This has a magnetic effect. As soon as the tense excitement of the game relapses, everybody feels hungry when he sees the gay parties in the dining-room.

The best women-members to my knowledge are teachers, doctors and other professional women, if they have a chance to be amongst themselves. Many of them like to smoke, but not in the presence of men. They like their own feminine conversations and games. Afternoon teas for them are easy to prepare and very profitable,

Our lodge, now being used in place of our clubhouse which was destroyed by fire, is built of redwood panel inside, with a large fire-place in the lobby, which, in itself, does much to create "atmosphere." All our dishes have our club-emblem; we serve all the conventional "country club" dishes, and the conversation concerns naturally horses and golf, which helps the "atmosphere" considerably.

At such rare moments as my officers find time to discuss affairs with me, we exchange ideas freely, but as a rule I am my own boss and have to be, and am running this exactly as if it were my own business. Last year we served an average of 2000 meals per month, and my monthly reports are something like this:
Number of meals served............. . 0000
Value of meals served................ $\$$....
Value of meals to staff. ...................
Value of commissaries purchased
during month of......................
Value of inventory for the month of. ....
Total value of unpaid bills........... ....
Current overhead expenses.......... ....
Total expense ...........................
Total cash taken in.......................
Balance ..................................
\$ ....

## Caddies Help Keep Handicaps Right

ON the caddie cards at the Davenport (Iowa) Country club there is a space for the score of the player for whom the boy is caddying. This score is kept by the caddie in addition to the player's own score and turned in with the caddie card. These caddie cards go to the handicap committee and prove invaluable in providing complete data for correct handicapping.

## Do Your House Accounts Match These Percentages?

BELOW is an analysis of the house accounts at a well-run Illinois club, for a three-month period-May, June and July -classified according to size. Dues and subscriptions are not included, but all other charge items-season locker, clubcleaning, and valet fees; caddy-fees, golfshop purchases, beverages, card-fees, restaurant charges and all miscellaneous items-are figured in.

The club, on the authority of the official who compiled these figures, is "just about breaking even," so the percentages in the table below are about normal for wellrun clubs.

If your club is faced each year with an assessment, large or small, a compilation similar to this will probably show a higher percentage of members with small house accounts and fewer members with large ones.

Attention is particularly called to the last line in the tabulation, which shows that 50 per cent of the members ( 50.4 per cent, to be exact) contribute only 25 per cent of the club's gross income.

| Gross Accounts | No. of members | Pct. of membership | Total accounts | Percent of total | 3 mo. av. per membr |
| :---: | :---: | :---: | :---: | :---: | :---: |
| \$ 0.00 to \$ 25.00 | 20 | 6.8 | \$ 237 | 0.5 | \$ 11.60 |
| 26.00 to 50.00 | 16 | 5.5 | 649 | 1.3 | 40.50 |
| 51.00 to 100.00 | 46 | 15.8 | 3,450 | 6.9 | 75.00 |
| 101.00 to 150.00 | 65 | 22.3 | 8,262 | 16.3 | 127.00 |
| 151.00 to 200.00 | 46 | 15.8 | 8,182 | 16.2 | 177.50 |
| 201.00 to 250.00 | 34 | 11.7 | 7,589 | 14.9 | 222.75 |
| 251.00 to 400.00 | 52 | 17.7 | 16,129 | 31.8 | 310.00 |
| 401.00 and up | 13 | 4.4 | 6,070 | 12.1 | 466.00 |
| Totals. | 292 | $100.0$ | \$50,568 | 100.0 | \$173.50 |
| \$ 0.00 to \$200.00 | 193 | 66.2 | 20,780 | 41.2 | \$108.00 |
| 201.00 and up | 99 | ${ }_{*} 33.8$ | 29,788 | 58.8 | 301.00 |
| \$ 0.00 to \$150.00 | 147 | 50.4 | \$12,598 | 25.0 | 88.00 |

