



Care of the Course

A System for Golf Course Accounting

THE following Outline was prepared for the Green Section of the Westchester County Golf Association by a member of a well-known firm of Accountants who is also the Green Committee Chairman of one of the prominent Westchester clubs. At the last meeting of that organization it was approved and recommended to members as a basis for establishing a Uniform System of Accounting of Golf Course Expenditures. It was recently sent out as a bulletin by the Metropolitan Golf Association Service Bureau, and has been endorsed by the Association. A uniform or standard system for distributing and classifying costs has long been sought and this is published by permission with the hope that it may prove a step toward the adoption of a nationally-approved system permitting comparison of maintenance costs among clubs.

- 42 *Water*—Green Water Meter should be read every month and a record kept of it.
- 43 *Gasoline and Oils*—All gasoline and oils used in connection with tractors and machinery.
- 44 *Miscellaneous*—To take care of items not otherwise provided for.
- 45 *Secretary*—That portion of the Secretary's salary which is to be borne by the Green Committee charged herein. Do not advise the use of the Account in Uniform System.
- 46 *Manager*—Such Portion of his time as is used on Golf Course Work. Do not advise the use of this Account in Uniform System.
- 47 *Sand*—Including Trap, Tee and other Sand.
- 48 *Fertilizer*—Manure, Chemicals and others, including Top Soil.
- 49 *Seed*—All kinds, that is, Green, Fairway, Rough.
- 50 *Repair Parts*—Charge to this Account all material purchased for parts of Machines, Wagons, Tools and Implements.

42	<i>Water</i>	1,125.25
43	<i>Gasoline and Oils</i>	970.87
44	<i>Miscellaneous</i>	556.12
45	<i>Secretary</i>	550.00
46	<i>Manager</i>	2,627.00
47	<i>Sand</i>	800.00
48	<i>Fertilizer</i>	1,000.00
49	<i>Seed</i>	—
50	<i>Repair Parts</i>	—
		\$23,848.67

Grounds..... \$ 3,500.00

OTHER ACCOUNTS

Grounds—Labor, Material, Light and Water: All work in connection with Grounds not part of the golf course or practice grounds to be charged to this Account. This includes Grounds around the House and other Buildings, including Roads, Paths, etc., not a part of Golf Course itself. All material used and lighting bills not used to light any portion of the Golf Course or Greenkeeper barn and shed, charged to this account.

A certain portion of the Green Payroll should be kept separate in connection with all work performed in connection with removing ashes and garbage, cutting wood for fuel, taking care of sewage disposal plant, and other work not performed directly on the Golf Course itself, chargeable to House Expense.

The following inventory of STORES should be kept: Sand, Fertilizer, Seed, and such portion of these as used during each month, a memorandum of same handed to the Bookkeeper for the proper entry upon his books, so that proper accounts may be charged and the Stores Account credited.

GOLF COURSE

1. *Tees*—Prepared surfaces from which ball is driven.
2. *Fairways* — Close cut surfaces between tees and greens.
3. *Hazards* — Waterways, ditches, sand and traps, paths, roads.
4. *Greens* — Prepared surfaces in which hole is located.
5. *Rough* — All other ground.

ACCOUNTS—NAME

- 21 *Tees*, Cutting, Discs, Sand, Boxes.
- 22 *Tees*, Watering.
- 23 *Tees*, Seeding, Sodding, Fertilizing, Dressing.
- 24 *Fairways*, Cutting, Rolling.
- 25 *Fairways*, Watering.
- 26 *Fairways*, Fertilizing and Draining.
- 27 *Hazards*, Water, Ditches, Traps, Roads. See 47.
- 29 *Greens*, Cutting, Cups.
- 30 *Greens*, Watering.
- 31 *Greens*, Fertilizing, Dressing, Seeding, Sodding.
- 32 *Greens*, Worming and Weeding.
- 33. *Rough*, Cutting, seeding, fertilizing and other work through the Rough.
- 34 *Sod Grounds*.
- 35 *Repairs*, Machines, Wagons, Tools, Implements, Equipment.
- 36 *Lost Time*, on account of inclement weather, sickness, etc.
- 37 *Compost*, Labor on. (Above Accounts to include *Labor Only*)
- 38 *Equipment*. 44 *Miscellaneous*.
- 39 *Light*. 45 *Secretary*.
- 40 *Machines and Wagons*. 46 *Manager*.
- 41 *Tools and Implements*. 47 *Sand*.
- 42 *Water*. 48 *Fertilizer*.
- 43 *Gasoline and Oils*. 49 *Seed*.
- 50 *Repair Parts*.



BORROWING A PUTTING GREEN FOR A TOURNAMENT

The officials of the Wilshire Country Club found the course short one championship green for the Los Angeles Open so a \$5,000 green was borrowed from the Hillcrest Country Club, eight miles away. The green is being prepared for delivery

EXAMPLE OF GOLF COURSE ACCOUNTS

		<i>One Year Ended</i>	
<i>Number</i>	<i>Name</i>		4-30-26
21	<i>Tees</i> , Cutting and Discs, Sand and Boxes.....	\$	779.60
22	<i>Tees</i> , Watering.....		41.63
23	<i>Tees</i> , Seeding, Sodding, Fertilizing, Dressing.....		477.69
24	<i>Fairways</i> , Cutting, Rolling.....		549.14
25	<i>Fairways</i> , Watering.....		470.68
26	<i>Fairways</i> , Fertilizing and Draining.....		2,273.73
27	<i>Hazard's</i> , Water, Ditches, Traps, Roads.....		2,975.84
28	<i>Greens</i> , Cutting, Cups.....		399.32
29	<i>Greens</i> , Watering.....		834.81
30	<i>Greens</i> , Fertilizing, Dressing, Seeding, Sodding.....		872.86
31	<i>Greens</i> , Worming and Weeding.....		568.12
32	<i>Rough</i>		426.09
33	<i>Sod Grounds</i>		1,411.74
34	<i>Repairs</i> , Machines, Wagons, Tools, Implements and Equipment.....		653.26
35	<i>Lost Time</i>		1,171.15
36	<i>Compost</i> , Labor on.....		\$13,885.66
37	<i>Total Labor</i>		\$ 900.11
38	<i>Equipment</i>		12.00
39	<i>Light</i>		1,200.00
40	<i>Machines and Wagons</i>		201.06
41	<i>Tools and Implements</i>		—

- Charge to accounts 21-37 all labor in connection therewith.
- 38 *Equipment*—Charge to this account all benches, boxes, cups, pails, flags, towels, brushes, etc., and repairs and maintenance in keeping same in order, including Material Only.
 - 39 *Light*—All lighting bills in connection with golf course not including Grounds to be charged to this account.
 - 40 *Machines and Wagons*—Original cost and purchase of all machines and wagons are to be charged to this account or annual Depreciation of same.
 - 41 *Tools and Implements*—Charge to this account all tools and implements used on the course.