

materials and labor are not on hand when they should be, your labor "slip-page" 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 venom.