

The Greenkeeper and the Bookkeeper

Some of the problems relating to maintenance costs and their distribution. Author tells greenkeepers at convention how mistakes are made

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GREENKEEPERS have a very distinct interest in the way the accounts of their clubs are kept.

Mr. Pirie in his story about the stone-cutters seemed to carry the idea that greenkeepers got their reward from a good job well done. You remember Mr. Pirie's story: There were three stone-cutters and each in turn was asked what he was doing. One said that he was cutting stone; the second said he was getting eight dollars a day; and the third said he was building a cathedral.

The point to this story, of course, is that greenkeepers ought to put imagination into their work and so do their job that they can enjoy the beauties of the landscape which they help produce, and the smooth greens which they bring into existence and the shady nooks that they invent and build.

One would be more than foolish to undertake to underestimate the real moral to Mr. Pirie's tale, but after all greenkeepers are just human enough to want something besides the view of the "cathedral." A little of the "eight dollars per day" result is not to be overlooked. The average greenkeeper has a tremendous interest in "eight dollars a day," and a still greater interest in ten dollars a day and twenty dollars a day.

Show me the greenkeeper who is satisfied with the salary he is drawing and I will show you one who is so far toward the top that he can look over the garden wall without a step ladder or I will show you a man who is not worth what he is getting.

GREENKEEPERS are strange people—they are working not only for the joy of being the best greenkeeper in their particular neighborhood but also for the monthly check. And the monthly check figures quite a little in their viewpoint of life.

What does that come around to? Isn't it true that if greenkeepers do the best job in the world and maintain their courses in the most efficient way in the world, and at a cost that is reasonable they are not only entitled to the pay they are getting, but maybe to a little increase next year?

If after doing this, nobody knows it, where does the greenkeeper come in?

How does the fellow who gets eight dollars a day get his raise to ten dollars a day if nobody knows he is worth eight?

How does the greenkeeper expect to get the good-will, which after all is shown finally in an increased salary

if he does a good job and nobody knows it?

Bookkeeping Affects Greenkeeper

WHAT is going on that affects the greenkeeper in this particular? All golf clubs and country clubs are supposed to keep books. Most of them do, because there is quite a penny goes through the till of the ordinary country club, and it is necessary to write a history of those transactions. That is all bookkeeping is, it is simply writing the history of the business transactions for a given period.

What affects the greenkeeper in that history? The bookkeeper of the club takes what the greenkeeper does, not in the form of so many bushels of seed or so many tons of manure, but all finally reduced to dollars and cents. It all comes back to this, how well does the greenkeeper do his work, and how much does it cost?

If the books are kept so that the history of what the greenkeeper does and what somebody else does is mixed up together, as is often the case, the greenkeeper is handicapped because it is impossible for the Green committee or whoever has the say, of knowing what he does in terms that can be understood.

For instance: A tournament is held. Supposing they spend one thousand dollars for special printing and prizes and trophies. Where is that charged? In many books of record it will be charged to the operation of the golf course.

What has the greenkeeper got to do with the trophies of the club?

What business is it of the greenkeeper what is spent for trophies and why should it be mixed up with the history of his efforts?

Perhaps that is an extreme case. Here is one that isn't. In nearly all clubs, there is a caddymaster. The caddymaster's wages are usually charged to the maintenance of the golf course.

What Should Be Charged the Greenkeeper

WHAT rule should we have for the keeping of the accounts that affect the greenkeeper? I hold what should be charged for maintenance is what it costs for service and materials for the purpose of keeping the golf course ready for play according to the rules of golf.

When the cost of ice water and caddy cards and caddy service and professional (by professional now, not that the professional has anything to do with the operating

Table Showing Total Income

	Dues	Initiation fees	Green fees	Asso. fees	Lockers	Misc.
Mayfield.....	\$61,759.37	\$21,500.00	\$4,202.00	\$2,526.20	\$3,609.46	\$3,346.14
Westwood.....	53,243.75	9,100.00	8,884.00	4,785.00	1,795.00	4,140.52
Oakwood.....	57,228.50	400.00	3,346.00	3,950.00	3,645.00	5,647.25
Canterbury.....	44,980.81	4,700.00	6,461.00	3,264.00	3,100.00	5,769.55
Willowick.....	40,829.50	16,337.50	8,324.00	2,520.00	1,865.00	909.44
Chagrin Val.....	41,506.25	3,600.00	7,902.50	1,410.00	1,577.50	2,547.44

of the course itself), and laundry for the towels for the tees, and other services charged to course maintenance, it means that the greenkeeper has a heap of charges to account for that have nothing to do with the upkeep of the course.

