

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."