

Maintenance Budgeting Needs Thought, Records, Work

By CLINTON KENT BRADLEY

In late Fall, many golf course superintendents get organized for another strenuous job of preparing the coming year's maintenance budget. Thinking of recent golfer demands for playing conditions not easily obtained within allocated working funds, the superintendent has the budgeting blues. He worries about money to be spent before it is available. Setting up a budget may be compared to establishing the selling price for the ensuing year's upkeep standards, or, it might be likened to making a bid for contracting the maintenance job.

A clear presentation of budget needs may help awaken the value sense when directors see the needs in a closely formed cost estimate. Preparing a budget starts with small details headed up to totals. The presentation is best done the other way, start with the summary and break it down, each item cost in order. Backed by facts, figures and records, a budget prepared in this manner leaves little room for axe-swinging cuts on proposed allotments.

Labor Factor Complex

Golf clubs now have more money to spend than at any time in the game's history. While labor and material costs have hit a new high, the unit cost of some routine jobs have not advanced proportionately. Power mowing now in effect on nearly all courses has reduced the sum total cost of greens cutting. Powered trimmers have replaced plenty of men using scythes and sickle on banks and in odd corners. Yet there are numerous hand jobs still to be done, and the pay rate is higher. When power mowers are used to get greater man hour labor output, it needs less men for that job. But it does not mean that a great many less men are needed to care for the entire course. Machine trouble, absentee men of a smaller crew, and inclement weather pile up jobs on disrupted schedules.

The best engineered equipment does not

include the brains to operate it. A power mower operator produces more work, keeps the man stepping along, and calls for higher pay rate. He may be a good, fast operator with mechanical inclination and worth his pay for what he does. The same man assigned hand work may mess up the job or be slow at it. Many tractor operators are like cowhands; dismounted, they are awkward afoot. These among other factors add up in operating costs and need evaluation. For example, a club changed to power greens mowing, and enlarged putting areas to prewar extent. Later in the season players asked for more frequent trap raking, on assumption there was more time available due to power mowing. They overlooked the fact that larger putting areas took more cutting time and required other work. Increased play volume caused more trap sand footprints. Things like these make the greenkeeper sigh as he starts work on his budget.

Presentation Is Good Selling

It's well to bear in mind that other departments of the club will be presenting budgets. The best presentation is the best sales talk for funds wanted. The main thing about budget money is just that, Bud—get it!

At least three or four copies of all budget papers should be prepared neatly typewritten, with marginal space for penciled notes as discussion progresses. A copy each should be in the hands of the club president, chairmen of finance and green committee and the superintendent. All should be at the meeting. Budget items grouped under account classifications help keep things in order, and facilitate later auditing of expenditures. Main groups may be numbered, sub-items lettered with capitals, and these broken down to lower case letters for detail, and illustrated by chart in this manner:

Total Budget

(\$ _____)

Account No. 1 A - Salaries \$ _____ B - Wages _____	Account No. 2 A - Services \$ _____ B - Utilities _____	Account No. 3 A - Supplies \$ _____ B - Materials _____ C - Machinery _____	Account No. 4 A - Special \$ _____ B - Misc. _____ C - Emergency Fund _____
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(Following through, the accounts can be broken down into the following detail.)

Account No. 1 1-A (a) Sup't salary \$ _____ (b) Sup't expense _____ (c) Foreman _____ 1-B (a) Regular crew \$ _____ (b) Extra crew _____ (Include Social Security and Unemployment Compensation in above figures where applicable.)	Account No. 2 2-A (a) Electrician \$ _____ (b) Plumber _____ (c) Oil burner ser. _____ (d) Welding shop _____ (e) Auto mechanic _____ (f) Office, clerk _____ 2-B (a) Water \$ _____ (b) Power _____ (c) Tel. and Tel. _____ (d) Laundry _____ (tee towels)
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Account No. 3 3-A (a) Golf course \$ _____ (1) Flags _____ (2) Poles _____ (3) Towels _____ (4) Washers _____ (5) Markers _____ (b) General _____ (1) Hdwe. _____ (2) Paint _____ (3) Lumber _____ (4) Gasoline _____ (5) Oil _____ (c) Tools _____ (1) Shop _____ (2) Field _____	3-B (a) Fertilizer \$ _____ (b) Limestone _____ (c) Compost _____ (d) Sand _____ (e) Topsoil _____ (f) Grass seed _____ (g) Fungicides _____ (h) Herbicides _____ (i) Insecticides _____ (j) Road material _____	3-C (a) New equipment \$ _____ (b) Repairs _____ (c) Maintenance _____ (grinding and overhauling) (d) Depreciation _____ (e) Amortization & Sinking Fund _____
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Account No. 4 4-A (a) Construction (new) \$ _____ (b) Alterations _____	4-B (a) Building, New \$ _____ (b) Building repair _____ (c) Bridges & Rails _____ (d) Benches _____ (e) Stairways _____ (f) Landscape rep'r _____ (g) Irrigation sys. _____ (1) New _____ (2) Extension _____	4-C (a) Emergency \$ _____
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Detail Breakdown

