

Budgeting & planning for the golf course



By **PAUL E. WEISS**

Superintendent, Lehigh CC, Allentown, Penn.

The most important factor in compiling a yearly golf course budget is the superintendent who prepares it. After the budget is approved by the Green Committee and the Board of Governors, it is the responsibility of the superintendent to carry out its provisions. He is responsible for purchases of equipment and supplies, the management of labor and the application of each to provide the type of course the membership demands. He must have the confidence of his Green Committee and the Board of Governors to perform his duties without interference.

Our method of preparing a budget is very simple and uncomplicated. At Lehigh Country Club we have an easygoing golf course (with a standard of maintenance comparable to the best) which will play about 18,000 rounds of golf in 1967. We have 35 golf cars at present and anticipate a total of 50 or more in a few years. Our year-round labor force

consists of six men at hourly rates from \$2.00 to \$2.50, with overtime at time and one half, six paid holidays, Blue Cross & Blue Shield, insurance and other benefits. We have a record of labor costs for each operation on the golf course since 1928, when labor was 35 cents per hour and horses were used for such operations as hay mowing in the rough and moving soil with hand scoops.

Preparing a budget may be accomplished in several ways depending on the type of club operation. The important thing in private club operation is to *keep your members informed*, at all times, of your objectives and the maintenance or construction procedures on the course.

At Lehigh, we post weekly labor costs of every operation on the bulletin boards in the locker rooms and on an "About the Course" bulletin board located at the pro shop door. Other pertinent information about course conditions, renovation

work in progress or to be done and new construction is also posted. (See Figure I.)

Weekly reports are presented to members of the Green Committee and to the chairmen of related committees. Monthly reports are presented to the Green Committee and to the Board with comparison of actual costs to date with budget estimates and comparison with the previous year's actual costs to date.

Pertinent reports and comments are also published in the club magazine which is issued eight times yearly to all club members. This public relations with the club membership may seem irrelevant to budget making, but, to me, it is a most *vital* factor in getting your budget accepted as you present it. Also, at least some of your members know the name of the golf course superintendent.

Our budget over the years has been an estimate of labor and supplies used on the golf course and is based upon the previous year's actual costs with provisions for higher wage scales and material costs. (See Figure II, page 34.)

The superintendent's salary is budgeted separately because of his responsibilities in other departments. Golf course labor used for clubhouse and grounds, tennis, swimming pool, construction, golf service (golf cars, paths, etc.) are charged to appropriations other than golf course.

All purchases of major equipment and major construction require Board action. Expenses to the GCSA annual conference and show are always included in our budget along with the expenses to other educational programs. Our club has paid the superintendent's expenses to these meetings since 1929. ●

About the Author: Paul E. Weiss has been superintendent at Lehigh Country Club since 1926. His cost accounting system includes a record of every individual operation since then. He was president of the GCSA in 1957, and has been president of the Philadelphia GCSA, a member of the USGA Green Section Committee and the Pennsylvania Turfgrass Research Committee.

Figure I—Weekly Labor Costs

For Period Ending Aug. 16, 1967			
Greens: Mow		\$150.00	
Repair ball marks, etc.		18.00	
Topdress—#6		20.00	
Aerate (Greensaire)			
5-6-4-13-16-17		55.00	
Fertilize - & Uramite		35.00	
Water (Hand)		35.00	
Approaches & Collars: Mow		24.00	
Tees: Mow		32.00	
Change towels, etc.		17.00	
Repair divot holes, etc.		11.00	
Fairways: Mow (& dry off)		42.00	
Repair divot holes, etc.		12.00	
Aerate (Ryon Slicer)		15.00	
Rough: Mow		68.00	
Big Rotary-Fields, etc.		43.00	
Hand Mowing:			
Around traps, etc.		37.00	
Rotary along creek & other areas		40.00	
Sand traps: Rake, weed, etc.		66.00	
Landscaping: Pruning & clean up		25.00	
Nurseries:			
Tree-mow-prune, etc.		22.00	
Grass: Mow-etc.		17.00	
Repairs: Equipment		24.00	
Topsoil—Disk bed-Haul into shed		24.00	
Miscellaneous:		2.22	
Clean up course: papers, branches, etc.		8.00	
Driving Range-Mow		11.00	
Vacation: Sick leave		20.00	\$ 924.22
Charge to			
Other Appropriations:		244.00	
			<u>\$1,168.22</u>
Clubhouse:			
Remove waste, etc.		6.00	
Mow lawns, etc.		36.00	
Gardening:			
Weed beds, etc.		26.00	
Swimming Pool:			
Daily Maintenance		68.00	
Repairs: Install pipe for decorations		10.00	
Tennis:			
Daily Maintenance		80.00	
Mow lawns, etc.		18.00	\$ 244.00

Golf Course Budgeting

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Figure II Golf Course Budget for 1967

Proposed Golf Course Labor and Material
Budget for the year ending Sept. 30, 1966

	Labor	Materials & Supplies	Total
Proposed for 1967	\$30,000.00*	\$18,655.00*	\$48,655.00*
Actual Costs 1966	27,703.95	17,348.00	45,051.95
1965	27,650.85	16,281.96	43,932.81
1964	28,148.50	18,985.79	47,134.29

The proposed budget for 1967 is for labor and supplies used in maintenance of the golf course and does not include salaries of the superintendent, pro, caddy master or other expenses charged to golf. In addition to the 1966 labor costs, the sum of \$8,000 was charged to other appropriations such as clubhouse, tennis, swimming pool, golf service and construction. Capital expenditures for major equipment or construction are not budgeted and require special Board action.

