

erages and food cannot readily be divided, the statement showing departmental operations is combined for these two classes of sales in the following manner:

One column shows the food sales and the costs and expenses directly attributable to these sales, a second column does the same for beverages, a third column contains the undistributable items, such as service payroll, music, laundry, linen, cleaning and dining room supplies and decorations. The fourth column of this statement is the total of the other three, which column is used for comparison with previous periods.

The sales of both food and beverages can be shown by dining rooms, as is generally the custom in departmental reports of this kind. In addition, a separate statement can be included in the report showing the beverage sales classified as to wines, domestics or imported, mixed drinks and liquor, draught beer, bottled beer, soft drinks, etc., also showing in this schedule the respective costs of these sales as taken from the daily controls.

Thus we have a statement of the complete operation of the catering department, showing the details for management purposes and yet not making any arbitrary division of items not readily distributable. This follows the policy adopted by hotels when they originated their standard classification of accounts, wherein it was decided that arbitrary division of such items as general expense, engine room expense and repairs would only distort figures and render managerial analyses more difficult.

Three new expense classifications are added because of the advent of beer and liquor sales, that of license and taxes, bar expense and wine cellar expense. With the classifications already used in the food department and the columnar statement mentioned earlier in this section, the statement of food and beverage operations is then quite complete.

The description is not more than a short outline of what the principle of liquor control should be.

As explained, it gives the outline of a system that will fit establishments with a small or medium sized sale of beverages, and it also gives the fundamentals for a system in an establishment for large sales, but in that case, of course, a great many more details of control will have to be carried out.

Fourth Annual "Heart of America" Tourney Invites Amateurs

IN KANSAS CITY, May 15, 16 and 17, the "Heart of America," 72-hole medal play Amateur Championship will be held. Every year this tournament has grown in popularity, prestige and importance, and is now the greatest amateur tournament of the Middle and Southwest, perhaps the greatest amateur medal-play even in the country.

The tournament is expected to draw the best in golfers from Missouri, Kansas, Nebraska, Iowa and Oklahoma.

There will be a pro-amateur event held the first day at Hillcrest GC., with suitable prizes for the successful teams.

In addition to the regular amateur championship, a special flight is being prepared for inter-collegiate competition, and representative teams from all the colleges in this territory are being invited to enter.

The finals of the amateur championship will be played May 17 at Milburn and Indian Hills clubs.

Last year the tournament winner was Johnny Dawson, nationally known amateur from Chicago. Amateurs throughout the country are urged to enter. The Kansas City Golf association is expecting a banner entry list this season. Many special plans for the entertainment of the visiting golfers are being formulated.

Suggests Share of Golf's Tax for Green Section

L. P. CHRISTENSON, president of the New Jersey State Golf Assn., speaking before the Greenkeepers' Association of New Jersey, estimated that golfers are paying about \$900,000 annually to the federal government on dues alone.

"Why could not \$100,000 of this be used by the government in financing the Green Section?" asked Christenson. He expressed the belief that a 10 per cent refund of golf dues income would help conserve that revenue.

Those close to Washington operations doubt the possibility of getting a distinctly golf project in the Department of Agriculture budget, but think that some turf project for lawns, parks, golf or other sports use might be secured.