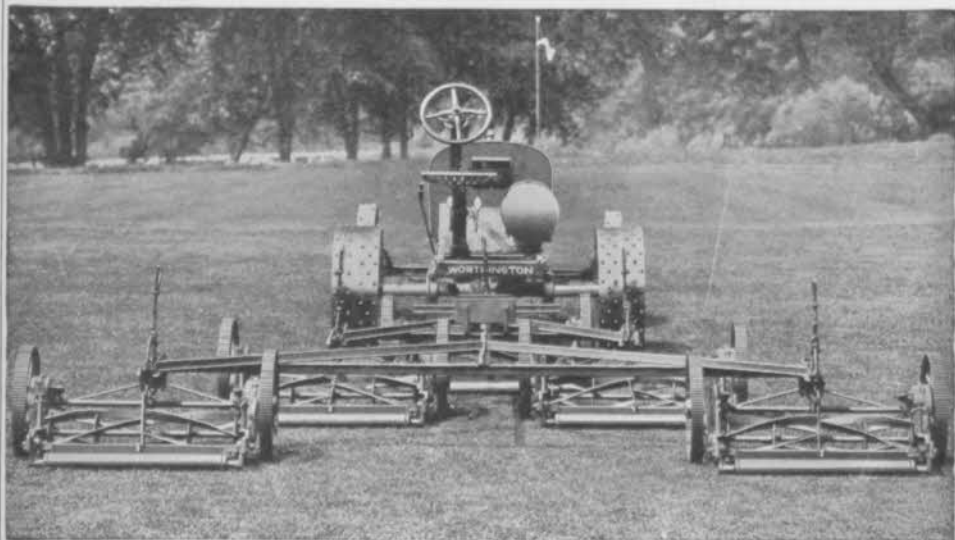


Not only in America but in England and on the Continent Worthington Gang Mowers, during the last ten years have been used on three times as many golf courses awarded major Championships as all other makes of machines combined.

*"Wherever you find a good course
you will find a Worthington."*



Price \$1104, Net

**Worthington Lawn Tractor and Convertible
Quintuplex Mower**

Cuts a swath nearly 12 feet wide

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Review your year's green progress

AT many places in a review of your year's work as green-keeper or green-chairman, you will see how it would pay you to deal with an organization that not only handles the leading and approved equipment and supplies for course construction and maintenance, but serves with great value as a clearing house of practical methods.

Then you should call to mind the work that has made J. Oliver Johnson, Inc., the world's largest golf course supply house. In supplies and service Johnson has built a constantly increasing leadership. If you profited from association with this leadership during the year now closing, you will realize the wisdom of still greater profit to your club by even more extensive use of the Johnson organization next year. If you were without the Johnson help during 1927 resolve to enlist it in 1928. It's a good New Year's resolution to make.

We wish you, in the passing of this year,

The Merriest Christmas You Ever Had.

The growth of our golf business in 1927 has made this certain to be the Merriest Christmas in our history.

J. OLIVER JOHNSON INC.

World's Largest Golf Course Equipment House
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Continental Cultor satisfies the most exacting requirements for a compact, convenient, economical power unit. It is warmly endorsed by Greens Committees, Professionals and Greenskeepers wherever used.

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So light in weight it cannot injure lawns, yet strongly built for long hard service. Ample power for all needs. Thoroughly tested, of proved value.

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Endorsed

by

Eddie Loos

As one of the best players in the U. S. and professional for two golf clubs in Illinois and California, Eddie Loos knows fairways. His opinion is based on Roseman's work on both clay and sandy soil. Unexcelled on clay, they are indispensable to the economical development of sandy terrain.

See for yourself what hollow roller mowers can do. Write today for our booklet on fairway care and our trial offer.

Roseman Tractor Mower Company
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Roseman Tractor Mower Co.,
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Evanston, Illinois.

Gentlemen:

My experience with Roseman Mowers dates back some five years and they have improved by 100 per cent the turf on our course. I must admit Roseman Mowers produce a cleaner, more healthy turf than any other mower I have seen in my golf experience.

