



Some day one of these Autogiros will make a safe landing in a telephone booth, and then what will their press agents do? But at present the Autogiro's trickiest achievement has been made by Pilot Guy Miller who flew to Locust Grove C. C. in New Jersey and then played around flying his Kellelt Autogiro from stroke to stroke. Honest now; on somebody's word of honor as a press agent! Doesn't the picture prove it? Anyway, these flying fans are great stunts and sure to play a prominent part in country club development right soon.

dance guest fees—pro shop—service charges—caddies—cancellation of checks outstanding more than a year—tennis courts—tennis equipment sales—bowling green—clubhouse rent—locker-room towel books—real estate sales—employees' Christmas fund—food store room sales—winter sports—cash sales—lawn maintenance for members—

Vistors cards—news-stand—laundry commissions—gasoline and oil—ball room rent—private dining room rent—contributions—billiards—club magazine—caddie concession—refreshment stand concessions—cottage rents—gain on forfeited memberships—

Trapshooting—masseur dept.—invitation tournaments—club cleaning—exhibition matches—squash courts—barber shop—flower sales—bus—leasehold rental—valet—bowling alley—stables—garage—bridge party guest fees.

Those 60 items run the scales on most clubs' income, but in addition to the all embracing "miscellaneous" department, there are several other items that have

some importance. One of them, playing card sales, is a substantial amount at a number of clubs. At one club the annual net profit from playing card sales is \$610.75. One club has a fair little income from space on its announcement board sold for announcements of members. Another one inserts an item concerning sales of fertilizer and garden tools. One segregates the sale of sandals for its locker-room and pool. Still another one has a big gross income from a Boy Scout camp. At one club the annual sale of grapes from a vineyard on the club property is \$359.19, and at an eastern club there is a good sign on the club books in an income item "milk"...\$.47 indicating that the club is keeping a cow in its books, instead of the bull that a lot of other club books show is present.

In future issues we shall go further into this matter of club accounting in the belief that members, officials and department heads should know exactly where the club stands.

It is a free-for-all; comments welcomed.