The Reserves—Employees account usually represents gratuities collected or charged for dining room service but not yet paid to restaurant employees.

There is usually a one-to-two-week lag in settling these accounts. Reserves in this case also include money that is set aside each month by the club for employee Christmas bonuses.

The Equipment Notes Payable of $1,000 listed on the Vallette Hill Balance Sheet is for kitchen equipment purchased in June, 1966, and not due until the next accounting period.

Both the Capital Improvements and Debt Retirement assessments shown in the members’ equity account represent money collected for these purposes but not yet disbursed. It is listed here because it actually belongs to the members until it is paid out.

The operating loss of $17,000 is deducted from the members’ equity because in theory, at least, it reduces the members’ claims on the club assets. The $17,000 lose, you will note, is picked up from the Statement of Income and Expense.

All items under Income in the Income-Expense Statement are more or less self-explanatory. (See Figure II). The Operations Assessment is picked up from the previous year when the assessment charged members was $9,500 higher than the anticipated operating deficit. (See Figure II, next page).

Don’t be confused by the fact that the department operations profit plus the income realized from dues, admission and guest fees, etc., is more than offset by the total expense of running the club.

Like the items under Income, most of the Operating Expenses are generally self-explanatory. Under Salaries and Wages the amounts charged to Administrative, Clubhouse, Grounds and Greens, and Tennis are for costs incurred by these operations and no others. Salaries and wages charged to the bar and restaurant, lockerrooms, driving range, and swimming pool are paid from income derived from

INVEST IN THE FUTURE...

THE GROWING JUNIOR MARKET
- Sizes 4 to 12, B, D & E
- Retail $17 to $20
- Sold thru Pro Shops only

P. O. Box 1077  Morganton, North Carolina 28655

For more information circle number 271 on card

WORLD’S MOST DESIRABLE IRRIGATION SYSTEMS
ARE DESIGNED BY

Larchmont
AUTOMATIC GOLF COURSE IRRIGATION

CONSULTANTS
DESIGNERS
INSTALLERS
For permanent underground irrigation systems we use

Johns-Manville
TRANSITE
Asbestos-Cement
IRRIGATION PIPE

For more information circle number 205 on card
EASTERN

TOP QUALITY GOLF SUPPLIES FOR
GOLF COURSES
DRIVING RANGES
PAR-3 COURSES
MINIATURE COURSES

Balls, clubs, tees, mats, pails, grips, markers, retrievers, golf bags, obstacles, ball washers, ball pickers ... and more!

EASTERN GOLF CO.
2537 BOSTON ROAD
BRONX, N.Y. 10467

SEND FOR CATALOG

EASTERN GOLF CO.  DEPT. G

Please send catalog of golf supplies for:

☐ Golf Courses  ☐ Driving Ranges
☐ Par-3 Courses  ☐ Miniature Courses

Name__________________________
Club__________________________
City___________________________
State___________________________  Zip __________

For more information circle number 263 on card

Keep members informed
Continued from preceding page

Figure II
Vallette Hill Country Club
Statement of Income and Expense

<table>
<thead>
<tr>
<th>Income:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Dues</td>
<td>$120,000</td>
</tr>
<tr>
<td>Operations Assessment</td>
<td>9,500</td>
</tr>
<tr>
<td>Admission Fees</td>
<td>26,800</td>
</tr>
<tr>
<td>Guest Fees (golf)</td>
<td>17,500</td>
</tr>
<tr>
<td>Net Income from Department Operations</td>
<td>23,500</td>
</tr>
<tr>
<td>Electric Golf Cars</td>
<td>4,500</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>12,000</td>
</tr>
<tr>
<td><strong>Total Income</strong></td>
<td><strong>$213,800</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Operating Expenses:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries and Wages Administrative</td>
<td>$30,000</td>
</tr>
<tr>
<td>Clubhouse</td>
<td>5,000</td>
</tr>
<tr>
<td>Grounds and Greens</td>
<td>51,000</td>
</tr>
<tr>
<td>Tennis</td>
<td>2,500</td>
</tr>
<tr>
<td>Employees’ Maintenance</td>
<td>1,500</td>
</tr>
<tr>
<td><strong>Total Salaries and Wages</strong></td>
<td><strong>90,000</strong></td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>10,500</td>
</tr>
<tr>
<td>Real Estate</td>
<td></td>
</tr>
<tr>
<td>Personal Property Taxes</td>
<td>11,500</td>
</tr>
<tr>
<td>Power, light, heat, water</td>
<td>9,000</td>
</tr>
<tr>
<td>Telephone &amp; Postage</td>
<td>8,200</td>
</tr>
<tr>
<td>Supplies</td>
<td>7,300</td>
</tr>
<tr>
<td>Maintenance and Repairs</td>
<td>25,500</td>
</tr>
<tr>
<td>Printing and Stationery</td>
<td>6,500</td>
</tr>
<tr>
<td>Audit Fees</td>
<td>1,000</td>
</tr>
<tr>
<td>Laundry and Cleaning</td>
<td>700</td>
</tr>
<tr>
<td>Depreciation</td>
<td>26,000</td>
</tr>
<tr>
<td>Prizes</td>
<td>2,600</td>
</tr>
<tr>
<td>Employees’ Meals</td>
<td>12,000</td>
</tr>
<tr>
<td>Tournaments</td>
<td>3,000</td>
</tr>
<tr>
<td>Insurance</td>
<td>16,000</td>
</tr>
<tr>
<td>Miscellaneous Expense</td>
<td>1,000</td>
</tr>
<tr>
<td><strong>Total Operating Expenses</strong></td>
<td><strong>140,800</strong></td>
</tr>
</tbody>
</table>

