

## BOOST SHOP SALES

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pay some of these suppliers before June, you would have in net profit \$1,800 by the end of April and another \$5,500 by May 31 to do so. If you need additional capital, a short-term loan from your local bank could be arranged.

Let's see how an original investment of only \$3,500 would enable you to operate this business. With a total gross income of \$114,000 and total expenses of \$94,100, you would realize a year-end profit of nearly \$20,000.

**Step Four:** study it month by month to see how. Figure 4 shows how the monthly income and expense totals from Figure 3 stack up.

By the end of April you show an \$1,800 profit, and by May 31 it's up to \$7,300. But hold on—don't let money burn a hole in your pocket—the big expenses are about to come! In June you take in \$19,500 but you must pay out \$27,800 for a deficit of \$8,300. This wipes out the \$7,300 you had accumulated, and along with it \$1,000 of your original investment of \$3,500. During July your income is \$28,000—the best month of the season—but you must pay for the merchandise you bought and the expenses of \$30,450 leave you with another deficit.

This time it's a minus \$2,450, leaving your original investment of \$3,500 down to a precarious \$50. Cheer up! The tide has turned, and the profit will soon start to flow in. In August you take in \$27,500, your expenses are only \$4,200, and you have a whopping profit of \$23,300. Now you're on your way. September expenses of \$17,850 against income of only \$16,500 leave you with only a \$1,350 loss for the month.

You're still in good shape as no more large expenses are forecast. October

## Etonic Offers Pros Course in Selling

The Charles A. Eaton Co., Brockton, Mass., has announced a new "Golf Professional Course in Soft Goods Merchandising," a correspondence course in six lessons now open for enrollment to all pros, shop managers and assistants.

The course covers all phases of soft goods merchandising: publicity, promotion, advertising, selling techniques, information on textiles and leathers, apparel and shoe construction, shop management principles, and public relations.

A tuition fee of \$25 per student will be refunded as a credit toward purchase of Etonic merchandise, upon successful completion of the course. Graduates will also receive a diploma suitable for wall mounting. Registration forms are available from Etonic salesmen, or from Charles A. Eaton Co., Brockton, Mass.

The student may send a check for the tuition with his registration form, or ask Eaton to bill his account. By return mail he will receive a leatherette binder containing Lesson One and a Test Page consisting of 25 true-or-false and multiple choice questions.

profit of \$1,400 wipes out the small September loss and you are home free with \$19,900 in the bank for the season, along with your original \$3,500 investment.

You did not have to touch your original investment of \$3,500 until the end of June when you had to spend \$1,000 of it. The next and final draw from this nest egg came on July 31 and was \$2,450. After using this money for only two months your entire original investment of \$3,500 is recovered and you are in the black to stay.

These figures should prove that it makes sense to budget for bigger profits. •

FIGURE 4

	Apr.	May	June	July	Aug.	Sept.	Oct.
Income	\$5,700	\$11,500	\$19,500	\$28,000	\$27,500	\$16,500	\$5,300
Expense	3,900	6,000	27,800	30,450	4,200	17,850	3,900
Monthly—Profit-Loss	+1,800	+5,500	-8,300	-2,450	+23,300	-1,350	+1,400
Accumulated Total	+1,800	+7,300	-1,000	-3,450	+19,850	+18,500	+19,900