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ORANGEBURG Brand ABS Plastic Pipe is the modern piping for golfcourse irrigation... and for good reasons. It is low in cost, easy to install, and because it will not rust or corrode, it will give trouble-free service for years and years. ORANGEBURG Brand ABS Plastic Pipe is furnished in 20foot lengths; is light-in-weight and easy to handle and join. Solvent welded joints are made in a jiffy and because the pipe is joined on the outside, you

are assured of uninterrupted flow with minimum pressure drop. Semi-rigid ORANGEBURG Brand ABS Plastic Pipe has a pressure rating of 150 pounds and is available in ½" to 4" sizes. Write Dept. G-22 for more information





ORANGEBURG MANUFACTURING CO., ORANGEBURG, N. Y. DIVISION OF THE FLINTKOTE COMPANY, MANUFACTURER OF AMERICA'S BROADEST LINE OF BUILDING PRODUCTS



February, 1962

### Bought the year Harding took office. Sold the year Kennedy was elected. And still going strong. Back in 1925 when this "Toro Standard Golf Machine" was sold to Archibald Johnston, Bethlehem, Pa., names in the news were Ruth, Harding, Jones.

TORO

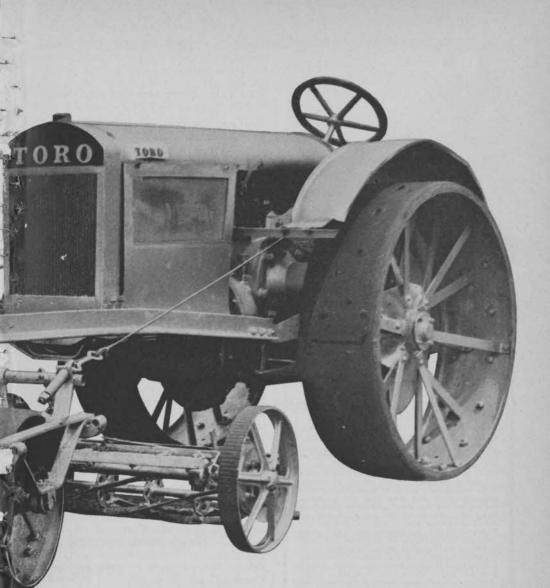
Today, 36 years later, the headline making names are Maris, Kennedy, Palmer. Men and fashions have come and gone, but not the "Standard Golf Machine." It's still as good as the day it was bought.

It was traded last year. Not because of decrepitude, but because new Toro machines can do the job better.

The story of this Toro machine is nothing for the history books. We cite it here as an example of something we at Toro believe in: "Make a product honestly, with sound engineering principles, and build it to last."

No wonder so many of the top men choose Toro.

TO





TORO MANUFACTURING CORPORATION 3010 Snelling Ave. • Minneapolis 6, Minn.



### AUGUSTINE ASCENDING ELM

a new generation of elm, modern as tomorrow . . . strong, vigorous, healthy!

### **IDEAL FOR GOLF COURSES!**

Hundreds of Clubs Have Had Outstanding Success When Planting for Specific Purposes:

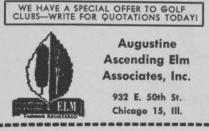
- Traffic Control: to define fairways and encourage golfers to play in their own fairways
- Definition of greens

Screening

Beautification of the course Shade The Augustine Ascending Elm is just 40 years old. It is a tetraploid mutation with 56 chromoold. It is a tetraploid mutation with 56 chromo-somes, twice as many as the typical American elm. Both field experience and scientific inocu-lation tests have shown this healthy tree to have a marked resistance to the attacks of insects, fungi and viruses. We have received no proven evidence, in all this time, that any Augustine Ascending Elm has ever suffered or died from Dutch elm disease so you can plant and en-ioy its unmatched beauty with confidence! CONVENLENCE: a magnificent tree whose

joy its unmatched beauty with confidence! CONVENIENCE: a magnificent tree whose columnar shape tends to minimize the diffi-culties of making shots under or around it. BEAUTY: majestic, vertical form is distinctively architectural. Large-leafed, rich green foliage provides ample shade, yet the tree's unique structure allows more sunlight to reach the grass more hours per day, thus promoting a thick lawn right to the trunk base. ADAPTABILITY: narrow, upright shape and down-growing root structure permit close plant-ing for windbreaks or enclosures. Perfectly suited for lining fairways and roads, and for setting off greens. RAPID GROWTH: just 5 years from sapling to tree.

to tree.



the pros who has handled a public course operation so golfers get private club service, is succeeded at West Palm Beach by his asst., W. A. (Dub) Pagan, a capt. in West Palm Beach fire dept. and former Florida amateur and PGA champion.