**Net Loss**  17,000

these various operations and are shown in the separate and supplemental Statement of Department Operations.

At most clubs, expenses such as real estate and personal property taxes, light, heat, power, water, maintenance and repairs, audit fees, depreciation, employees’ meals, insurance and miscellaneous expenses are charged direct to the club itself and not parcelled, in all instances, to the various departmental operations.

Thus, the aforementioned Net Income from Department Operations of $23,000 isn’t as high and dry as it first appears. If the restaurant at Vallette Hill, for example, were charged with taxes, insurance, etc. that rightfully could have been apportioned to it in 1966, the net profit of $4,500 which it made would have been somewhat reduced.

You will note that Vallette Hill

---

TROUBLE FREE RENTAL CART SERVICE

We furnish you all you need on rental share basis. No investment for you! We deliver and service carts regularly and keep them in good repair — FREE. Clubs not held responsible for damages, theft or breakage.

CADDY-ROLL
RENTAL SERVICE
Three Rivers, Michigan

For more information circle number 240 on card

---

FREE BROCHURE - WRITE OR CALL

Collect 215-372-5185

Reading Golf, Inc.
300 SPRUCE ST., READING, PA. 19602

For more information circle number 273 on card
Charges off depreciation. This covers furniture, buildings, clubhouse and course equipment and other fixed assets. Many clubs don't carry a depreciation account. They either completely charge off a fixed asset when it is purchased or carry it as an asset that is reduced in value each year.

The government permits clubs to charge off employees' meals as low as 25 cents per meal for tax purposes, but many club accountants feel that for bookkeeping purposes the charge should be higher, perhaps 50 cents, so that the restaurant operation is credited with a more realistic amount.

Of the supplementary statements that clubs may or may not send to their members, the Statement of Department Operations elicits the most interest. In it, sales, service charges and fee income are shown for such departments as bar, restaurant, cigars and cigarettes, driving range, lockerrooms and swimming pool.

Expenses including cost of goods sold, salaries and wages, maintenance and repairs, laundry and cleaning, supplies and decorations, licenses, printing and mailing, miscellaneous, and at some clubs, fuel, water and electricity, are charged against gross income and a net profit or loss is determined.

Some accountants maintain that it is only fair that members should see a breakdown of how the various departments operate so that they know which ones are the luxury operations and which make a profit or at least pay their way.

Other accountants contend that the members could not care less. They are only interested in the Income-Expense Statement because it indicates the amount of the assessment in the coming year.

The Application of Funds Statement and Statement of Capital Improvements are basically summary reports which show how assessments have been used to retire debts or have been invested in capital improvements and equipment. Clubs that don't send these reports to members usually have them on hand in case anyone wants to inspect them.
pits... American Cyanamid has donated some Florida sites for game preserves and recently sold acreage east of Tampa for a deluxe golf club.

Tyrus (Ty) Stroud now pro-manager Jasper (Tex.) CC... Mr. and Mrs. Stroud have owned Bellewood CC, Tyler, since 1947... It’s a pay-play course that started with nine holes that Stroud enlarged to 18 in 1960... Camden (N.J.) County Park Commission’s new 18 at New Brooklyn opens with Tom Dentino as pro... Tom was briefly with the N.Y. Giants football club and with the San Francisco Seals baseball club before it vanished... He also was active in amateur and pro golf in New Jersey... He’s starting free classes for Camden County blind or otherwise handicapped children... Which reminds us of the tremendous amount of work home pros do for the handicapped in their vicinities... They don’t get any big fees for playing “benefits” and seldom much publicity credit.

