

Provided Information							
	Planned Sales	Merchandise On Order	Employee Discount	MD\$	Shortages	EOM	BOM
February	\$300,000.00	\$125,000.00	2.00%	\$8,000.00	2.00%	\$200,000.00	\$160,000.00
March	\$200,000.00	\$15,000.00	3.00%	\$12,000.00	4.00%	\$80,000.00	\$200,000.00
April	\$300,000.00	\$145,000.00	4.00%	\$4,000.00	5.00%	\$110,000.00	\$80,000.00
May	\$200,000.00	\$35,000.00	0.00%	\$3,000.00	7.00%	\$90,000.00	\$110,000.00
June	\$400,000.00	\$170,000.00	5.00%	\$18,000.00	2.00%	\$210,000.00	\$90,000.00
July	\$200,000.00	\$23,000.00	7.00%	\$25,000.00	3.00%	\$70,000.00	\$210,000.00

Open to Buy Calculations							
	February	March	April	May	June	July	Total
Planned Sales	\$300,000.00	\$200,000.00	\$300,000.00	\$200,000.00	\$400,000.00	\$200,000.00	\$1,600,000.00
(+) Planned Reductions	\$20,000.00	\$26,000.00	\$31,000.00	\$17,000.00	\$46,000.00	\$45,000.00	
(+) Planned EOM	\$200,000.00	\$80,000.00	\$110,000.00	\$90,000.00	\$210,000.00	\$70,000.00	
(=) Total Montly Needs	\$520,000.00	\$306,000.00	\$441,000.00	\$307,000.00	\$656,000.00	\$315,000.00	
(-) BOM Stock	\$160,000.00	\$200,000.00	\$80,000.00	\$110,000.00	\$90,000.00	\$210,000.00	
(=) Planned Purchase	\$360,000.00	\$106,000.00	\$361,000.00	\$197,000.00	\$566,000.00	\$105,000.00	
(-) Merchandise on Order	\$125,000.00	\$15,000.00	\$145,000.00	\$35,000.00	\$170,000.00	\$23,000.00	\$513,000.00
(=) Open to buy (retail)	<b>\$235,000.00</b>	<b>\$91,000.00</b>	<b>\$216,000.00</b>	<b>\$162,000.00</b>	<b>\$396,000.00</b>	<b>\$82,000.00</b>	

<b>Average Monthly Sales =</b>	6 Months Merchandise on Order / 6	\$160,000,000 / 6	\$26,666,666.67		<b>MD% for Each Month = MD\$ / Planned Sales</b>		
					<b>Month</b>	<b>Equation</b>	<b>Total</b>
<b>Average Monthly Sales</b>	<b>\$2,666,666.67</b>				<b>February</b>	\$8,000 / \$300,000	<b>2.66%</b>
					<b>March</b>	\$12,000 / \$200,000	<b>6.00%</b>
<b>Average Monthly on Orde =</b>	6 Months Merchandise on Order / 6	\$513,000 / 6	\$855,000.00		<b>April</b>	\$4,000 / \$300,000	<b>1.33%</b>
					<b>May</b>	\$3,000 / \$200,000	<b>1.50%</b>
<b>Average Monthly on Order</b>	<b>\$855,000.00</b>				<b>June</b>	\$18,000 / \$400,000	<b>4.50%</b>
					<b>July</b>	\$25,000 / \$200,000	<b>12.50%</b>