

# BREAK-EVEN ANALYSIS

## APPNA/CIHMLE - Allied School of Health Sciences - Phase I: Echo/ultrasound training

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AMOUNTS SHOWN IN U.S. DOLLARS

### SALES

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SALES PRICE PER STUDENT	\$3,000.00
SALES VOLUME PER PERIOD (UNITS)	80
<b>TOTAL SALES</b>	<b>\$240,000.00</b>

### VARIABLE COSTS

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SUPPLIES PER STUDENT	\$0.00
INDIRECT COSTS PER STUDENT	\$0.00

<b>VARIABLE COSTS PER UNIT</b>	<b>\$0.00</b>
<b>TOTAL VARIABLE COSTS</b>	<b>\$0.00</b>

<b>UNIT CONTRIBUTION MARGIN</b>	<b>3,000.00</b>
<b>GROSS MARGIN</b>	<b>\$240,000.00</b>

### FIXED COSTS PER PERIOD

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STAFF AND INSTRUCTOR WAGES & COMP	\$130,400.00
ECHO AND UPGRADES	\$66,000.00
LEGAL -COST	\$20,000.00
FURNITURE, FIXTURES & EQUIPMENT	\$40,000.00
UPGRADE AND MAINTENANCE	\$13,200.00
OTHER ANNUAL EXPENSES	\$24,400.00
LESS: APPNA GRANT/FUNDRAISING+RENT	(\$198,000.00)

<b>TOTAL FIXED COSTS PER PERIOD</b>	<b>\$96,000.00</b>
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<b>NET PROFIT (LOSS)</b>	<b>\$144,000.00</b>
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### RESULTS

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<b>BREAKEVEN POINT (UNITS):</b>	<b>32.00</b>
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