Ray and Roy Shields building Twin Valley GC 18 in Calvert County, Md... Roy Shields, superintendent, Woodmont CC, Rockville, Md. was president GCSCA in 1965... Brother Ray is superintendent Glenn Dale (Md.) CC... Don Collett, pro at Brae Burn CC, Houston, Tex. heads group of Houston businessmen buying Inwood Forest CC... It’s a $1 million plus deal with Brae Burn, River Oaks and Lakeside members as stockholders... Collett and Wm. Lupher designed new nine added to club’s operating 18... Mike Baker is Inwood’s pro... Jack Ayles, formerly assistant superintendent Brae Burn CC, is Inwood superintendent... Bob Duke is vice president and general manager, Inwood... Mrs. Faye Lyon, prominent Houston area player, is administrative assistant and will direct women’s activities at Inwood... Jack Waryan now pro at Detroit Lakes (Minn.) CC... Club is building second nine... Waryan was pro at Bois de Sioux CC, Breckenridge, Minn... John Hegge is manager Amery (Wis.) GC...
New products

Architectural Metals Corporation has designed a new multi-purpose mobile wagon for country club use. The Range Wagon can be used as a service center for dispensing golf balls, refreshments and for security of equipment.

For more information circle number 100 on card.

Ransomes, Sims & Jefferies Ltd., has recently designed a new greens mower. The 20 inch Auto-Certes machine has a 4-cycle engine. A back-lapping attachment is available to enable the direction of the reel to be reversed for automatic sharpening.

For more information circle number 101 on card.

Febco Inc. has come out with a new 10 station automatic controller, the CR-10. It can be pedestal or wall mounted and weighs only 19 pounds. It features 10 stations with 0 to 60 minute timing, 24 hour clock, 48 start trips, 14 day omit wheel and automatic-off-manual switch and is enclosed in a weatherproof cabinet.

For more information circle number 102 on card.

Bolens Division, FMC Corporation, recently announced that its 18 hp grounds maintenance vehicle, the GK, now utilizes a specially designed three or five gang mower for faster, more efficient reel mowing operations. The gang reels available are Roseman hollow roller-drive or laminated tire-drive tractor mounted mowers.

For more information circle number 103 on card.

Brandell Products Corporation announced the current shipment of its Green Arrow Electric Putting Cup. Self merchandising copy and illustrations are emphasized through the use of green, black and white colors.

For more information circle number 104 on card.

B & W
C-U-T-P-R-O-O-F
Solid Range or resale ball
HI-COMPRESSION
Brilliant Polyurethane Finish
Looks, Feels Like a
Conventional Ball
$2.85 Doz. Red Striped.
Samples Available On Request

PRO SHOP SPECIAL
B & W INDESTRUCTIBLE
BALL GUARANTEED
CUT-PROOF $3.60 PER DOZ.
12 DOZ. MINIMUM
SELLS FAST—FOR 60-75c EACH

We feature a complete line of range, miniature, par 3, and Pro Shop equipment.

Write in for free catalog.

B & W GOLF BALL CO.
6246 West Belmont Ave., Chicago, Ill. 60634
PHONE: (312) Avenue 3-7111

For more information circle number 163 on card

All in one!

Golf Chairs & Canopy

Sophisticated, new approach to golf course seating. High styled, comfort contoured fiberglass seat and fiberglass canopy. Many colors from which to choose. Easy to clean, highly durable!

Write for free catalog!

WISE SEATING DIV.
Wise Steel, Inc., Muncie, Indiana 47302
For more information circle number 135 on card
Comming events

Northeastern Golf Course Superintendents Association Meeting, Mohawk Golf Club, Schenectady, New York, July 16.

1968 New Jersey Turf Research Field Day, Golf and Fine Turf Growers, College of Agriculture and Environmental Science Campus, Rutgers University, July 31.

Georgia Golf Course Superintendents Association Meeting, Cherokee Town & Country Club, Dunwoody, Georgia, August 13.


1968 Penn State Field Day, Joseph Valentine Research Center, Penn State University, University Park, Pennsylvania, August 21-22.


American Institute of Landscape Architects Seminar, University of California Conference Center, Lake Arrowhead, California, September 26-29.