Mount Prospect, Ill., Park Board of which Charles W. Payne is pres., buys Mount Prospect CC for \$1,208,997 Mount Prospect club was built in 1925 as part of a real estate development which went into bankruptcy, then was owned by various respectable and hoodlum interests . . . 9-hole Par-3 to be built by Peoria (Ill.) Park Board. It's financed out of 15-cent assessment added to park course green fees for past few years and funds from general park revenue . . . The 15 cent assessment has been discontinued and fees have been raised 25 cents a round and on season passes, from \$7.50 to \$32.50.

Evergreen GC 9-hole course being built by Bill Schafer at Salem, Ore. . . . Building 9 at Woodburn (Ore.) Senior Estates . . . George J. Marshall, is man-aging director . . . Plan to use Lacey's Mountain View 9-hole public course land in new "retirement community" development . . . Lacey to get a new 18 built by Thurston Development Corp. Morris J. Loveless, pres. . . . Capitol Savings and Loan Assn., Olympia, Wash., reported to be financially interested in the deal that will bring the new course.

Plans approved for course at Twentynine Palms (Calif.) Marine Corps Base . . . William Raynor, Woodbury, N.J., expects to open his Westwood GC 18 in July . . . Horace Smith supervising construction . . . William Steveley, RFD 4, Salem, Ore., expects to open his Battle Creek GC par 32 in July . . . Milwaukee (Wis.) Park Board expects to have its North course open in the summer of 1963 . . . Ski hill and other winter sports facilities are being built along with the North course.

Par-3 9 opened at Davis-Monthan Air Force Base, Tucson, Ariz. . . . Building night-lighter Par-3 18, Donneybrook Links, in west San Bernardino, Calif. . . . T. H. Shaheen, Long Beach, Calif., is owner . . . W. H. Johnson designed the course . . . Robert H. Burns, representing BFW Co., Los Angeles, takes out \$200,-000 building permit to construct 9-hole Par-3 course, range and clubhouse at Tucson, Ariz.

The Ford LCG follows steep slopes like a shadow

Low Center of Gravity for fast, sure hillside work...excellent flotation...easy mounting

FORD

## Matched tools for every golf job

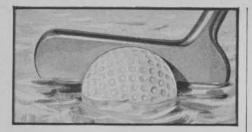
- Side-mounted mowers
- Flail mowers
- Rotary cutters
- Loaders
- Rear blades
- Post hole diggers
- Reversible rear scoop

Plus a complete line of 3-point and PTO equipment Here's the tractor that's a real pro on any golf course. About 52 inches high, and 80 inches wide with dual wheels, the LCG snugs comfortably on your steepest ground. There's less slewing to tear up fairways—less ridging under downhill tires because weight is well distributed on all wheels. You'll work faster—feel safer, too. And, the low design makes the LCG a snap for mounting and dismounting.

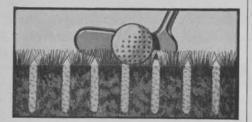
A demonstration will convince you that the Ford LCG belongs on your grounds. Give your Ford dealer a call. He'll do the rest.

PRODUCTS OF ( Sord ) MOTOR COMPANY

February, 1962



### Remove water hazards from your greens



## with TERRA-LITE #4

After you aerate your tees and greens, make your aeration stick—and water drain—by spreading Terra-Lite number 4 size vermiculite. The fine granules of vermiculite flow readily into the aeration holes. Surface water enters the vermiculite giving you needed drainage. The water is held by the vermiculite at root level, giving the water to the roots as they need it, later on. Terra-Lite

is permanent because it's a mineral . . . doesn't rot or decompose. Keeps your tees and greens puddle-free. Add number 4 size Terra-Lite each time you aerate.



