

RECORD FOR INCOME TAX.					
	ON HAND 1-1-29	BOUGHT EXPENSE 1-1-30	ON HAND 1-1-30	SOLD RECEIPTS	TOURNAMENTS PRIZES EXPENSE
SALARY				15000 MET. P.H.A. N.Y.	3000 5700
BONUS				2500 P.H.A. CHICAGO	10000 24600
LESSONS				70150 WEST. O. MINN.	1000 1700
REPAIRS				12855 NATL. O. N.Y.	11800
CLEANING				87100 ST. PAUL O. ST. PAUL.	5200
BALLS	5920	119710	5205	160660	14000 49000
WOOD CLUBS	10070	17460	14270	38775	
WOOD HEADS		4670	1500		
IRON CLUBS	35575	23000	40370	68160	
IRON HEADS		19458	2500		
SHIRTS		13450	650		
GRIPS		5075	1650		
BAFS	2325	14069	3100	19379	Auto. 100% Revenue Washing 1500
TEES		6130		5275	Repairs & Access. 1627
MARKERS		2850		9600	Licenses 1200
SHOP SUPPLIES		1165			Bus & Out 8200
MISC SUPPLIES		2920	1195		Ref. on Cost 300 @ 20% 7000
EXPRESS			595		20049
POSTAGE			1700		
STATIONARY			2300		
ASSISTANT			62000		
	56870	224487	66575	73370	293849
				345155	
		347972		712394	
Tournaments		49000		14000	
Auto.		20029		726394	
		417001			
				809373	

Fig. 6. Treacy's record for income tax purposes. This record, like all of the other specimens herewith, is filled in just as a typical example of the use of the system. Consequently there probably are items, such as insurance payments, that have been omitted from this summary of the business done and the cost of doing business.

The system is working very satisfactorily for Treacy and for other professionals who have adopted it, but Doc is willing to admit that there is room for improvement in it.

GOLFDOM will welcome comment on his form from pros who are aware of the necessity of properly kept business records, as well as specimens of other systems professionals have found practical.

## Try Name Contest to Publicize New Fee Course

IT IS DIFFICULT to overdo pre-opening publicity for a new golf course. This is especially true of daily-fee courses because, while the layout's natural features will in time attract a good volume of play, it is generally desirable to build this volume as rapidly as possible in order that the promoters of the fee-course can begin to realize on their investment.

A publicity stunt that is almost sure-fire, not too expensive, and suitable for local newspaper co-operation is to announce a cash-prize contest to select a fitting name for the new layout. This was done recently at Fort Wayne, Ind., where a local

syndicate was about to open an 18-hole daily-fee course. Local publicity for the contest must have been thorough, because there were over 2,000 letters received by the judges of the contest. First prize was \$15 and second money \$10.

"Brookwood" was the name selected by the judges, who were the sports editors of two Fort Wayne newspapers and Chester Nelson, pro at the Fort Wayne Country Club. "Brookview" took second, and "Brookview Hills" came third. Over 200 contestants suggested "Meadowbrook."

All persons submitting names received tickets entitling them to a free round on the course, which in itself was a smart publicity move; it meant some 2,000 boosters right at the starting gun.