

THE TURF BUDGET

Purpose of a Budget

By JOHN ESPEY

Supt., Wolfert's Roost CC, Albany, N. Y.

Budgeting helps to chart the course for the year and enables you to determine which projects can be accomplished and which must be set aside for the future when new funds are available . . . It also keeps costs within the club income and allocates funds fairly among various club activities so that no activity prospers unduly at the expense of others . . . All budgets start with three basic factors — salary, equipment and supplies . . . From these three stem a multitude of other items . . . Because salary represents over three-quarters of a budget, it is essential that each man be assigned the duties for which he is best qualified or can best be trained . . . Thus, this large segment of the budget is used most effectively.

At the beginning of each fiscal year a proposed budget should be prepared and given to the green chairman so that he will be able to discuss it at the year's first board meeting . . . Always make several copies of the budget — one for the chairman, one for the board and one for the controller . . . Preparing a budget is a waste of time and money unless each month's operations are compared with the budget forecast and all variations are carefully and satisfactorily investigated . . . You must always remember, a satisfied member becomes a satisfied boss. He, in turn, is the man who makes a good workable budget possible.

Method of Budgeting

By LEON ST. PIERRE

Supt., Longmeadow (Mass.) CC

A final budget plan should represent the result of the consolidated judgment of your entire organization . . . It should be directly related to standards of perfection that your members desire . . . The five essential requirements for the successful operation of a budget are: 1) Satisfactory organization; 2) Adequate accounting records; 3) Research; 4) Definite responsibility for budgeting procedures; 5) Support of the green chairman and board of governors . . . While budgeting will reveal weaknesses in organization, it is also true that the budget cannot be operated successfully until the maintenance department is properly organized . . . Accounting records must be sufficiently complete to explain past operations and provide a basis for comparison . . . The successful supt. must be guided by the spirit of research to do the old tasks better and to find new methods, products and services which will get the job done as efficiently and economically as possible.

The green chairman is the logical person to assume the responsibility for budgeting procedures . . . No effective budget can be formulated without the dedicated effort of the chairman and full support of the board of governors . . . Timely reports must be presented to the chairman, showing any important variance of actual operations from the budgeted program and explaining, as far as possible, the cause of and responsibility for any adverse variance . . . Budgets must be

designed so that they are directly related to the expense accounting of the club . . . Budgets, although valuable, are merely a tool of management and too much must not be expected of them . . . Like any tool, their value, to a considerable degree, lies in the use made of them and in the ability of those using them.

A Survey of Costs

By **ROBERT ST. THOMAS**

Supt., Sunningdale CC, Scarsdale, N.Y.

politan area private clubs, all with roughly comparable operation methods.

In order to attain comprehensible results, only costs common to all clubs were studied, not total budgets, since bookkeeping systems varied from one club to another.

The categories listed in the survey were: Labor costs (salaries of those men directly involved in maintenance, not including the supt.); Supplies (tee equipment, flags, poles, cups, etc.); Repairs and spare parts; Gas and oil; Chemicals; Fertilizer and lime; Soil and topdressing; Seed; Sand for traps; Irrigation; and Electricity.

The average expenditure in these categories was: Labor cost, \$36,782; Supplies, \$1,740; Repairs and spare parts, \$2,672; Gas and oil, \$1,637; Chemicals, \$2,125; Fertilizer and lime, \$3,829; Soil and topdressing, \$831; Seed, \$923; Sand for traps, \$702. It was found that because of the many different types of watering systems used, it was impossible to average irrigation and electricity, but combined they would average approximately \$4,500. The average total was \$53,868.

Four other categories were mentioned separately in the survey because they are not usually included in operating budgets. These four and their average costs were: New equipment, \$5,402; Construction, \$7,636; Trees and other plantings, \$1,796; and Club grounds, \$3,657.

There are other aspects of budgeting besides the actual dollar and cents figures which are very important to any supt. As Joseph Burger, a guest speaker at the national conference in San Diego, said, we are all salesmen. If you want your budget approved in anything like its original form, you had better be a very good peddler.

One of the best ways to promote yourself and your budget is to use every opportunity to express your views to your green committee, finance committee, board of governors or to whatever group is responsible for appropriating funds at your club. If you are not currently being invited to the meetings of these bodies, you should ask your chairman for permission to attend so that you may present your case more clearly.

May Be Disappointed

If you depend on your chairman to present your views, you may be disappointed. He may not understand the situa-

These excerpts are from speeches made by Espey, St. Pierre and St. Thomas at a U. of Massachusetts turf conference that was held last spring.

A survey of maintenance costs for Westchester County and metropolitan New York golf courses was conducted recently by Charles (Chuck) Fatum, supt., Hampshire CC, Mamaroneck, N.Y. The survey studied the maintenance costs of 16 metro-

tion as well as you or he may not be entirely convinced that certain parts of your program are necessary. With your intimate knowledge of the situation, you will be able to answer any questions that arise.

Another budget-related aspect of course maintenance is record keeping. Ideas vary widely about the amount of record keeping necessary for efficient management. However, detailed records can be very helpful in backing up requests for additional appropriations as well as avoiding unfair budget reductions.

Defense Equipment

If your records show the exact cost of every operation in your maintenance program, you are well equipped to defend your budget from the cost-cutting attempts of an economy-minded committee or club officer. In many cases, your records will show that any reduction in expenditures will cause the condition of the course to suffer.

Supts. should attend all the club meetings they can and be prepared to back up their position with detailed records and cost analyses. Their budget position will be improved, as will their executive stature in the eyes of their membership.