

# The Bookkeeper and the Greenkeeper

By EDWARD W. DOTY, *Treasurer*  
*The Cleveland District Golf Association*

*Read at the 5th Annual Educational Conference of the National Association of Greenkeepers of America, held at Columbus, Ohio, February 3-6*



**M**AINTEINING the golf course is the job of the greenkeeper. Writing the history of the cost of that maintenance is the job of the bookkeeper.

The interest that the greenkeeper has in the bookkeeper's job centers entirely in the result of the writing of that history.

The result of the work of the bookkeeper in this particular depends upon the knowledge, the experience, and the desire of this bookkeeper.

The one who keeps the books showing the history of the maintenance of a given golf course, should not only have knowledge of accounting but also somewhat of greenkeeping. Such a one should have experience as a golf player as well as an accountant.

He ought to want to show the final results as to costs of maintenance so that the efforts of the greenkeeper be they good or bad, shall be unconfused with any other operation of the organization.

There are so many things bought for a country club, and used in its various departments, that some knowledge of greenkeeping on the part of the bookkeeper is essential for the proper inclusion and exclusion of charges sought to be assigned to greenkeeping.

I have in mind a very competent bookkeeper; so competent was he that he had invented many forms for quick and certain bookkeeping methods. He knew all about debits and credits and he could show you in half a minute just what the balance, if any, was in any fund or the sum total that he had charged up against the various activities of the organization.

The trouble with his accounts was not that they were inaccurate, or that they would not balance, but that the figures which he gave as the cost of maintaining the course could not be depended upon because of his own ignorance of what ought to be included. He was not a golf player but just a book-

keeper who knew what debit and credit meant but not whether the cost of trophies should be charged to the golf course or to something else. The result was utter confusion when attempting to use the result of his year's efforts.

Bookkeeping can be just as intricate as one wants to make it; but I have noticed that the more intricate it is, the less the greenkeeper can know about the accounts.

## GREENKEEPERS INTERESTED IN BOOKKEEPING

**O**F course greenkeepers are not at all interested in the general bookkeeping scheme of their clubs. What they want to know is exactly what it costs to keep their own courses in proper shape for their members to play golf upon any time they desire. They are interested that only those things that are necessary to that end are included.

They are not interested in charges for depreciation nor any allocation for general expenses, nor anything else for which they are not entirely responsible. Depreciation charges are proper enough in a club's bookkeeping scheme but that is no reason for carrying them into the public exhibit of maintenance costs.

By confining maintenance costs to those "out of pocket costs," all of which the greenkeeper is directly responsible for, relegating whatever other entries that may be necessary to the general bookkeeping plan, simplifies the task and makes comparisons with other efforts along the same line easy and therefore more certain and altogether more illuminating.

My own plan starts with a definition. I attempt to set forth exactly what the task of the greenkeeper is.

I define the maintenance of a golf course as the work necessary to keep a given course in proper condition to play the game of golf according to the rules of the U. S. G. A.

That sounds simple enough and one would naturally think that nothing else could be done by

anybody, and yet I will venture to say that the bookkeepers of a large number of country clubs mix into the costs of maintenance, accounts of many things that ought not to be there and with which the greenkeeper has nothing to do. These costs will run from \$100 to \$300 per hole per year.

In other words a greenkeeper with these extra costs loaded into his figures will find his costs per hole set down as that much more than they should be. When his efforts thus set forth are compared with the results of the work of a greenkeeper whose accounts do not include these costs, such a comparison means nothing.

For instance there is the printing of score cards. Score cards are not necessary for the playing of golf. Score cards are not ordered or their use controlled by the greenkeeper. Their cost should not be included in the cost of course maintenance. The cost of a caddymaster, of a golf professional, of trophies, of ice and towels at the tees,—all of these are desired by members and most clubs have them, but in no standardized fashion; and whether they are standardized or not, they have nothing to do with maintaining the course—the job that the greenkeeper is charged with.

#### SET UP FOR COURSE MAINTENANCE

**I**N my own accounts and in such statistical work as I have attempted in the Cleveland district, have used the following set-up for course maintenance:

Auto license, cement, cinders, electric light and power, equipment, new; equipment, replaced; express and freight, fertilizer and seed, flags, gasoline and oil, green section dues, hardware, lumber, miscellaneous, motor and machine repairs, paint, payroll, postage, printing and stationery, sand, teaming, telephone and telegram, tile, top soil.

