

HOW MUCH IT COSTS

A statistical resume of income and expert

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THE cost per hole for course maintenance is higher for the past year than it has been for some years. No doubt this was in part due to the brown patch epidemic of last July. The figures for the past year and those given a year ago are as follows:

	Cost of Course Maintenance	Cost Per Hole 1928	Cost Per Hole 1927
Sleepy Hollow	\$11,584.35	\$ 643	\$ 772.00
Lorain (9 holes)	7,922.32	880	* *
Lakewood	21,417.69	1189	* *
Westbrook	21,689.38	1204	* *
Youngstown	21,703.27	1205	* *
Willowick	22,454.97	1246	1376.00
Kirtland	23,509.40	1306	* *
Chagrin Valley	23,954.29	1330	1095.00
Westwood	25,338.67	1407	1347.00
Shaker Heights	25,534.57	1418	* *
Oakwood	25,903.74	1438	1072.00
Mayfield	28,810.64	1600	1294.00

* * NOTE—These clubs did not report in 1927.

The figures of Mayfield include the cost of green service and if only \$3600 was expended by Mayfield for green service—and it was probably more—the cost per hole for Mayfield would be \$1400 instead of \$1600.

Two major tables have been prepared and are presented herewith. The

first is one showing the income from the principal sources common to all clubs. The absence of figures under the heading of associate or family fees for several of the clubs would indicate that such fees are included with those for ordinary dues; it is therefore impossible to present a complete comparison for such receipts.

It would be very interesting if all the clubs would report the receipts from ordinary dues separately from those fees levied for associate or family privileges.

The Kirtland receipts for dues are much higher than those of any other club because Kirtland includes many activities that other clubs do not; and such activities necessarily increase the dues.

	Dues	Green fees
Kirtland.....	\$90,014.58	\$4,731.00
Shaker Heights.....	70,680.00	9,402.00
Mayfield.....	62,063.54	7,441.26
Oakwood.....	60,027.09	2,946.00
Westwood.....	53,947.50	8,813.00
Youngstown.....	52,438.52	5,440.00
Lakewood.....	51,841.05	6,320.00
Willowick.....	41,613.00	8,287.00
Chagrin Valley.....	40,354.17	7,062.00
Westbrook.....	38,157.00	2,474.00
Sleepy Hollow.....	31,164.36	7,745.25
Lorain (nine holes)....	13,579.96	1,397.00

	Course Maintenance	Green Service	Club House Expense	Administration
Kirtland.....	\$23,509.40	\$6,506.77	\$36,730.62	\$7,670.51
Shaker Heights.....	25,534.57	8,513.74	44,668.43	3,206.47
Mayfield.....	28,810.64	.....	31,689.88	3,829.43
Oakwood.....	25,903.74	5,378.10	27,423.95	7,260.90
Westwood.....	25,338.67	5,031.51	19,946.16	3,702.21
Youngstown.....	21,703.27	.....	26,348.47	6,070.01
Lakewood.....	21,417.69	.....	14,304.59	13,771.87
Willowick.....	22,454.97	2,441.57	20,099.92	1,866.34
Chagrin Valley.....	23,954.29	4,787.72	8,053.30	6,538.66
Westbrook.....	21,689.38	.....	5,628.04	1,492.25
Sleepy Hollow.....	11,584.35	5,580.72	8,300.38	5,148.83
Lorain (nine holes)....	7,922.32	.....	2,933.45	1,760.02

AND WHERE IT GOES

of various clubs in the Cleveland District

Cleveland District Golf Association

The second table shows the items of expenditure for the necessities common to all clubs. The table is practically self explanatory.

Showing separately the cost of green service as distinct from the cost of course maintenance, is still absent from some of the statements. Mayfield, Youngstown, Lakewood, Westbrook and Lorain continue to add to maintenance costs, other costs that do not arise from the care of the course.

The cost of administration at the Lakewood club no doubt includes items that should be included with other costs if they could be picked out from the club's

statement. Westbrook combines cost of taxes, insurance and interest; this is not the practice of other clubs and the cost of these necessities have only one thing in common—they are fixed charges. Otherwise they have nothing to do with one another.

Only five clubs, Shaker Heights, Westwood, Youngstown, Willowick, and Chagrin Valley, make any provision for the item of depreciation. Westwood and Chagrin Valley are the only two that include a depreciation charge for golf course construction, and there is nothing so useless about a country club as the golf course after the country club has moved away and the land is turned back into ordinary uses.

It is interesting to note that the 12 clubs included in this report paid taxes last year amounting to \$74,858.63.

Last year I promised never again to inflict my so-called statistics on the local golf world. The foregoing shows that my promise isn't worth a tinker's dam.

OME

Associate or family fees	Locker rentals	Entrance fees
\$5,435.00	\$2,335.00	\$ 9,000.00
.....	2,095.00	19,150.00
.....	3,553.22	23,750.00
.....	3,615.00	1,075.00
5,235.00	1,875.00	22,850.00
.....	1,889.75	.....
.....	1,718.00	10,800.00
.....	1,950.00	.....
1,780.00	2,070.00	6,225.00
.....	2,442.00	2,835.00
.....	1,252.50	8,722.73
.....	224.05	.....

ENSE

Taxes	Insurance	Interest	Entertainment	Department losses	Depreciation
\$7,798.28	.....	.....	.....	.....	.....
10,677.41	\$2,626.19	\$1,765.89	\$2,694.28	\$4,356.03	\$5,115.51
12,836.37	3,312.57	.....	.....	2,681.13	.....
10,625.71	3,102.14	.....	2,297.38	3,759.63	.....
9,082.20	2,507.44	10,767.74	605.56	4,055.56	9,225.28
4,392.08	3,754.08	.....	1,482.11	548.70*	2,004.26
2,674.17	1,862.94	275.31	2,291.92	551.54*	.....
4,200.00	2,354.13	5,540.00	1,167.55	6,684.65	7,020.00
3,132.08	2,318.51	11,333.52	.....	3,638.91	9,167.66
8,436.58	(including insurance and interest)	.....	1,499.35	.....	.....
201.70	1,648.87	2,908.96	282.20	1,402.06	.....
803.05	366.71	1,470.00	.....	624.06	.....
				*Gains.	