Hunt for a pro bookkeeping system that will combine simplicity with thoroughness is interesting more this year than it ever did before. To the general business conditions that call for strict accounting over possible leaks or neglected opportunities is added the possible pressure of a sales tax record in 1932.

Bill Livie, well known pro with the Willowick (O.) C. C., has worked out a system he has used successfully for a long enough test period to become convinced it is the answer to the accounting and inventory problems of many professionals.

Livie's system consists of three forms: a daily sales report on golf supplies and lessons, with a recapitulation at the bottom of the form; a monthly report of sales and stock; and a record of stock purchased from each manufacturer or jobber.

According to Livie, he can keep his system accurately and easily. He can tell at a moment's glance if anything is missing. If one who has this system is unfortunate enough to have a fire or a burglary, Livie says the system would promptly and convincingly prove to the insurance company the amount of the loss.

The perpetual inventory part of the records is a check on proper ordering and helps the pro escape loss of sales through discovering shortage of stocks at the last moment. The assistance such records would give to a pro in preparing tax returns is obvious.

System's Advantages

In summarizing the advantages of his system Livie states:

"The stock record is kept up to date. A record of the best selling merchandise is plainly kept before the pro. As the cost and selling prices both are posted conveniently the pro can tell each day what his net income is before his operating expenses are deducted.

"The record of cash and charge sales is kept separately. There is a double check on invoices so shortages may be discovered.
and a double check on charges to prevent loss through forgetfulness in charging. Any stock leakage is quickly brought to light."

It is Livie’s observation that a pro or his assistant can properly operate the system in less than 15 minutes a day.

Bill has had these sheets printed in monthly book form and copyrighted. Any pro who is interested in further details of the system or buying the sheets can get the whole dope from Livie by writing him at Willowick, O.

PRO CRITIC "CALLED"

Coast PGA Official Says Charge of Laying Down Untrue

UNDER the head of “Pro 1932 Business No Cause for Fears and Tears,” March GOLFDOM quoted excerpts from an article in Northwest Golfer on pro grumbling. GOLFDOM’S comment was to the effect that the grumblers were greatly in the minority but were damaging the work of the uncomplaining, constructive pro workers.

W. Pursey, pro at Inglewood C. C., Seattle, and prominent in pro official business circles, confirms our statement that the mistaken idea some writers and members are liable to get from an occasional bellyacher, is an injustice to the vast majority of the professionals. Pursey writes:

In your March issue of GOLFDOM you have an article taken from the “Northwest Golfer” which states that a large majority of golf professionals in the Northwest territory, are, owing to the business depression, letting things slide—neglecting their duties and generally taking no interest in their work or their club.

I want to say that this statement is false and entirely uncalled for and that a letter has been sent to the editor of the magazine concerned asking for an explanation and the reason for such an article appearing in print.

You will notice the term “large majority” is used. On reading the article I felt it my duty to ring up the editor and register a protest. I asked where these conditions existed—as I was not aware of them. I was told they did exist, and the name of ONE club was given.

Why anyone would take the trouble to go out and hunt up a condition like this and then publicly state it was a general condition as evidenced by the terms “large majority” and “number of professionals” is beyond me.

In any business or any section of the country, you will probably find individuals not functioning as they should, EVEN ON MAGAZINE STAFFS, whether times are hard or not but to brand the whole as being worthless is ridiculous.

I would appreciate it if you would give me a little of your valued space for this letter to correct the impression such an article might cause in other sections of the country.

As you know, the National P. G. A. and sectional bodies are working all the time to find ways and means whereby the professional who is a member may become more efficient, and be of more value to his club, and anyone acting in the manner described would probably not be a member long.

Yours very truly,

W. PURSEY,
Pacific Northwest P. G. A.

FIGURE course maintenance costs net by subtracting guest green fees. It shows how money spent to make playing conditions more attractive to guests is sound economy.