

(Trees of Chicago Golf Courses cont'd.)

Golf Course Tree Inventories

For the past several years we have served as consultants to many golf courses in the midwest. We have conducted 18 in-depth species composition and tree health assessment studies for Chicago area courses. Each of these inventories has assisted the superintendents and green committees to make well-informed decisions in the management and future needs of the trees on their golf course.

When studying the inventory, a lot of interesting information is presented and new insights are gained. In the following tables, the species composition information gained in the 18 inventories has been compiled. Over 39,000 trees, representing 160 species have been inventoried on 18 area golf courses. Green ash is the most common tree with 3721 specimens. In Table #1, the ten most common tree species are ranked for their occurrence in the 18 inventoried golf courses. And in Table #2, the number of courses that have these ten species and the frequency range of courses occurrence is listed. In Table #3, a summary of the inventoried trees species is presented. The trees are listed and grouped in their order of frequency in which they occurred.

The Ten Most Common Species

The following discussion regarding the ten most common species reveals some interesting information. The general health of the individual group, as well as problems and recommendation are also given.

The Top Ten Most Common Trees (Listed in order of their frequency)

1. Green ash (*Fraxinus pennsylvanica*)

The majority of these trees are young and have been planted by the golf course superintendent. Green ash is native to the area and is usually found in bottomland areas. It tolerates wet soils better than most trees. A newly recognized disease, Ash Yellows, is becoming more serious and should be considered in the future. For this reason, it is recommended to not over-use this and other ash species and selections.

2. Norway maple (*Acer platanoides*)

This is an introduced species, native throughout Europe. It generally grows well in the midwest. Seedlings can be invasive and weedy in natural areas. The purple-leaved cultivars, 'Schwedleri', 'Crimson King', and others are considered to have slightly shorter lives than the green foliaged forms. This species is quite susceptible to Verticillium Wilt and prone to the development of girdling roots.

3. Silver maple (*Acer saccharinum*)

This is a native tree, and like green ash grows well in bottomlands and poorly drained soils. A major problem is breakage of limbs in storms and an inability to confine decay fungi. Wounds can lead to hollow trees. Proper periodic pruning when young helps develop better branch patterns which helps reduce breakage in storms.

4. Bur oak (*Quercus macrocarpa*)

This species is one of the most abundant hardwoods in the Chicago area. However, the vast majority are mature, and a relatively high proportion are beginning to decline. Under current management practices it is not regenerating naturally and is rarely being planted. Bur oak may not be part of the domi-

nant large tree composite if a conscious effort is not made to begin replanting this species. It transplants fairly well when moved in the spring as a small specimen, less than 2½" in caliber. Large plants, greater than 3" in caliber, are more difficult to successfully establish and are not readily available. To prevent borers from attacking and damaging newly planted specimens when planting in areas with older oaks, Dursban (chlorpyrifos) applications in mid-May, mid-June, mid-July are recommended. Continue for three years or until the new trees are well established.

5. Crabapples (*Malus cultivars*)

This is the most common ornamental flowering tree. These small trees are urban-tolerant and grow well in the Chicago area. Many of the good selections are readily available from local nurseries. Most crabapples produce attractive flowers, but they can vary significantly in the ornamental value of their fruit and their disease resistance. Unfortunately, many golf courses have a high proportion of older, undesirable cultivars. Many of these selections are susceptible to scab, causing premature defoliation and/or have messy fruit. When choosing to plant new crabapples, select only those kinds which are disease resistant and possess a colorful display of small-size fruit in the autumn. Many Chicago-area nurseries offer plants that have been produced on their own roots; this significantly reduces the labor intensive task of removing the basal suckers.

6. Honeylocust (*Gleditsia triacanthos*)

Although this species is native near the Chicago area, thornless (variety *inermis*), non-fruiting selections are most frequently planted. Because of over planting, pests and diseases are becoming a more significant problem with this species. When stressed, it can be attacked by mites, borers, and canker fungi. Considerable dieback was observed in 1990 and 1991 and believed to be caused by the drought of 1988.

7. Sugar Maple (*Acer saccharum*)

This species is a rather uncommon native in the area. Most specimens are believed to have been planted and are not naturally occurring. Medinah Course 3 and Joliet Country Club are the only locations where a remnant natural population was observed. This species should be more widely planted. It needs to be sited on well-drained soil.

