

## ROI for Biovision EndoDiagnostic + Surgical Suite EDSS Mobility (2019)

ASSUMPTIONS		
A. Equipment cost		\$40,950.00
B. Interest rate on loan		6%
C. Average billed/procedure		\$ 500.00
D. Loan term (in months)		60
E. Monthly procedures		4
F. Estimated tax bracket		35%
RESULTS		CALCULATION
G. Loan payment/month	$B * A / 1 - (1 + B)^{-D}$	\$ 788.66
H. Billings/month	$C * E$	\$ 2,000.00
I. Gross profit/month	$H - G$	\$ 1,211.34
J. Break-even procedures/month	$G / C$ ; expressed as a whole number	2
K. IRS Section 179 allowance	A; max. of \$1,000,000	\$40,950.00
L. Bonus depreciation above Sec. 179 spending cap of \$2,500,000	N/A	\$ -
M. Total tax savings in Year 1	$K * F$	\$14,332.50
N. Equipment cost after Year 1 tax savings	$A - M$	\$26,617.50
O. Year 1 cash-on-cash return	$(H * 12) / N$	90%

Section 179 provisions effective for U.S. practices for purchases made on or after January 1, 2019