In the case of my own club this amounted to \$4400 last year. Adding this to the actual cost of maintenance, and we have a maintenance cost per hole that is about \$250 too high.

If the club bookkeeping department will eliminate from the cost of maintenance all costs except what are defined above, that is for everything except costs for material and labor sufficient to keep the course ready for play during the season, according to the rules of the game it will then be possible to make comparisons with other accounts of other greenkeepers, to the end that the resulting statistics will mean something.

Brother Morley keeps the Youngstown club going at a cost of \$1200 per hole on the basis I am now talking about and it costs my club \$1300. There must be some reason for that. It may be that our course is better kept or more wastefully kept. It may be labor is higher with us than with him, but whatever it is we can make a comparison and get somewhere. However, if it turned out we had mixed in ours a lot of these costs, this four thousand dollars I have been talking about, and he hadn't then you see he is paying more per hole than we are but we don't know how much.

I am not a bookkeeper, nor am I a certified public accountant. In all the clubs I have had anything to do with, I find those that do not have a certified public accountant generally have the easiest accounts to analyze. I am not here to berate a certified public accountant. The only thing I object to as far as golf club accounting is concerned is that they attempt to set up a card of accounts just as they would for a railroad or a manufacturing concern, and that is exactly what doesn't help us out in getting at a determination of costs for the maintenance of the course.

Compare Maintenance Costs Per Hole

ALL other costs in a country club are not to be compared one with the other, but it is fair to compare the maintenance cost per hole of any two or more clubs.

This can not be done if the accounts are run as they usually are run by a large number of the country clubs.

When I first took hold of the work of trying to make the comparisons in the Cleveland district six years ago, it was very difficult to make any comparison. It took a lot of real co-operation to get the accounts so we could make any kind of comparison. As it is now we can make comparisons between six and eight of the best clubs on a hole basis. To say it costs so many thousands to maintain a golf course is too big. When it is found that this club pays \$1,150 per hole per year to maintain its golf course, and another is \$1,200, another is \$1,600, so on, there is a basis that will mean something and the differences found must be accounted for.

It is in the accounting for the differences produced by different greenkeepers that make it possible to get a line on their ability. For that reason there ought to be a rigid rule as to what costs shall go into the history of the greenkeeper's accounts. If only the costs as provided in the rule given herewith, are included, it will be possible to get a sound basis for comparison of the work done.

A greenkeeper who does his work on the basis of this definition, for \$1,000 a hole per year, and does it in a way to meet the approbation of his own committee and the praise of visiting committeemen will not have any trouble in keeping his job probably at an increased salary, especially when other greenkeepers in the same district can't do their job for less than \$1,200 per hole.

Or the comparisons may take the turn that the man who is doing it for \$1,000 per hole is not keeping his course in as good condition as he should while the \$1,200 per hole keeper is far and away ahead of him.

In other words the first man is not a good keeper because his costs are low at the expense of results. He isn't spending money enough; which may be his fault or may be the Green committee's fault. The difference of \$200 per hole in upkeep charges must be accounted for some way. If the greenkeeper is working for something besides "cathedrals" he is interested vitally in an honest history of the results of his labors.

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Table Showing Expense Distribution—Cleveland Clubs

	Course Main	Green Service	Club House Expense	Grounds and Administration	Taxes	Ins.	Interest or Land Rental	Entertainment	Restaurant Loss	Depreciation	Misc.	Tennis
Mayfield.....	\$23,290.42	\$552.13	\$25,283.63	\$4,845.05	\$3,603.96	\$10,737.68	\$2,216.94		\$6,877.47	\$11,483.70	\$4,204.70	\$1,641.47
Westwood.....	24,246.25	4,440.59	21,902.75	2,897.94	3,489.26	6,026.71	2,707.19	\$9,357.07	\$459.41	6,969.42	12,374.84	2,297.62
Oakwood.....	19,304.29	6,730.44	22,625.87		5,321.24	10,344.40	4,583.65		2,798.84	2,719.71		6,325.22
Canterbury.....	26,766.06	308.21	11,802.05		2,716.14	4,380.97	777.89	9,125.51		7,398.25	6,656.11	
Willowick.....	24,777.28	1,897.73	16,863.02	1,271.40	1,419.94	4,200.00	1,883.49	5,486.88	1,535.81	6,409.29	7,020.00	376.20
Chagrin Val.....	19,717.27	2,893.67	6,402.25	1,664.41	4,043.71	3,844.70	1,883.37	11,359.33		3,708.70	8,289.33	707.58