Breakeven Analysis / PERIOD: Month - Month, Year

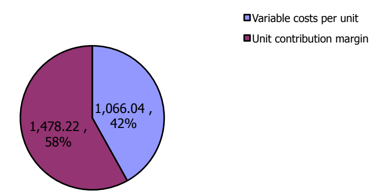
AUDIBEL

ABC Audiology

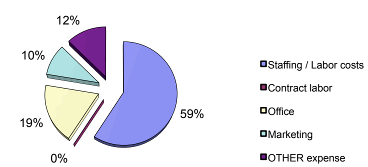
Amounts shown are not adjusted for supplemental sales

Sales		Period	YEAR
Number of months		12	
Sales price per unit		2,544.26	
Sales volume per period (units)		314	314
Total Sales		798,897.64	798,897.64
Variable Costs			
Commission per unit	15%	381.64	
COG per unit (26.9%)	26.9%	684.41	
Shipping per unit		0.00	
Supplies per unit		0.00	
Other variable costs per unit		0.00	
Variable costs per unit		1,066.04	
Total Variable Costs		334,738.11	334,738.11
Unit contribution margin		1,478.22	
Gross Margin		464,159.53	464,159.53
Fixed Costs Per Period			
Staffing / Labor costs		250,568.04	250,568.04
Contract labor		0.00	0.00
Office		78,697.93	78,697.93
Marketing		41,782.21	41,782.21
OTHER expense		52,923.88	52,923.88
Total Fixed Costs per period		423,972.06	423,972.06
Total Net Profit (Loss)		40,187.47	40,187.47
Profit (Loss) Per Unit		127.99	

Unit Contribution Margin



Fixed Costs Per Period



Results:

	Period	YEAR	MONTH
Breakeven Point (units):	287	287	24

Sales volume analysis:

Sales volume - period (units)	143	172	201	229	258	287	315	344	373	402	430
Sales per month	12	14	17	19	22	24	26	29	31	33	36
Sales price per unit	2,544.26	2,544.26	2,544.26	2,544.26	2,544.26	2,544.26	2,544.26	2,544.26	2,544.26	2,544.26	2,544.26
Fixed costs - Year	423,972.06	423,972.06	423,972.06	423,972.06	423,972.06	423,972.06	423,972.06	423,972.06	423,972.06	423,972.06	423,972.06
Variable costs	152,878.05	183,453.66	214,029.27	244,604.88	275,180.49	305,756.10	336,331.71	366,907.32	397,482.93	428,058.54	458,634.15
Total costs	576,850.11	607,425.72	638,001.33	668,576.94	699,152.55	729,728.16	760,303.77	790,879.38	821,454.99	852,030.60	882,606.21
Total sales	364,864.08	437,836.90	510,809.71	583,782.53	656,755.34	729,728.16	802,700.97	875,673.79	948,646.61	1,021,619.42	1,094,592.24
Net profit (loss)	(211,986.03)	(169,588.82)	(127,191.62)	(84,794.41)	(42,397.21)	0.00	42,397.21	84,794.41	127,191.62	169,588.82	211,986.03

Breakeven Analysis Chart