THE FIELD GUIDE · HOLIDAY 2026

The Holiday Buyer's *Toolkit*

GREEN WEDNESDAY, THANKSGIVING & BLACK FRIDAY

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Editorial cartoon. The buyer is fictional.

BY JOHN HIRSCH

READ THIS FIRST

How to Use These Sheets

Print them or fill them on screen. Each one is built to be done in order: the Deal Scorecard before you commit to a vendor, the Stress Test before you approve a promotion, the Readiness Audit the day before Green Wednesday, the Performance Scorecard on Monday morning, and the Master Buy Sheet running underneath all of it.

Every number in the examples is made up. They show how the math works, not what any store sold. Put your own figures in and the worksheets will tell you the truth about your holiday, which is the whole point.

The spreadsheet version calculates suggested order quantities, open-to-buy, gross profit, margin, break-even volume and forecast-versus-actual for you. It refuses to divide by zero and it will not let you order a negative case. Beyond that, the judgment is yours.

ILLUSTRATIVE EXAMPLE · NOT MARKET DATA

This label marks every worked example in the Toolkit and the spreadsheet. Blank templates carry no numbers.

IN THIS DOWNLOAD

The Holiday Buyer's Toolkit (this file, portrait) · The Master Holiday Buy Sheet (separate landscape file) · ProcureCulture_Holiday_Buyers_Toolkit_Issue002.xlsx (the spreadsheet)

FIELD GUIDE WORKSHEET 01

The Vendor Holiday Deal Scorecard

Before you commit to a vendor. One sheet per vendor offer.

REQUIRED FIELD	BUYER ENTRY
Vendor / brand	
Product line	
Current wholesale cost	$
Holiday wholesale cost	$
Regular retail price	$
Proposed promotional price	$
Gross profit per unit	$
Gross margin %	%
Forecast promotional units	
Existing sellable inventory	
Confirmed inbound units	
Recommended additional order	
Minimum order / case pack	
Vendor funding method	
Credit terms / documentation	
Confirmed delivery deadline	
Post-holiday inventory risk	☐ Low ☐ Medium ☐ High
Buyer decision	☐ Approve ☐ Renegotiate ☐ Reject

> **THE BUYER'S RULE:** No purchase order receives holiday promotional approval until the financial structure is documented.

FIELD GUIDE WORKSHEET 02

The Promotional Margin Stress Test

Before you approve a promotion. Test every scenario a customer could actually reach, including stacked discounts.

Target gross margin	%
Approved promotional floor	%

SCENARIO	RETAIL PRICE	NET COST	GROSS PROFIT	MARGIN
	$	$	$	%
	$	$	$	%
	$	$	$	%
	$	$	$	%
	$	$	$	%
	$	$	$	%
	$	$	$	%
	$	$	$	%

1. NET SELLING PRICE

The amount the retailer actually receives for the product after discounts, excluding sales taxes.

2. NET PRODUCT COST

The actual acquisition cost after applicable vendor concessions or credits.

3. GROSS PROFIT DOLLARS

Net selling price minus net product cost.

4. GROSS MARGIN PERCENTAGE

Gross profit divided by net selling price, multiplied by 100.

BREAK-EVEN VOLUME

Required volume multiplier = Regular gross profit per unit ÷ Promotional gross profit per unit

STACKED DISCOUNTS

Apply each additional discount to the already-discounted price, in sequence.

ILLUSTRATIVE EXAMPLE · NOT MARKET DATA

SCENARIO	RETAIL PRICE	NET COST	GROSS PROFIT	MARGIN
Regular price	$40	$20	$20	50.0%
Retailer-funded 25% off	$30	$20	$10	33.3%
Vendor-supported 25% off	$30	$15	$15	50.0%
Vendor-supported + additional 20% off	$24	$15	$9	37.5%

Illustrative calculations before taxes and operating expenses. The final scenario assumes the additional 20% discount is applied sequentially. Policy thresholds in this example: 50% target, 40% floor. Break-even: $20 ÷ $12 = 1.67, about 67% more unit sales.

FIELD GUIDE WORKSHEET 03

The 24-Hour Holiday Readiness Audit

The day before Green Wednesday: Tuesday, November 24, 2026.

