

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.

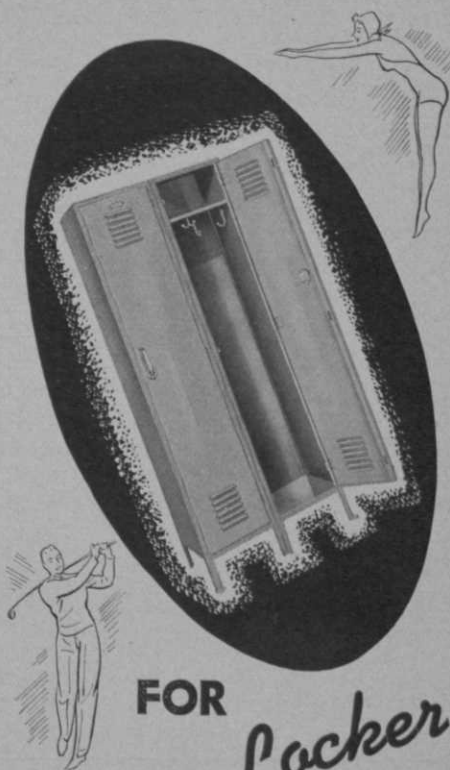
OFFICERS of the Inverness club, Toledo, have issued invitations for the club's famous annual round-robin pro tournament, won in 1936 by the Hagen-Laffoon team. Hagen will not be back in the U.S. by June when the Inverness affair will be played.

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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