



No Mixing No Spraying No Snow Mold!

Spread DRY Calo-Gran — and leave your sprayer in the shed.

Now you can stop snow mold without hauling out your tractor or turning on the water lines. Just pour granular Mallinckrodt Calo-Gran® in your spreader, and away you go!

Three solid years of experience prove that Calo-Gran stops snow mold for sure. Heavy mercurial content keeps it in your turf for months. On the average green, you'll get winter-long protection for less than \$20.

Come spring, you'll see your turf green up faster and come up healthier, because Calo-Gran stops other kinds of winter fungi, too.

Get Calo-Gran on your turf late this fall, before the first snow cover. Call your Mallinckrodt distributor now.

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walks softly and carries a big load

On the course. Around the clubhouse. Or at the driving range. Harley-Davidson Utilicars walk softly on turf-protecting Terra tires—even when carrying a big load. Best of all, they cost less to own and operate. Gasoline and electric Utilicars can be custom built to perform a wide variety of jobs. A simple ignition device called Dynastart shuts off the engine on our gasoline car as you lift your foot from the accelerator.

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HARLEY-DAVIDSON

C-05

For more information circle number 199 on card

Fire Insurance

continued from page 60

sprinkler heads will control or extinguish the average country club fire, and in 43 per cent of the fires, one head was all that was required to extinguish the flames.

Another resistance of the members is that they feel that sprinkler piping is offensive to the aesthetic view. But just give a modern automatic sprinkler representatives the open-minded opportunity to demonstrate the ease with which an installation can be completed without detracting from the decor, and then see what the members say.

While water is effective in extinguishing fires involving combustible materials, it is not effective in stifling hot grease flash fires which break out in cooking. In the kitchen units, either dry chemical or CO₂ gases must be employed.

Both are effective, provided the kitchen facilities are completely protected by an automatic fire protection unit, which is designed with the individual facilities in mind. When properly engineered, the system will flood the kitchen range, the deep-fat fryer, the hood and filter grease trap, and the entire length of the exhaust duct function correctly.

Furthermore, the unit will include an automatic trip to close the exhaust damper, shut down electrical equipment and shut off gas or other fuel valves. The average country club unit will cost from \$1,000 to \$2,000 and a premium credit will be granted by the insurance companies.

Unfortunately, in 92 per cent of the country club fires, the discovery of flames and the summoning of the fire department is delayed.

Relying upon human discovery frequently has proven ineffective, causing considerably more property damage loss than would have occurred had automatic detection and automatic notification devices been in operation.

Fire insurance rating bureaus also grant premium discounts when automatic detection and alarm systems are in use. While there are many dependable systems avail-

able, only those which have been fully tested and approved by Underwriters' Laboratories, Inc., should be considered.

The American Insurance Association's rigid standards relating to installation and use of detectors must be followed to achieve insurance premium reduction by local rating authorities.

Most authorities require that a maintenance and monthly inspection contract must be in force in order to assure unfailing service and the continuation of the premium credit.

Among the popular approved styles available now are:

- 1) Devices which detect products of combustion (e.g., ionization chambers) before smoke, flame or heat become at all evident.

- 2) Devices which detect smoke, usually from smoldering combustible materials before flame or heat permits discovery.

- 3) Devices which detect flames that proceed smoke or heat.

- 4) Devices which detect high temperature, but not until it reaches a pre-determined level above that normally expected in the area.

- 5) Devices which detect heat by abnormal rate of temperature rise.

Detection alone, however, fills only half the bill. Without notification, the fact that a fire has been detected effects no cure. Hence, automatic alarm is vital.

Again, approval is necessary to assure safe, reliable transmission and an additional premium credit over and above that granted for the use of the detectors.

When an approved automatic detection and alarm system is connected to a central station, supervisory alarm headquarters or a municipal fire department receiving station, the fire insurance premium credit could be as much as 20 per cent or more.

However, economy often prohibits outlying country clubs from utilizing expensive combinations when the insurance credit gained does not offset the capital outlay. Consequently, less expensive but still valuable means of fire security for

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GRAN CUSHMAN

Half sports car. Half golf car. All Cushman

Cushman, the traditional leader, steps out again with the Gran Cushman, the sports car-styled golf car designed for player comfort, player convenience and profitable rental operations. Completely restyled, redesigned, reengineered, it's the sports car of the fairway! The GC 300 is the 3-wheel model, available in gas or electric power, and the GC 400 is the 4-wheel model, gas or electric.

Check the fashion award-winning design of the rugged all-steel body. It's the most beautiful and the most stable golf car, with a low center of gravity. And it's also the smoothest-riding, with telescoping front fork and pneumatic shock absorber, plus new rubber suspension in the rear, to give smooth ride with less sway. Three-way braking system includes Cushman Automatic Seat Brake as standard equipment. Ultra-comfortable foam bucket seats adjust fore and aft to suit the individual rider. It's long on leg-

room, and the sports car style transmission console is located right where you expect it, between the seats.

