decline from roughly 10 to 25% in the last three months. Lamb has increased up to about 16% and choice chops are at an alltime high. The variation in choice veal is negligible, and as you know, few veal cuts are popular in clubs. Pork is up 26% that is, on the preferred cuts—and on hams and bacon, the change is not in any sense noteworthy, one way or another. Poultry, in the category of chickens and broilers has been reduced up to approximately 15%. The change in fowl and turkey—where the yield is greater than in chickens and broilers—has varied very little, and therefore, it is a fair conclusion the total overall gross profit of poultry items has not changed to any remarkable degree.

Fish, in general, is lower, but at this time most of the benefit is wiped out when one thinks of the price of lobster—and lobster dishes are a popular item on club bills-of-fare.

Vegetables and fruits as a whole show a decline, but cabbage, beets, white onions and spinach are up so, percentage-wise, as to negate any savings — particularly in clubs where these items are in demand.

Lemons are extremely expensive, due to adverse California weather conditions, and apples are almost as expensive as the one that Adam consumed. But let us assume that there existed a general overall net reduction in food costs in a substantial sense — how much, then, should be passed along to the benefit of the member's pocketbook? I said before, this variable expense is only one of many factors in the operation of any institution, and, if all the other factors have been equitably considered — if constant costs and recurring income have been provided for — then one is in position to decide on reducing the prices.

While writing this, my mind reverts to a recent meeting of some thirty-odd managers in the New York area about the cost of dollar sales in food. The variation ran all the way from 38% to 48% and the percentages would have been lower if a proper and equitable allowance had been made for employees' meals. However, all were inclined towards fixing this allowance at the same nominal amount for each of the clubs to get the benefits which accrue from consistent comparison. In some country clubs, it ran as high as 60, and seemed justified by the extreme variation in volume.

Now, just think of this development. The managers who had a low food cost and the highest labor cost — that is — (Continued on page 70)



HOSPITALIZED VETERANS GET SIX-HOLE GOLF COURSE

Frank M. Whiston (right center) pres., Chicago Dist. GA presents plaque to Dr. L. E. Trent, mgr., Veterans Administration Hospital, Danville, III., in ceremonies dedicating six-hole golf course presented to patients. Course was built at a cost of \$24,000 with funds raised through the annual Chicago Victory national tournaments, the main source of more than \$150,000 raised by the CDGA since Pearl Harbor for recreational facilities at veterans hospitals. Other officials participating in the dedication ceremonies include: (L to R) Lester R. Benston, Rehabilitation Officer, III, American Legion; John Bookwalter, Commander, Curtis G. Redden American Legion

Post (Danville), and Charles Hack, Commander, Fourth Div., Danville American Legion.