The same method can be carried out to the last detail. For instance, Sub-account 1-A (b) "Superintendent's Expenses" include outlay for attending local, regional and national professional turf culture conferences, which most clubs today regard as essential. Labor wages based on cost-keeping records can be subdivided to cover maintenance of greens, tees, fairways, rough, traps, landscape work and clubhouse service. By the same method, greens maintenance costs can be broken down to include mowing, irrigation and the host of other jobs. Materials as fertilizers and grass seed, according to kind and quantities can be allotted to the areas as the estimate requires.

Commodity Costs

Prices for supplies and materials can be obtained from the sources that furnish them. Certain seed merchants welcome the chance to quote prices during slack

months, as the inquiries serve as a guide to prospective business, for which they in turn can gauge their buying. Quotations may vary. The average can be used for budgeting, and it is well to allow at least 10% above this for market changes. Usually the unexpended winter carry-over of supplies and materials on hand is insufficient to warrant much consideration. Should there be a surplus of unexpended funds on hand toward the season's end, they can be well put to use for winter work to retain the crew, or buy a piece of needed new equipment.

Records Important

Well kept records and facts pertaining to the course, such as acreage and fractions of playing areas, and separated job costs of last and recent seasons are tools that make budget work accurate. Provided wage scales remain the same for the coming year, one can closely figure maintenance cost of an added or enlarged fea-

ture as widened fairways. Raising a maintenance standard can be figured on the cost percentage basis.

One going to a new job where no previous records were kept, needs call on his past experience and records to estimate the budget. It is also advisable to consult nearby superintendents, who usually can give helpful information. Fairway mowing costs can be estimated by the acreage, width of mower swath cut, average tractor speed, hour pay rate of driver and fuel consumption, multiplied by number of weekly mowings; weeks per season. Irrigation demands vary between years, but average over a period of years for a given locality. Should an extremely dry year occur, extra watering costs can be covered by the "Emergency Fund."

The standards of maintenance desired, what the club can afford to obtain them, equipment and labor available to do the work, all govern final budgeting. In addition to maintenance money, the club has fixed "operating" costs as various forms of insurance, taxes, interest, mortgage write-off, office expense, salaries of pro, caddie-master and in some cases, special police. All these are rightly chargeable to golf, so it cannot be expected that every dollar of course appropriation can be allocated directly to "maintenance."

The reward for careful budget work is to be able to have all the answers to questions that come up, and, to hear the president conclude discussion with, "He has the whole story boys, and here it is." It is sweet harmony to hear the official board chime in with, "By gosh if it ain't."

GOLF RANGE OPERATOR'S BOOK ISSUED BY GOLF FOUNDATION

Pros and others operating golf ranges or considering going into the golf range business, will be interested in a new book published by the National Golf Foundation

entitled "Golf Range Operator's Handbook." This handbook, published by the Foundation in the interest of the development of the rapidly growing golf range industry and to meet the increasing multitude of post-war requests received by the Foundation for golf range construction and operating information, is the first book ever to be published in this field.

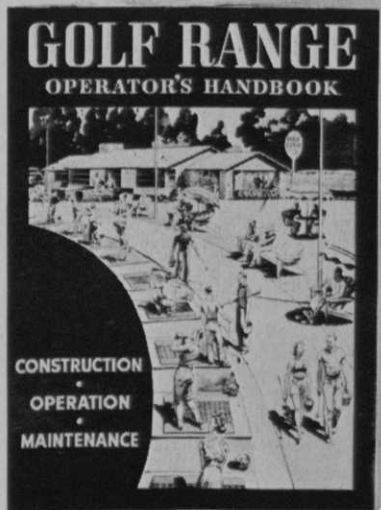
Consisting of 36 pages, page size 8½ x 11", profusely illustrated, the book points out the important features to be considered in selecting the site and laying out the range; tells how to construct range fairways and target greens; gives ideas for the construction of modern range administration, shop and clubhouse buildings; shows the NEMA (National Electrical Manufacturers Assn.) standards for the illumination of golf ranges and deals with the various phases of range operations and patronage promotion. The book also contains many fine photographic illustrations of golf ranges as well as architects' sketches and plans for modern range facilities.