There might easily be some slight modification of this list; I have made some changes from time to time. Once we had a line for barn costs and for horseshoeing; now we don't. But the list as given above is what I am using now. If anything should arise that includes any proper cost for course maintenance, I would add that item.

In this list there is no item that we do not use sometime during the year. When we get through and add up the figures we have what it has cost our club to maintain our course so that golf may be played upon it at any time during the season according to the rules of the game.

#### GREEN SERVICE COSTS

**T**HIS leaves quite a list of things that cost the club money, which seem to have more or less to do with the play of golf. These services and goods I group together under the title of "green service." Green service therefore includes all accounts of costs of goods and services that are desired by the members for the play of golf, but which are not absolutely necessary therefor. In my accounts the items under green service are as follows:

Association dues, ball washers, caddy house repairs, electric light and power, ice, laundry, miscellaneous, payroll, postage, printing and stationery, repairs, trophies.

In the case of the clubs that I have to do with, and especially my own club, the inclusion of green service costs in the cost of maintenance would increase maintenance cost from \$250 to \$350 per hole.

The interest of the greenkeeper in this matter is very acute. If he is to be judged by the history of his work as set forth in figures, that history should include only that for which he is responsible. Any

### "THE PROOF OF THE PUDDING IS IN THE EATING THEREOF"

Here are some of the clubs who have bought and used one or more cars of "Windrift Hardwood" humus.



Alladin Country Club, Columbus, Ohio  
Athens Country Club, Athens, Ohio  
Belmont Hills Country Club, St. Clairsville, Ohio  
Castle Shannon Golf Club, Castle Shannon, Pa.  
Chartiers Heights Country Club, Pittsburgh, Pa.  
Cincinnati Country Club, Cincinnati, Ohio  
Cloverbrook Country Club, Cincinnati, Ohio  
Connersville Country Club, Connersville, Indiana  
Dayton Country Club, Dayton, Ohio  
Findlay Country Club, Findlay, Ohio  
Fostoria Country Club, Fostoria, Ohio  
Fremont Golf Club, Fremont, Ohio  
Ft. Mitchell Country Club, Covington Ky.  
Hillcrest Country Club, Carthage, Ohio  
Lancaster Country Club, Lancaster, Ohio  
Lehigh Country Club, Emsus, Pa.  
London Country Club, London, Ohio  
Lorsain Country Club, Lorsain, Ohio  
Lorainville Country Club, Cincinnati, Ohio  
Lost Creek Country Club, Lima, Ohio  
Marion Country Club, Marion, Ohio  
Miami Valley Golf Club Co., Dayton, Ohio  
Mt. Vernon Country Club, Mt. Vernon, Ohio  
Oakwood Country Club, Cleveland, Ohio  
Plumbrook Country Club, Sandusky, Ohio  
Portage Country Club, Akron, Ohio  
Possum Run Golf Club, Mansfield, Ohio  
Shannopin Country Club, Pittsburgh, Pa.  
Shelby Country Club, Shelby, Ohio  
Snowhill Country Club, Wilmington, Ohio  
South Hills Country Club, Option, Pa.  
Springfield Country Club, Springfield, Ohio  
Spring Grove Country Club, Kenton, Ohio  
St. Clair Country Club, Bridgeville, Pa.  
Sunny Brook Golf Club, Kent, Ohio  
Twin Oaks Country Club, Covington, Ky.  
Ulrich Golf Courses, Inc., Sycamore, Ohio  
Union Country Club, Dover, Ohio  
Washington Country Club, Washington, C. H., Ohio  
Western Hills Country Club, Cincinnati, Ohio  
Westwood Country Club, Rocky River, Ohio  
Winding Hollow Country Club, Columbus, Ohio

The price for a 20-ton car is \$135.00 f. o. b. Carey, Ohio.

Prompt shipment guaranteed.

THE OHIO HUMUS PRODUCTS COMPANY  
JAMES A. SMITH, President  
BOX 95 LONDON, OHIO

comparison of his figures with those of another greenkeeper whose record is also set down under this same rule, is at once definite and certain and whatever value there may be in any comparison will depend upon the actual work of the two as greenkeepers and not upon the bewildered and stupid work of the bookkeeper.

