Modernized Record-Keeping

Shop accounting is simplified by cash registers that handle almost everything except making entries in the ledgers.

The volume of play on public courses provides real merchandising opportunities for the pros. With a constant stream of new golfers, the pro who knows his business can operate at a handsome profit. However, to do this, he must be at least as good a merchandiser as he is a golfer.

Two such pros are Harry Bassler of Fox Hills CC, in West Los Angeles, and Don Collett, Coronado CC, Coronado, an island near San Diego. The former is a privately owned public course. Coronado is municipally owned.

Both men share a simple formula for the successful operation of a pro shop:

1. Make certain golfers get all the services they desire.
2. Be available in the shop to answer questions and see that golfers are getting the service that converts them to being customers.
3. Establish a businesslike approach to sales, so every penny of inventory counts with stock which can be readily moved.

Bassler and Collett agree that any successful head pro soon will determine for himself how much time he needs to spend on the course and in the shop. It is a third area — which is critical in determining how profitable the pro’s work will be, they agree.
Working Business Systems

The two pros have taken similar approaches to establishing working business systems. Both pro shops use Class 6000 multi-total National Cash Registers. Every sales transaction is recorded with these machines.

In each shop, the cash register provides the pro with a detailed listing of all sales at the end of each day. Using its multiple-total capabilities, each machine accumulates separate figures according to seven different merchandise and sales categories. The pros then enter the daily figures on running sales ledgers. Each ledger, in turn, provides a running index of how its shop's business is going. For each pro, the ledger serves as a guide for sales efforts and for the buying of merchandise inventories.

Forwarded to Accountant

The same cash register tapes are forwarded to the public accountants retained by the pros. The accountants use them for the books of the respective businesses, distilling the information to provide each pro with a monthly profit and loss statement. The tapes also are used in dealings with the California board of equalization, the state's sales tax agency.

Although both shops use the same basic accounting plan, the cash register accounting system is flexible enough so that it is easily adapted to the special needs of any user. Therefore, Bassler and Collett have each tailored procedures to their own individual situations.

Handles Large Volume

At Fox Hills, for example, the pro shop has been set up to accommodate high business volumes. The facilities here include two 18-hole courses. Bassler estimates there are as many as 30,000 homes within the immediate vicinity of the club. More to the point, he estimates that the percentage of golfers in this residential area is well above average.

During an average weekday, 400 rounds are played at Fox Hills. Average for weekend and holidays is between 750 and 800. Bassler has done a number of things to take advantage of this volume. Each player must make a telephone reservation at least two days in advance. Upon arrival at the course, the golfer must sign in. Bassler has his shop set up so every player must walk in the front door, pass the main display counter, and then go out the back door.

This traffic gives Bassler an opportunity to help keep in touch with his regular golfers. He reserves most of his time for the shop where contact work pays the best dividends. Harry is usually in the shop.

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Modernized Record Keeping

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His four assistants distribute their time between the course and the shop.

20 Soft Goods Items

In addition to equipment, Bassler is merchandising approximately 20 items of soft goods. "Actually," he says, "our shop is more convenient to many golfers than the downtown shopping center. If we stock and display the sportswear they like, they will buy it from us."

Seven sales categories are accounted for on the cash register. These include rentals of caddy carts, golf balls, clubs and bags, soft goods, lesson fees and equipment rentals. The seventh key is used for miscellaneous charges.

Every time a purchase is made, cost and tax are rung up in one total. The operator also depresses the key symbolizing the category or department. So, for each customer, the tape shows the department and charge for each item. This tape is torn off the machine by the operator after every customer completes his purchase.

Credit Business

If the sales were charged on an external credit card, the proper form is filled out. There are also from 40-50 shop accounts for established clients. In this case, another charge slip is filled out and signed by the customer.

After each sale is completed, the assistant attaches the tag from the item sold to the register tape or the charge slip. He places these in his own register drawer. Each of the four persons using the register has his own drawer. In this way, Bassler's accountant is able to keep track of every employee's sales record. If a mistake is made, it can easily be pinpointed.

At the end of each day, a total tape which lists all the day's paid sales by department, departmental totals and final totals is run by the register. The records and cash from each drawer and the total tape are turned over to the shop accountant.

Daily Verification

The accountant performs a number of daily operations. She balances the cash from each drawer against its tapes. She verifies charge slips and totals. For local charge accounts, she makes an account receivable notation on the customer's records. Charge accounts are set up on a 30, 60, or 90 day basis.

Once this has been done, the accountant balances the tape totals against the totals...
from each of the drawers. When the totals are verified, they are entered by department into the daily ledger. This ledger is used by Bassler to make day-to-day marketing decisions. Every 30 days the figures are turned over to an outside accounting firm so that a monthly profit and loss statement can be completed.

Errors Are Minimized

Using this system, Bassler has four persons selling an average of 150 items per day. Between them, they accept about $400-450 in either cash or charge slips daily. Yet, losses due to error are practically non-existent. If an error should occur, it can easily be traced and corrected.

Don Collett has tailored his system to fit his needs. Because the Coronado serves an exclusive residential community, it can almost be classified as a private club. Monthly memberships are sold. There is significantly less day-to-day turnover of golfers than at Fox Hills. Coronado draws its players from three sources:

1. Residents of the island.
2. Personnel from North Island Naval Air Station. In this case, the Navy personnel usually spend at least two years at the base.
3. Tourists at the Hotel Del Coronado. This is considered to be a high ticket resort. Many of the guests return annually to play the Coronado course. The hotel sponsors a number of merchandise-prize tournaments. It also guarantees charge accounts for all of its guests.

Works Inside and Out

The 200 persons who play the 18-hole layout on weekdays (or 300 during a Saturday, Sunday or holiday), get to know Collett better than they would a pro on a typical semi-private course. Don divides his time between the lesson tee and working in the shop, occasionally playing with customers and tourists who visit the course.

Collett has arranged to have all traffic routed through the shop. The starter sells memberships and green fees and records them on a separate cash register. He merely designates the proper department so when he rings up a sale, the city is assured its share of the proceeds.

There are six departments. These include soft goods and equipment sales, electric car rentals, lessons, club rentals, bag storage and driving range fees. Every time a charge sale is made for one dollar or more, a three-part slip is filled out. The first part is given to the
customer. The second part is retained in case a customer later questions or asks for a verification of his purchase. The third part is mailed with monthly charge statements. If it is a cash purchase, the third part is destroyed.

At the same time, the operator rings up the cost and tax by department for every item.

Before closing each evening, Collett or an assistant runs off a total tape for the day. This includes a list of every item by department, plus daily departmental totals and a final total. The totals are entered by department in the daily ledger.

Local charge accounts are either billed to the hotel or to the individual, depending upon the type of account. Green fees and membership charges are credited to the city. The totals from the daily ledger are transferred to a profit and loss journal every month by an outside accounting firm.

With this control established, Collett is able to turn over a $15,000 inventory five times annually without excessive bookkeeping or paperwork overhead.

Another article on the use of business machines will appear in January Golfdom.

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