Vertical style bag racks put the clubs at your fingertips, adjust to fit any size bag, hold the bag securely. Wrap-around bumpers and built-in rub rails surround the Gran Cushman with steel. Automotive steering is standard equipment as are 9.50x8 Terra Tires. Newly designed convertible top is handsome yet rugged.

The high performance comes from the best engineering in the field. Both gas and electric give service you don't expect from anything but Cushman. Trouble-free service that keeps the cars in use round after round, day after day for more profit plus more player satisfaction.

More features, more performance, more of everything in the Gran Cushman. See it at your nearby Cushman Distributor's. He's "Mr. Golf Car" in your area.



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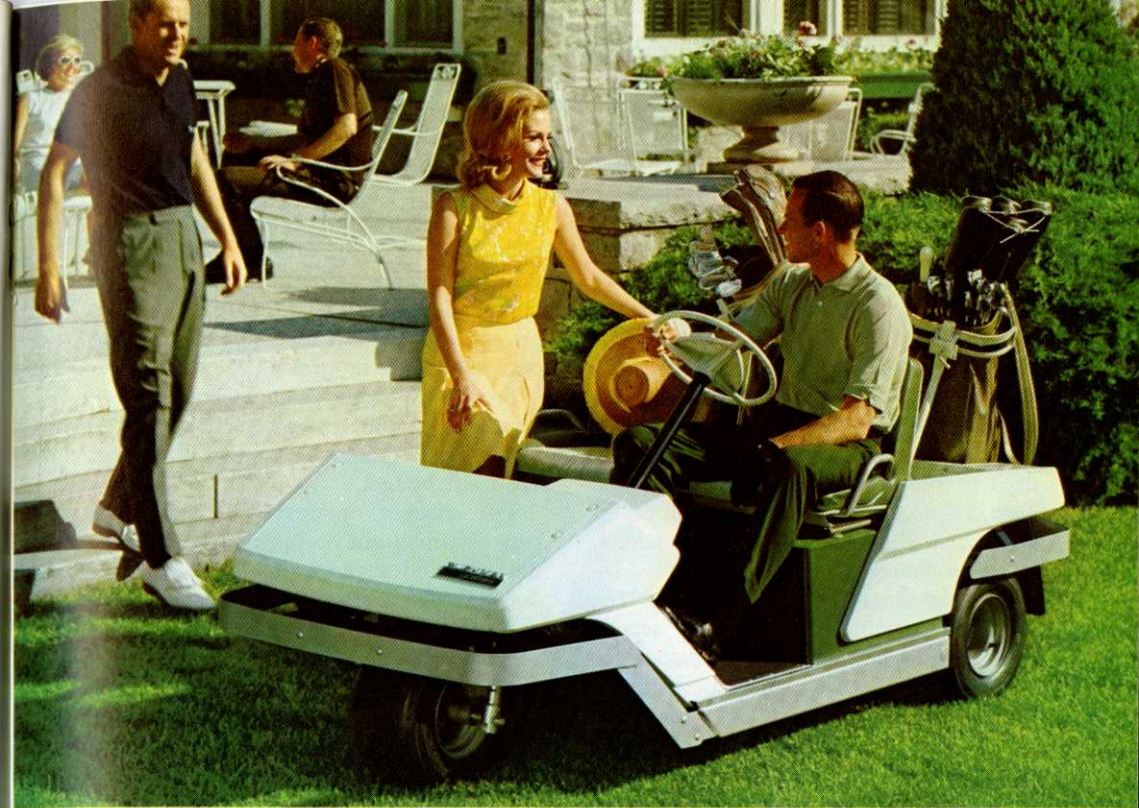
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For more information circle number 126 on card



Budgeting for the Clubhouse

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lems involved must first be made and those principles applied which best meet the specific requirements of the club.

However, here are some of the fundamental methods and procedures which have been tested and proved effective.

How do you establish a budget? As the first step in the development of a sound budget program, the club manager, as a manager, should produce for his Board a program estimate of his operating plan for the entire group of operated departments for which he is responsible. This must be a technically competent plan containing the following fundamental information:

- An estimate of revenues should be made by months by operating departments with clear explanatory reasons for changes from what past experience records.

- Planned cost and expense ratios to sales should be disclosed representing

management's established pre-standards.

- The expected profit or loss realization is projected from the individual and total of all operated pay-service departments.

These are not guesstimates but a complete detailed projection of planned results. Club management prepares, submits and recommends this part of the get as the first and initial step toward the over-all budget program.

Secondly, management should recommend capital improvement projects which are required or contemplated for the fiscal budget.

