

D2C marketing budget worksheet

Use a consistent period and revenue basis. Separate campaign costs, then calculate the sales required to cover them before fixed overhead.

Brand _____ Period _____

Input	Meaning	Your amount
M	Media paid to advertising platforms	
F	Agency management fee	
C	Creative production and editing	
O	Other campaign costs, counted once	
R	Revenue per fulfilled order, after discounts and excluding tax	
V	Variable cost per order, including expected return costs	
N	New customers from the programme being assessed	

Calculations

Measure	Calculation
Total campaign cost	$T = M + F + C + O$
Contribution margin	$g = (R - V) / R$
Required revenue	T / g
Required media ROAS	$T / (g \times M)$
Cost per new customer	T / N ; includes only the costs listed above

Worked example

M = ₹1,00,000; F = ₹25,000; C = ₹15,000; O = ₹0. Total = ₹1,40,000.

R = ₹2,000; V = ₹1,100. Contribution margin = 45%.

Required revenue ≈ ₹3,11,111; required media ROAS ≈ 3.11.

Example amounts are assumptions, not Coresium fees. A zero or negative margin cannot cover marketing at this revenue basis. M, R and N must be positive for the relevant divisions. Attribute costs and sales to the same programme; this calculation does not establish incrementality or include future repeat purchases.