

UNIVERSITY of HOUSTON

OFFICE OF THE PROVOST

Faculty-Led Learning Abroad Program Budget Worksheet

This worksheet will help determine breakeven points based on the number of students and overall program price.

Instructions: Add or subtract line items based on your particular program and vendor(s). Enter cost amounts into the cells in green.

		NUMBER OF STUDENTS					
		10	12	14	16	18	20
FIXED COSTS							
Program Leader Airfare	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200	\$1,200
Program Leader Lodging/Meals/Transportation, etc.	\$1,520	\$1,520	\$1,520	\$1,520	\$1,520	\$1,520	\$1,520
Program Leader Misc. Add'l Expenses	\$200	\$200	\$200	\$200	\$200	\$200	\$200
TOTAL FIXED COSTS	\$2,920	\$2,920	\$2,920	\$2,920	\$2,920	\$2,920	\$2,920
VARIABLE COSTS							
Airfare Houston - Country One - Houston	\$1,200	\$12,000	\$14,400	\$16,800	\$19,200	\$21,600	\$24,000
City One (Stay, Museums, and Excursions)	\$500	\$5,000	\$6,000	\$7,000	\$8,000	\$9,000	\$10,000
Lodging	\$420	\$4,200	\$5,040	\$5,880	\$6,720	\$7,560	\$8,400
Meals	\$300	\$3,000	\$3,600	\$4,200	\$4,800	\$5,400	\$6,000
Local Transportation	\$50	\$500	\$600	\$700	\$800	\$900	\$1,000
Excursions and Field Trips	\$50	\$500	\$600	\$700	\$800	\$900	\$1,000
Incidental Expenses	\$200	\$2,000	\$2,400	\$2,800	\$3,200	\$3,600	\$4,000
TOTAL VARIABLE COSTS	\$2,720	\$27,200	\$32,640	\$38,080	\$43,520	\$48,960	\$54,400
TOTAL PROGRAM COST		\$30,120	\$35,560	\$41,000	\$46,440	\$51,880	\$57,320
TOTAL PROGRAM COST PER STUDENT		\$3,012	\$2,963	\$2,929	\$2,903	\$2,882	\$2,866
PROGRAM PRICE	\$3,000	\$30,000	\$36,000	\$42,000	\$48,000	\$54,000	\$60,000
TOTAL REVENUE		\$30,000	\$36,000	\$42,000	\$48,000	\$54,000	\$60,000
CONTRIBUTION MARGIN*		\$2,800	\$3,360	\$3,920	\$4,480	\$5,040	\$5,600
*Contribution Margin = Total Revenue - Total Variable Cost							
PROFITS/LOSSES		-\$120	\$440	\$1,000	\$1,560	\$2,120	\$2,680