

vices which modern management has developed to properly fulfill its function in the handling of the large scale enterprises. Clubs are now big business and they should therefore use the management methods of big business.

To this day, however, few club managers have done a really effective job of using budgeting techniques—planning and forecasting and setting of standards of performance—to improve the control and results of club operations. Those managers who do adopt present-day budgeting techniques can show better operating results.

These are changing times in club management and we must set new targets—strive for new goals. Club management generally must do a more effective job in the control of payroll and materials cost and of other controllable expenses than in the past if clubs are to survive and prosper. One of the most effective methods of controlling costs and of improving efficiency is budgeting.

The size of the club has little bearing upon the necessity for planning and budgeting. There is scarcely a club that could not use a budget to advantage.

Too often, the "small club" manager has considered budgeting unsuited to his requirements. Although he may be convinced of its merits, he has believed it to be too involved or too time consuming. Intelligent planning, in clubs large or small, requires careful study. Although the required budget procedures are fundamentally the same in a small or a large club, they are much simpler in their application in the small club.

As I see it, it is the duty of club managers to apprise your Boards of the value and necessity of financial planning, to dispel the misconception that budget procedures are complicated and unworkable and to encourage their adoption.

Projection of a cash budget to determine what funds will be required, when they will be needed, and from what sources they will be derived is an important phase of budgeting, especially when working capital is limited.

What Budgeting Means

Some look upon budgeting as guessing—a mere setting down of figures which are subsequently compared with actual figures to determine how accurate the "guess" was. A budget is much more than that. It is a plan of operation.

Estimates of income and expenses are made by carefully weighing past performance, current trends in business, prospective higher prices and taxes, increased labor costs, and other pertinent data to determine their effect upon past, present and future operating results.

Having determined these factors as accurately as possible, a plan of operation is mapped out which utilizes this knowledge to the best advantage in order to produce satisfactory operating results.

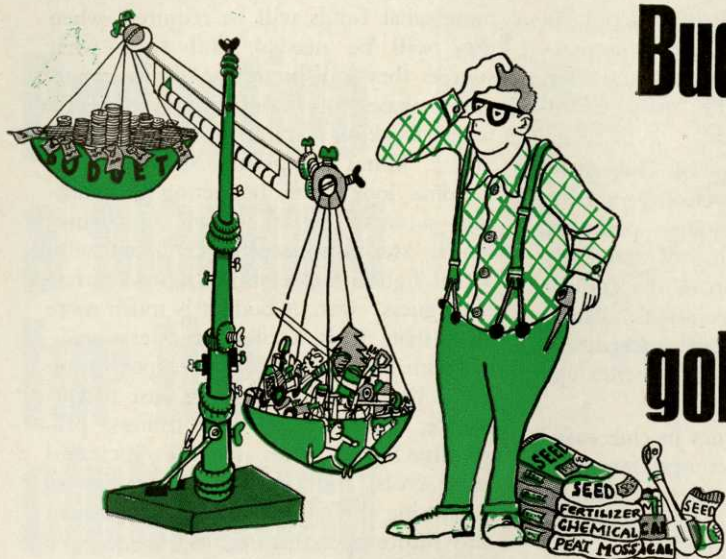
A budget which is properly constructed and carefully thought through is rewarding in many ways. It provides *definite objectives* with regard to future operations. At the same time, *management policies* for the future are formulated and clarified. The budget is a convenient yardstick for measuring *efficiency of operations*, both general and in detail. It fixes the *responsibility for achievement* of each estimated result on some individual or department.

Employees are encouraged to attain the objectives set by the budget. There is no better method of co-ordinating financial, sales and operating results than through budgetary control.

No attempt will be made to cover all the detailed methods which may be used in developing a suitable budget. A thorough study of various individual prob-

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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
		<hr/> \$1,168.22
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

continued from preceding page

Figure II Golf Course Budget for 1967

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

	Labor \$30,000.00*	Materials & Supplies \$18,655.00*	Total \$48,655.00*
Proposed for 1967			
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.