Yours very truly,

Eddie Loos.

ROSEMAN MOWERS

Golfdom

THE BUSINESS JOURNAL OF GOLF

DECEMBER, 1927

Evanston Has Budget That Works!

By WILLIAM J. LUBY, C. P. A.

With David Himmelblau & Co., Certified Public Accountants, Chicago, Ill.

USUALLY, the only time the average playing member in a golf club is concerned about the financial condition of the club is at the end of the year when the annual report is submitted, and then only when that report discloses that the operations for the year resulted in a deficit which must be made up by assessment. In some cases the news comes as quite a surprise and for a while some thought is given to the causes and also to methods whereby the deficit may be avoided or reduced to a minimum.

It may be truly stated that the membership in country clubs today consists for the most part of successful business men. However, it is also true that when business men leave their offices to seek recreation and amusement they frequently forget the business methods to which their success may be attributed. The most successful clubs today are those which have benefited by the introduction and application of sound business principles to the organization, operation and financing of the club by those members who take an actual interest in the welfare of the club. As a result of this interest, we see the application of modern methods, and preparation of monthly financial statements which are supplemented by financial forecasts or budget estimates.

The Evanston Golf Club is fortunate in having in its membership, men who are willing to devote their time and efforts to the end that the club will afford to its membership every facility that could be desired in a golf club. Through the co-ordinated efforts of the various committees with the finance committee, a policy has

been adopted of operating on the basis of the regular dues with no assessments, except for capital expenditures.

To carry out a policy of this kind is no small task and it requires the whole-hearted co-operation of the entire membership and especially of the various committee chairmen in whose direction is placed the disbursement of funds.

The desired result is accomplished through a comprehensive budget, carefully and thoroughly planned and diligently enforced.

Income Budget Computed

In working out the budget, the income for the ensuing year is approximated; 90 per cent thereof represents regular dues which is definitely known; the remaining 10 per cent represents green-fees, other dues and miscellaneous items. The expected income from green-fees is determined by taking the average income from this source for the past three years, allowing for any changes in rules affecting guests.

The income budget is prepared by the finance committee, and the aggregate revenue determines the amount which may be expended during the ensuing year for club operations.

The budgeting of expenditures is the phase which requires considerable attention. The method used is based upon the following principle:

The individuals responsible for the performance of the estimates are the ones who originate it, because:

(a) These individuals should be best able to make the estimates.

(b) They will obtain the most value from making it.

(c) If they are required to make the estimate, they will feel more responsible for its enforcement.

Accordingly, the estimated expenditures are prepared by the committee chairmen as follows:

<i>Expense</i>	<i>Committee</i>
Administration } Clubhouse } Help's quarters } Water supply } Transportation }	House
Entertainment	Entertainment
Golf course } Grounds other than golf }	Grounds
Golf Committee } Professional } Women's Golf }	Golf
Caddy's expense	Caddy

The finance committee prepares the budget estimates for the following items:

Operating Expense:

- Interest on—
- Bonds
- Bank Loans
- Assessments for Local Impr.
- Taxes
- Insurance

Capital Expenditures:

- Bond Retirement
- Repayment of other Loans
- Assessments—Water, Sewer, etc.
- Improvements or additions to Club buildings, etc.

Finance Committee Must Okeh Budgets

These estimates of the several committees are submitted to the finance committee. If any exceptions are taken to the original estimates, the recommendations of the finance committee are referred to the respective committees; the original estimates are revised accordingly and, after the approval of the finance committee, become the standard for the year. It is then the duty of each committee chairman to so plan his program that the financial requirement will not exceed the amount provided in the budget.

Individual Budgets Itemized

To illustrate the nature and extent of the data from which the estimates are derived an outline of the more important budget estimates are submitted herewith:

Estimate of Administrative Expenses, Fiscal Year Ending October 31, 1928.

<i>Item</i>	<i>Amount</i>
1. Wages	\$.....
2. Board
3. Printing & Stationery.....
4. Telephone
5. Postage
6. Auditing
7. Golf Association Dues.....
8. Transportation
9. Office Supplies
10. Miscellaneous
Total	\$.....