<b>TERRA-LIT</b>	E DIVISION
	PANY • Department G-22 reet • Chicago 3, III.
	send me complete information ra-Lite for best drainage results.
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CITY	STATE

O'Hare Inn motel, near Chicago's O'Hare airport to build 9-hole Par-3 . . . Vic Rice's range, which the pro has operated for 26 years in Trenton, N.J., to be the site of a shopping center . . . Rice plans to build an I8-hole course near Bordentown, N.J. . . Building 36 at Sunken Meadow park of New York State Parkway Commission . . . George W. Cobb remodeling Savannah (Ga.) 18.

Loudest among the large chorus of those cheering one-armed Jimmy Nichols for winning Ben Hogan trophy of Golf Writers' Assn. is Ernest Jones, famous one-legged teacher . . . Jones, for past few months in poor health and at least temporarily retired from his heavy schedule of instruction, says Nichols, who lost his right arm but plays from a righthanded stance, is one of the finest "swingers" of the club . . . You all know how Jones stresses swinging . . . Jones has been mentioned frequently as qualified for the Hogan trophy and undoubtedly will get it some day . . . Ernest lost a leg in World War I . . . In convalescing he figured out the swinging theory that made him a better player than he was prior to the war . . . More than that it made him one of the most successful instructers.

John M. Brennan, who reports what's happening in golf on Long Island, writes that Mal Galetta, acting director of golf at the new Tam o' Shanter CC, Brookville, N.Y., is "flirting with the idea of signing a woman pro" as well as two male tutors . . John recalls that Helen Hicks and Bea Gottlieb served on pro staffs as teachers . . . Possibly the busiest as well as the neatest, brightest and best equipped indoor school in the country is that conducted by Helen Macdonald in Chicago . . . She has several male assistants teaching . . . She learned golf from the late Bob Macdonald, one of the greatest instructors.

Shirley Spork, an able and successful teacher who worked as assistant to several pros before getting her own pro job where she hires male teaching assistants, presents an embarrassing problem to the PGA... The years her assistants work at the club where she is pro don't count in qualifying them for PGA membership ... Which, of course, is laughable to many professionals who rate Miss Spork as a better pro than that some males ...

(Continued on page 58F)

Jacobser

## Faster, smoother mowing!

The smooth cut and versatility of the Jacobsen-Worthington Model F Tractor, shown above, make it ideal for golf course work. Fully articulated mowers cut *ahead* of all tractor wheels —no streaking. Exclusive out-front cutting units give operator full view of overlap. Finger-tip control hydraulic "Wing Lift" system raises

and lowers units without stopping the tractor...mows with 3, 4, 5, 6, or 7 gangs...up to  $15\frac{1}{2}$  foot swaths. Speeds mowing, allows closer trimming, cuts travel time. See the Model F and the complete line of cost-cutting Jacobsen Turf Equipment now. Call your distributor or write today.

### **Jacobsen Manufacturing Company**

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Racine, Wisconsin



February, 1962

## NEW PAR AIDE PLANT

Golfers the world over are familiar with Par Aide's quality and functional design of Tee and Green's items, golf course furniture and maintenance equipment. Our modern facilities assure you of the finest quality and prompt service throughout the year.

### **Par Aide Products Include:**

JUNIOR, SENIOR AND TWIN BALLWASHERS\* PORTABLE BASES\*DETERGENTS\*TOWELS\* WASTE RECEPTACLE\*PLASTIC AND ALUM INUM TEE MARKERS\*SPECIALAND CUSTOM TEE MARKER PLAQUES\*CLUB RESTS\*SPIKE BRUSHES\*FLAG POLES\*FLAGS\*HOLE CUTTERS, CUPS, CUP SETTERS\*CUP PULLERS\* PRACTICE GREENS MARKERS\* RAKES\*DIRECTIONAL FLAGS\*DIRECTIONAL SIGNS\*ALL-PURPOSE SIGN STANDARD AND CAPTION CARDS\*COMPLETE LINE OF FURNITURE.



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## GOLFDOM THE BUSINESS MAGAZINE of GOLF

February - 1962

## Setting Up Depreciation Reserves Stabilizes Dues Structure

Manufacturers Suggest Ideas for Prolonging Life of Equipment; Outline Schedules for Its Replacement

IN the last ten years or so country clubs generally have adopted a more businesslike attitude in their equipment depreciation and replacement policies, but there still is plenty of room for improvement where these vital things are involved.