It must be remembered that the costs for green service may be anything that a careful or wild-eyed committee wants to make them. Tournaments may be expensively run or inexpensively run; or they may be omitted; or they may be paid for out of private pockets. Other service costs will vary greatly; high or low priced professionals; good or bad caddy masters; ice water or no ice water; and so on for various clubs. No two are exactly alike and the results may be anything that the members in their foolishness desire them to be.

A golf course, however, is a golf course. It consists as a rule of 18 holes, and those 18 holes are pretty much like any other 18 holes so far as length and size of greens are concerned. At any rate, if only the actual costs to maintain any 18 holes so that golf may be played at any time during the season according to the rules, are written in the accounts, comparisons of the up-keep of one course with another, the efforts of one greenkeeper with those of another, may be easily made.

If it costs \$1,000 per hole per year to maintain one golf course and \$1,200 per hole per year to maintain another in the same district, there must be a reason. Inasmuch as the figures are built upon the same foundation, the resulting differences must come from the efforts of the greenkeeper. Those efforts must be within his control or without his control. Labor may cost more on one course than the other and this is either the fault of the greenkeeper or it isn't. If it is not his fault, that fact is easily determined; if it is, that is also easily determined and the proper remedy may be applied, either by getting a new greenkeeper or getting some new workers.

Maybe the members of one club are more exacting than those of the other and compel the greenkeeper to mow the greens oftener, or to employ more men, or to cut the rough more often. These are facts that are easily determined. And then again, maybe the \$1,200 per hole greenkeeper is keeping his course in just that much better condi-

tion and that the members want it done that way and are willing to pay for it. Or maybe it is the other way around, maybe the \$1,000 per hole man is keeping up his course better than the \$1,200 man. And so on for any kind of a comparison you desire to make. Such comparisons are impossible under the bookkeeping schemes of a very large number of our clubs.

#### GREENKEEPERS CANNOT CONTROL ACCOUNTS

**G**REENKEEPERS, it is true, have no final authority in the bookkeeping methods of the accounting departments of their clubs, but they have some influence. I have no doubt that practically every greenkeeper could get the bookkeeping department of his club to set his accounts up in the fashion that I have been advocating. Most of the present situation comes from the lack of understanding of such matters by the bookkeepers.

I remember well, when I first took hold of the bookkeeping of my own club. I chucked everything that had to do with the game of golf or the condition of the grounds into the course mainte-

*Concluded on page 46*

## EVERYTHING a GREENKEEPER NEEDS

### We are Distributors for:

TORO Equipment . FRIEND Sprayers .  
ECONOMY Sprinklers . STANDARD  
Products . All Kinds of Fencing . KOP-  
PER'S Sulphate . MILORGANITE .  
LECCO.

### We are Dealers in:

The finest grass seeds . All leading types of  
Fertilizer.

### We are Growers of:

Specially cultivated Bent Stolons . Thickly  
seeded, rich sod.

### We can furnish you quick with:

Every Practical Piece of Golf Maintenance  
Machinery, Equipment, Supplies or Parts.

New Illustrated Catalog Now Ready—Send For It!

## THE GOLF COURSE SUPPLY CO.

Dept. N. 3049-51 Carnegie Ave. Cleveland, O.

Long Distance Telephone: Henderson 3544 or 3545

A. E. FLACK, Pres.

H. J. STREICH, Sec'y-Treas.



**DIAMOND STEEL CENTER TRACTOR SPUDS**

Long wearing and sharp until completely worn out—because of hard tool-steel center—outside wears away faster. Made in all sizes to fit any size or make of tractor.

If your dealer can't supply you, write direct for sample or literature.

**DIAMOND CALK HORSESHOE COMPANY**

4700 Grand Ave. Duluth, Minn.

## Would you like better turf this year?

Then let us quote on your spring seeding, with samples. Our Special Grass Seed Circular is free.

**HENRY A. DREER**

*Seeds, Plants, Bulbs*

1306 Spring Garden St.

Philadelphia, Pa.

