

*Don't plan to build or modernize
your club buildings without Carlyle*

GOLF CLUB QUARRY TILE

... the indestructible, anti-slip floor tile!

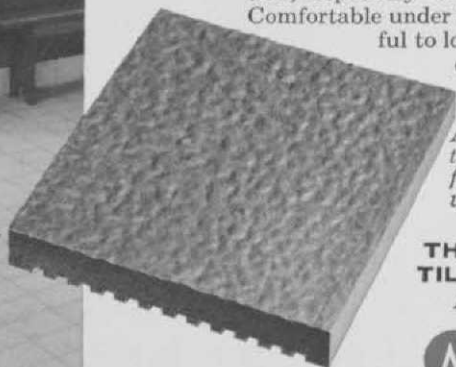
Rippled surface gives excellent traction, especially to cleated shoes. Comfortable under foot and beautiful to look at. Choice of eight rich colors.

*Ask your ceramic
tile contractor for
free estimates or
write*

**THE CARLYLE
TILE COMPANY**

Ironton, Ohio

MOSAIC®



my excuses," says the pro. "Also, I did not want the club knowing too much about my business. I found out thereafter that I didn't know too much about it myself.

Had to Check Records

"But the excuses didn't go. I had to sit down with my chairman and go through what records I had kept for two or three years. Plenty of guesswork went into the making of my budget. But it had to be done.

"I really never knew how I was doing until I had the budget as a check," the pro continues. "My business had been running me instead of my running it. After two years of making more money than I ever had made before, I saw the advantages of being compelled to prepare a budget.

"The most important thing I've found out about the budget is that the expenses it lists convinced my chairman that I have to get a large volume of business from the club members to be able to afford to work for them.

"Any pro who isn't making out a budget for guidance in his 1963 operation is throwing away money that he can't afford to lose. >|

"Obviously it is impossible for a fellow

to manage his income and expenses in any operation unless he has figures that tell him when he is losing money.

"What do you think will be your costs in 1963 for: Merchandise and supplies? Salaries and commissions? Advertising? Tournament expenses? Legal and accounting services? Insurance? Freight and postage? Taxes? Traveling? Interest?

"What will it cost you for: Shop fixtures, construction and maintenance? Employees' expenses? Dues and subscriptions? Telephone? Bad accounts? Automobile business charges? Car and carts repair and maintenance? Entertainment? Business education? Miscellaneous?

"Your budget of anticipated revenue will show you what you'll have to take in on: Merchandise sales; Lessons; Salary; Club storage and cleaning; Car and bag cart rentals; Tournament prize money."

Wins Texas State Open

Bud Weaver, with a 276, led all the way to win the third Texas State Open at Sharpstown CC in Houston, Sept. 27-30. He collected \$1,000 of the \$5,000 offered as prize money. Runnerup was Babe Hickey with a 280. Tom Burke and Fred Marti, an amateur, tied for third.