

# The Greenkeeper and the Bookkeeper

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THE average greenkeeper is just human enough to be interested in his job. If he likes it, as most of them do, he is interested in keeping it or getting a better one of the same kind.

That being so, and it is so no matter how much bunk there may be interwoven about service and love of work, said greenkeeper ought to be careful as to what sort of a record is being written in the account books of his club as the history of his performance.

The greenkeeper works all season, directing men, buying material, mixing fertilizers, coaxing grass, renewing sod, tiling low places, planning, planning, planning. What he does in all these particulars is written finally in terms of dollars and cents in the account books of the club for which he works. He is vitally interested in what is written in that record; that is he is vitally interested that things that have nothing to do with the operation of the course shall be omitted from the record of his performance.

## *What Should Be Charged to Actual Maintenance*

Many club accounts are so written that services, materials and operations are chalked up to course maintenance costs, that should not be so charged up. The result is that at the end of the season the greenkeeper shows a cost of maintenance far above what it actually is.

Surely the greenkeeper is vitally interested in the bookkeeping methods of his club. If the books of a greenkeeper's club show that he has expended \$1600 per hole for maintenance for a season, while other clubs are paying \$1200 per hole, the books prove that he is an extravagant manager. It may be, however, that the costs that should have been charged up amount to only \$1100 per hole, yet the record, which is the only information that others can have, is against him.

What rule ought to be followed?

In my own work of club bookkeeping I follow this rule: Charge to golf course maintenance the cost only of the labor and materials that are necessary to present the course ready for the game of golf according to the rules of the game. This ready condition is to be maintained at all times during the playing season.

There are many things done on a golf course for the enjoyment of the game, that are not necessary for the playing of golf. For instance: Caddy masters, professionals, score cards, caddy cards, trophies, tournaments, annual club dinners, ball washers, ice for drinking water on the course, laundry for towels, and many other things.

All of these are necessary for the operation of a club so that the members will get more pleasure out of the game than they might without them, but they really have nothing to do with efforts of the greenkeeper to maintain the course ready for play. The costs for these services and materials should be separately carried on the books and not mixed up with the cost of maintenance. In my own work I dominate these costs "Green Service."

## *A Fair Basis for Comparison*

It will be seen, therefore, that if the record of two greenkeepers is being compared for the same season and only costs allocated under the rule given above, such a comparison is at once valuable and illuminating. A difference of \$400 per hole, when the comparison is upon this basis, would indicate that one course was very poorly maintained, or that one was very extravagantly maintained, or that some of the costs in one course were much higher per unit than in the other, or that too many units were used in one or too few in the other. But if there are mixed in many costs that should not be there, and costs, too, that vary greatly in various clubs, comparisons when made mean absolutely nothing.

Therefore the greenkeeper is interested in the methods used in keeping the accounts of his club, at least to the extent indicated in the foregoing. He may not have the power to compel a change where it may be necessary, yet in the long run he will be able to bring about a proper method where necessary by keeping right at it and being himself prepared at the end of the season to show exactly what his expenditures for the real up-keep work has been. No bookkeeper is going to defend his methods by which maintenance costs are four or five thousand dollars per year higher than the greenkeeper shows it to be, and no green committee would long tolerate such bookkeeping methods.