ESTABLISHED 1838

### Hofmann Cuts Price

Drastic price reductions on the popular Hofmann All-Purpose Distributors are announced by the maker, The Salem Tool Co. of Salem, Ohio. This price reduction amounting in some cases to as much as 33 1-3% has been made possible through increased and simplified production. Design and construction has been greatly improved and a broad range of sizes been made available to ideally and economically answer every size club.

A special new feature of the Hofmann, on which application for patents has already been made, is a feed control arrangement which automatically stops the machine from feeding when the man stops pushing, thus eliminating any piling up of fertilizer in one spot.

### The Bookkeeper and the Greenkeeper

*Continued from page 31*

ance account. One day somebody who had the authority spent \$700 on fixing up the roadway from the street to the club house. I promptly put that in course maintenance accounts—there seemed to be no other place for it.

Then along came Bob Power, chairman of the Green committee.

"Ed," said he, "What did you charge that road oil to?"

"Course maintenance," said I promptly.

And then Bob started in on the art of charging all cats and dogs around a golf course to course maintenance.

He didn't know it at the time, but that remark of his on cats and dogs sank in, and I proceeded the next year to reform my books and from that conversation I have arrived at some of the foolishness that I have been exhibiting to you today.

### Golf News

The Women's National Golf and Tennis Club, of Glen Head, Long Island, is installing a hoseless fairway irrigation system with hoseless tees and hose greens, under the direction of John S. O'Toole, greenkeeper. Also a new water supply with gravel wall type wells and automatic pressure pumping plant.

This system is unique in that the output of the well pumps is passed directly through automatic booster pumps. No storage is required. Buckner irrigation equipment is being used. The entire project will cost \$43,000.00, of which \$18,000.00 applies to the water distribution system and \$25,000.00 to the water supply system. Wendell P. Miller and Associates furnished the plans and are superintending construction.

Wakonda Country Club, Des Moines, Iowa, where Jack Welsh holds forth as Pro-Greenkeeper, almost lost their fairways in the recent drouth, hence as insurance against a repetition of this near-catastrophe, a standard Buckner hose fairway irrigation system has just been completed—also a new automatic booster pumping plant using city water. (Water is cheap at Des Moines.)

The entire project has cost \$21,500.00. Plans and specifications were prepared by Wendell P. Miller and Associates, who also supervised the construction.

Oak Park Country Club, Chicago, under the direction of William Melville, greenkeeper, is installing an 18-hole irrigation system, with hoseless fairways, hoseless tees, hose greens, and a new automatic pressure pumping plant. \$26,000.00 has been allotted to the project.

The system was designed by Wendell P. Miller and Associates, who have an engineer on the job to see that the contractor meets every requirement of the specifications. Buckner equipment is being installed throughout the distribution system. W. H. Spears, Jr., Green chairman, handled the project for the Club.

### The Davis Exhibit

George A. Davis, Inc., Chicago, Illinois, in their exhibit at the Greenkeepers' Show at Columbus, featured a complete line of golf equipment, including such well-known products as Koppers' sulphate of ammonia, Thompson sprinklers, Economy sprinklers, Barbak and Dubay fungicides, Hardie sprayers, Premier poultry manure, Emerald cord hose, Pennsylvania mowers and many other important items.

### Greenkeepers' Wives Hold Meeting

The Wives of the National Greenkeepers held a meeting at the Columbus Convention of the National Association of Greenkeepers of America, and elected the following officers: Mrs. Joseph T. Varn Hagen, president, Redford, Mich.; Mrs. Herbert E. Shave, vice-president, Birmingham, Mich.; Mrs. Willie Smith, secretary, Detroit, Mich., and Mrs. John Gray, treasurer, Sandwich, Ontario, Canada.

There was a large assemblage of greenkeepers' wives attending the Convention, and the entertainment afforded by the Association which included sight seeing trips, luncheons and theater parties, was very much appreciated. They wish to express their thanks to the officers of the National Association for their kindness and hospitality.

### Bonbright Passes On

James S. Bonbright, vice-president and sales manager of the Pennsylvania Lawn Mower Works, passed away January 24. He would have been seventy-two in March.

Mr. Bonbright started in the hardware business with his father and had a very remarkable career in machinery lines. He became connected with the Pennsylvania company in 1916 as vice-president and sales manager and had a host of friends in the trade. He is survived by his widow and three daughters.