Supporting each item listed in the above tabulation is submitted complete data as to the composition of the total expense as follows:

ITEM 1. WAGES—

Manager's salary, November to April in full.....	\$.....
Manager's salary, ½, May to October, inclusive .....	.....
<i>(One-half of the manager's salary from May 1 to October 31 is charged to Restaurant.)</i>	
Auditor's salary, full time....	.....
Bookkeeper, April to December .....	.....
Stenographer, April to October .....	.....
Telephone operators, 2, May to December .....	.....
<i>(One-half of one operator's time is charged to Cigar Counter.)</i>	

Total

ITEM 2. BOARD—

<i>(Board is charged at a fixed monthly charge per employe and the Restaurant credited therewith.)</i>	\$.....
--	---------

ITEM 3. PRINTING & STATIONERY—

Year-Book	\$.....
Annual Report .....	.....
Notices of elections and meetings (average based on the last three years).....	.....

\$.....

ITEM 5. POSTAGE—

Monthly Statements (2c per member per month).....	.....
Returning Tickets to Members (4c per member per month) .....	.....
Special announcements (3 per year) .....	.....

\$.....

Data supporting each of the other items falling under Administrative Expense are prepared in a similar manner.

Attention is called particularly to the fact that the committee chairmen are not permitted to exceed an aggregate amount. In preparing the budget, each chairman must submit detailed estimates for each event he plans to have in his program, together with the itemized cost thereof, rather than to base his estimate on the *total expended* for the previous year without any detail. The detail information supporting the estimates is referred to during the year, especially if it appears that the expenditures may exceed the budget, so that revisions can be made accurately and intelligently.

*Estimate of Golf Course Maintenance,
 Fiscal Year Ending October 31, 1928*

Item	Amount
1. Wages—Foreman	\$.....
Groundsmen
2. Seed, sand and fertilizer.....
3. Drainage
4. Repairs and maintenance, tractors and equipment.....
5. Gas and oil.....
6. Transportation of employes..
7. Miscellaneous
Total	\$.....

Supporting each item is a detailed description of its composition. The payroll is, of course, the largest item of expense and, naturally, the condition of the course will reflect the efficiency of the groundsmen and justify the expenditure. If extensive seeding or fertilizing is contemplated, the preceding year may not be a fair criterion for the expenditure of the ensuing year. The condition of equipment and whether or not additional equipment will be required must be considered in making the estimate for the following year.

The same procedure is followed by the respective committees for each item of expense.

The Final Budget Estimate

After approving the various budget estimates the finance committee assembles the estimates and prepares the *Final Budget Estimate* which would contain the following data:

INCOME BUDGET—

Dues, Regular	\$.....
Non-Res. ....	.....
Members' Sons .....	.....
Green Fees (average of past 3 years) .....	.....
Transfer Fees (average of past 3 years) .....	.....
Dance and Card Guests.....	.....
Water Sales .....	.....

	\$.....

EXPENSE BUDGET—

Administration	\$.....
Club House .....	.....
Entertainment .....	.....
Help's Quarters .....	.....
Water Supply .....	.....
Golf Course .....	.....
Grounds (other than golf).....	.....
Women's Golf Committee.....	.....
Golf Committee .....	.....
Caddy Committee .....	.....
Professional .....	.....
Country Club Sports.....	.....
Transportation .....	.....
Taxes .....	.....
Insurance .....	.....
Interest on—	
Bonds .....	.....
Loans .....	.....
Special Improvement Assessments .....	.....
Departmental Operations—Res- taurant, Lockers, Cigars, Sodas, Candy, etc. (net).....	.....
Surplus or Deficit.....	.....

	\$.....

BUDGET ESTIMATE OF CAPITAL

EXPENDITURES—	
Bond Retirement Sinking Fund	\$.....
Special Improvement Assessments .....	.....

Additions to Buildings or Equipment .....	.....
Total to be financed through additional loans or capital assessment	\$.....

