

## GCA publishes accounting system

The Golf Course Association has released a Uniform System of Accounting Practice for Public and Resort Golf Courses which it agreed to develop as its part in furthering the Strategic Plan of Golf during Golf Summit '88.

The 48-page manual suggests standard accounting practices for public and resort golf courses to help the private or municipal owner, the lending and investment communities better understand the business of golf.

GCA's manual will serve as a basis for a survey which the Na-

tional Golf Foundation will conduct to collect operating data from golf courses across the nation.

The survey will provide ratios of expense to revenue so often used in other business and service industries.

The GCA said that as the NGF annual surveys become increasingly representative over time, the golf industry will have a new tool to quantify the management of golf courses.

It is hoped the lending and investment communities will gain greater comfort levels with in-

volvement in golf as a business.

The manual is the first offering of a standard system of accounting for public golf courses. The national accounting firm of Pannell, Kerr, Forster prepared input and designed the manual to meet GCA's needs.

The manual is being sent free to each of GCA's 350 members.

"Accounting for Public and Resort Golf Courses" will be sold through the NGF or is available for \$30 from the Golf Course Association, 8030 Cedar Ave., Suite 228, Minneapolis, Minn., 55425. **Circle No 253**

## NEW LITERATURE

Air-Cooled Gasoline Tractors



### Cushman Front Line units unveiled

The newest catalog covering the full line of Cushman Front Line Mowers has been published by Cushman, Inc.

The full-color catalog covers the 808 and 809 gas-powered, liquid-cooled engine models, the 804 air-cooled gas engine Front Line and the 806 and 807 diesel-powered models.

All models can be equipped with either 60-inch or 72-inch diameter decks, which have pin-adjustable mounts for eight different mowing height positions.

The catalog also illustrates the new Cushman Grass Caddy attachment with special Top Flow deck for positive pick-up of clippings and debris.

Also shown is the Cushman Core Destroyer attachment and the full range of accessories for the Front Line tractors, including snowblower, snow blade, high output heater/defroster for liquid-cooled models, ROPS and two cab enclosures, blower, flail mower and tine rake dethatcher.

For a free copy of the new Cushman Front Line Mower and Accessories catalog, see your local Cushman dealer or write: Cushman, P.O. Box 82409, Lincoln, Neb. 68501. Or call 800-228-4444. **Circle No 256**

### NGF catalog gives in-depth list of manuals

The National Golf Foundation's 1990 Winter Edition Information Services Catalog is available. The catalog offers hundreds of technical manuals and publications, research reports, instruction books and videos.

The research reports offered include Golf Participation in the United States, Golf Facilities in the United States, Golf Consumer Profile, and condensed informational summaries on every aspect of the golf business.

The catalog also contains a comprehensive library of guides and handbooks dealing with golf course development and the operation of golf facilities, and a selection of books and videos on instruction, coaching and teaching.

It is available free of charge by writing the NGF, 1150 South U.S. Highway One, Jupiter, Fla. 33477; 800-733-6006. **Circle No 252**

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