

direct costs	£20,017.50	
variable costs	28939.5	£136.18 interest
total production cost	£49,093.18	
total distribution cost	£10,000	

**total cost                      £59,093.18**

		sales to break even	predicted sales ratio
<b>product cost</b>	<b>£2</b>	29546.58846	1
	<b>£3</b>	19697.72564	0.727272727
	<b>£5.50</b>	10744.21399	0.5
	<b>£7</b>	8441.882418	0.227272727
	<b>£9.99</b>	5915.232925	0.090909091
			<b>total sales</b>
		<b>revenue</b>	<b>total money</b>
<b>profit margin</b>	<b>2%</b>	£1,181.86	£60,275.04
	<b>5%</b>	£2,954.66	£62,047.84
	<b>10%</b>	£5,909.32	£65,002.49
	<b>20%</b>	£11,818.64	£70,911.81

students in uk	1,000,000.00
sell to 5%	50,000.00

	2015		
	Q1	Q2	Q3
sales	5125	5125	5125
revenue	£28,187.50	£28,187.50	£28,187.50
total sales revenue		<b>£56,375.00</b>	<b>£84,562.50</b>
money owed	£52,587.00	£55,116.00	£57,645.00
profit		£1,259.00	£29,446.50

predicted sales at price	extra sales required			
29546.59	0.00			
14325.62	5372.11			
5372.11	5372.11			
1918.61	6523.27			
537.75	5377.48			
<b>£2</b>	<b>£3</b>	<b>£5.50</b>	<b>£7</b>	<b>£9.99</b>
29546.59	19697.73	10744.21	8441.88	5915.23
sales to breakeven				
£2	£3	£5.50	£7	£9.99
30137.52	20091.68	10959.10	8610.72	6033.54
31023.92	20682.61	11281.42	8863.98	6210.99
32501.25	21667.50	11818.64	9286.07	6506.76
35455.91	23637.27	12893.06	10130.26	7098.28
<b>total sales to breakeven</b>				
<b>£2</b>	<b>£3</b>	<b>£5.50</b>	<b>£7</b>	<b>£9.99</b>
30137.52	25571.23	16438.65	15264.46	11518.57
31023.92	26323.32	16922.14	15713.41	11857.35
32501.25	27576.82	17727.95	16461.67	12421.99
35455.91	30083.80	19339.59	17958.19	13551.26

	2016			
Q4	Q1	Q2	Q3	Q4
5125	5893.75	5893.75	5893.75	5893.75
£28,187.50	£32,415.63	£32,415.63	£32,415.63	£32,415.63
<b>£112,750.00</b>				<b>£129,662.50</b>
£60,174.00				
£57,634.00				

