



A MASTERPIECE IN THE MAKING

The uninitiated may get a fair idea of the imagination and construction difficulties involved in the work of a golf architect by looking at these two pictures Tom Mascaro made of the Lakeside CC course Ralph Plummer has designed and is building at Houston. Fairways on most of the holes are being cut out of forests of massive oaks and pine and the stream that flows through the site provides plenty of problems of flood control. The water hole site shown is to be the 9th, with the green on the far side. The new club is to be a \$1,000,000 establishment with the first 200 charter members paying \$2000 per and tax and the second 200 paying a higher initiation fee to be set by the first 200. In Texas, as you may have heard tell, they don't believe in trifling around with things.

salary or the salary of the professional. Are they to be included in green committee expense or not? Some clubs say they should be — others think they should not. What about the maintenance of the grounds around the clubhouse, the driveways, hedges, etc. They are in no way essential to the upkeep of the golf course, yet many clubs make no allowance for the time and expense of the green committee in maintaining these items.

To get a little further, one club considers green fees to be income of the green committee and, as such, subtracts them from the green committee expenses.

What Is Green Committee Expense?

Since there are so many ways to interpret the words "green committee expense", is there any really correct way? I think there is, although I must admit that many arguments could be put forth for the inclusion or exclusion of this, that or the other thing.

In the first place, the expense of the caddy master and his assistant are not part of the cost of maintaining the course and should be eliminated. The same thing is true of the golf professional; after all,

the amount of the professional' salary is determined by the size of the club and the amount of business he can expect to do, his personal qualifications as a competitive golfer or teacher and other considerations.

Maintaining lawns, hedges, driveways, etc., which are not part of the course, are grounds committee expense, not green committee expense, and green fees should be left out of consideration for reasons which should be clear to all of us.

If all of the foregoing items are eliminated, what is left? Well, there is the superintendent's salary and the wages of the foreman, mechanics and men on the course; there is the cost of seed, fertilizers, fungicides and sand; there are such items as hose, sprinklers, gasoline and oil, tee towels, soap, rakes, sickles and other supplies. There is the cost of water for irrigation and the cost of maintaining the equipment in efficient working condition.

What about this equipment? You must have trucks, tractors, mowers, sprayers, aerifiers, and the equipment needed to repair or sharpen them. How then should these be charged to green committee ex-



Eddie Dyer of baseball fame and now a Texas insurance man (plus oil, of course) heads the syndicate of 10 financing the new club. Plummer got the green light to give them a great championship course. Among the new features will be the latest in complete irrigation, high-pressure and hoseless, and a superfine strain of Bermuda on the greens. The greens will average about 8000 sq. ft. and Plummer says they'll all have mighty interesting contours. Greens are to be constructed of a soil, sand and peat mixture spread over a sub-drainage material that Plummer says is perfect and new in that section. It's a lightweight ceramic product, clay baked and ground into clinkers $\frac{1}{2}$ to $1\frac{1}{2}$ in. in size. It is called Herculite and is made just outside of Houston. Bud Wild of Houston, representing the syndicate of founding members, and engineer of the membership campaign, is on the job with Plummer.

pense — in full at the time of purchase? I should hardly think so. If you paid your real estate taxes in the month of May, would you consider them part of your May expenses? Of course you wouldn't because the taxes are for an entire year and not for any particular month.

It is the same way with a tractor, or any other piece of equipment, for that matter. What you are paying for is the service you expect to get out of it. How much service, a year? Naturally not — five or six years at the very least and it will still have some trade-in value at that time. Then how should green committee expense be charged? Why, by deducting the estimated trade-in value from the cost and then dividing the remainder by the number of years of service expected. This would give you the annual cost for the use of the tractor and the same could be done for each piece of equipment.

This, however, would be a lot of trouble and might be very irritating to the book-keeper or accountant, since there are several tractors, as well as mowers, sprayers, etc. and to do this for each item would

take a great deal of time. Is there an easier way? There certainly is.

From past experience, it is possible to determine the average annual amount spent for the purchase of new machinery and equipment with reasonable accuracy. When this has been computed, simply divide the amount by 12 and you have your monthly depreciation expense for equipment.

As green committee expense is charged with this amount each month, an account known as a reserve is credited and it is to this latter account, and not to green committee expense, that the cost of a new piece of equipment is charged.

Charge to Proper Period

The main objective in all accounting for green committee expenses is to see that they are charged to the proper accounting period. With salaries and wages, this usually presents no problem because wages are paid when earned and are automatically charged to the proper year. The same is true of gasoline and oil, repair parts, small tools, paint and hardware supplies.

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