

Your profits are in
your member's hands
... protect them with

PARGLOVS

Parglovs are double-duty pro shop leaders. They are fast moving self-sellers with a



good margin of profit . . . the most popular glove in golf. Then, because they protect your members' hands from getting sore, they serve as sales insurance on all your merchandise.

There's always a heavy demand for Parglovs at the start of the season. Be sure you have your supply on hand . . . and a few out on the counter working for your profit and protection.

THE K. L. BURGETT CO.
PEORIA, ILLINOIS

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In 2 Ways With Complete

GOLF RECORDER

John Revolta Endorses It



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Accept Special Offer!

1. Golf Recorder simplifies instruction—induces more members to take lessons, and take them oftener, because you can *actually* show them the improvement they are making under your guidance.
2. Once they use your Recorder, most pupils, and other members, will appreciate its value for practice use at home—and will buy.

Big Profit-Making Margin for the Pro!

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GOLF RECORDER COMPANY

4619 Ravenswood Ave.

Chicago



Here Is Classification of Club Ledger Accounts

COUNTRY CLUB of Minneapolis is operated by a holding company that has the problem of conducting its operations so club facilities and management of high character are provided to members, and the further problem of doing this work on a sound financial basis. No member assessments can be made.

Consequently, accounting of The Country Club, Inc., must present a clear picture of all financial details of operations and must be so simplified and practical that reports can be made up accurately and quickly.

A study of the following classification of The Country Club, Inc., general ledger accounts will be of helpful interest to many club department heads and officials.

ASSETS

Cash and bank balances: cash on hand; N.W.N.Bk. — Dep.; N.W.N.Bk. — Un. Ins. Fd.

Accounts Receivable: members; miscellaneous.

Bills Receivable: miscellaneous.

Prepaid Expenses: unexpired insurance.

Equipment: clubhouse equipment; outside tools and equipment.

Depreciation Reserve: clubhouse equipment; outside tools and equipment.

LIABILITIES

Accounts Payable: miscellaneous; col. int. rev. tax dues; col. int. rev. tax—O.A.B.B.; col. int. rev. tax—un. ins.; accrued payroll; golf shop; cafe collections; caddie fee collections; suspense

Deferred Credits: unearned dues; unearned lockers

Profit and Loss: bal. and operating.

INCOME ACCOUNTS

Earned dues; guest fees; earned lockers; initiation fees; members trans. fee; hall rental; earned discounts; bad debits recovered; miscellaneous; pin ball; check room; room rental

EXPENSE ACCOUNTS

Golf Course: labor; light and power; sand and black dirt; seed; fertilizer; gas and oil; repairs; improvements; general expense; old age benefit insurance

Golf Operation: labor, starter; labor, caddymaster; supplies, reg. dept.; prizes; association dues; O.A.B. ins.; general expense

Clubhouse: labor; bldg. supt. and asst.; labor, locker-rooms; supplies locker-rooms;

linen and laundry; fuel; lights; power; water; papers and magazines; miscl. supplies; repairs; general expense; O.A.B. ins.

ADMINISTRATIVE

Salary, manager; salary, office; commissions; postage; printing; supplies; advertising; entertainment; telephone and telegraph; music; bad debits charged off; collection expense; membership expense; general expense; O.A.B. ins.; club share (O.A.B. and un. ins.)

Property: rent; taxes; insurance; depreciation

BUFFET OPERATION

Income: sales.

Costs: liquor; beer; soft drinks; cigarettes and cigars; ice cream; candy; ice; miscellaneous purchases.

Expenses: labor; employees' meals; electricity; linen and laundry; G.W. and equip.; licenses and bonds; miscellaneous expenses; employees' rooms; O.A.B. ins.

CAFE OPERATIONS

Income: sales

Costs: foods

Expenses: labor; employees' meals; gas and electricity; linen and laundry; licenses and bonds; miscellaneous expenses; tools and equipment; employees' rooms; O.A.B. ins.

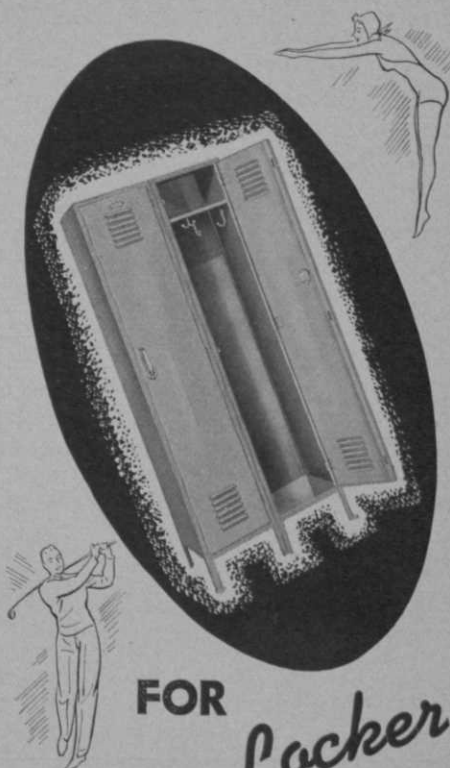
OFFICERS of the Inverness club, Toledo, have issued invitations for the club's famous annual round-robin pro tournament, won in 1936 by the Hagen-Laffoon team. Hagen will not be back in the U.S. by June when the Inverness affair will be played.

Teams invited are: Laffoon and Runyan, Guldahl and Snead, Cooper and Horton Smith, Sarazen and Metz, Thomson and Armour, Shute and Little, Picard and Revolta, and Mangrum and Wood.

A CANNY veteran pro intends to send all of his members an inventory and itemized valuation of clubs in their bags as soon as the bags are brought in this spring.

The information is to be sent members with a letter advising them that the data is given them for possible use in insurance matters.

Naturally when members see an expert, honest valuation of some of the relics they are playing there may be an urge to buy modern equipment and there certainly will be no inflated ideas of the values in case any trade-in allowance is granted.



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Outstanding and exclusive Lyon Locker features help promote locker room happiness and club income. Projection welding at all vital parts provides unusual strength. An improved hinge insures easy operation of doors. And irritating rattles are eliminated by an unusually quiet latching device.

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