*Due to increased labor costs and tree stump removal, the proposed budget for 1967 was amended on March 1st to read as follows: Labor — \$33,000., Materials and Supplies — \$19,655. Total — \$52,655.

Budget Notes:

Capital Expenditure: No Purchase of major equipment is planned for 1967. A Jacobson F-10 Fairway tractor has been ordered, with Board approval, for delivery in Spring of 1967.

Tractor and seven hydraulic operated mowers	\$7,430.00
Trade in allowance—1951 Toro tractor	380.00
5—1947 Rough mowers	300.00

Actual Cash outlay \$6,750

The trade in items have been removed.

The present Toro Fairway tractor & mowers will be used in the Rough.

Labor: Competent labor is critical. The item of \$30,000.00 for golf course labor anticipates a 5¢ per hour increase for regular employees. Present rates: one man \$2.35, 1 man \$2.10, 1 man \$1.90, 2 men \$1.85. Based on an average of 15,000 man hours yearly, the total increase would amount to \$750.00. Golf course labor charged to "Other Appropriations" (Clubhouse, Swimming Pool, Tennis, Platform Tennis, Golf Service and Construction) is not budgeted.

Landscaping: Several hundred small trees are available from our tree nursery when they reach sufficient size. Flowering trees, Morain Locusts, and flowering shrubs may be purchased as they are needed.

Many large trees are in need of pruning by tree experts and stumps of large Elm trees should be removed with a stump router.

Black Top Car Paths: When wear areas are no longer under control it will be necessary to install black top paths. Movable signs, although unsightly and inconvenient, are the best method of keeping grass on wear areas.

Sewage Line thru #11 Green, etc. The plan to install sewage gravity flow system from Macungie and Albutis may be implemented in a year or two, and must be kept in mind for the future.

Bridges: The three bridges across the creek are in need of painting and flooring. This work must be done when golf carts are not in use. When repairs are absolutely necessary, the holes South of the creek must be closed.

Buildings etc. The two storage barns are in need of painting. Additional storage bins for sand, stone, etc. are needed, and an open shed for storage of plows, harrows, etc. would provide more space in the barns.

Golf Course Budgeting

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Figure III Breakdown of Costs for Materials and Supplies

Gas, oil, grease, etc.		\$ 1,800.00
Fertilizers:		
1 Car (40 Tons) Milorganite—Nov. Delivery @ \$65.00 (Two year supply)	\$2,600.00	
Greens, Tees, etc. 5 tons, 12-4-8, @ .85	425.00	
Fairways, Rough, Trees, etc. 10 tons @ \$70.00	700.00	
Special Fertilizers, Mineral Elements, etc.	400.00	
Driving Range, Clubhouse lawns, Golf Car wear areas	300.00	4,425.00
Chemicals:		
Fungicides: 15 Cases Thiram @ \$60.00	900.00	
150 lbs. Calo Clor @ \$10.00	1,500.00	
150 lbs. Kromad @ 4.00	600.00	
Lime—Agricultural & Spray lime	300.00	
Weedicides: For control of Clover Crabgrass, Poa Annua & Weeds	600.00	
Insecticides: For control of worms and insects on Turfgrass & Trees	500.00	
Calcium Chloride: Dust control	150.00	
Miscellaneous Chemicals: Rodents, etc.	100.00	4,650.00
Sand: #1 White trap-100 tons @ \$6.00	600.00	
Topdressing & Construction—90 tons @ \$4.50	400.00	1,000.00
Humus: 90 cu. yards. @ \$10.00		900.00
Stone: For roads & paths, etc.		400.00
Repair Parts: For mowers & equipment		500.00
Re-built motor for 1951 Toro Tractor		300.00
Flag poles, Flags, Towels, etc.		300.00
Hardware, lumber, paint, etc.		400.00
Landscaping: Trees, plants, etc.		400.00
Grass seed: For Tees, Fairways, Rough, etc.		500.00
Educational Expense: 38th Annual Turfgrass Conference and Equipment Show-Washington, D.C. Feb. 5-10, 1967		250.00
Dues, Local meetings, Penn State, etc.		100.00
Mobile Repairs: Garage service, parts, tires, batteries, etc.		700.00
Plumbing Supplies: Pipe, valves, etc.		300.00
Blacksmith, Welding, etc.		250.00
Misc.: Petty Cash items		150.00
Reserve for Contingencies:		500.00
License Fee: 1 car - 2 Trucks		85.00
Equipment: 1—Jacobsen Greens mower (less trade in)		435.00
1—Toro Snow Blower (For Paddle Tennis Courts)		160.00
1—Toro Sports Lawn Mower		150.00
		\$18,655.00
Amended March 1st to include tree stump removal @ \$1,000.		\$19,655.00