

cubic yards of material in doing the job.

Any time you handle over 50 yards of material machinery should be employed. The biggest machinery we can get is the cheapest machinery we can get.

Next, where is this material coming from? If it is within 200 feet we can push it in there with a bulldozer. If it is 200 to 1000 feet we can haul it in with a scraper. If it is over 1000 feet, we should get a shovel and trucks. You should go right ahead and build the green as the material comes in. When the fill is all in, the green is roughed out. When the loam is all on the rough finish is done. Then we add our insecticides, lime, etc. Roto-till them all together, go ahead and finish grade; ready for seed, sod or stolons.

Now for a contractor's actual costs: Material moved from 200 feet will cost less than 10 cents a cubic yard. From there to a thousand feet, around 15c a cubic yard. From a thousand to two thousand, 20 to 25c a cubic yard.

In the event you are going to save the old sod the green can be stripped and the sod saved for about a cent a square foot. If the sod is not going to be saved, you will find it better to spend half a cent a square foot, strip the green, get rid of the sod, and have good clean material to put on the finished grade.

Save \$2½ Million Taxes With More Courses

Harley C. Lutz, Princeton emeritus professor of public finance and tax consultant to National Association of Manufacturers, is quoted by Newsweek as saying conversion of farmlands into golf courses would save taxpayers about \$2,500,000 in elimination of crop surplus and conservation programs.

Strong points of the Lutz plan as presented by Newsweek:

"It would be perfect for land conservation, for it would assure a permanent grassy cover and afford opportunity to plant shrubbery and trees at strategic points as hazards, thus keeping erosion at a minimum.

"Erstwhile farmers could be given steady employment mowing golf courses instead of hayfields, and keeping greens in condition. The small fry could pick up change by caddying, and the whole family could play golf for recreation.

"The people would have lots of money to pay green fees, club memberships, buy golf balls and club, etc. . . . Moreover, getting out in the open air would improve their health and save doctor bills. Thus it would weaken the case for socialized medicine."

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