For changes or new equipment, the cost of which can be justified in savings, the cost and savings should be worked out in detail and demonstrated. For changes or equipment where the cost can be justified in added gross profits through increased sales or revenue, these increases should be illustrated. The new equipment or changes which are recommended solely on the basis of improved service must

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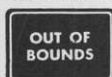
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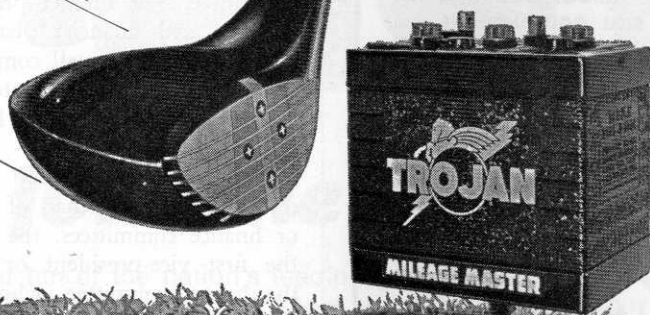
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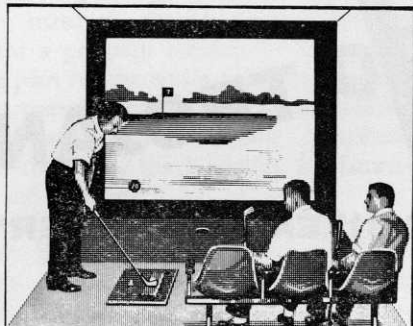
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For more information circle number 229 on card

Budgeting for the Clubhouse

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be illustrated and planned on this basis.

In all cases, carefully prepared estimates of the cost of each project or item of equipment should be obtained and submitted.

The next step in our budget program is the submission by management of expense estimates for all non-revenue departments under its control and responsibility. The basis of these estimates must be the historical costs of prior years strictly pursuing the established policies of operation.

As a final step, management recommends projects which can reduce costs or expenses or improve efficiency.

Organizing Budget Committee

The club manager, with his intricate knowledge of the club's operations, should offer his counsel and advice as to the proper composition of the budget committee. The budget preparation is a business and financial plan and should be handled by a small committee, which will precut red tape and steer it through to final ratification by the Board of Directors or Governors.

The preferred makeup of the committee is the Chairman of the executive or finance committees, the treasurer and the first vice-president or chairman of the house committee, whoever occupies the most commanding position in the club. This is to be a permanent standing committee of the club.

Assisting the budget committee is the club accountant who prepares forms and gathers estimates and assembles figures, the CPA's who are consulted in an advisory capacity and the club manager who is consulted upon invitation of the committee.

Schedule of Budget Meetings

The budget committee, automatically constituted upon the annual election of directors and officers, should meet shortly after the annual meeting to start preparation of the new budget. The committee issues requests for budget estimates

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Nine out of ten of the nation's leading golf courses are using Buckner Sprinklers. Why? Because they know about the money, water and labor savings that are possible with a Buckner irrigation system. Buckner systems are designed for heavy duty, long lasting, low cost, low maintenance operation. Our sprinklers are engineered to provide the best effective coverage and penetration of water even in the tightest soil. Whether you use one of our underground or portable systems, you can be sure of eliminating parched areas and water waste. And our new 11 station 611-E automatic controller cuts scheduling to a simple, one-time 5 minute operation. For more facts you should know about the world's leading sprinkler systems, write for free catalog and name of nearest dealer.

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Budgeting for the Clubhouse

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from all officers or committees authorized to control and expend club funds.

Requests would go to the chairmen of all activity committees, and to the committee chairman in charge of property, building, special functions, etc. The club manager is called upon for his projected budget of the revenue operated departments, as well as for the overhead expense groupings. The club accountant is directed to prepare forecasts of all financial and fixed charges such as insurance, taxes and interest.

The chairman of the membership committee is asked for a proposed quota of membership by classes in order that anticipated revenue from membership dues can be ascertained as well as new membership initiation and transfer fees.

Should the club have a committee for capital additions and improvements, its chairman is directed to submit his bud-

get for new building, revisions, land acquisition or other capital expenditures.

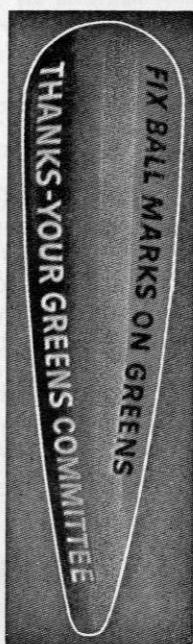
The assembly of budget requests, their digest and the formulation of the budget plan is the direct function of the budget committee—the club manager and accountant to assist only to the extent requested by the committee.

The budget should be formulated in two separate parts, the operating budget and the capital funds budget. No set form is required but it should be kept simple and understandable.

The budget defining the responsibility for each section is the key to successful planning and execution. After finalizing the budget, the budget committee recommends the approval of the budget plan by the Board of Directors.

Your Board of Directors or Governors is the final authority and approves the budget for the ensuing year as submitted or amended. You now have your operational map for the new year—your des-

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