



Safety award honorable mention certificate awards were made recently by the National Arborist Association at their summer meeting. Left to right are: James Turner, Atlanta, Ga., accepting for Raymond Wright, Wright Tree Service, Roswell, Ga.; Carl Minton, Tree Transplant, Inc., Houston, Texas; Eugene Nyland, Smith Tree Service, Inc., Westlake, O.; Robert Petrie, Riverwood Landscape & Tree Co., Cleveland, O.; Jerry Osborne, Osborne Bros. Complete Tree Service, Mentor, O.; Walter Morrow, Morrow Tree Co., Sewickley, Pa.; Mrs. Kay Jones, Gales' Tree Service, Belleville, Ill.; Bill Lanphear III, Forest City Tree Protection Co., Cleveland, O.; Lew Dinsmore, Dinsmore Tree Service, St. Louis, Mo.; and Bill Rae, Burlington, Mass. accepting for Joseph Brine, Brine's Tree Surgery, Bedford, Mass. The following firms also received Honorable Mention Certificates

but were unable to attend: Austin B. Carroll, Carroll Trees, Sacramento, Calif.; Phil Chambers, Akron, O.; Chester Valley Tree Experts, Pottstown, Pa.; Charter Tree Service, W. Acton, Mass.; Gledhill Nursery, W. Hartford, Conn.; Gaumer Landscape Service, Warren, O.; The Haupt Tree Co., Sheffield, Mass.; Larry Holkenborg, Sandusky, O.; G. Bourne Knowles & Co., S. Dartmouth, Mass.; Dave Larned Tree Service, Cleveland, O.; Landscape Foresters, Ltd., Bronxville, N. Y.; Petrove Bros. Tree Service, St. Louis, Mo.; Parke-Speed Tree Service, Columbus, O.; Pfeifer-Murton Co., Cleveland, O.; Reardon's Tree & Landscape Service, Pembroke, Mass.; Schulhoff Arborist Service, Wheatridge Colo.; Suburban Tree Service, Manchester, Mo.; West Side Tree Service Co., Cleveland, O.

## Tractors and Economics To Trade Or Not To Trade

Determining the proper time to trade in your tractor should be based largely on economics, says E. O. Beasley, extension engineering specialist at North Carolina State University.

Beasley recommends that a tractor be replaced when its accumulated average cost per hour of use is at its lowest point. (This can be figured by adding all ownership and operative costs of the tractor and dividing by the total number of hours it has been used.) As it is difficult to determine just when this will happen, he suggests keeping thorough records and doing some figuring ahead.

The accumulated average cost per hour usually decreases rap-

idly during the first few years and then begins to level out, says Beasley. When the cost per hour gets about as low as it will get, it probably is the time to trade the tractor before major repairs are needed, Beasley says. If the cost per hour of use increases one year, it probably should have been traded the year before.

Costs to be recorded include depreciation, interest on investment, shelter, taxes, insurance and repairs. Fuel, oil and labor costs should not be included in the tractor record but should be charged directly to the various implements with which the tractor is used.

Actual depreciation will be about 38 percent of list price the first year of ownership and 6.5 percent of the remaining value

each year thereafter. Interest, shelter, taxes and insurance will amount to about 10 percent of the remaining value of a tractor each year.

It is not practical to estimate the average number of years a tractor should be kept, according to Beasley, as the "economic life" may vary from 8 to 15 years.

Also to be considered when determining when to trade in your tractor is the fact that an old tractor may not be suitable for new or increased operations that are being planned for the future. The need for greater versatility may make the old tractor obsolete.

"Judgment and experience are indispensable at times when a decision has to be made, but cost records are always helpful," Beasley concludes.