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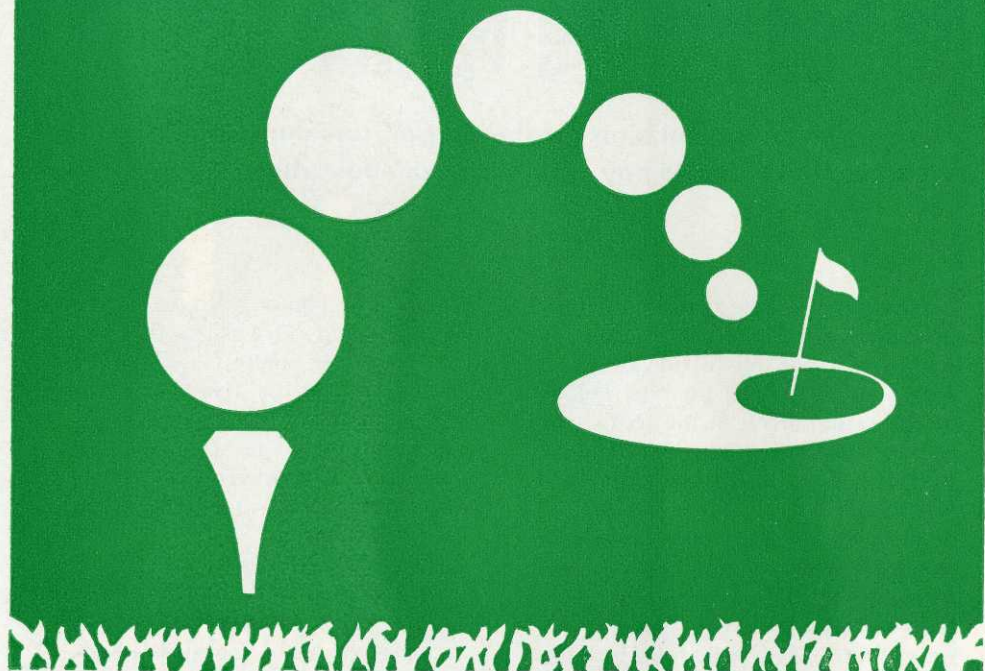
Golf Course Budgeting

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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

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Putting golf cars to bed for the winter

Here are some helpful hints for storing golf cars during cold weather which should pay off in big dividends when spring arrives.

By OSCAR WISBEY

Investing a small amount of time properly storing golf cars during the winter will pay big dividends when spring arrives. When the first golfers of the season arrive at the course, the golf cars that were properly stored during the winter can quickly be put into profitable use.

There are numerous steps we recommend for winter storage, such as performance of the maintenance operations which are usually required only once a year. These include such things as changing the differential oil, changing the transmission oil (if the vehicle is so equipped), repacking wheel bearings, checking steering gear lubrication, etc.

Whether you are able to perform all these operations or not, here are some basic points about winter storage to be considered:

Building—You don't have to have a fancy building to properly store golf cars. The most important point is to be sure that wherever the vehicles are stored, the storage area is DRY. Moisture should be avoided if at all possible. Personally, I do not think it vital that the storage area be heated.

One way to solve the storage space problem is through on-end storage. In order to achieve this, a rack has been

designed (see Figure I) to put on the back of the golf car which is then tilted on end (see Figure II). Thus, by aligning car after car, five cars can be stored in an area which would be normally taken up by just two cars (see Figure III). The materials needed to achieve this include:

For each vehicle:

One stand—11 feet of 1-1/2 x 1-1/2 x 3/16 angle iron, four feet of 1-3/4 x 1/4 strap iron, and 12 inches of 2 x 4 (six inches each, see Figures I and II.)

For each row of golf cars:

One strap of 64 inches of 1-3/4 x 1/4 strap iron and 81 inches of 2 x 4 for bracing first car as shown in Figure II.

Batteries—Since storage space is at a premium in most cases, let me state that I do not think it essential to remove and store batteries. If you have the space, facilities and time, fine, but for those who don't, consider these following steps:

A.) Remove and thoroughly clean the battery. Next, clean and paint the battery frames. Inspect and clean the battery cables and, if necessary, replace those that are worn.

B.) Clean the terminals and apply a light application of petroleum jelly.