Operation of the restaurant, locker-room, soda fountain, cigars and candy should be self-sustaining and, therefore, should not affect the budget estimate. A budget should be prepared for the restaurant, showing the minimum revenue which must be derived to cover the expense of operating the restaurant, and the membership should be informed of the extent to which their patronage is necessary in order to maintain the operation of restaurant on an economic basis.

Thus far the procedure relates to the preparation of the estimates.

To check up the actual performance with the budget estimate, the monthly operating statement shows, in columnar form, the following information:

Particulars.
Previous Total.
This Month.
Total to Date—
This Year.
Last Year.
Annual Budget.

Under the particular captions are listed the various sources of income and classification of expenses.

It will be noted that the statement gives considerable data to the finance committee:

- Total income and expenses to the beginning of the month.
- Results for the current month.
- Results for the current year to date.
- Corresponding data for the same period of the preceding year.
- The annual budget.

Budgets Limit Expenditures

All vouchers for expenses are approved by the chairman of the committee incurring the expense, and in this way the respective chairmen are familiar with the nature and amount of all expenditures charged against their committees, and from the monthly report they know how the total to date compares with the budget estimate for the year.

When the budget amount has been reached, no further expenditures can be incurred without the specific approval of

the Board of Directors. This seldom occurs, because when 90 per cent of the budget total is reached the committee chairman is so advised and must curtail expenditures in order to remain within the budget.

Keeping a Finger on Expenditures

A more satisfactory method might be to follow the plan of spreading the budget estimates by months throughout the year and in the preparation of the monthly statement show the comparison of the budget estimate for the month and year to date with the actual result for the corresponding periods. However, this method involves considerably more clerical detail than is usually available for this purpose.

Under the budget plan, the finance committee knows at the end of each month just how the actual results compare with the budget estimate, and if the expenses are exceeding the normal amount, steps are taken to check the expense before the danger point is reached. In this way, the results for the year do not come as a shock to the membership after it is too late to do anything but levy an assessment. The results are forecast long in advance, and at the end of the year the comparison of actual results with the estimate reflects only insignificant differences. The actual results of the Evanston Golf Club for the year ended October 31, 1926, showed a difference of less than \$500.00 for the budget.

Space will not permit a more detailed elaboration of the procedure; neither is it anticipated that the method outlined above is a "cure all" for golf club financial difficulties, but it does represent a thoroughly practical method applied in a particular case with very satisfactory results. Conditions in other clubs may not be exactly the same, but the general principles hold true. The budget is fast becoming the most effective weapon possessed by the industrial financial executive; and it is likewise becoming the compass by which to direct the financial policies of every other form of organization where a satisfactory control over expenditures is required.

As stated above, a comprehensive budget, carefully and thoroughly planned and diligently enforced, enables the finance committee to know at all times the financial condition of the club and the trend of operations compared with the previous period and with the budget estimate for the current period.



When you go into Old Elm's clubhouse this is the pleasing sight that greets you. The idea has lots of details that other clubs could imitate to good advantage.

Five Hundred Million Dollars!

—is Value of Country's Golf Clubs, Returns
from GOLFDOM'S Survey Show

BASED on 23 per cent returns from GOLFDOM'S entire list of United States golf clubs, estimates on the amount invested and spent annually at the country's golf clubs now are available.

GOLFDOM has good reason to believe that the figures presented herewith are the most accurate ever compiled for the golf field. The averages are figured on a conservative basis in every instance and we are reasonably certain that the totals are in excess of the figures we give, for responses from the larger clubs were 8 per cent fewer than the general average of responses. This is to be expected as the amount of secretarial work handled at the larger clubs is so heavy that requests for statistical information don't get the at-

tention the statisticians would like to see granted. However, from the 1926 annual statements of 30 of the largest clubs in the United States we have ample indications that our estimates are conservative. The statement of Olympia Fields Country club (in the Chicago District) gives the club's fixed assets as of October 31, 1927, \$1,709,973.06. This is one of the representative cases of the larger clubs that are not figures in this survey, and which would increase the figures substantially on the 18-hole clubs.

