

SUPERVISING YOUR EXPENSES

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Being a golf course superintendent not only means supervising your crew, it also means supervising your expenses. Setting a realistic budget at the beginning of the year and staying with it can make your job much easier. This can only be accomplished by careful record keeping done daily.

The goals of course management at a country club are no different than the goals of any other department in the service industry. You strive to keep expenses down and provide the best playing conditions for the dollars. As the price of labor, materials, equipment, electricity, etc. continue to rise, the importance of justifying raising the amount of budget increases. The key to a successful budget projection is knowing where the potential expenses lie and when they will appear. Being able to plan out an entire season of expenses is a challenge, especially when trying to second guess the weather.

Keeping detailed records from year to year allows for a much more accurate budget. Along with your fertilizer, chemicals and weather record, a method of recording expenses should be kept by you. This protects you from unauthorized use of your account at local stores and other businesses. It also gives a quick reference of expenditures, regardless of whether they were yesterday or six months ago.

At Rolling Green we implemented a program where all items purchased must have a purchase order written up. The order form is the club's authorization to buy. For locally obtained items, the purchase order is sent with the person buying the item. When ordering items ahead of time in large quantities, a purchase number off the order form is assigned at that time.

Written on the purchase order is the name of the supplier, items purchased,

individual cost and total cost, authorization signature and account number. Each item bought is given an account number. This account number, when fed into the computer, places the cost into the appropriate category. Each category deals with a different expense heading such as chemicals and fertilizers, gas and oil, seed, labor, etc.

The purchase orders are turned in monthly and attached by the bookkeeper to the appropriate bill. The bills are then authorized and payment made. By the tenth of the following month a computer printout with the monthly expenses is given to me with a comparison sheet. The comparison sheet lists expenditures for each account number. There are six columns on the comparison sheet which give you actual, projected and actual last year figures both for the current month and year to date. The comparison sheet enables me to explain to the greens committee chairman expenses incurred for the month of any variances from the projections.

These monthly figures allow me to keep close touch of department expenses. It helps in justifying an unexpected expense... such as a needed chemical application that you may not be asked to explain until the end of the year when your chemical budget is overdrawn. Having these figures available to me is a valuable working tool in supervising expenses.



“ENJOYMENT”

To Mow around a Tree, You planted years ago,
And enjoy It's progress, as It grows.
It's gained another inch in breadth,
Steadily climbing towards the Sky,
Providing shelter for Our Feathered Friends,
Beauty, as well as Shade, for You and I.
Escaped Pestilence, all kinds,
Lightning, Animal's and Insect Woes.
How about Mower Blight?
The Good Lord only knows.

Kenneth R. Zanzig