

Manager Proves His House Costs Are Lower Than Nearby Clubs'

IN ORDER to refute a charge, made by certain members of the Board of Governors of a middle western club, that operating costs were too high, the manager of the club drew up the comparative statement reproduced below. The center column is the statement for the manager's

club; flanking it right and left are similar figures for two neighboring clubs of the same general size and pretentiousness.

Upon analyzing these submitted figures, the Board members who started the fuss discovered their club was not going to the dogs quite as quickly as they had supposed, after all.

	North Bank 11 Months	Hedge Row 12 Months	Sand Hill 12 Months
Food and Beverage Purchases.....	\$16,576.31	\$21,487.14	\$21,377.39
Cigars and Confectionery	1,539.91	2,923.35	1,867.27
Manager's Salary and Board.....	5,935.00	6,325.00	6,350.00
Gas Upkeep Mgr. Car.....	167.46	.....	.....
Restaurant Labor and Board.....	11,732.75	14,497.40	14,370.47
Locker Room Labor and Board.....	4,938.89	3,371.43	4,128.86
House Porter and Watchman Board.....	4,684.95	2,310.17	3,867.54
Clerical Help and Board.....	4,161.45	1,736.64	1,919.71
Gas, Electric Light and Power.....	3,026.40	3,785.50	2,482.59
Ice and Water .....	.....	604.30	1,282.81
Fuel	1,741.20	1,654.65	1,705.71
Laundry, Restaurant	652.59	748.16	897.14
Laundry, Locker Room.....	711.90	1,102.08	942.43
Printing and Postage.....	164.99	181.96	.....
Sundry Supplies and Exp., Restaurant.....	1,036.68	1,035.52	987.72
Sundry Supplies and Exp., Locker Room.....	1,425.54	1,032.00	835.27
Janitor Supplies	206.67	127.97	.....
Repair and Upkeep, Buildings and Equipment...	2,584.42	2,278.07	1,638.96
Total	\$61,287.18	\$65,201.34	\$64,203.87
Food and Beverage Sales.....	\$34,347.71	\$43,568.05	\$34,712.44
Cigar and Confectionery Sales.....	2,227.42	3,448.10	2,117.12
Total	\$36,575.13	\$47,016.15	\$36,829.56
Operating Cost before Depreciation.....	\$24,712.05	\$18,185.19	\$27,374.31
Breakage and Loss—China, Glass and Silverware in Restaurant and Locker Room.....	.....	661.88	795.90
	\$24,712.05	\$18,847.07	\$28,170.21
Average per Month	2,246.55	.....	.....
Total 12 Months Operations.....	\$26,958.60	\$18,847.07	\$28,170.21

COFFEE URNS should be kept in A1 condition, and it is well to clean them after each meal. First draw off all the remaining coffee, and scrub the urn and faucet with hot water. Next fill urn with hot water and let stand a few minutes. Then draw this off and fill the urn half full of cold water and let stand until time for the next brew, when this water is drawn off,

and the urn rinsed in hot water before the new batch of coffee is made. Once a week it is well to dissolve a cupful of sal soda in an urn of boiling water, and let boil for two hours, which dissolves any remaining coffee oil and sweetens urn. Be sure to rinse with scalding water very thoroughly, thus removing any trace of the sal soda.