The book's table of contents: Areas Required; Selecting the Site; Laying Out the Range; Fairways and Target Greens; Tees; Illumination; Modern Range Plans; Buildings; Retrieving of Balls; Balls; Clubs; Operator's Forum; Modern Range Facilities; Advertising Signs; and so on.

One of the features of the book is a section under the heading of "Golf Range Operator's Forum" which contains construction and operating ideas and methods contributed by range owners and operators from all sections of the U. S. This forum, inaugurated by the Foundation as a clearing house for range operating information fills the long expressed need of many operators for such an information exchange medium.

Glenn Morris, Director of the Foundation, in a letter recently sent to more than 600 golf range owners, stated that if sufficient interest is manifested in the handbook's Forum section the Foundation will publish a Forum bulletin at regular intervals. This proposed bulletin would be sent free to all range operators expressing a desire for the service and a willingness to cooperate by submitting information for its contents.

A copy of the new "Golf Range Operator's Handbook" may be obtained by sending one dollar in currency or check to cover cost of production, handling and mailing, to the National Golf Foundation, 407 S. Dearborn St., Chicago 5, Ill. When ordering the book, range operators desirous of participating in the Operator's Forum and in receiving future Forum bulletins can help make this service a reality by including an expression of their interest in the project.



Geller Survey Sets Pattern for Club Managers

By JOHN BRENNAN

With memberships at a premium and prospective candidates quite willing to go the limit in buying stock, paying stiff initiation fees and increased dues due to a post-war boom in golf and country club life, members of the Metropolitan Club Managers' Ass'n are currently concerned with the rising labor costs and food prices.

The soaring food prices which have been responsible for hiking the price of meals to an all-time high at the golf clubs stepped up the volume of complaints to the managers, who, in most cases are weary about being informed about the club "down the road with a more attractive scale of prices."

Of course, what the average member doesn't understand—and probably doesn't care—is that clubs are different in membership temperament, financial structure, social setup, facilities, location and a number of other factors which would, logically, have something to do with the price of food.

In order to adequately prepare the managers for squawking from irate members, the majority of whom don't know what they're talking about, Benjamin Geller, director of the swank Fresh Meadow CC, Great Neck, has made a comprehensive survey of the labor and food situation at clubs within several hundred miles of New York City.

Surveys have been made before, but the majority have been inconclusive chiefly because of the reluctance of club officials to divulge secrets of operation to rival organizations. They have maintained that each club is confronted with different problems and conditions. Of course, that might be true in the case of course maintenance, but in the food and labor departments managers now agree that the majority of neighboring clubs face the same situations.

Koch Endorses Geller Survey

Realizing their need for facts about labor and food, managers and officials of 42 clubs in the Metropolitan area gave Geller, an expert statistician, the finest of cooperation. Eric G. Koch, executive director of North Hills GC, Douglaston, and president of the National Club Managers' Assn., highly endorsed Geller's survey and per-



Benjamin Geller, Mgr., swank Fresh Meadow Club, and expert statistician, who made noteworthy survey of clubs in N.Y. metropolitan area.

sonally sought full cooperation from the Met. members.

