Cost of tractor, $600.
Estimated life of tractor, 5 years.
Cost of tractor per year, $600 ÷ 5 years = $120.
Number of days per year tractor will be busy = 200.
Cost per day for tractor = $120 ÷ 200 = $.60.
Cost per hour for tractor = $.60 ÷ 8 = $.075.
Cost of gasoline and oil per hour = $1.
Cost of screener, tractor, gasoline and oil per hour = $.50 + $.075 + $1.00 = $1.575.
Labor cost for operating screener per hour = labor 2 men × $.50c = $1.00.
Cost of operation of screener per hour, $1.575 + $1.00 = $2.575.
Production of screener per hour = 3 cubic yards.
Cost of screening cubic yard = $2.575 ÷ 3 = .86.
Shed rental per cubic yard..............$1.00
Cost of material per cubic yard.......1.50
Cost of making compost.................. .425
Cost of remixing per cubic yard.......1.00
Cost of screener per cubic yard....... .86
Total cost ..................................$4.785

Managerial Secrets

By J. A. LEDWARD
Mgr., Lake Osceola (Ore.) Country Club

To my mind, the best way to make a booster out of a fussy member is to make him or her believe you value their suggestions and criticisms more than those of the president.

Building women's business at the club is rather difficult. I find that the best way to promote this is to let them help a little. If reservations for our club functions are slow coming in, I phone two or three of the ladies about it. They immediately get busy and the result is we have a full house every time. The women get a kick out of this; let them believe they are helping and they immediately become boosters.

Officers should outline the policy of the club, preferably in writing, and place it in the hands of the manager for action, holding him responsible.

I think it is bad to change officers too frequently. Ofttimes a committee-chairman will only have got nicely started when a new president is appointed and someone else is appointed in the committee-man's stead. This is expensive in any club and an unsound business procedure.

Committees should be limited to three members each for efficient operation, and all matters between committees and the management should be handled by the chairman only. The reasons for difficulties in many clubs today is because too many people are trying to run them.

To increase house revenue, keep the members informed as to what can be had at the club, and with much less fuss than at home. Impress on them that they owe it to their club to do their entertaining in the clubhouse and to support all club functions. Acquainting members with what is going on stimulates business; remember the adage: "Monkey sees, monkey does."

The help problem cannot be fully solved. Help today are as temperamental as actors. However, I have found the situation materially benefitted by enforcing strict, but just, rules and furnishing healthy quarters and sufficient time for recreation.

Here's Something That We O. K., Too!

SINCE this has become the age of standardization, wouldn't it be more consistent to standardize the period of annual meetings of golf clubs, as well as state and district golf associations? A great majority of the clubs hold annual meetings in December at which the election of officers for the ensuing year occur—an ideal plan. A small percentage of clubs and associations, however, string these meetings and elections out from January to July, delaying the publication of annuals, and also causing much unnecessary correspondence. It would be very helpful to those interested in keeping records correct, if, for example, the clubs comprising the U. S. G. A. held their annual meeting and election during the same month as the U. S. G. A. meeting. This would be a step in the right direction. It would certainly be fine if all golf clubs held their annual election in December, the new executives to assume office on January first. Many already do this, so it is possible.—Golf Illustrated.