings; shows the NEMA (National Electrical Manufacturers Assn.) standards for the illumination of golf ranges and deals with the various phases of range operations and patronage promotion. The book also contains many fine photographic illustrations of golf ranges as well as architects' sketches and plans for modern range facilities.

The book's table of contents: Areas Required; Selecting the Site; Laying Out the Range; Fairways and Target Greens; Tees; Illumination; Modern Range Plans; Buildings; Retrieving of Balls; Balls; Clubs; Operator's Forum; Modern Range Facilities; Advertising Signs; and so on.

One of the features of the book is a section under the heading of "Golf Range Operator's Forum" which contains construction and operating ideas and methods contributed by range owners and operators from all sections of the U. S. This forum, inaugurated by the Foundation as a clearing house for range operating information fills the long expressed need of many operators for such an information exchange medium.

Glenn Morris, Director of the Foundation, in a letter recently sent to more than 600 golf range owners, stated that if sufficient interest is manifested in the handbook's Forum section the Foundation will publish a Forum bulletin at regular intervals. This proposed bulletin would be sent free to all range operators expressing a desire for the service and a willingness to cooperate by submitting information for its contents.

A copy of the new "Golf Range Operator's Handbook" may be obtained by sending one dollar in currency or check to cover cost of production, handling and mailing, to the National Golf Foundation, 407 S. Dearborn St., Chicago 5, Ill. When ordering the book, range operators desirous of participating in the Operator's Forum and in receiving future Forum bulletins can help make this service a reality by including an expression of their interest in the project.