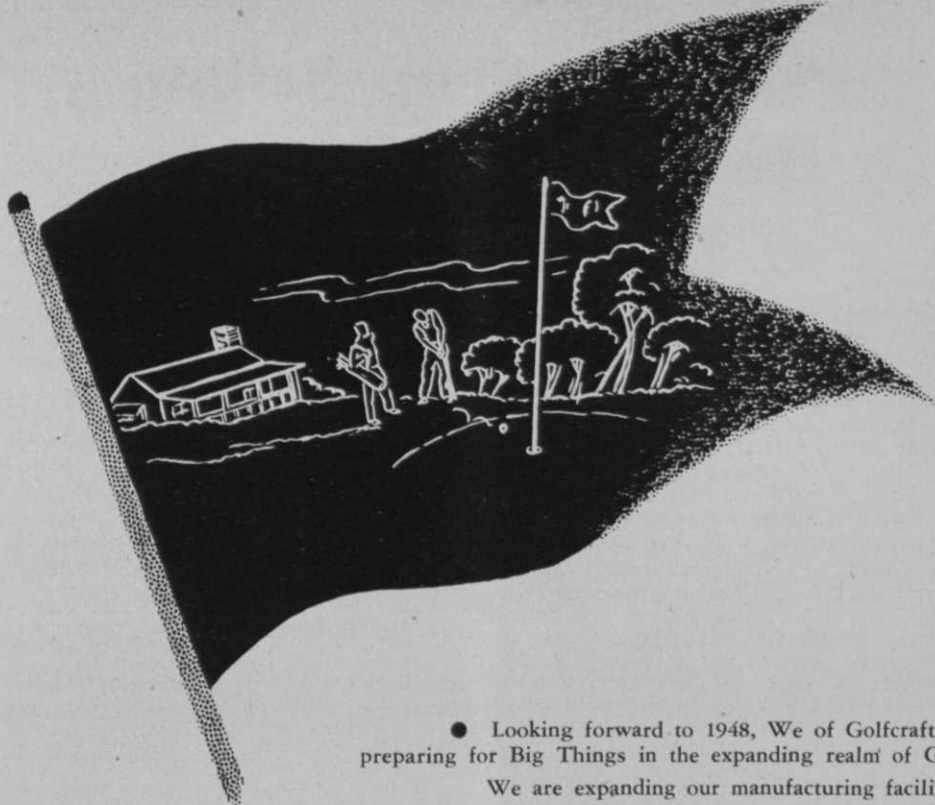
The job of analyzing and applying the data obtained from six sections which compose the Met. area has been done most intelligently by Geller. He has mailed to each club manager in the area four brochures, cleverly coded with numbers. The key to the code numbers is contained on a separate sheet of paper and is to be kept confidential.

Koch, now serving his second term as head of the nation's club managers, who has made a number of surveys regarding the operation of golf clubs, extolled the Geller report in the following: "It's a far reaching and comprehensive report that should be emulated by our club managers in other sections of the country. Such a report, in these uncertain days of booming prices and labor costs, is invaluable to the club managers. I am sure leaders in other sections will appreciate the value of the Geller report and use it as a pattern for their own sections."

Geller's report includes 11 Long Island clubs, 6 in Westchester, 2 in New York City, 9 in New Jersey, 12 in Connecticut, 1 in Pennsylvania, and 1 in Maryland.

A breakdown of the clubs follows: Long

(Continued on page 74)



● Looking forward to 1948, We of Golfcraft are preparing for Big Things in the expanding realm of Golf.

We are expanding our manufacturing facilities.

We are increasing our design and production personnel.

Our Advisory Staff — headed by 2-Time National Open Champion, Ralph Guldahl, has been augmented to include the inimitable Joe Kirkwood, as well as former 1937 National Collegiate Champion, Freddie Haas, and 1947 Virginia Open Champion, George Payton, and 1947 Midwest Amateur Champion Fred Hawkins.

Our 1947 Pro Line which was widely and profitably accepted, is to be expanded and perfected to help you to new business, new profits in 1948.

What we've seen of Golf in the past was "only the beginning" for all of us who are alert to the broader opportunities of the future.

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Ted Woolley
PRESIDENT

Golfcraft

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Plan Pro Shop Selling By Study of Records

By **WILLIAM J. McNULTY**

Vice President, MacGregor Golf, Inc.

Before the pro in a northern or central state closes his shop for the year he should make a close study of the year's sales and inventory. If he isn't already in the habit of doing this it is high time he began. Each year that closes without a pro having available all possible data for planning his next year's buying and sales effort is a year of lost profit opportunity and a handicap to the following year's sales possibilities.

Have you analyzed your sales by months and by items? Do your records show rounds played on the course, weather, tournaments, purchases for prizes and other factors that enable you to have before you in black and white an exact picture of the business this year? If you haven't, how can you expect to order on any other than a guess basis for next year?

Your shop inventory is the foundation of your shop profit. The goods that you order, you own. Either you have paid for the goods or owe for them. The goods represent your potential profit.

Correct inventory and close inventory control determine pro profits whether your club is large or small. At the end of a season theoretically your entire inventory should have been converted into cash and profit. If you haven't before you **AT ALL TIMES** exact data on your inventory sales and orders so you can see how your investment is being converted into profit you are in no position to operate according to methods employed by the most successful professionals and every successful retailing establishment down town.

Pro MUST Keep Records

It's really more essential for the pro with a short season business to keep close watch on his inventory and sales than it is for the store that is in business the year around. You must have records that keep your stock up to the point where you can do all possible business but not be out of balance so you'll reach the end of the season with profits frozen in stock that has to be carried over.

