NO SET DATA
Budgeting Too Dependent on Local Conditions to Permit Rules for Procedure

Editor, GOLFDOM:
Will you kindly tell me if you have, or can advise me where I can secure proper budgeting data for a golf club, having mainly in mind the income of the club and how it is correctly apportioned or budgeted in relation to expenditures for a club house, entertainment and golf course?
R. W. V. (Penn.)

Reply:
To the best of our knowledge, no one has ever attempted to set down rules or recommendations relative to the proper allocation of income to clubhouse, entertainment and golf course expenditures. The reason is that no two golf clubs operate alike.

One layout will be strictly a golf club with a minimum of entertainment features and clubhouse activity. Opposing this club there are others where golf is distinctly subordinate to the social side of club life. Between these two extremes are all manner of combinations.

The whole matter of apportioning income to the various departmental expenses is one that you and the other members of your club's Board of Governors will have to thrash out. No one else can determine for you the desires of your members, the emphasis they want placed on social activities, or the degree of perfection they demand on the course.

Government Rules Out Turf Research Appropriation

AGRICULTURAL subcommittee of the House Appropriations committee ruled out a $50,000 item for work on turf intended to be included in the Department of Agriculture budget.

So you can kiss farewell to whatever hope you had for the government financing some of the turf research work that will be killed in the USGA Green Section budget this year.

The USGA was represented at the hearing by R. F. Arnott and the National Association of Greenkeepers by M. E. Farnham. Park, civic, garden club, aviation, seed, fertilizer and lawn bowling associations also were represented at the hearing but nobody scored on the government, despite the annual investment of more than $200,000,000 in turf maintenance.