

the lines should be fairly close together and not too deep (from 2 to 2½ feet). After laying the tile the trench should be back-filled with pea gravel or a good grade of coarse cinders to within about a foot of the surface. If you have not had experience installing tile, it is well to consult somebody experienced in this work.

There is every reason for using sand in the top-dressing mixture, but it is not wise to apply large quantities of pure sand. From the standpoint of physical condition the top-dressing mixture should resemble a sandy loam. Evidently compost is not obtainable. If sufficient land is available good soil can be made by plowing an area, applying manure and discing at frequent intervals during the summer to kill weeds. Where manure is not to be had green manure crops can be grown and plowed under. There is no objection to using peat moss, soil and sand, but excessive amounts of peat moss should be avoided. When used in excess its tremendous water holding capacity may lead to trouble. As a maximum probably 20 per cent should be the limit. Fine grained sand should also be avoided for it tends to cake and will not produce much effect in modifying the texture of the heavy soil. It may be necessary to use 40 to 50 per cent sand, 30 to 40 per cent soil and 10 to 20 per cent peat moss. The final mixture on drying after a thorough wetting should crumble without much difficulty.

The description of the "scab" condition is not sufficient to tell definitely what it is due to. If of green color it is due to growth of algae. These develop when turf is thin and soil is damp. The condition will disappear when the green becomes covered with a good sod.

The fertilizer program should be satisfactory, especially if manure compost is included as an ingredient of the top-dressing mixture. If this is not the case it may be safer to substitute a fertilizer containing generous amounts of phosphorus and potash, for the sulphate of ammonia once in the spring and again in the fall. The necessity for this can only be determined by actual trial.

"Expert A."

The Club Budget

BUDGETARY control is often criticized because it is not understood. Some say a business should operate in the most economical way irrespective of a budget and that a budget permits inefficiency be-

cause the allowance made does not necessarily represent the least possible operating expense.

Such statements merely show lack of experience in budgeting. The real purpose of budgeting is teamwork rather than relative economy for it brings together those men in an organization responsible for expenditure to the common purpose of obtaining the greatest value out of every dollar spent. With a definite anticipated income to divide up into operating expense and capital expenditures the budget proportions expenditures fairly among the responsible departmental managers and keeps their costs within certain bounds, thus giving equality of opportunity to each. The absence of a budget creates a grab bag method of expenditure that encourages departmental managers to antagonism and discard.

The tie-in to central control and economical procedure caused by budgeting puts expenditures squarely up to each chairman to carry on his part of the work in a spirit of fairness to others and the results of his operations indicate whether or not he is managing successfully according to a standard (the budget) cost of operations.—From the "Brassie," Brentwood (Cal.) C. C.

UNIVERSAL'S COMPOST MIXER

Cleveland, O.—Universal Sand Equipment Co., 1833 Columbus Rd., now is making a drive for golf club business with a compost mixer that has been successfully employed in course work for more than a year. Features of the machine are: rugged construction, impellor assembly of heavy cast steel with blades that are reversible and can be easily changed, and an adjustable chute. Screens of different mesh and 12 extra impellor blades are supplied with each machine. The impellor blades operate at 1,200 R.P.M.

PLANET JR. TELLS DISTRIBUTOR MERITS

The new Planet Jr. No. 235 fertilizer distributor has fully demonstrated its value in spreading evenly, accurately and in the necessary volume to suit all varying requirements, says S. L. Allen & Co., in a recent bulletin. The Planet, Jr., makers add: The materials to be spread are fed from the bushel capacity hopper through an oscillating bottom that is constantly agitated by a rod and lugs on the two-foot drive wheel. The flowing materials are diverted through a series of six tubular spouts onto a rotating spreader which distributes the materials in a broad smooth even band that can be increased up to 36 inches in width.