In setting up such a system your analysis of the year's sales should be recorded by months. Itemize each category of sales. For instance, you should have recorded by months sales of woods, irons, balls, bags,

shirts, jackets, hats, shoes, gloves, head-covers, and such miscellaneous items as may represent an appreciable volume of business in your shop.

Furthermore you should have a breakdown of the manufacturers from whom the various lines were bought.

From this data you can go back to study what might have been a more profitable procedure in your buying for the past year and the procedure that should be followed next year.

Higher Costs Require Vigilance

Now it's more important than ever that the pro make such a study as the foundation of his operating policy because costs of merchandise are higher than in former years. He can make more money—or he can lose more.

Say when a pro opens his shop May 1 at a northern club he has (at his retail selling price):

Inventory on hand	\$5,000
On order	\$3,000
And sells during May	\$5,000

He should have ordered for early June delivery merchandise that will retail for \$5,000 to replace merchandise sold in May. He must keep his inventory up to the extent that will enable him to serve his members satisfactorily so their buying interest won't diminish and he can continue to make a profit on the greatest possible volume.

As the season nears its end the pro has to figure on liquidating his stock, or coming as near to it as he can. The wisest of merchants seldom can buy so precisely they're able to liquidate all their stock under normal conditions. The pro will have something left over. But he must see to it that he is not stuck with any "quack" merchandise that can't even be sold at sacrifice prices.

A pro may say that he can't establish such a system of inventory control of buying because he is going onto a new job. In such a case he can come nearer by written and studied estimate of the figures he can get from club accounting offices on his predecessor's sales by months than he ever

could come by guessing. Of course the preceding fellow may have made some mistakes in buying and selling but at least the figures give a better indication of demand than a rank guess would be.

Watch Your Investment

A pro these days has to figure that he has to have in cash and salable merchandise that he has carried over from the previous season a rather substantial investment in his business. Say that he has \$5,000 in his investment for doing business at a club. He must realize that this \$5,000 has to have a four time turnover during his season to give him a \$20,000 volume for the season and that's a very moderate figure for operations necessary to meet the pro's share of a pro department payroll and come through with a merchandising profit in a comparatively short season. If more club officials realized what the pro is up against in this matter of shop investment and turnover in supplying the members with the best and wide choice of equipment there would be larger guarantees given to pros by clubs.

But—and let us be frank about it—if a pro doesn't know and watch the relationship between inventory and sales and keep this ratio under close inspection as sales in various categories fluctuate by months, how should a club official be expected to know what the pro's business problem is?

Buy to Month's Demand

The pro must buy carefully to the month in which he is selling as the demand for items changes with the months and with unexpected weather.

He can't buy the same amount of the same items each month. He has to have a written record of sales experience as his guide. And even with such a record he must be vigilant so that the peculiar conditions of the postwar period don't knock his estimates suddenly cock-eyed.

Sales figures for 1946 and 1947 have been unusual. Probably the 1940 and 1941 sales figures plus 20% might be a safe guide in most cases but in going over sales records with many a canny, successful pro businessman I have repeatedly seen that only one's intimate knowledge of a club membership as considered along with the sales record can determine helpful inventory and sales quotas.

Careful study should be given by pros to ratio of brands in inventory and sales. He is finding that his business is growing in great volume beyond the strictly playing items. He will learn, about shirts for instance, that the size range varies from that carried by stores. There is more of a demand for the larger sizes at pro shops. He will learn, in most cases, that shirt sales are about four times those of rain jackets.

Sales Records Surprising

But in studying sales of clubs many pros will find their records surprising. Our salesmen, and I believe the salesmen of other club manufacturers, have found during the past two seasons that pros often order more wood than iron clubs. It hasn't been much of an error so far as there is a ready demand for whatever of the good brands can be delivered. But close examination of representative pro shop sales records over a period of normal pre-war years reveals that the sets of irons outsell sets of woods about 3 to 2.

One thing pros often find by planning this coordination of inventory and sales is that they have ordered too little to take advantage of such demand as there was this year and which seems virtually certain for 1948. For example, one pro at a live club of 250 active members ordered 40 sets of woods last year. His sales showed 20 sets sold in May, 12 in June and 8 in July. He could have sold more if stock had been on display and inviting. This was no year for getting rush deliveries from any manufacturer.