Results Summarized

Averages for 18-hole and for 9-hole clubs, as determined from the figures supplied GOLFDOM, follow:

18-Hole Club Averages

Number of members	318
Annual income	\$ 43,934
Annual maintenance expense ...	\$ 15,319
Annual course equipment expenditure	\$ 1,753
Annual house operating expense ..	\$ 15,027
Annual pro shop income	\$ 7,377
Value of club land and clubhouse	\$240,295

9-Hole Club Averages

Number of members	115
Annual income	\$ 6,092
Annual maintenance expense ...	\$ 2,923
Annual course equipment expenditure	\$ 530
Annual house operating expense ..	\$ 1,969
Annual pro shop income	\$ 1,725
Value of club land and clubhouse	\$ 49,100

GOLFDOM'S list of golf clubs is undoubtedly the most complete and most accurate ever compiled. It shows 1,501 18-hole clubs in the United States and 3,298 9-hole clubs. On this basis, the golf clubs of the country have invested in their club ground and clubhouses \$522,614,595. The actual figures undoubtedly will run considerably in excess for the older clubs in the larger cities have property of astonishing value. Again taking the Olympia Fields County club as an example; there was reported an offer, some months ago, of \$4,000 an acre for this club's property, consisting of 720 acres. This would make a total of \$2,880,000 for the club's property alone, and on it the club has a clubhouse that cost \$1,250,000 furnished, a \$70,000 building for the employees and countless other capital improvements that make the club's fixed asset figure in its statement a conservative one. Edgewater Golf club (Chicago district) has property that is very conservatively figured at \$10,000 an acre. The case at Detroit of a golf club's land value being made fabulously valuable by the growth of the city, is another citation to indicate the conservatism of GOLFDOM'S figures.

With respect to the smaller clubs, remarkably few were on leased land, contrary to our expectations. The fact that golf experienced its greatest growth during the last decade and benefited from the established metropolitan standards reaching out to the lively smaller towns and cities, may account for what is, to us, an impressive showing of the 9-hole clubs in fixed assets. Capital investment at some

of the representative 9-hole clubs is: Stafford, N. Y., \$115,000; Marietta, Ga., \$50,000; Shelbyville, Ind., \$50,000; Decatur, Ill., \$75,000; Berea, O., \$60,000; Beloit, Wis., \$50,000; Sandusky, O., \$75,000; Brook, Ind., \$50,000; Tyrone, Pa., \$60,000; Waukesha, Wis., \$45,000; Oneida, N. Y., \$50,000; DeKalb, Ill., \$100,000; Kittanning, Pa., \$92,000.

It seems probable that the capital investment in smaller town golf clubs is due for an increase per club as one of the marked trends is toward a first class course serving several neighboring small towns rather than indifferently constructed and maintained courses in each of the towns.

Maintenance Expense

There is a wide variation in annual maintenance expense of all golf courses. On some of the 18-hole courses of the better character records picked at random from the returns show \$35,000, \$20,000, \$18,000, \$19,000, \$15,000, \$10,000, \$12,000, \$26,000, \$9,000, \$32,000. California annual maintenance figures run higher, as a general rule, than the figures for clubs in other parts of the country, due to the fairway watering charges. In some cases we happened to know the situations at the clubs reporting and suspect that the figures in these instances were high because of several new greens having been installed.

The item of labor plays the biggest part in determining annual maintenance expense. In the larger centers where course labor of the proper kind is difficult to get and expensive, the maintenance figures are necessarily higher. We figure that labor and watering expenses take approximately 74 per cent of the annual maintenance money of the average metropolitan district 18-hole course.

The widest sort of variation is present in the annual maintenance expense of the 9-hole courses. One of the reporting 9-hole clubs showed an annual maintenance expense of \$125, while there were 181 9-hole clubs reporting annual maintenance expenses ranging from \$6,500 to \$12,000.