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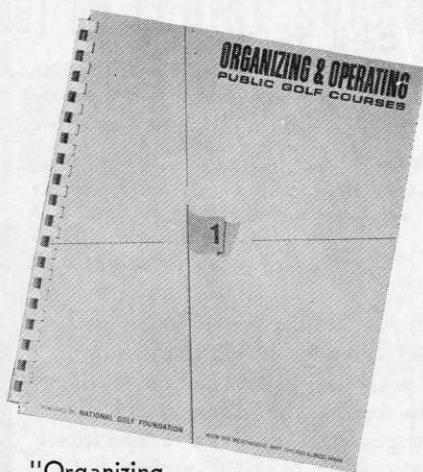
About the author: Mr. Wisbey is Service Manager for Cushman Motors, a Division of Outboard Marine Corporation.

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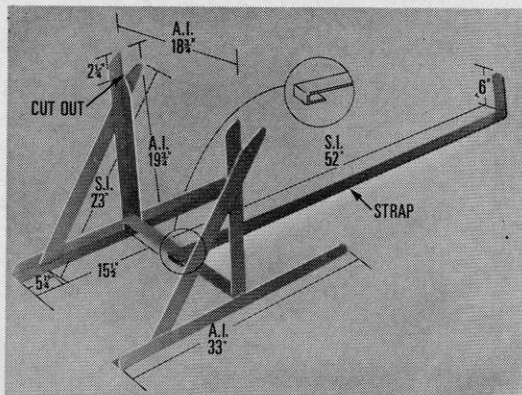
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Golf Cars To Bed

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Figure I—To stack cars on end in a row, book strap around center angle iron on one stand, upend vehicle on stand, and prop in place with 81-inch 2 x 4 as shown in Figure II.



C.) Replace the battery in the golf car and bring to a full charge. Add water to the full mark. Check every 30 days to see that the battery is holding its charge. If it drops to a specific gravity reading of 1230, recharge it. Remember, a fully charged battery won't freeze unless temperatures get down to 40 degrees below—or lower.

Tires—Ideally, it is best to store golf cars off the ground. That isn't practical for many fleet operations, but adding a couple of pounds tire pressure is a practical step. If you have time, check tires to see that they are free of sharp objects that might cause leaks during storage or when the vehicles are put back into use.

Gas Engines—The gasoline car requires a little more preparation for winter storage than does the electric car. Before putting the gasoline car into storage, the crankcase oil should be drained and refilled with good, clean oil. Then the engine should be operated for a few minutes to assure good distribution of the new oil. If the engine is equipped with an oil filter, the filter should be replaced.

The gasoline should be drained from the fuel tank, and the engine started and let run until all fuel is

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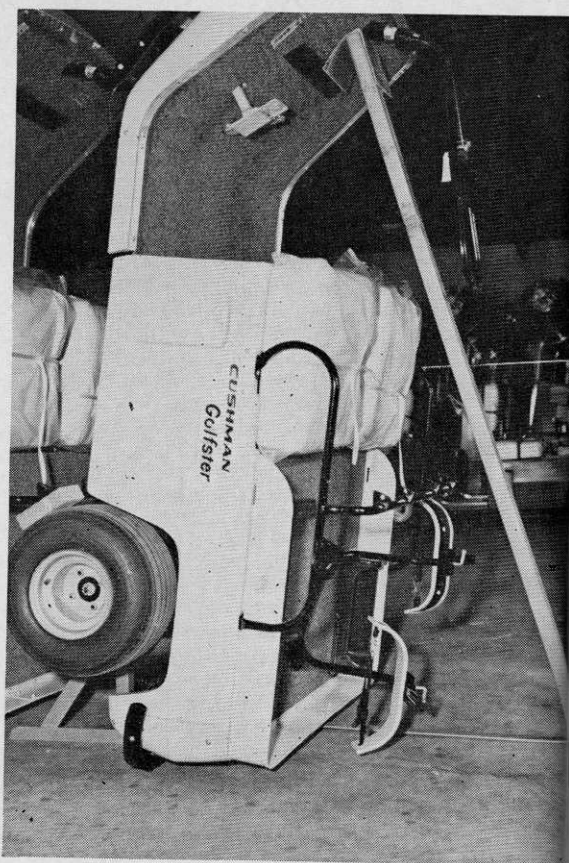


Figure II—Place next vehicle on stand and lean against first, placing short 2 x 4's between each rear tire and backrest of next car as shown above.