8. White Oak (*Quercus alba*)

This is a native tree that occurs naturally in upland areas. Most of the specimens are mature, a high proportion are beginning to decline. Under current management practices it is not regenerating itself and will likely become a less dominant part of the forest groves in the rough areas. It is difficult to transplant, and is therefore not commonly available from local nurseries.

9. American Elm (*Ulmus americana*)

This species is best known for the picturesque arching form exhibited by mature trees. It is also a fast growing tree that is tolerant of adverse soil conditions. Unfortunately, it is susceptible to Dutch Elm Disease (DED) and is no longer planted for that reason.

Despite the loss of most specimens, there are several attractive and functional specimens throughout the Chicago area golf courses. Many trees are considered to be key or strategic on the hole they are placed. The threat of Dutch Elm Disease is

(cont'd. page 22)

(Trees of Chicago Golf Courses cont'd.)

constant; important specimens should be monitored every two weeks during May, June, and July for the presence of the disease. If observed and acted-upon early enough trees can be saved. Consider injecting those trees that are key to the golf course with Arbortect fungicide to prevent loss from DED.

10. Red Oak (*Quercus rubra*)

This native species and pin oak (not one of the top ten) are the most commonly transplanted oak species. A significant portion of the inventoried trees are young. To establish successfully, trees should be sited in a well-drained location. Frequently new plantings fail because of plants being sited in location with poor drainage. Dursban pesticide application in mid-May, mid-June, mid-July, are recommended when planting in areas with older oaks until the plants are well-established.

TABLE 3. TREES OF CHICAGO AREA GOLF COURSES, — Listed in order of their frequency

Over 39,000 trees, representing 160 species were inventoried on the 18 golf courses. The trees are listed and grouped in their order of frequency in which they occurred. Those species that are [bracketed] are frequently not recommended for continued planting because of disease, insect, weediness, or culturally-related concerns. The growing conditions, such as pH of both the soil and irrigation water, and soil texture need to be considered before a list of appropriate plant choices can be generated.

COMMON NAME	SCIENTIFIC NAME
Over 3000 specimens	
Green Ash	<i>Fraxinus pennsylvanica</i>
Between 3000 and 2001 specimens	
Norway Maple	<i>Acer platanoides</i>
Silver Maple	<i>Acer saccharinum</i>
Between 2000 and 1001 specimens	
Bur Oak	<i>Quercus macrocarpa</i>
Crabapple	<i>Malus cultivars</i>
Honeylocust	<i>Gleditsia triacanthos v. inermis</i>
Sugar Maple	<i>Acer saccharum</i>
White Oak	<i>Quercus alba</i>
American Elm	<i>Ulmus americana</i>
Red Oak	<i>Quercus rubra</i>
Colorado Spruce	<i>Picea pungens</i>
Weeping Willow	<i>Salix alba 'Tristis'</i>
Between 1000 and 751 specimens	
Austrian Pine	<i>Pinus nigra</i>
[Scots Pine]	<i>Pinus sylvestris</i>
[Red Maple]	<i>Acer rubrum</i>
[Downy Hawthorn]	<i>Crataegus mollis</i>
Cottonwood	<i>Populus deltoides</i>
[Siberian Elm]	<i>Ulmus pumila</i>
White Ash	<i>Fraxinus americana</i>
Basswood	<i>Tilia americana</i>
Between 750 and 501 specimens	
[Pin Oak]	<i>Quercus palustris</i>
Shagbark Hickory	<i>Carya ovata</i>
Black Cherry	<i>Prunus serotina</i>
Hackberry	<i>Celtis occidentalis</i>
[Mulberry]	<i>Morus rubra</i>
White Pine	<i>Pinus strobus</i>
Between 500 and 251 specimens	
[Common Buckthorn]	<i>Rhamnus cathartica</i>

Littleleaf Linden
Sycamore
Arborvitae
[Apple]
Black Locust
Norway Spruce
Tilia cordata
Platanus occidentalis
Thuja occidentalis
Malus cultivars
Robinia pseudoacacia
Picea abies

