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Budgeting the Golf Course

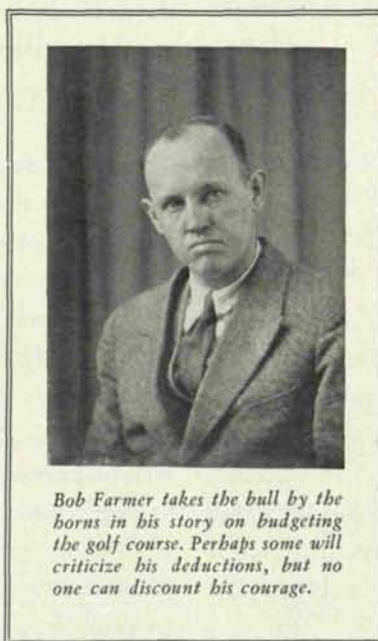
By R. E. (BOB) FARMER, *Greenkeeper*
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Reprinted from address delivered at the Annual Greenkeepers' Educational Conference in Chicago

A BUDGET is a financial estimate embodying proposals for the ensuing year as presented to or passed upon by a governing body. In the case of golf courses we must consider first that golf is a luxury in its true sense and if it were not for the popularity of the game due to the enjoyment and healthful benefits received from it, these depressing times we have had in the last three years would have brought entirely different reactions to those associated with the work.

It is appropriate and necessary for the greenkeeper to keep cost accounts and budget his work accordingly. A budget serves to guide the amount of money expended on each item and the cost-keeping of each operation helps to arrive at the required results. Budgets are warnings that there is only so much money to spend and they also remind us of the needs that we will require money for later on.

Many golf clubs have been reducing their yearly grounds budget 10% each year for the last three years in a vain effort not to over-spend their operating expense. Other clubs carried on with their usual budget until this year and then reduced by 15 or 25%. In order to have a working basis let us assume that my Green committee allotted me a \$10,000 appropriation for this year to work with. This will in no way intimate that grounds mainte-



Bob Farmer takes the bull by the horns in his story on budgeting the golf course. Perhaps some will criticize his deductions, but no one can discount his courage.

nance cost can be standardized on all golf courses, nor should it indicate any sample of cost accounting form, but it will, by setting up an actual cost of items and operations for one year on my course, represent a figure whereby I can budget for the following year. This way of budgeting is on the percentage basis and it is the only way each greenkeeper can estimate his expenditure consistently for the ensuing year. We can also assume this allotted \$10,000 appropriation is a 25% cut from the previous year. As an example I am showing in this paper a sample budget showing a 25% cut, making an annual ex-

penditure of the grounds amount to a \$10,000 budget for the following year.

WHERE MONEY CAN BE SAVED

THE greenkeeper works from year to year studying the operations on the grounds and how they affect the budget. It is his duty to study the costs and how they fit into the annual expenditure. Many pointers are brought to light showing the advantages and disadvantages of budgeting. You will notice in the sample budget where the greens item is reduced about \$535.00. This amount is almost equivalent to one man's salary for a year and in order to meet the demand something drastic has to be done. Some of the greens on the 400-yard holes

SAMPLE OF A REDUCED GOLF COURSE BUDGET

Items and Operations	Actual Cost for a Prior Year	25% Cut	Amount to Spend
Greens	\$ 2,139.00	\$ 534.75	\$ 1,604.25
Tees	276.00	69.00	207.00
Fairways	1,061.00	265.15	795.85
Watering	882.00	220.50	661.50
Rough	467.00	116.75	350.25
Weeding	272.00	68.00	204.00
Outside Rough	459.00	114.75	344.25
Bunkers and Traps	705.00	176.15	528.85
Turf Gardens and Nursery	493.00	123.15	369.85
Seeds	619.00	154.75	464.25
Fertilizer	1,464.00	366.00	1,098.00
Chemicals	425.00	106.15	318.85
Gas and Oil	749.00	187.15	561.85
Repairs	1,552.00	388.00	1,164.00
Depreciation	990.00	247.50	742.50
Incidentals	780.00	195.00	585.00
Total	\$13,333.00	\$3,333.00	\$10,000.00
Total Labor	6,132.00	1,533.00	4,599.00
Total Material	7,201.00	1,800.00	5,401.00
	\$13,333.00	\$3,333.00	\$10,000.00

which are of good size may be cut down so as to eliminate mowing and topdressing expense. On a cost unit basis for the reduced areas a definite sum can be estimated toward the saving.

Some of the short hole greens may be cut down also if necessary. The proper fertilization of the grasses may make it possible to reduce the frequency of mowing. The texture of the grasses can be overlooked in extreme cases of this kind. Good selection of topsoil can help to eliminate some weeding. The kind of sand used for topdressing is an important feature also.

Tees are usually too small but since the number of players are decreasing at most clubs, a reduction of \$69.00 is almost negligible. Consideration should be given to the nature of the subsoil as this retards the growth of grass and slows up the time of repairing.

