

They Found Where They Stood—and Raised Prices

By H. J. REINOLL
 Manager, San Diego Country Club

THE San Diego Country Club commenced operating at the close of the year 1921, and has adopted practically the same system of accounts since that time.

Our cafe department consists of all meals and soft drinks served in the dining room, grill and locker-rooms, so that the revenue derived from everything con-

above results must be most of the time.

From January, 1922 until May, 1927 we had three accounts on the ledger to take care of our cafe—(1) revenue, (2) labor, (3) supplies. While "revenue" and "labor" speak for themselves "supplies" cover a number of items. It was the practice during this period to charge all food and soft drinks to "supplies," also kitchen equipment, pots, pans, etc., glassware, china, table linen and every item necessary to the kitchen and dining rooms. Although the locker room steward serves sandwiches and drinks in the locker room, his wages are not charged to the dining

A LA CARTE

COCKTAILS
 Order 40

RELISHES
 Cold 25

STEAKS
 Club 45, Filet Mignon 90, New York Cut 1.00, Lamb Chops 1.25, Half Spring Chicken 75, Herb or Butter with Eggs 65

COLD MEATS
 Tongue 30, Ham 30, Chicken 45, Turkey 45, Assorted 60

SANDWICHES
 Club House 30, Chicken 30, Meat or Butter & Egg 35, Toasted 15, Cold 25, Fried 25, 1.00, Egg 30, Dinner 30, Assorted 35

SALADS
 Tuna 40, Lobster 60, Chicken 50, Fruit 25, Composition 35, Head Lettuce 25, Potato & Tomato 35, Mixed Vegetables 25, Avocado 15, Waldorf 40

DRESSING
 French 15, Thousand Island 15, Mayonnaise 15

DESSERTS
 Pie 15, Three in one 15, Egg Cream 15, With Cake 20, Cake 15, Pastry 20, Souffles 25, Flamingo, Strawberry, Raspberry, Chocolate, Custard

BEVERAGES
 Coffee 10, Tea 15, Milk 10, Cocoa 15, Fruit, Day or Served 10

MEMBERSHIP CHARGE 50 cents

The Old Menu at San Diego

sumed in the way of food and drink is credited to cafe.

While it is comparatively easy to define revenue the question of charging items to "expense" account must vary a great deal in different clubs. We hear of clubs making a profit in their dining room or breaking even, but in a great many instances the reports show a loss. When it is considered that there is a possibility that hardly two clubs adopt the same system in compiling their expense account it can be understood how ambiguous the

SAN DIEGO COUNTRY CLUB
REGULAR CLUB DINNER - \$1.50

A La Carte

COCKTAILS
 Order 40, Club 45, Filet Mignon 90, New York Cut 1.00, Lamb Chops 1.25, Half Spring Chicken 75, Herb or Butter with Eggs 65

RELISHES
 Cold 25

STEAKS
 Club 45, Filet Mignon 90, New York Cut 1.00, Lamb Chops 1.25, Half Spring Chicken 75, Herb or Butter with Eggs 65

COLD MEATS
 Tongue 30, Ham 30, Chicken 45, Turkey 45, Assorted 60

SANDWICHES
 Club House 30, Chicken 30, Meat or Butter & Egg 35, Toasted 15, Cold 25, Fried 25, 1.00, Egg 30, Dinner 30, Assorted 35

SALADS
 Tuna 40, Lobster 60, Chicken 50, Fruit 25, Composition 35, Head Lettuce 25, Potato & Tomato 35, Mixed Vegetables 25, Avocado 15, Waldorf 40

DRESSING
 French 15, Thousand Island 15, Mayonnaise 15

DESSERTS
 Pie 15, Three in one 15, Egg Cream 15, With Cake 20, Cake 15, Pastry 20, Souffles 25, Flamingo, Strawberry, Raspberry, Chocolate, Custard

BEVERAGES
 Coffee 10, Tea 15, Milk 10, Cocoa 15, Fruit, Day or Served 10

MEMBERSHIP CHARGE 50 cents

And the New Price List.

room labor, but to "house labor" as his work chiefly consists of care of the locker room.

Split Supply Account

From June 1, 1927, in order to have a better comparative report each month, we made a slight change in our accounting. While revenue and labor remained unchanged we decided to split our "sup-

plies" account into "food supplies" and "general supplies," so that general supplies would take care of kitchen and dining room equipment, etc., so when making up our monthly report we show two results, as follows (the figures herewith being used only for purpose of illustration):

Cafe Revenue	\$2,000
Cafe Labor	\$1,000
Cafe Food Supplies	800 1,800
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Gross Profit	\$ 200
Cafe General Supplies	100
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Net Profit	\$ 100

In view of the fact that labor and food supplies must run pretty even month by month, the gross profit should be in the same proportion to the amount of business, while the net profit will vary according to the demands of the kitchen and dining room in the way of equipment.

The question of overhead has been thoroughly discussed and we estimate that the proportionate cost of—

Rent, Taxes and Insurance
Electric Light, Power & Gas
Laundry
Water
Ice

	1922	1923	1924	1925	1926
RESULTS:—					
Revenue	\$30,425.04	\$26,758.26	\$25,296.63	\$22,477.36	\$23,058.61
Expenses	33,947.51	29,155.49	29,118.36	29,223.67	27,961.25
Loss	\$ 3,522.47	\$ 2,397.23	\$ 3,891.73	\$ 6,746.31	\$ 4,902.64
Monthly Average	\$ 293.54	\$ 199.77	\$ 324.31	\$ 562.19	\$ 409.55

Judge Calls for Better Public Courses

"JUDGE on the Bench," a department in a humorous weekly, is devoted to some sane and some comical comment on affairs of the day. In a recent issue there was a paragraph on "Golf in Our Democracy" that contains some food for thought. Judge says:

"Public golf courses in this country now number more than two hundred. About half of these are in the Middle West. Chicago alone supports eight. The scandalous expense of private golf clubs near the larger cities is steadily compelling the construction of more courses on which people of small means can play. But we

is offset, by the meals served to employes other than kitchen and dining-room help.

The cost of meals served to kitchen and dining room employes is included in food supplies account and no revenue for this is taken into consideration.

The monthly average loss from January to June inclusive, 1927, was \$518.76. During the month of June, 1927, the house committee decided to change its policy and slightly increase prices. It was felt that increased prices would drive members away, but this was not the case and little comment indeed was heard.

The effect of the increase was very pleasing and the month of July showed the following result:

Revenue	\$2,873.74
Labor and Food Supplies	2,870.13
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Gross Profit	\$ 3.61
General Supplies	73.03
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Net Loss	\$ 69.42

In compiling menus we feel that 60 per cent above the cost of food takes care of the expenses. The two menus herewith show the comparison between the old and the revised prices.

still lag behind the British and the Scotch. In every British championship some working man or clerk or poor pedagogue comes through and defeats handsomely one or more scions of the ruling class. Over here not more than three or four first-rate golfers have been developed on the public links. This is not so much due to a shortage of public courses, as to the fact that most of those we have are badly designed and sloppily maintained. They are either too easy or too freakish to foster the kind of golf that wins on a championship layout. Good sportsmanship demands that the municipal authorities be educated not only to spend more money on golf courses, but to hire the best architects and greens-keepers for them. We should make the royal and ancient game both democratic and modern."