Between 250 and 101 specimens

[Boxelder]
Black Walnut
Douglas Fir
Amur Maple
Cockspur Hawthorn
[Black Willow]
[Red Pine]
Swamp White Oak
Northern Catalpa
Washington Hawthorn
[European Ash]
[Russian-olive]
Chinese Juniper
[White Poplar]
White Spruce
River Birch
Hophornbeam
Callery Pear
Eastern Redcedar
[Dotted Hawthorn]
Kentucky Coffeetree
Acer negundo
Juglans nigra
Pseudotsuga menziesii
Acer ginnala
Crataegus crus-galli
Salix nigra
Pinus resinosa
Quercus bicolor
Catalpa speciosa
Crataegus phaenophyrum
Fraxinus excelsior
Elaeagnus angustifolia
Juniperus chinensis
Populus alba
Picea glauca
Betula nigra
Ostrya virginiana
Pyrus calleryana cultivars
Juniperus virginiana
Crataegus punctata
Gymnocladus dioica

Between 100 and 51 specimens

Northern Pin Oak
Staghorn Sumac
[Bolleana Poplar]
[Red Elm]
Redbud
Bald Cypress
Osage-orange
[Purple-leaf Plum]
Serviceberry species
Quercus ellipsoidalis
Rhus typhina
Populus alba 'Pyramidalis'
Ulmus rubra
Cercis canadensis
Taxodium distichum
Maclura pomifera
Prunus cerasifera 'Newport'
Amelanchier
(species or hybrid not determined)
Alnus glutinosa
Aesculus hippocastanum
Ginkgo biloba
Betula papyrifera
Betula pendula

Between 50 and 26 specimens

Ohio Buckeye
[Corkscrew Willow]
Freeman Maple
Bitternut Hickory
European Beech
[Common Pear]
Tuliptree
Yew
Winter King Hawthorn
Concolor Fir
Japanese Tree Lilac
Hemlock
Sweetgum
Aesculus glabra
Salix matsudana ?? 'Tortuosa'
Acer x freemanii
Carya cordiformis
Fagus sylvatica
Pyrus communis cultivar
Liriodendron tulipifera
Taxus cuspidata
Crataegus viridis 'Winter King'
Abies concolor
Syringa reticulata
Tsuga canadensis
Liquidambar styraciflua

Between 50 and 26 specimens

Saucer Magnolia
Nannyberry Viburnum
Black Oak
[Butternut]
[Mountain-ash]
Magnolia x soulangiana
Viburnum lentago
Quercus velutina
Juglans cinerea
Sorbus aucuparia
(cont'd. page 24)



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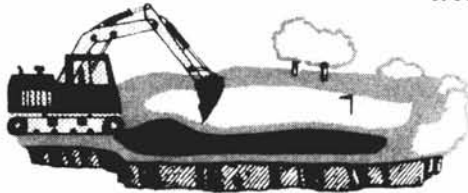


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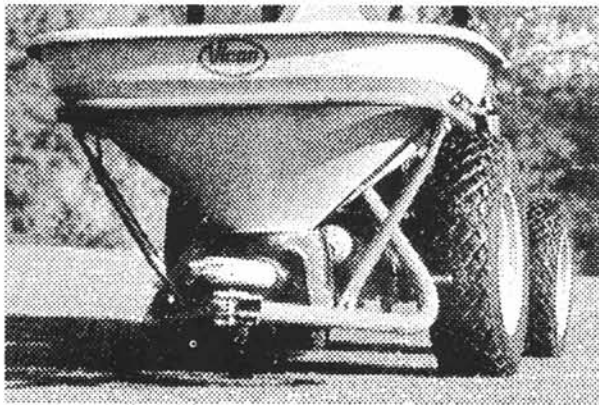
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[Chokecherry]
Mugo Pine

Less than 25 specimens

[Lombardy Poplar]
Jack Pine
Yellow Buckeye
Cornelian-cherry
Black Haw Viburnum
Katsuratree
Tall Hedge
[Cherry]
Ponderosa Pine
[Plum]
Amur Corktree
[Tree of Heaven]
English Elm
[Cistena Plum]
[European Birdcherry]
Blue Ash
Hybrid Poplar
[Peach]
Lavalle Hawthorn
Quaking Hawthorn
[Pussy Willow]
European Larch
Pagoda Dogwood
Shubert Cherry
English Oak
Hedge Maple
Star Magnolia
American Plum
[Prunus species]
[Hawthorn species]
Black Gum
Jap. Sawara Cypress
American Smoketree
Whitespire Birch
[English Hawthorn]
Spindletree
Apricot
Chinese Chestnut
Yellowwood
Fringetree
Turkish Filbert
[Sweetbay Magnolia]
European Smokebush
Alder species
[Balsam Fir]
Chinese Tree Lilac
Swiss Stone Pine
Japanese Pagodatree
European Hornbeam
Viburnum species
Chinkapin Oak
Ironwood
[Gray Birch]
Sugarberry
Black Maple
[Camperdown Elm]
Common Witchhazel
Dawn Redwood
Carolina Silverbell
Shingle Oak