You may be out of pro shop selling business when the leaves fall and the snow comes down but you're never out of thinking business if you're a Class A pro businessman. Get yourself a coordinated inventory and sales record as your operating basis for 1948 and you'll think yourself into a bigger profit.

RYDER CUP TEAM SELECTED

Personnel of the team representing the United States in the seventh renewal of the Ryder Cup matches to be played over the fairways of the Portland Golf Club after ten long years of war time suspension have been selected for the first time by the PGA on a point basis. The American team will be composed of: Ben Hogan, Jimmy Demaret, Herman Keiser, Byron Nelson, Sam Snead, Lloyd Mangrum, Ed Oliver, Herman Barron, E. J. Harrison, and Lew Worsham.

A certain number of specified points were awarded any player finishing among the first ten in any PGA co-sponsored tournament, the National Open and PGA Championship, the higher the player finishing, the higher the number of points, between January 1, 1946 and September 1, 1947.

Each of the players listed above were among the leading money winners in 1946 and are among the leaders again this season with the exception of Byron Nelson who has a sufficient number of points by virtue of his 1946 triumphs.

NEED SUPPLIES? SEE PAGE 101

HERE'S THE "X" FOR YOUR

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SETS THE PACE IN SPORTS

Printed Forms Put Pro Shop Operation on Efficient Basis

By **JERRY E. ZOLAN**

Pro, Newark Country Club, Newark, N. J.



Jerry E. Zolan

The golf pro of today faces stiffer competition and an increasing number of new tasks every season. In order to survive — and pressure surely will eliminate the weak — one must not only play the game well; help members improve their game; train caddies; supervise play, tournaments, maintenance, etc., but he also

must be a first class business man.

The above aspects of the pro's duties have been discussed here before, but very seldom do we hear any suggestions on how to systematize our pro shop operations on an efficient basis so that only a minimum amount of paper work is required for a clear picture of the business. The answer to this is a complete set of properly designed PRINTED FORMS AND RECORDS for various departments of the pro shop operation. A lot of time can be saved by using these, and time is a precious commodity to a pro at a busy club.

Revenue from storing and servicing members' clubs, for a seasonal fee at most clubs is one of the most lucrative incomes. I am not going to tell you how to service the clubs in your custody—any pro worth his salt knows the mechanics and he must train his shop boy to do the job right. But, to keep a record of each bag in the shop, when it came in, when checked out, what clubs the member has, his rack number, etc.—that's another matter. Usually the pro keeps some sort of book where each season he records the names of members who keep their clubs in his shop. Each season he must re-write names, add new ones, make numerous changes in racks due to resignation, and so on. All this entails a lot of paper work and still does not give a clear picture of the storage department.

Card File System

By using a 4 x 6 inch card file system one can have a complete record at his finger tips at all times. Each card can be used for several years and has proper columns

for rack number, member's name, address and telephone, when he joined, type of membership, birthday and handicap. Each year-space is divided into twelve monthly columns. By simply placing the date in the proper monthly column a person knows at a glance when clubs came in or when they

NAME	Mr. Jones, Nw. R.											
HOME ADDRESS	121 Elm St. - City											
PHONE	123 - R											
BUSINESS ADDRESS	1046 Main (Jones & Co)											
PHONE	721											
INSTRUCTION RATES	6/10	-	4/10	20	10.00							
Rec. - Mr. Smith	DATE		6/2/47		7/26/47							
JERRY E. ZOLAN, GOLF INSTRUCTOR												
1	2	3	4	5	6	7	8	9	10	11	12	
6/2/47	6/9	6/18	6/3	7/12	7/14	7/26	8/24					
13	14	15	16	17	18	19	20	21	22	23	24	25

Lesson card, on reverse side of which is noted playing faults, dates and changes in style, improved scoring, etc.

left the shop. The card also provides space for information indicating whether storage is on a monthly or seasonal basis, and when paid. At the bottom of the card, under "remarks," reminders about saddle soaping bags, change in racks, etc. may be noted. On the reverse side a complete record can

DATE	9/15/47	
JERRY E. ZOLAN, PROFESSIONAL DUNWOODIE GOLF CLUB YONKERS, NEW YORK		
Supplies	6 bats	5.70
Lessons		
Storage and Cleaning		1.00
Repairs	#3 Wood Grip	1.50
Tournament	Mixed Foursome	1.00
MEMBERS NUMBER		TOTAL
(SIGNED) MEMBER	W. Jones	N! 2995

Sheets from charge pad are numbered for reference when issuing statements.

Golfdom