

### ROI for a NeedleView Micro-Invasive Arthroscopy Suite (Equine) in Year One

ASSUMPTIONS		
A. Equipment cost*		\$ 14,950
B. Interest rate on loan		6%
C. Average billed/procedure		\$ 1,000
D. Loan term (in months)		60
E. Monthly procedures		2
F. Estimated tax bracket		35%
RESULTS	CALCULATION	
G. Loan payment/month	$B * A / (1 - (1 + B)^{-D})$	\$ 250
H. Billings/month	C * E	\$ 2,000
I. Gross profit/month	H - G	\$ 1,750
J. Break-even procedures/month	G / C; expressed as a whole number	1
K. IRS Section 179 allowance	A; max. of \$1,050,000	\$ 14,950
L. 100% bonus depreciation above \$1,000,000	A - 1,000,000	\$ -
M. Total tax savings in Year 1	K * F	\$ 5,233
N. Equipment cost after Year 1 tax savings	A - M	\$ 9,718
O. Year 1 return on investment	$(I * 12) / N$	216%

*Section 179 provisions effective for U.S. practices for purchases made on or after January 1, 2021*