Prunus virginiana
Pinus mugo

Populus nigra 'Italica'
Pinus banksiana
Aesculus flava (octandra)
Cornus mas
Viburnum prunifolium
Cercidiphyllum japonicum
Rhamnus frangula
Prunus cultivar
Pinus ponderosa
Prunus domestica cultivar
Phellodendron amurense
Ailanthus altissima
Ulmus procera
Prunus x cistena
Prunus padus
Fraxinus quadrangulata
Populus hybrid
Prunus persica cultivar
Crataegus x lavellii
Populus tremuloides
Salix caprea
Larix decidua
Cornus alternifolia
Prunus virginiana 'Shubert'
Quercus robur
Acer campestre
Magnolia stellata
Prunus americana
Prunus (species not determined)
Crataegus (species not determined)
Liquidambar styraciflua
Chamaecyparis pisifera
Cotinus obovatus
Betula 'Whitespire'
Crataegus oxycantha
Euonymus europeus
Prunus armeniaca v. mandshurica
Castanea mollissima
Cladrastis lutea (kentukea)
Chionanthus virginicus
Corylus colurna
Magnolia virginiana
Cotinus coggyria
Alnus (species not determined)
Abies balsamea
Syringa pekinensis
Pinus cembra
Sophora japonica
Carpinus betulus
Viburnum (species not determined)
Quercus muhlenbergii
Carpinus virginiana
Betula populifolia
Celtis laevigata
Acer nigrum
Ulmus glabra 'Camperdown'
Hamamelis virginiana
Metasequoia glyptostroboides
Halesia carolina
Quercus imbricaria
(cont'd. page 26)

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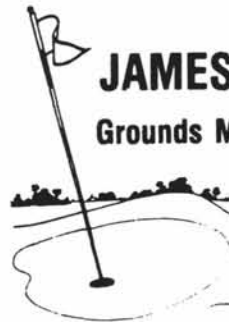


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(Trees of Chicago Golf Courses cont'd.)

- | | |
|---------------------|--------------------------------|
| [Japanese Maple] | Acer palmatum |
| European Filbert | Corylus avellana |
| [American Chestnut] | Castanea dentata |
| [Persian Walnut] | Juglans regia |
| [Whitebeam] | Sorbus intermedia |
| Wafer-ash | Ptelea trifoliata |
| Golden Raintree | Koelreutaria paniculata |
| Limber Pine | Pinus flexilis |
| London Planetree | Platanus x acerifolia |
| Japanese Zelkova | Zelkova serrata |
| Silver Linden | Tilia tomentosa |
| Oriental Arborvitae | Thuja orientalis |
| Black Ash | Fraxinus nigra |
| Laurel Willow | Salix pentandra |
| Willow species | Salix (species not determined) |

“Notes on the Special By-Law Meeting”

by A. T. Fierst, Sec’y.-Treas., MAGCS

The GCSAA By-Laws Forum, sponsored by the MAGCS, for discussion and analysis of the proposed GCSAA by-law changes was convened Wednesday 4 November at the Oak Brook Hills Resort. The forum was specifically presented to focus on the details of the GCSAA By-laws issues and proposals.

MAGCS President Raymond M. Schmitz, CGCS, presided over the forum and set the tone for the gathering. GCSAA Director Bruce R. Williams, CGCS, opened the meeting with a brief but complete review of the intent of the GCSAA by-laws proposals and their position toward the future management of GCSAA and long term operations of the Association. The presentation began with a narration, by Bruce Williams, and a slide series review of the GCSAA by-law changes and proposals. The slides continued with a review of the present status of GCSAA and the association’s place in today’s business climate. The business climate segment of the slide presentation was augmented with details of the needs and necessary advances in the business of managing the Association. The slide series closed with a call for the GCSAA membership to act on the by-law proposals before the window of opportunity closes and GCSAA loses the opportunity to develop a unique segment of the golf market. A brief period followed with the attendees questioning GCSAA Director Williams on details of the slide presentation.