Northeastern Golf Course Superintendents Association Meeting, Ekwanok & Equinox Golf Course, Manchester, Vermont, October 15.

Northeastern Golf Course Superintendents Association Meeting, Edison Club, Rexford, New York, November 19.

Ferguson leaves USGA

Dr. Marvin H. Ferguson, agronomy consultant of GOLFDOM, has recently been appointed president of Agri-Systems of Texas, Inc., Bryan, Texas. Dr. Ferguson had been Mid-Continent Director and Research Coordinator for the United States Golf Association.

Under the leadership of Dr. Ferguson, Agri-Systems will provide a variety of services for the turfgrass industry and agriculture. These will include golf course design and construction, irrigation systems design and installation and laboratory services for physical analyses of soils, sod production and sales.

Offices and laboratory are at 1200 Villa Maria Road, Bryan, Tex.

New tourney sponsor

The $15,000 Greater Danbury Open, a new stop on the Ladies PGA tour scheduled for August 2nd, 3rd and 4th at the Ridgewood C.C. in Danbury, Conn., is being sponsored by Gino Paoli, a manufacturer of golf clothes exclusively for golf—plus color-coordinated accessories. The tournament will become known as the Gino Paoli Open. First prize will approximately be worth $2,250 and second place money $1,750.

New Eastern catalog

Eastern Golf Company has released its new 1968 catalog, illustrating over 100 items for driving ranges, miniature courses, par 3 and golf courses.

You can obtain a free copy of their latest catalog by writing to the company.

Jarman distributes hosiery

The Jarman Company has been selected to represent Rockford Textile Mills in the sale of "Top Pro" golf hosiery to golf pro shops throughout the United States.

Coin-Lok Systems has a new brochure that is filled with helpful ideas on modern locker checking systems. It gives details on security features, sizes, colors, finishes and construction.
JOBS WANTED

PRO OR GREEENEREER OR COMBINATION, MATURE, EXPERIENCED, MODERATE INCOME SATISFACTORY, EASTERN LOCATION PREFERRED. WRITE Box #385, c/o GOLFDOM.

GOLF CLUB GENERAL MANAGER—EXCEPTIONAL QUALIFICATIONS! TOP PERFORMANCE IN SINGLE/DUOl OR TRIPLE CAPACITY OF ANY ONE OR ALL DEPARTMENTS! WRITE Box #402, c/o GOLFDOM.

SALES MANAGER: Excellent salesperson employed with big company—Would like territory calling on golf professionals—6 years training as assistant pro—4 years with large sporting goods company. WRITE Box #405, c/o GOLFDOM.

GENERAL CLUB MANAGER: Class ‘A’ PGA Pro would like to phase out of teaching and playing and go into Club Management—Married—52 years old—Location no problem—Presently employed at fine club. WRITE Box #406, c/o GOLFDOM.

“We have the best greens and fairways in the southeast. They didn’t get that way by accident. Class ‘A’ PGA Pro and USGA. Salary required: $13,500. Write Box #408, c/o GOLFDOM.”

Class A Pro. Desires change. As Pro or Pro greenskeeper. Have built two golf courses and rebuilt one. Experienced in Bent-Bermuda grasses. Age 48. Can furnish references as to ability and character. Write Box #409, c/o GOLFDOM.

Golf Professional desires teaching position. Age 32. Married. 12 years experience. Excellent references. Presently employed Monterey Peninsula area, Pacific Southern California. Write Box #413, c/o GOLFDOM.

GOLF PROFESSIONAL—PGA MEMBER—AGE 41. AT PRESENT CLUB FOR 14 YEARS. INTERESTED IN MAKING A CHANGE FOR 1969. EXECUTIVE CAPACITY IN GOLF AND PRO SHOP OPERATION. EXCELLENT REFERENCES. WRITE Box #414, c/o GOLFDOM.

Class A PGA Professional. Available now. Have twenty years experience as Professional and Course Management. Have reputation of superior teaching knowledge and ability. A-1 credit rating. Sober; married—wife secretarial trained. Go anywhere. Write Box #415, c/o GOLFDOM.


Young Englishman seeks position as assistant pro in USA. Own fare paid. M.A.J. Halifax, 82A Clarence Road, Leighton Buzzard, Bedfordshire, England.

Green Superintendent, B.S. in Agronomy, military obligation fulfilled, experienced with bent grasses and golf course construction, 26 years, single. James Gary Jones, 184 Spurnwick Avenue, Cape Elizabeth, Maine 04107.

