

72 HOLES

YOU CAN'T AFFORD ELECTRIC CARS THAT WON'T GO AT LEAST 72 GOLFING HOLES BETWEEN BATTERY CHARGES



OR SWITCH!

LET'S BE PRACTICAL. Golf car rentals are a course's largest single source of income. You can't afford a golf car that can be rented only once a day. You can't afford to deep-cycle your batteries to get that second round. You **MUST** have a golf car that will go 72 holes or more between charges to assure getting 36 holes without discharging batteries below the critical 50% reserve.

WHY 72 HOLES, IF 36 HOLES IS ALL YOU CAN PLAY IN ONE DAY?

Golf car batteries contain about 400 cycles of life. Experts agree batteries should never be discharged below a 50% reserve. Batteries charged at this point use 1/2 cycle and give 2 x 400, or 800 charges. It takes 4 times more out of batteries to deep-cycle them below a 50% reserve. If you operate golf cars when the batteries show a specific gravity reading of 1.210 or lower you lose 2 full cycles and after only 200 battery charges they must be replaced at a cost of about \$125 per golf car.

PROFIT IS THE NAME OF THE GAME and CLUB CAR has proven to be the profit machine by going two and one half times further between

charges than any other golf car. The batteries in CLUB CAR are lasting 2 1/2 times longer than they will in any other golf cars.

SWITCH TO GASOLINE POWERED (we do not make same for good reasons) if you can't get at least two golfing rounds with CLUB CAR without reducing the specific gravity below 1.210. Pay yourself with a demonstration. This should give you a charge — because it's free.

Club Car

CLUB CAR DIVISION —
Stevens Appliance Truck
Co. Box 897, Augusta, Ga.

- Send technical bulletins: "Care and Feeding of Golf Car Batteries," etc.
- We'd like a CLUB CAR demonstration

NAME _____
 CLUB _____
 ADDRESS _____
 CITY _____ COUNTY _____
 STATE _____ ZIP _____

Limited Number of Distributorships Available.
Write for Details.

Emerson *Continued from page 26*

to have serious repercussions and could easily change the whole purpose of the club.

If a club loses its non-profit exemption either through deliberate choice or by some miscalculation, is the action irreversible?

The answer is no! Loss of non-profit exemption is not irreversible.

When a club is found not to be entitled to exemption it becomes subject to the regular rate of income tax and must file Form 1120 or 1065 for each taxable year of operation. This can be made retroactive to the date from which the club failed to act according to an established purpose.

In order to recover its exemption it must re-apply with a new application or Form 1025 and the necessary supporting documents required by the government.

Accordingly, a club should thoroughly investigate and carefully weigh the pros and cons of its particular position before relinquishing its non-profit status. Its decision may change its future. □

Turf students are wiser

Twenty five turf management students, each from a different university in the U.S. and Canada, recently graduated from a one-week course on equipment maintenance and handling.

The course was sponsored by Jacobsen Manufacturing Company, a major producer of turf care equipment, lawn and garden tractors and lawn mowers and snow throwers.



"Yeah, boss, probably a big fellow... should be on the 6th green by now."