the report is important and can act as a permanent historical record of the problems and progress your course has made. Many times a report has strengthened the hand of a superintendent or a green committee chairman when he went before the board. In the report you have the cpinion of an authoritative, impartial, scientific agency that is constantly at work, solely in the interest of better golfing turf.

Research

If "The Visit" is the backbone of GSVS, then "Research" is the heart. Behind the program of direct visits to USGA courses stands research. Knowledge flows from it unendingly. Through the U.S.G.A. Green Section Research and Education Fund, Inc., grants are made for

research projects at various state institutions. These grants have supported studies on carbohydrate nutrition of bentgrass, soil mixtures, goosegrass control, nematode studies, bentgrass selections and evaluations, irrigation studies, nonstoloniferous bent strains for fairway use and many general turf support programs.

Each Regional Office is your store-house of knowledge, gathered through years of research and practical experience. It is constantly being improved and continually ready to work for you. It is a part of an integrated national team of men and information that is ready to serve the golfing turf interest at all times. You own a share of GSVS—use it. The more you do, the more valuable it will become to you—and to golf.

Another Look at Financing the Building Program

BY JAMES WILSON

Green Hills Country Club, Millbrae, Cal.

Many of you have undoubtedly heard, as I have, members of your respective clubs say, "Let's borrow a hundred thousand dollars and fix up our course." They make it sound very simple and the implication is that all that is needed to have a perfect golf course is an unlimited supply of money.

Money, of course, is important but there are other things, I believe, that are equally important, if not more so. Your golf course will not be rebuilt with money alone. There are three major requisites to preparation for rebuilding. These are: 1. Planning, 2. Budgeting, 3. Financing.

The importance of proper advance planning cannot be over-emphasized. The changes to be made in the golf course and the work to be done should be defined clearly so that everyone immediately concerned with the project is informed accurately as to the scope of the work.

The planning group naturally would include the finance committee, the superintendent, and the green committee. Planning should take in all phases of the job. The necessity for making the improvement or change should be thought out carefully so that as many as possible of the advantages and the disadvantages of the change have been considered. Many times at this point of the planning stage the project will be drop-

ped, because what on the surface appeared to be an improvement over existing conditions shows up to be of questionable value, and the existing situation is actually better than the suggested change.

Let us assume that the planning has been carefully done and that the decision has been reached to carry out the projected improvement if financially possible. The next logical step is to estimate the cost of the job. This figure need not be binding but it should be accurate enough so that the finance committee can determine whether or not it is feasible to proceed with the final details.

With the green light from the finance committee, the time has arrived when an accurate check should be made of all the materials needed and the amount of labor necessary to complete the job. Will you use the regular crew; will you augment the regular crew with extra men for the job; or will you bring in an independent contractor?

These are important decisions—as in many cases time is of the essence. Let us say that the decision is made to use the regular crew with whatever additional help is needed. Your superintendent is going to boss the job. It will fall on his shoulders to have the labor and materials necessary to do the work, at the time and place when they are needed. This is where advance planning pays off. If the

materials and labor are not on hand when they should be, your labor "slippage" will be fantastic and your estimated cost of the job will skyrocket.

Any improvements made with the regular golf course crew will, of necessity, be of a relatively moderate nature. Such minor improvements as these ordinarily can be financed out of current income, provided there has been enough advance planning so that they can be included in the yearly budget. By careful budget analysis and long range planning, many jobs can be done with relatively little strain on the club's pocket book.

The federal government recently has ruled that assessments made on members of golf clubs and other recreational organizations shall be free of the 20 per cent federal tax that is levied on dues, provided that the money raised by such an assessment shall be put into a special fund for construction and reconstruction of the club's facilities.

This means that by careful advance budgeting, an assessment may be levied, in lieu of dues, that will increase the net revenue of the club without any increase in cost to the individual member. Taking advantage of this tax relief could very well mean an increase in the club's expendable income from a few thousands to many thousands of dollars a year, depending on the size of the membership and the dues structure of the club. Of course, the assessments so collected must be identified and an accounting of their expenditure made in such a manner that the club will have proof (acceptable to the government) that the money was used for the purpose for which the assessment was made. Here, again, advance planning and careful budgeting is needed, for without both of these, the whole program could bog down.

If a major program of rebuilding is contemplated outside financing will be necessary unless the club has a very fat bank account. There are many lending agencies and golf clubs generally are in better financial condition than they were not so many years ago. Therefore it is not too difficult to shop around and get an adequate loan for justified rebuilding of your golf course. However, the fact that money is available for minor or major rebuilding jobs does not mean that those rebuilding jobs will be justified, properly designed, or well executed. unless advance planning was carefully done and the jobs expertly supervised.

Bee Stings Can Be Dangerous

Golf courses are natural attractions for animal and insect life.

One of the more economically important and perhaps the most dangerous of insects are those of the wasp and bee families. To persons highly sensitive to bee venom, and this is a very small per cent of the population, their bite is extremely dangerous. Yet this small per cent adds up to an impressive figure according to Science Service. Bumble and honey bees kill more persons than all the poisonous reptiles combined. This is one of those strange phenomena of nature. Although bees do not possess the deadly poisons of the reptiles or the black widow spider, their lethal effects are felt by persons strongly allergic to bee venom.

Fortunately, there is something that can be done for persons who suffer a bad reaction from a bee sting.

Desensitization treatments through in-

jection are very helpful. These injections can be administered by your family physician.

So far as first aid is concerned, if any golfer or worker on the golf course should suffer a reaction from a bite on the head, face or body, apply cold compresses or ice. If he is bitten on an extremity, a tourniquet should be applied in order to decrease the amount of absorption from the sting.

In a serious-type reaction, get the patient to a doctor or hospital where adrenalin can be given as an emergency treatment.

Bee or wasp stings can be dangerous—but only in rare cases.

We trust this information will be helpful if anyone at your club is included in this small percentage of persons highly sensitive or allergic to bee yenom.