Club Income

Club income per member figures with 18-hole courses, \$138.14 a year, and with the 9-hole clubs a few cents less than \$53 annually. Considering that 20 per cent would be a reasonable estimate of member accounts that are active only to a very limited extent, these figures show with some degree of accuracy the annual cost of golf

per player, without taking into consideration the cost of golf clothes and other items not purchased through the club.

Pro Income

Members who have the idea that their professionals are making magnificent incomes, would be amazed to see the figures on pro shop incomes which are considerably below the popular ideas and give an indication of the buying support the pros should have from their clubs. Very few of the figures are what might be termed "fancy." One club with one 18-hole course reports a \$35,000 gross annual business from its pro shop. At the smaller clubs there is a very wide range with apparently no base figure.

House Operating Figure

In the figures on house operating expenses we got a couple of surprises. In the first place we have heard so many complaints from green-chairmen and greenkeepers about money being budgeted lavishly to the house committee and stinted to the green committee that we got the

idea that such a situation prevailed generally. The figures show that the annual maintenance expense for 18-hole courses exceeds the house operating expense \$292, and for 9-hole courses \$954 a year.

Playground Group Issues Municipal Golf Book

MUNICIPAL Golf: Construction and Administration, a 47 page handbook, has been issued by the Playground and Recreation Association of America, 315 Fourth avenue, New York. The price of the booklet is 50 cents.

The booklet is intended as a general guide to private groups or municipal bodies interested in supplying public golf.

Among the topics discussed are—selecting the site, problems of layout, suggestions for construction, seeding and watering the course, club houses, problems of administration, methods of financing, operating costs, reservations and a brief bibliography.



Use Local Materials When Landscaping

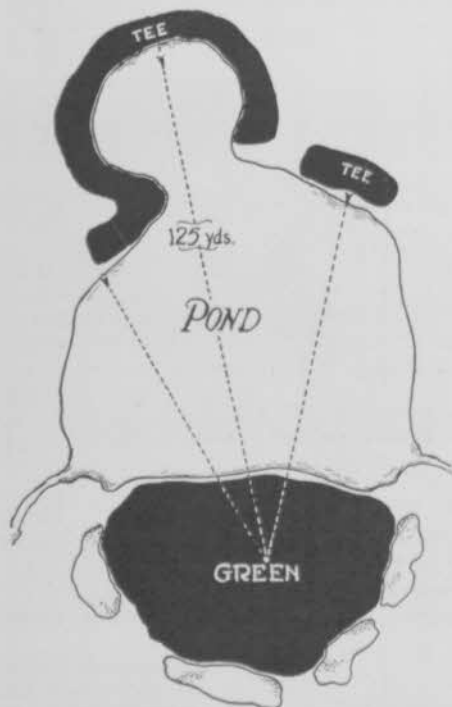
FROM the standpoint of appearance and economy, benches, shelters, bridges and other landscaping features about the course should be constructed of local material. Limbs of trees fallen or cut down to make way for improvements should be saved and utilized whenever possible.

Here, for example, is a bridge where white birch has been used for the bridge railing. How much better this looks than if ordinary painted 2 x 4 rails had been used. The rustic flower box in the center background is another appropriate type of landscape feature.

Noted Golf Holes Worth Studying

Baltusrol's Fourth (Lake Hole) on the Lower Course

Designed by A. W. Tillinghast



THIS outstanding water hole is beautiful in a quiet, unobtrusive way and demands a short, accurately controlled pitch, one of the truly great shots of golf. Much less skill would be required were 20 or 30 yards added to its length.

The hole is simplicity itself. A small stream has been dammed and an irregular shaped basin scooped out to give a natural looking lake. The teeing ground is large and shaped somewhat after an irregular horseshoe, thus allowing the hole to be played from three different angles, so that the character of the shot as indicated in the illustrations may be changed considerably. The longest carry is approximately 125 yards.

The photograph we show above was taken during the National Amateur, held at Baltusrol in 1926. That the contestants, the best amateur talent of the world, averaged a trifle over par when playing this hole is a silent commendation of its excellence. The water seemed to act as a formidable mental hazard, even to them, and far more 4's and 5's were scored than birdies.