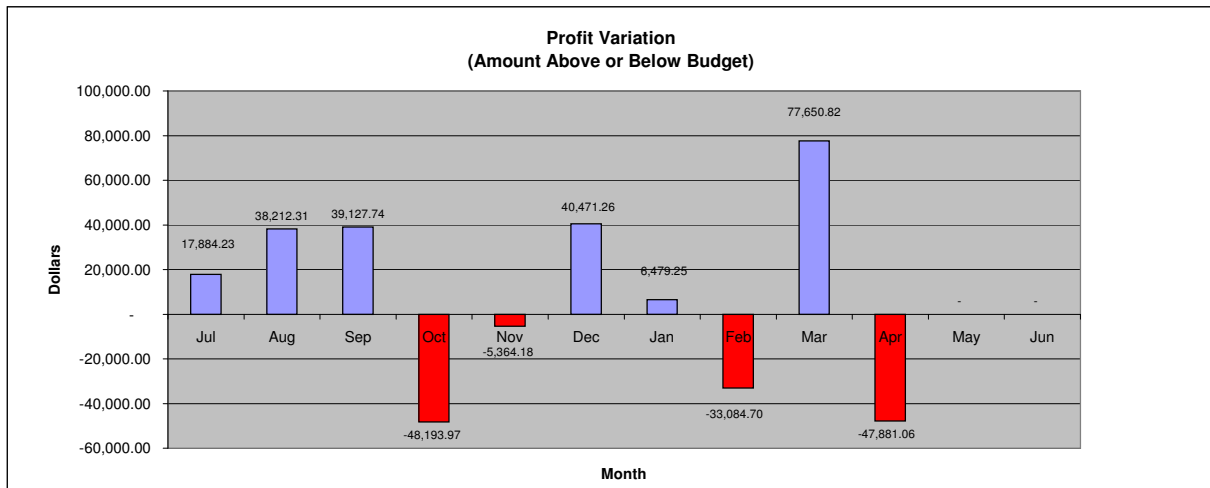
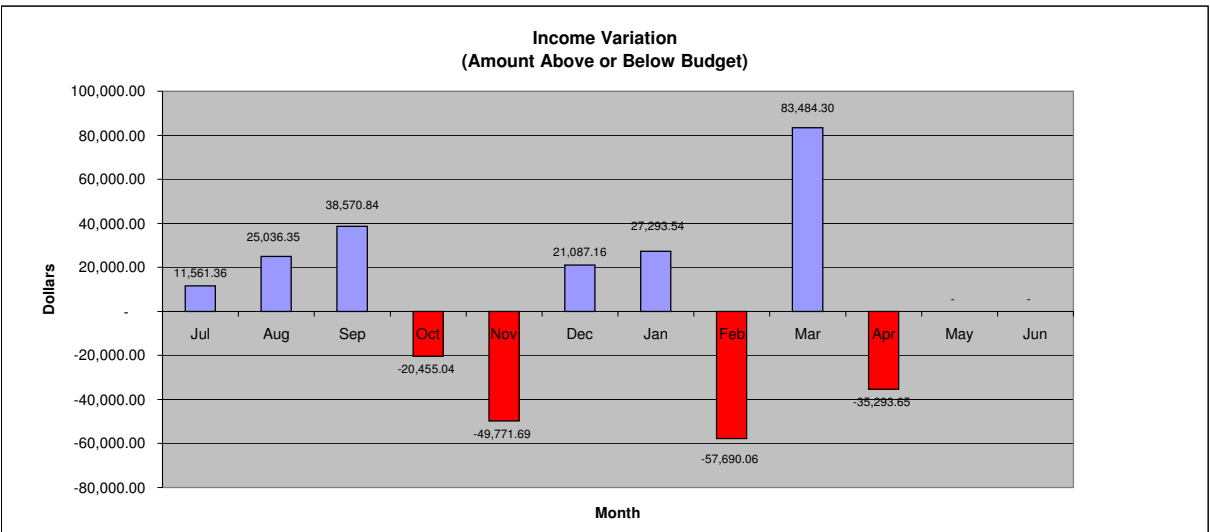
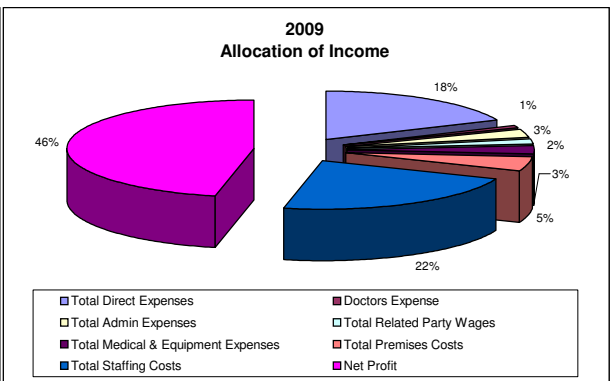
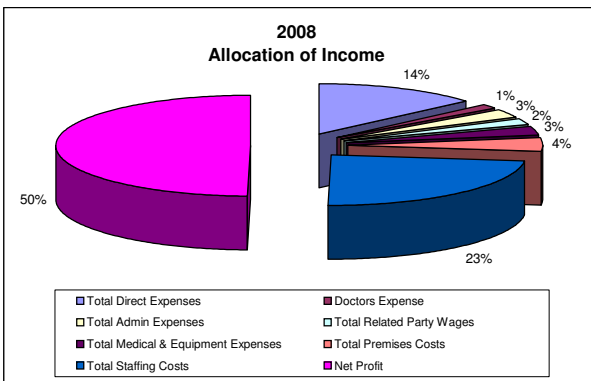
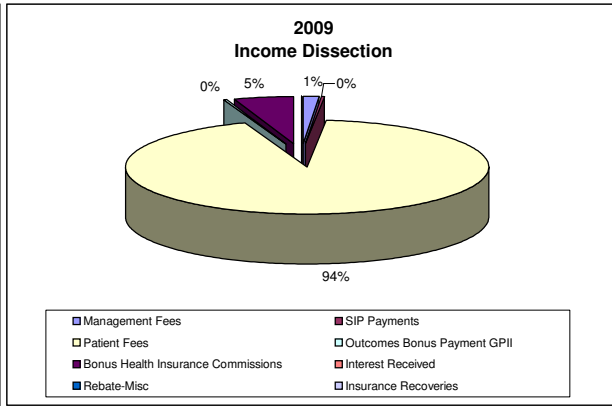
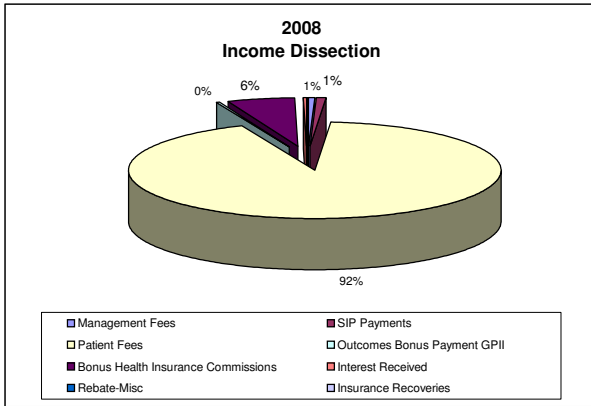
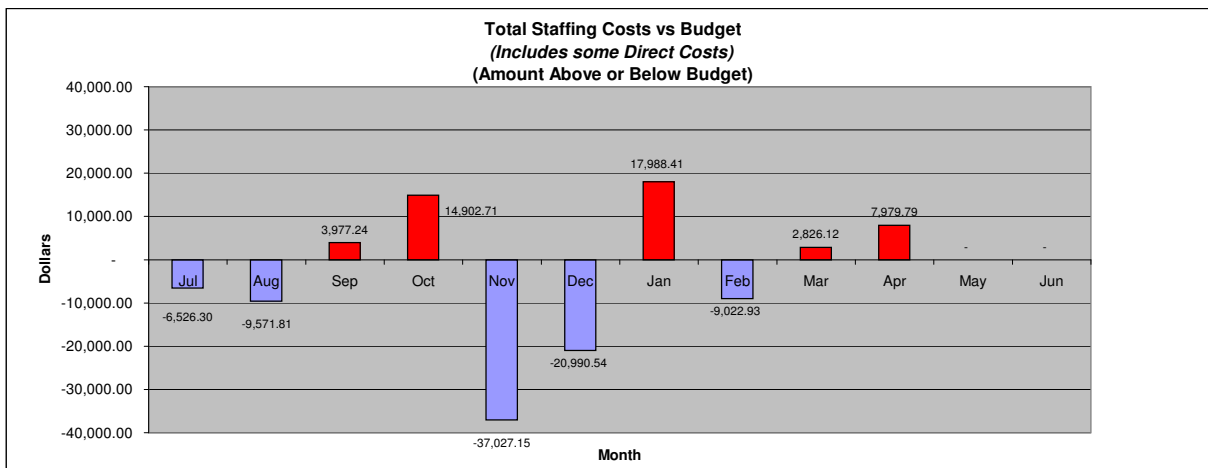
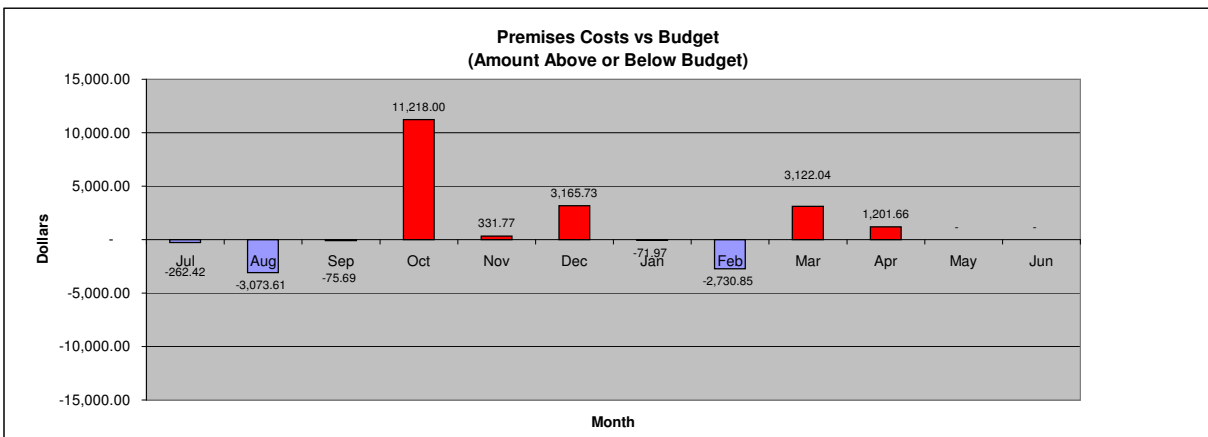
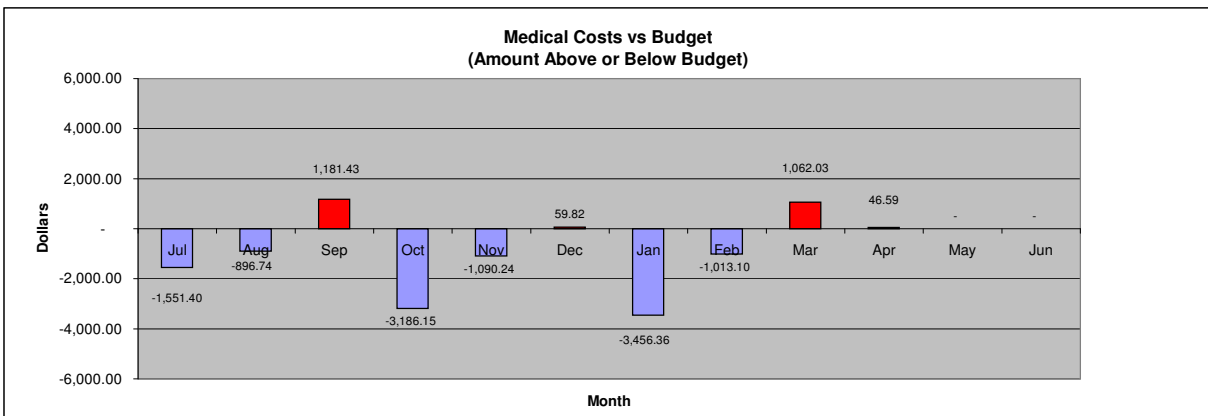
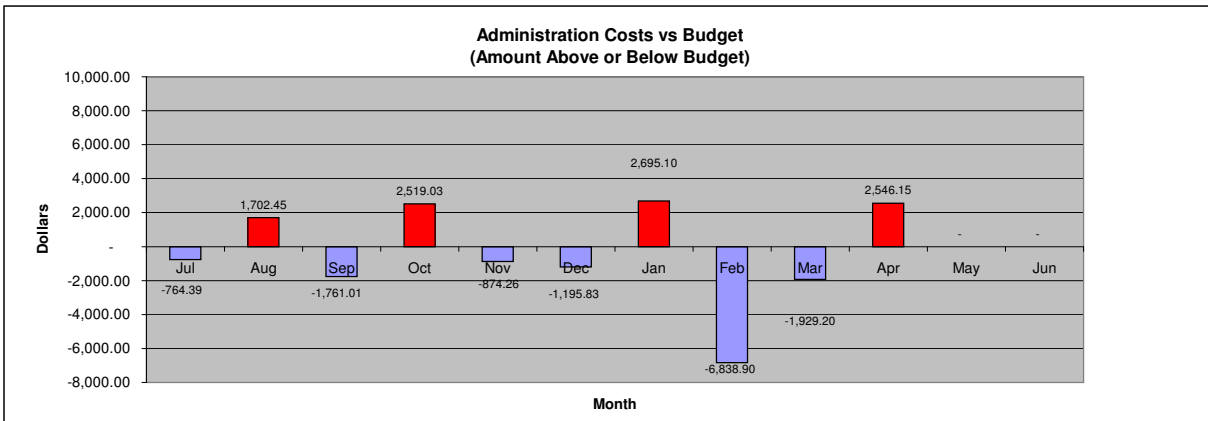


THE MEDICAL PRACTICE
BREAKDOWN GRAPH ANALYSIS





THE MEDICAL PRACTICE

Key Performance Indicators

	2009 Qtr 3	2008 Qtr 3	2008 YEAR
Total Income	745,217	624,602	2,620,340
less Cost of Sales	144,080	94,628	407,604
Gross Profit	601,137	529,974	2,212,735
Gross Profit %	80.7%	84.8%	84.4%
Total Other Income			
Total Income including Gross Profit	601,137	529,974	2,212,735
