|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Break-Even Analysis** | |  |  | HealthPlate AI |  | |
|  |  |  |  | 3/2/25 |  | |
|  |  |  |  |  |  | |
|  |  | For the Period: | Jan 1, 2025 - Dec 31, 2025  $ 10.99 | |  | |
|  |  | Selling Price (P): |  | |
|  | Break-Even Units (X): | | 51,652 units |  |  | |
|  | Break-Even Sales (S): | | $ 567,649.65 |  |  | |
|  |  |  |  |  |  | |
| **Fixed Costs** | | | | |  | |
|  | Salaries and Wages |  |  | $ 300,000.00 |  | |
|  | Office Rent |  |  | $ 50,000.00 |  | |
|  | Software License |  |  | $ 10,000.00 |  | |
|  | Legal and Compliance Costs | |  | $ 15,000.00 |  | |
| **Total Fixed Costs (TFC)** | |  |  | **$ 375,000.00** |  | |
| **Variable Costs** | | | | |  | |
| *Variables Costs based on Dollar Amount per Unit* | | |  |  |  | |
|  | Cost of Goods Sold |  | $ 0.11  $ 0.40  $ 2.00  $ 1.00 | per unit |  | |
|  | Hosting/Cloud Service Cost |  | per unit |  | |
|  | Marketing/Advertising |  | per unit |  | |
|  | Customer Support |  | per unit |  | |
|  |  | Sum: | $ 3.51 |  |  | |
| *Variables Costs based on Percentage* | |  |  |  |  | |
|  | Commissions |  | 2.00% | per unit |  | |
|  | Other (specify) |  | per unit |  | |
|  |  | Sum: | 2.00% |  |  | |
| **Total Variable Cost per Unit (V)** | |  |  | **$ 3.73** |  | |
|  | Contribution Margin per unit (CM) = P - V | |  | $ 7.26 |  | |
|  | Contribution Margin Ratio (CMR) = 1 - V / P = CM / P | |  | 66.1% |  | |
|  |  |  |  |  |  | |
| **Break-Even Point** | | | | |  | |
| **Break-Even Units (X)** | | X = TFC / (P - V) |  | **51,652 units** |  | |
| **Break-Even Sales (S)** | | S = X \* P = TFC / CMR |  | **$ 567,649.65** |  | |
|  |  |  |  |  |  | |
|  | | | | | |  |
| Expenses Over Time | | | | | |  |
|  |
| 1,400,000.00 | | | | | |
|  |
| 1,200,000.00 | | | | | |  |
| 1,000,000.00 | | | | | |  |
|  |
| 800,000.00 | | | | | |  |
| 600,000.00 | | | | | |  |
|  |
| 400,000.00 | | | | | |  |
| 200,000.00 | | | | | |  |
|  |
| - | | | | | |  |
| (200,000.00) | | | | | |  |
|  |
| (400,000.00) | | | | | |  |
| (600,000.00) | | | | | |  |
|  |
| Fixed Cost Total Cost Total Revenue Profit | | | | | |  |
|  |  |  |  |  |  | |
|  |  |  |  |  |  | |

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