There is one serious drawback to the replacement system. According to persons who are close to the equipment picture, depreciation often is charged off on a regular monthly or annual basis. Funds are put in a reserve for the purchase of new machinery when needed, only to have them raided by another department when some supposedly urgent purchase has to be made by it. It hardly is necessary to point out that while the club may profit because foresight was shown in the setting up of perhaps at least one reserve, the maintenance dept. is the loser unless some provisions are made for reimbursing its depletion fund at a later date.

Clubs that do not set up annual reserves for depreciation of equipment as well as clubhouse furnishings and fixtures, pool renovations, deterioration of buildings, etc., are following a shortsighted policy. While it may show a profit for a period of perhaps two or three or four years, it ultimately ends in a kind of financial panic. This is especially true if the machinery breaks down in the same year that buildings start to fall apart and the clubhouse furniture begins to disintegrate.

#### Intangible But Real

When some kind of a depreciation system isn't installed at a club," says one accountant, "the treasurer usually is the only person who is completely aware of how frightening the financial picture may be. Nobody else seems to worry about it, least of all the board. If the treasurer tries to explain the doleful situation, the directors rebuff him by pointing to the profitable operations of recent years. What they don't realize is that depreciation, even though it is intangible, is just as real as any other expense.

"From the member's standpoint," the accountant continues, "a depreciation : A Golfdom Survey :

policy that takes into account every item that will have to be ultimately replaced and sets aside an appropriate reserve for it, stabilizes the dues structure and conceivably can do away with assessments. It irons out the peaks and valleys in expenditures and consequently keeps dues on an even plane over a period of years. There are no boom or bust years when such a policy is followed."

#### **Members Have Objections**

There are, however, at least two major objections on the part of members to the depreciation theory. If, for example, they build a new clubhouse, they can't see putting money into a building depreciation fund that may not be touched for at least ten years. What they would be doing in effect, say some of these people, is providing for a rather distant future when they may no longer belong to the club. Even at older clubs there are objections to building up reserves that may redound only or largely to the benefit of future members. These people prefer to keep things on a "pay as you go" basis.

A second objection to building up a depreciation reserve is that the club management or board may find the fund a temptation to spend money recklessly or needlessly.

So far as course machinery is concerned, Oscar Borgmeier of George A. Davis, Inc., Chicago, points out that making large outlays for equipment in a single year may place unfair restraint on the greenkeeping dept. and result in inefficient maintenance. "If it is seen that a large amount of money has to be spent in 1962 to replace worn our tractors and mowers," says Borgmeier, "and there is absolutely nothing in the reserve fund, a board may balk at spending so much money at one time. It may decide to defer the purchase of some sorely needed equipment until next year, with the result that the supt. is seriously handicapped. If the upkeep of the course visibly declines it is hardly necessary to mention who is made the scapegoat.'

Borgmeier, one of the real veterans of

the equipment business, is convinced that clubs should operate on an orderly basis so far as depreciation is concerned because it makes replacement of machinery so much easier. In many cases, he adds, it can do away with the borrowing of money to buy equipment and the subsequent payment of high interest rates.

Beverly CC of Chicago is cited by Borgmeier as having one of the best equipment replacement programs in the Midwest. About 10 years ago it was decided to capitalize its course machinery at \$30,000 and make provision for its replacement over a period of ten years. Each month, \$250 was put into a reserve fund and when it was necessary to either buy new equipment or make a major overhaul of the old, it was only necessary to tap the fund. At no time since the program was set up has Beverly found itself hard pressed to keep up with its machinery needs.

#### Suggested Depreciation Schedule

Jacobsen Manufacturing Co.'s vp of sales, Charles A. Livesey, made a special survey among supts. and dealers for Golfdom to determine a depreciation schedule on the Model F tractor with wing lift hydraulic system and 7-gang mower. Based on these things — average mowing time - 6 months, good maintenance policy, average cutting conditions and an experienced operator - Livesev arrived at the following formula:

1-5 years -30 to 50 per cent;

5-10 years - 50 to 70 per cent.

Frequency of repairs on the Model F tractor amounts to:

1-2 years — no major repairs; 2-5 years — overhaul (subject to use and care): \$125;

5-10 years - one complete engine overhaul; \$250.

Repair frequency for the wing lift and hydraulic system with 7 gang mowers is pegged at these figures:

1-2 years — Mowers sharpened once each year: \$18 per unit;

3 years — Replacement of bearings. grease seals, gaskets, etc.: \$15 per unit; 7 or 8 years — Replacement of mower

(Continued on page 83)