Tax Planning and Non Commercial Items	11,739	11,697	46,928
Adjusted Operating Expenses	223,642	211,531	792,352
Operating Expenses as % of Sales	30.0%	33.9%	30.2%
Operating Expenses as % of Gross Profit	37.2%	39.9%	35.8%
Adjusted Net Operating Profit (Loss)	\$377,495	\$318,443	\$1,420,383
Net Profit % (Net Profit as % Trading Sales)	50.7%	51.0%	54.2%
Net Profit % - Benchmark Target	47.5%	47.5%	47.5%
Sales Volume Analysis (Actual)			
Average Sales per Month	\$248,406	\$208,201	\$218,362
Average Sales per Week	\$57,324	\$48,046	\$50,391
Breakeven Analysis			
Breakeven Point (Annual Sales)	\$1,108,978	\$997,200	\$938,310
Breakeven Point (Quarterly Sales)	\$277,244	\$249,300	\$234,578
Breakeven Point (Monthly Sales)	\$92,415	\$83,100	\$78,193
Breakeven Point (Weekly Sales)	\$21,326	\$19,177	\$18,044
<i>The Breakeven amount is the total sales needed per year, quarter, month & week to cover the cost of purchases and pay for all overhead, employment and administrative expenses.</i>			
Wage & Oncost Percentage (Wages & oncosts as % of Turnover)*			
Total Staffing Costs	294,133	230,477	931,621
Wage & Oncost Percentage	39.5%	36.9%	35.6%
Industry Benchmark	39.1%	39.1%	39.1%
Result	x	✓	✓
<i>*Includes direct labour costs</i>			
<i>Wage & Oncost Percentage is a measure of your wage costs as a percentage of your gross turnover. A lower Wage & Oncost %, means an increase in efficiency and profit (subject to maintaining service levels).</i>			
Rent Percentage (Rent as % of Turnover)			
Total Rent & Premises Costs	30,004	28,271	115,049
Rent & Premises Percentage	4.0%	4.5%	4.4%
Practice Benchmark (Custom)	5.0%	5.0%	5.0%
Result	✓	✓	✓
<i>* Industry Benchmark is approx 4% (old)</i>			
<i>Rent Percentage is a measure of your rent & occupancy costs as a percentage of your gross turnover. An low percentage generally means a higher profit.</i>			
Net Profit per Principal (After addbacks)			
Net Profit per Principal (Per Qtr)	\$94,374	\$79,611	\$355,096
Net Profit per Qtr - Benchmark	\$86,437	\$86,437	\$345,749
Result	✓	x	✓
<i>* Based on High Profit Medical Practices</i>			
<i>Net Profit per Principal is the Net Profit of the business divided by the number of business owners. An industry benchmark is provided as a means of comparison.</i>			