Cleveland, O.—W. H. (Bill) Livie, veteran pro who is manager of the Willowick C. C., Lakeshore Blvd., Wickliffe, O., tells about his pro bookkeeping system which he now has for sale. Any pro who wants to get prices and other information may obtain this data by writing Livie.

He says about his system:

Having been 20 years in the golf business, part of it at private clubs, and most of it at Pay-As-You-Play courses, I have had to devise simple professional bookkeeping methods, to keep my records of business each year, and to enable me to compare my records back a number of years. I have had to design daily-fee course records on play, daily receipts, weather conditions and other information.

During this time I have found out many leaks. Many professionals have lost heavily because of not watching the merchandising end. When business was good, they just put most of the money in their pockets, with no record of what profit they were receiving. I know I did it myself a number of years back, but with serious business conditions the past four years I had to give this end lots of study.

I have compiled professionals' ledger with a simple method of keeping stock, and a perpetual daily inventory on sales, receipts, and everything pertaining to a professional's business. I have used this system the past three years. Last year GOLF DOM had a story on my system which brought in many inquiries and orders. I have been able to get the prices down to where a professional can buy them.

This system of keeping books will save pros many dollars. It will tell at a glance what business is being done and how much stock is on hand every day. Whenever a pro-shop burns, that is the first thing the adjuster wants to know, and I have heard of many pros who could not give this information and had to be satisfied with what the insurance company offered them.

Today, professionals realize that it pays to hire some assistant with a good education. Any boy with a knowledge of simple figures can keep this system up to date with a few minutes' time every evening.

Simple Enough, Isn't It?

When the four cutting edges of the blade (see arrows) are worn, replace with a new one as you would in your razor. The attachment becomes a removable part of the mower and never needs replacement.

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