


Forecast Your Sales

Start, Run & Grow Your Business course.bplans.com


More Art than Science



DATE	MON	TUE	WED	THU	FRI	SAT	SUN
HI	93	90	85	83	88	88	90
LO	74	70	66	66	70	72	72

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There Are No Crystal Balls



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Try to Estimate Sales in Units



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Estimate Unit Sales

Sales Forecast					
	Jan	Feb	Mar	Dec	2006
Unit Sales					
Coffee	600	650	700	4,150	10,500
Tea	200	250	275	500	4,325
Juice	150	300	335	650	5,375
Total Unit Sales	950	1,200	1,310	2,300	20,200

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Add Estimated Prices

Sales Forecast			
	Jan	Feb	Mar
Unit Sales			
Coffee	600	650	700
Tea	200	250	275
Juice	150	300	335
Total Unit Sales	950	1,200	1,310
Unit Prices			
	Jan	Feb	Mar
Coffee	\$2.00	\$2.00	\$2.00
Tea	\$1.00	\$1.00	\$1.00
Juice	\$3.00	\$3.00	\$3.00

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COGS, Asset, or Expense?



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Costs of Sales or Expense?



- Accountant
- Attorney
- Factory workers



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Sales Forecast															
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2006	2007	2008
Unit Sales															
Coffee	600	650	700	750	800	850	900	950	1,000	1,100	1,150	1,200	10,500	12,500	14,000
Tea	300	350	400	450	500	550	600	650	700	750	800	850	6,300	7,300	8,000
Juice	150	200	250	300	350	400	450	500	550	600	650	700	4,500	5,300	6,000
Total Unit Sales	950	1,200	1,350	1,500	1,650	1,800	1,950	2,100	2,300	2,500	2,600	2,750	21,300	25,100	28,000
Unit Prices															
Coffee	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Tea	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00	\$1.00
Juice	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00	\$3.00
Sales															
Coffee	\$1,200	\$1,300	\$1,400	\$1,500	\$1,600	\$1,700	\$1,800	\$1,900	\$2,100	\$2,300	\$2,600	\$2,700	\$10,500	\$12,500	\$14,000
Tea	\$300	\$350	\$400	\$450	\$500	\$550	\$600	\$650	\$700	\$750	\$800	\$850	\$6,300	\$7,300	\$8,000
Juice	\$450	\$600	\$750	\$900	\$1,050	\$1,200	\$1,350	\$1,500	\$1,650	\$1,800	\$1,950	\$2,100	\$4,500	\$5,300	\$6,000
Total Sales	\$1,950	\$2,250	\$2,550	\$2,850	\$3,150	\$3,450	\$3,750	\$4,050	\$4,450	\$4,850	\$5,250	\$5,650	\$21,300	\$25,100	\$28,000
Direct Unit Costs															
Coffee	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60	\$0.60
Tea	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20	\$0.20
Juice	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90	\$0.90
Direct Cost of Sales															
Coffee	\$360	\$390	\$420	\$450	\$480	\$510	\$540	\$570	\$630	\$690	\$780	\$810	\$3,150	\$3,750	\$4,200
Tea	\$60	\$70	\$80	\$90	\$100	\$110	\$120	\$130	\$140	\$150	\$160	\$170	\$630	\$730	\$800
Juice	\$135	\$180	\$225	\$270	\$315	\$360	\$405	\$450	\$495	\$540	\$585	\$630	\$1,350	\$1,590	\$1,800
Subtotal	\$555	\$640	\$725	\$810	\$895	\$980	\$1,065	\$1,150	\$1,275	\$1,375	\$1,475	\$1,570	\$5,130	\$6,070	\$6,800

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