JOBS OPEN


REPRESENTATIVE WANTED by distributor of golf accessories. May handle as first or second line selling to pros only. Write Box #407, c/o GOLFDOM.

Salaman wanted to handle accessory line, hot-test item on market. Send territory and lines now handled. Write Box #416, c/o GOLFDOM.

MISCELLANEOUS

TIRES. GOLFCART—ARMSTRONG FIRST QUALITY $800 X 8 RIB—$13.95; 800 X 6 RIB—$10.50; 600 X 6 RIB—$11.00. QUANTITY DISCOUNT FOR 12 OR MORE. OTHER SIZES AVAILABLE. NET, FOB. PUBLIC SERVICE TIRE CORP., 1244 BEDFORD AVENUE, BROOKLYN, N.Y. 11216.


Professional wishes to buy or long term lease established driving range, 9 hole course or combination. Especially interested in location in Midwest. Write Box #399, c/o GOLFDOM.

Established 18 hole Par 3 course and driving range near Gettysburg. Write Box #404, c/o GOLFDOM.

Business Opportunity. Leather Luggage business for sale. Manufacturers of Carvels to match Golf Bags and Custom made Men’s Soft Luggage. All equipment and Inventory. Write Box #410, c/o GOLFDOM.

FOR SALE: Suburban Detroit area. Beautiful 18 hole public golf course (also 9 hole per 3 included). 142 acres. Watered fairways. Rolling tree lined fairways. Fine water hazards. Make this a very sporty 6500 yards. One of the busiest public golf courses in the Midwest. Good kitchen, dining, cocktail lounge, locker room and showers. Serving this area with excellent golf for over 30 years. Write Box #411, c/o GOLFDOM.

Nine hole Golf Course for sale. Full liquor license, plenty water, room for expansion. Central New York. $69,000. Write Box #412, c/o GOLFDOM.

For Sale: Golf Center: Driving Range, Lighted Par 3, Miniature, Baseball. $150,000 Terms, Box 3108, Peoria, Illinois 1-309-691-2834.

WANTED—Range Equipment, used. Kenko Ball Retriever 3 or 5 section, Clinton Golf Range, 7710 Old Branch Avenue, Clinton, Maryland. Close out sale: Range golf balls, in perfect condition $0.00, new perfect $1.70, club mark $1.50. Also plain whites and name brands. Write Box #396, c/o GOLFDOM.


NINE HOLES WANTED. Want to buy a Golf Course? Want to sell a Golf Course? Write to us—We specialize in Golf Course transactions. McKay Realty Co., Frank H. McCarty, Golf Consultant, 15557 N. East St., Lansing, Michigan 48906.

Golf course lots available. Greatest retirement area. God summers, near skiing (Dodge Ridge). Beautiful mountain 9 hole golf course, Mi-Wuk Golf & Country Club. 2½ hours from San Francisco. Write P.O. Box 176 Mi-Wuk Village, California or call 209 586-3682.

RATES: Minimum insertion $7.70 for 20 words or less; additional words 50¢ each; in boldface type 60¢ per word. ALL CLASSIFIED ADS ARE PAYABLE ON PLACEMENT OF ORDER.

NO CLASSIFIED ADS ACCEPTED AFTER THE 15TH OF MONTH PRECEDING DATE OF ISSUE. NO CLASSIFIED ADVERTISING OFFERING NEW MERCHANDISE OR EQUIPMENT WILL BE ACCEPTED.

Please mark all envelopes containing correspondence or checks for classified ads, ATT: Cynthia Hawkins, GOLFDOM Classified. Under no circumstances are we permitted to divulge the names or address of those placing blind advertisements.

Response to all box number ads should be addressed to the BOX NUMBER, c/o GOLFDOM.

Ralph E. Taylor has joined The Leisure Group, Inc., as sales representative. The company manufactures leisure-time products in sporting goods.

William P. Sovey will become Spalding’s corporate vice president of manufacturing. He will be responsible for manufacturing and engineering in Spalding plants throughout the world. This will be his first assignment with the company.

James J. Norris was recently appointed a corporate vice president of A. G. Spalding & Bros. Inc. He has been a member of the Spalding team since 1953.

Virgil H. Swanson has been named marketing coordinator for 3M Company’s new “Scotch-Rok” brand golf trap granules.

Everett “Dutch” Wheaton celebrates his 40th year in the golf range and miniature course supply business this month. He is president of the Northern Golf Ball Company.

Robert Goehle has been appointed general plant manager for the new Dunlop sports equipment plant in Hartwell, Georgia.