

Use Cost Analysis to Improve Maintenance Methods*

By JAMES E. THOMAS

Superintendent, Army-Navy Country Club

THE subject of Cost Keeping and Maintenance Records brings to mind the musings of the "Peripatetic Golfer", and one of his admonitions; "Keep your eye on the club's bookkeeper." If we are to follow this advice, it means that we must do a bit of record keeping ourselves. The system need not be a complicated one; the more simple the better.

We each have our own individual situations to meet and cope with. At the Army and Navy Country Club in Arlington, Virginia where I am the course superintendent, the golf course is operated on a fixed annual budget. The budget is divided into several different units such as, salaries and wages, repairs and replacements, chemicals and fungicides, fertilizers, and sand.

The allotments for these separate categories are based on the usage and experience of a twelve months period, which is from August 31st of the prior year through July 31st of the current year. The actual figures for the next season's anticipated expenses are not arrived at until the month of October. This space of time affords all interested parties a chance to review the figures and make necessary changes and recommendations. The final actual operating budget extends from January until the last day of December.

So as to keep a close account of my golf course expenditures from month to month, the following simple forms are kept:

1—A monthly inventory of all materials on hand;

2—A goods received sheet, showing the costs of all supplies received during the month;

3—A daily time book to provide a record of wages and salaries paid out.

These three records are not hard to keep, and do not require much time or effort to handle. Their use will enable one to quickly arrive at an approximate financial standing without waiting for the comptroller's report. While the deductions will not be accurate to the N'th degree, they will be close enough to provide a quick picture of your finances.

As an illustration, we wish to know what

our operating costs are for the month of January. First, we would take the amount of our January first inventory and to it add the costs of all supplies purchased during the month, and from this would be subtracted the inventory of February first. To these findings would be added all salaries and wages paid out during the month. Thus we would have our January expenses.

Also, a monthly breakdown on the consumption of gasoline is kept. This shows the fuel use of each piece of power equipment, and provides a record for securing refunds on gasoline taxes that have been paid out. As an additional supplement, the dates of all lubrication to equipment should be recorded. On the breakdown of repairs and replacements, it would be well to instruct the shop mechanic to keep a detailed list of all new parts and replacements used on each piece of machinery. By doing this, one could arrive at the cost of keeping an old machine in continued use. Quite often it would prove that the time was at hand for the purchase of a new machine.

Records of the day-to-day operations, or as an Efficiency Edgar would term it, a cost analysis of golf course maintenance has a place in maintenance record keeping. Efficiency Edgar would keep such records with the thought in mind of cutting down on expenses, the laying off of employees, etc. In his eyes it would be the foundation for an economy move. Such a purpose has no place in the scene, as it would do more harm than good, and the result would be one of confusion.

I am not one who believes in keeping figures so as to go on record that it is possible to operate on less money. The aim is to improve methods and make the club's dollar accomplish more. What are some of the uses cost analysis can be put to?

Let us say, that times have become bad and we are forced to curtail a bit and save money. Yet, we do not wish to lower our standards to any marked degree. We know that something has to be eliminated. The question is, what? To find the answer, it becomes necessary to keep an exact record of the man hours spent on each job. By doing this, we soon learn where our labor

*Paper presented at GCSA conference

dollar is going. A certain amount is paid out to mow tees, fairways, and greens. Also, money is being spent to water these areas. Likewise, we find out that all of our activities have a fixed price tag. Some of them are definitely needed, while others are not so essential. Thus by checking costs of each performance, we are able to find ways of reducing some of our spending, and still keep the number one jobs going.

Perhaps the rough would be mowed less often, or the sand traps raked less frequently. By using the old geometric axiom, "A straight line is the shortest distance between two given points," we would center most of our labors on the areas running from tee to green. All other chores on the course would be of a secondary nature. First things would come first.

The above is an example of the value of keeping cost analyses. However, it is a laborious task to perform. There are many tedious hours and details involved. I do not think the average superintendent needs to bother with them, and then only when he wants to find out what certain jobs are costing. Usually an occasional spot check will suffice.

The system could also be used to good advantage in preparing budgets, seasonal

and annual reports. Then it could be correlated with the inventory, goods received, and payroll forms mentioned earlier in the talk.

Other recordings a superintendent should keep during the golfing season are: the dates, amounts and areas of all applications of fertilizers, top-dressings, seedings, fungicides, insecticides, and weed eradication treatments. Notes should be made of the results obtained.

More information on maintenance records can be studied and reviewed in chapter twelve of *Turf Management*, edited by Professor H. Burton Musser. The chapter's title is, "Golf Course Operation." The book is an official publication of the United States Golf Association. You will find what it has to say concerning the business management and operation of a golf course very interesting reading. One would be wise in considering it a must.

In conclusion, I would like to again reiterate, let us keep only the records needed for our own individual situations, and in doing so retain the thought in mind of using them as a guide to the improvement of our own value and efficiency. Never let bookkeeping lead you to be "Penny wise and pound foolish."



PRO OLD-TIMERS DEFEAT THE CALENDAR

Here are some of the PGA Quarter-Century Club members who competed at Dunedin in the second annual competition for fellows who've been PGA members 25 years or more.

Harry Cooper's 70-69—139 nosed out Clarence Doser and Rod Munday who tied at 140. Cooper won the Metz-Harper trophy and first money. Al Watrous with 141 got 4th money. Louis Chiapetta, Clarence Ehresman, John Rogers, John Watson and Willie Whalen also scored in the prize list. The tournament was sponsored by the Professional Golf Co. of America. Non-winners got handsome headcovers.

Standing, L to R.—Bill Jelliffe, Peter Manning, Bill Entwistle, Bill Lock, Frank Butler, Eddie McElligott, Frank Sprogell, George Milne, Joe Mazziotti, Pete Cassello, Willie Whalen.

Middle Row, L. to R.—Harry Flora, Elmer Schacht, Louis Chiapetta, George Dodge, Orville Chapin, Wilbur Loos, Al MacDonald, George Vatke, John Sawyer.

Front Row L. to R.—Dave Hendry, Bill Gordon, Alec Watson, Marty Cromb, Ralph Beach, Carroll MacMaster, John Inglis, Fred Moore, Kenneth Milne.