The slides were followed by an overhead projection presentation of the individual by-law proposals. As GCSAA Director Williams proceeded, point by point, through the individual by-laws, the MAGCS members in attendance queried him about details and nuances of the particular by-law proposal. Bruce Williams was aided with a few by-laws details and some long term background information by GCSAA President William R. Roberts, CGCS, who was also in attendance.

After nearly two and one half hours of presentation and discussion, the forum concluded. The discussion of the by-laws proposals and issues was pointedly thorough, lively, polite, educated and informative. The twenty one MAGCS members in attendance were privileged to a well presented and thorough briefing of the by-laws issues and their factors facing the membership of GCSAA.

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How to Avoid the Pension Distribution Tax Trap

by F. Bill Billimoria, MBA, CPA, CFP

Q. I am planning to change jobs early next year. I wanted to take my \$150,000 pension in a lump sum and roll it over into my IRA, but now I hear that the IRS will be able to slap a tax on my lump-sum distribution. Is that true?

A. Yes, if you do not roll it over correctly. Starting January 1, 1993, anyone who receives a lump-sum distribution directly from their employer as a result of retirement, layoff or change of job will find that lump sum automatically reduced by a 20-percent withholding tax. That means your employer will take out 20-percent of the distribution and send it straight to Uncle Sam, leaving you with only 80-percent (\$120,000 in this case) of your lump sum to roll over.

Q. I thought I had 60 days to roll it over tax free?

A. Through December 31, 1992 that is correct. You can roll the funds into an IRA or another company's pension plan within 60 days of receipt and you will not pay any tax on it. After that, you are out of luck.

Q. What exactly could this cost me?

A. The government would withhold 20-percent of your lump sum, or \$30,000. If you are in the 28-percent federal income tax bracket, you will pay taxes of \$8,400 on the \$30,000. To make matters worse, if you have not reached the mandatory retirement age of 59½, you could end up paying an additional 10-percent penalty tax of \$3,000. So on the \$30,000 that was withheld, you will pay taxes of \$11,400 and the balance (\$18,600) will be refunded to you by the IRS.

Q. That's outrageous. Is there any way around it?

A. There are two ways. You can get the 20-percent withholding back when you file your tax return if you can make up the shortfall (in this case \$30,000), and add it to the 80-percent so that 100-percent is actually rolled over. Since the government will not let you use the 20-percent it withheld, you will have to find the funds elsewhere — not an easy task for most people. Furthermore, you will have to make up the 20-percent within 60 days of receipt of the original distribution. Even if you do make up the difference, the government will get to keep your \$30,000 (interest free) until you file your tax return.

Q. That does not sound promising. What's the second way?

A. Have your employer transfer the lump sum directly from your custodian (pension) account to another custodian account such as an IRA. Do not touch it unless you absolutely need the money.


Q. Are employers required to tell their employees about this law?

A. Yes. They are also required to provide proper forms for

the custodian-to-custodian transfer. But inevitably there will be breakdowns in communication or confusion. Especially vulnerable are small-business employers or the self-employed who may not be fully informed. The people who will be caught in this pension trap — and who will pay — will be the unwary.

Q. This tax seems sneaky to me.

A. More than a few legislators think so too. Congress dreamed up this obscure tax to help pay for extending unemployment benefits, but there is already a move to repeal this provision. But until that happens, be alert and be informed.



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The Ohio State University Golf Course Management Short Course

The seventh annual OSU Golf Course Maintenance Short Course will be conducted January 11-15, 1993 at the Holiday Inn on the Lane in Columbus, Ohio. This short course will provide current valuable information on golf-turfgrass maintenance. Emphasis will be placed on principles of agronomy, soils, entomology, plant pathology, and applicator safety. The short course is designed for all golf course personnel including golf course employees, foremen, and superintendents seeking a more formalized training in golf-turfgrass maintenance. Attendees will qualify for recertification credits from the Ohio Department of Agriculture for Licensed Pesticide Applicators. Certified Golf Course Superintendents (CGCS) will qualify for continuing education units from the GCSAA.

The registration fee is \$350.00. The deadline to register is December 21, 1992, or until 60 applications are received. Lodging facilities are available at the Holiday Inn on the Lane, or other local hotels. For more information, please contact Barbara Bloetscher at (614) 292-7457 for short course content, or the Department of Conferences and Institutes at (614) 292-4230 for course registration.

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