CONTROL	VERIFICATION	STATUS	OWNER	DEADLINE
Purchase orders	All expected holiday POs accounted for	☐ Pass ☐ Fail		
Deliveries	Critical products received and verified	☐ Pass ☐ Fail		
Inventory quantities	Physical and system quantities reconciled	☐ Pass ☐ Fail		
Sellable inventory	Products assigned to correct sellable locations	☐ Pass ☐ Fail		
Online availability	Featured products visible and purchasable online	☐ Pass ☐ Fail		
Retail prices	Base pricing matches approved price architecture	☐ Pass ☐ Fail		
Promotional prices	Holiday prices verified against approved offers	☐ Pass ☐ Fail		
Discount stacking	Conflicting discounts and rewards tested	☐ Pass ☐ Fail		
Product availability	Critical assortment gaps identified	☐ Pass ☐ Fail		
Store staffing	Coverage aligned with forecast transaction demand	☐ Pass ☐ Fail		
Online orders	Pickup and fulfillment process tested	☐ Pass ☐ Fail		
Vendor credits	Promotional funding documentation confirmed	☐ Pass ☐ Fail		
Backup procedures	Pricing and inventory escalation owners assigned	☐ Pass ☐ Fail		
Holiday hours	Customer-facing hours verified	☐ Pass ☐ Fail		

> **Every failed control needs an owner and a correction deadline.**

FIELD GUIDE WORKSHEET 04

The Holiday Performance Scorecard

Monday morning, November 30, 2026. Review by category and product line, not just across the entire store.

METRIC	FORECAST	ACTUAL	VARIANCE
Net sales revenue	$	$	%
Total transactions	#	#	%
Average transaction value	$	$	%
Units sold	#	#	%
Gross profit dollars	$	$	%
Gross margin percentage	%	%	pts
Discount dollars	$	$	%
Vendor promotional funding	$	$	%
Promotional product sell-through	%	%	pts
Ending inventory at cost	$	$	%
Aged inventory exposure	$	$	%

Use consistent accounting definitions and reconcile vendor funding according to the retailer's actual accounting treatment. Do not double-count vendor credits already reflected in product cost. Variance is shown in % for dollar and count rows, and in percentage points for the two percentage rows.

FIELD GUIDE WORKSHEET 04 · CONTINUED

The Five Questions Every Buyer Should Answer

01 **Where did we generate the most gross profit dollars?**

02 **Which promotions produced measurable incremental demand?**

03 **Where did we lose sales because of inventory or execution failures?**

04 **Which purchases created unnecessary post-holiday inventory exposure?**

05 **What specific changes should we make before the next major promotional event?**

> These answers should become part of your purchasing methodology. Not disappear into an email thread that nobody opens again.

WORKSHEET 05

The Master Holiday Buy Sheet

The Master Holiday Buy Sheet is a separate landscape file, so its nine columns print at a size you can write in. Print it. Fill it out. Bring it to the vendor meeting.

The completed digital version should also capture category, format, brand, product line, SKU, forecast method, last sale date, days of supply, expected delivery date and whether the product is covered by a substitute. The spreadsheet's Master Buy Sheet tab has every one of those columns.

The purpose is not to produce the largest possible order. It's to make purchasing decisions that can be explained, justified and evaluated after the fact.

THE HOLIDAY REPLENISHMENT CALCULATION

Recommended purchase quantity = Forecast demand + safety stock − current sellable inventory − confirmed inbound inventory

Only count inbound inventory expected to arrive, be received and become sellable before the relevant demand window.

THE FIELD GUIDE

The Buyer's Final Approval

Sign off on the holiday purchase plan before the orders go out.

Purchasing budget	$
Total proposed purchase cost	$
Existing open PO commitments	$
Expected holiday net revenue	$
Expected holiday gross profit	$
Projected blended gross margin	%
Projected post-holiday inventory at cost	$
Highest identified inventory risk	
Highest identified margin risk	
Orders requiring renegotiation	
Approved by	
Date	

The Ten Commandments of Holiday Purchasing

Because apparently we still need commandments for things that should be common sense.

I **Thou shalt not confuse revenue with profit.**
A record sales day means very little if the gross profit isn't there.

II **Thou shalt not purchase inventory solely because it is discounted.**
A favorable wholesale cost cannot rescue a product nobody wants.

III **Thou shalt know thy inventory.**
Physical inventory, sellable inventory, incoming inventory and inventory visible on the online menu are not always the same thing.

IV **Thou shalt respect the product line.**
Understand demand and substitution before blindly replenishing individual strains.

V **Thou shalt negotiate before committing capital.**
Vendor support should be established before the promotion, not chased afterward.

VI **Thou shalt calculate the actual margin.**
Not the theoretical margin. Not the margin before loyalty discounts. The actual margin.

VII **Thou shalt test thy promotional pricing.**
Because nothing destroys a well-constructed promotional strategy faster than software executing the wrong discount.

VIII **Thou shalt protect thy proven sellers.**
Customers cannot purchase their favorite products if you sacrificed assortment availability to make room for an unnecessary holiday deal.

IX **Thou shalt measure what remains.**
The inventory left in the vault after Black Friday is part of the financial outcome, not somebody else's problem.

X **Thou shalt remember that purchasing is a discipline, not a popularity contest.**
The best buyer is not necessarily the one who places the largest orders or negotiates the biggest advertised discounts.
It's the one who consistently converts inventory investment into profitable sales.