The acreage of the fairways is large and \$265.00 taken from that item means quite a little less to spend. Re-seeding and top-dressing is very important so the mowing item would have to suffer. When it only takes one man from ten to fourteen hours to mow fifty acres, one can readily see where the number of times the fairways would be mowed would be decreased twenty-five times. It is tragedy to mow the grass in the fairways short but complaints of lost balls are not pleasant to hear about.

WATERING SHOWS A CUT

THE watering operation includes greens, tees, fairways and sometimes the trees, shrubs and flowers. The budgets deducts \$220.50 from the sum of the year before. If the night sprinkler is paid 40c an hour there would be 551 hours less of time for work. This item would suffer considerably.

Roughs comprise from 30 to 60 acres and are usually cycled twice a year, or so, except on public and semi-public courses where the requirements are more stringent. The hay is usually raked in rows and hauled away but with \$116.00 less to spend it could be burned as it is wind-rowed. The hay may be also exchanged for manure and thus eliminate the costly expense of hauling.

The outside rough is that area beyond the 20-yard limit and among the trees and outer areas. Most of this expense is cycling, raking and generally cleaning up of fallen debris. Much depends on the number of storms as to appearance and a \$115 difference might be unnoticeable some years. Many clubs have a yearly supply of dead limbs and trees to be removed from these locations. Oftentimes this wood can be exchanged for services of the man and team who do the cycling of the tall grass.

It costs from 15c to 30c to rake a trap, depending on the size. To reduce this item \$176.00 would mean considerably less raking. The time for raking would become more important and would have to be neglected on quiet days.

Greens, tees, and sometimes approaches are supplied with sod from the turf nursery. It is essential to keep that up in first-class condition. In order to reduce the amount on this item the turf nursery would have to be neglected.

Seeds, fertilizer chemicals, gas and oil, depreciation and incidental items are all tangible and can be reduced according to the money allotted for such.

GOLF MACHINERY MUST BE KEPT UP

THE repairs item can't very well be reduced \$388.00 as it is necessary to keep the golf machinery in good working order, nor can the repairs to barn and painting be neglected. The golf equipment such as tee boxes, ball washers, poles and flags, etc., must be maintained in the usual manner.

Nothing is said of the construction item because a separate fund is usually created for this expenditure. Old construction work can be charged to that item which it concerns.

One of the chief advantages of budgeting in this manner is the finding in the course of a year's work, that savings in some of the items and operations can be made while in others none can be made. Altogether the savings will approach your budget very closely and one can readily see how and where to budget for the following year.

More initiativeness and ideas as to how and where the total appropriation can be met will be developed. The efficiency of the organization will be reflected from the greenkeeper on through his men. Reduced budgets, if extreme, can only be exercised for a year or so until the condition of the course is such that the members as a whole become dissatisfied.

Most of the greenkeepers have always operated their courses very efficiently and any reduction of the total appropriation works a hardship on them. Good managers will keep the general appearance of the course good through the playing season, but even so, the principal parts of the golf course are neglected.

REDUCED WAGE SCALE IS DISADVANTAGE

THE reduced scale of wage that is being adopted generally among golf courses works to a disadvantage. Experienced men do their work more efficiently and quickly than inexperienced men. It takes care and time to train new men. This is especially true where many golf clubs are reducing the working hours by laying off their men three half-days a week.

The forces of nature affect the budget very much. The weather can almost be called the barometer of your budget. Rainy seasons increase the mowing items considerably. All mowing equipment is kept busy at such times. The reverse is true if it is dry, but then your watering operation is doubled. Territorial location has much to do with the diseases that visit the golf courses. Wooded golf courses favor insect migration, so these obstacles all work against any form of budget and are utterly impossible to forecast.

Many greenkeepers will be forced to spend their appropriations more carefully whether they are taking care of an old course or a new one. Due to budgets being slashed it will take longer to bring a new course into good condition because of the more

cautious methods of spending, but good results can be obtained by a gradual scheme of building up.

Six fairways can be fertilized and topdressed each year. Some of the trees can be fertilized, pruned and treated every year. A quantity of sand can be put into the traps each season. A just amount of depreciation of machinery can be charged off yearly. Some funds should be set aside for old and new construction work. A green might need re-modeling or some new trees should be planted. Such a gradual development of improving your golf course will fix a standard budget each year. It will help to do away with deficits and overspending. What is saved on each year's budget can be set aside for depressing times such as we have been going through.

Now that we are going through an era of depression golf, I believe many golf clubs will allot certain amounts for each phase of operation. Maximum maintenance methods only open the road for a change in administration. Oftentimes pirate managers come into charge and capitalize on these maximum conditions by reducing costs for a year or two only on the grounds. The glory is credited to the acting regime instead of the ones who built the golf course up to its splendid condition.

The Lawn

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Defines and Describes the Culture of
Turf in Park, Golfing and Home areas.

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