

who might be termed, for the lack of a better word, "bootleg pros." There have been men recently who have obtained positions, and right here in the vicinity of Cleveland, too, according to President Way, though they had very little qualifications for the work. These novices, inexperienced either in clubmaking, work on the course or teaching, are actually preying on the public, though, in the veteran Bertie's own words, "Some of them hardly know which end of the club to grasp." Radio broadcasting, it is felt, will help drive the "fakers" from the field.

The tournament schedule has not been completed by the committee, consisting of Bob Shave, Eddie Williams and Bob Randall, but plans have been made for a longer list of events. Instead of the bi-monthly competitions that have been staged in past seasons tournaments will be staged at least three times a month, and new features may be arranged. The schedule of the local women's association, to be discussed at its meeting Thursday, will to some extent, govern part of the P. G. A. program, while further word is awaited from some of the out-of-town clubs.

### Plan Inter-City Matches

Innovations that may be booked are an inter-city team match with Detroit pros and a district match play championship. Dan Healy of Tam O'Shanter, the home course of Tommy Armour, has suggested that local pros would be met in a home-and-home series and a series of matches may be arranged. As the present schedule stands, the season will open May 5 with a pro-amateur at Lost Nation.

### Expert Suggests Popular Sandwich List

WITH the sandwich growing in popularity at golf clubs managers will be especially interested in a list of sandwiches, and their prices, given by Albert D. Cline, manager of the Mayflower Hotel Coffee Shop, Washington, D. C. The Mayflower is one of the country's foremost hotels with patronage that is representative of the high class of country club business.

In the interesting and helpful Food Profits section of *Hotel Management*, Mr. Cline furnishes the following list of sandwiches, which is attached to his establishment's regular menu.

The list, and prices:

1. Anchovy Filets, Roquefort Cheese,

Bermuda Onion, Lettuce, Tartar Sauce ..... 50c

2. Deviled Ham and Chicken, Sliced Tomatoes and Olives (3 slices of Toast) ..... 50c
3. Swiss Cheese, Ham, Peanut Butter, Corn Beef, Stuffed Tomato, Olives and Pickles (Assorted) ..... 55c
4. Creamed Fresh Crab Flakes on Toast with Slice of American Cheese au Gratin and Cole Slaw . 55c
5. Chicken, Beechnut Bacon, Imported Sardine, Braised Beef and Stuffed Hearts of Celery (Assorted) .... 60c
6. Cottage Cheese, Currant Jelly and Pecans on Graham Bread ..... 30c
7. Flaked Ham Sauted with finely Chopped Onion, Egg, Potatoes and Chives on Toast, Cole Slaw ..... 45c
8. Cream Cheese and Peppers, Deviled Egg and Virginia Ham, 3 Slices of Toast ..... 45c
9. Assortment of Minced Chicken, Tongue, Pate de Foie Gras, Shrimps and Mushrooms ..... 50c
10. Sea Food Assortment: Lobster Salad, Tuna Fish and Cucumber Relish, Salmon and Chopped Onion, Anchovy and Egg ..... 60c
11. Minced Corn Beef with Pickled Beets and Deviled Egg ..... 30c
12. Chicken Salad with Pineapple, Pimento Cheese with Sweet Gherkins ..... 45c
13. Assortment of Shredded Tongue, Cucumber Relish, Deviled Chicken, Figs and Cream of Cheese ..... 50c
14. Delicatessen Assortment: Milan Salami, Pate de Foie Gras, Portuguese Boneless Sardines, Anchovy and Tomato. .... 50c
15. Broiled Virginia Ham with Grilled Tomatoes, Sliced Breast of Chicken with Olives (3 Slices of Toast) .. 60c

### Managers Propose Standard Restaurant Cost Form

EFFORTS of the Club Managers' association to arrive at a standardization of club accounting has resulted in the preparation of the accompanying tentative form. Frank L. Wheatland of the Colony club

and John A. Rogers of the Union League club, both of New York, are the city club managers responsible for this work. C. G. Holden of Olympia Fields C. C., and Frank Murray of Ravisloe C. C., both of Chicago,

are working on the country club end of the problem.

The Club Managers' association will appreciate comments and suggestions concerning the proposed report form.

FINANCIAL REPORT OF RESTAURANT OPERATION

.....Club	For the..... ending	
.....Breakfasts (average price \$.....)	\$.....	
.....Luncheons (average price .....	.....	
.....Dinners (average price .....	.....	
.....Teas (average price .....	.....	
.....Suppers (average price .....	.....	
.....Special Meals (average price .....	.....	
Total Income, Meals .....		\$.....
Income from Grease and other By-products.....		\$.....
Total Restaurant Income .....		\$.....
<i>Cost of Food Sold—</i>		
Total cost of food supplies consumed .....		\$.....
(Deduct cost of feeding all employes, \$..... per capita) \$.....		
Collations, etc., free to members.....		.....
Total uncharged food consumed .....		.....
Net cost of Restaurant Food .....		.....
Gross Profit on Food.....		\$.....
Percentage of Gross Profit (on Cost) .....		%
<i>Direct Restaurant Operating Expenses—</i>		
Restaurant Employees' Payroll.....		\$.....
Restaurant Employees' Food (\$..... per capita).....		.....
Silverware Renewals .....		.....
Linen Renewals .....		.....
China and Glassware Renewals .....		.....
Sundry Kitchen and Dining Room Supplies.....		.....
Restaurant Printing .....		.....
Fuel for Cooking .....		.....
Laundering for Restaurant .....		.....
Ice .....		.....
Repairs .....		.....
Flowers and Decorations.....		.....
Extra Expenses on Special Meals.....		.....
Restaurant Music .....		.....
Total Direct Restaurant Operating Expenses .....		\$.....
Surplus over Direct Expenses (Deficit red) .....		\$.....
Percentage of Surplus (Based on total cost).....%		%
<i>Allocated and Estimated Items—</i>		
Water .....		\$.....
Light and Power.....		.....
Heat .....		.....
Refrigeration .....		.....
General Payroll .....		.....
Rent .....		.....
Miscellaneous .....		.....
Total Allocated and Estimated Items .....		\$.....
Surplus over Direct and Allocated Expenses (Deficit red)..		\$.....
Percentage of Surplus (Based on all costs).....%		%
Extraordinary Expenses (Specified) .....		\$.....
Depreciation of Restaurant Equipment (.....% of \$.....)		\$.....
Surplus over all (Red if deficit) .....		\$.....