

UNIT ANALYSIS AVACADO BOX

Group parameter	Parameter	Gift boxes	Cost type	Comment
The essence of the project Who pays for what				Sale of gift boxes for everyone Customers pay for the goods.
Unit		1 300		The price of the average box, which is implied by the most frequently sold
Variable costs (COGS + Tax)	TOTAL without taxes	919	Variable	TOTAL variable costs for 1 order Was calculated before COGS - Cost of goods sold Corporate income tax in Czech Republic
	TOTAL with taxes	984		
	CAC CZK	280	Variable	
	COGS	600		
	payment system commission	3%		
	Taxes 19% from income	64,98	Variable	
Gross Margin, Contribution Margin	Margin	316		The difference between the selling price and variable costs + taxes included
Fixed costs		11 000		
	Warehouse rent	10 000	Fixed	Warehouse rent
	Accountant	1 000	Fixed	Bookkeeping
Break even point		35		orders per month
		1,2		orders per day
To earn 1M CZK per month		3 164		orders per month over the breakeven point
		3 199		orders per month
		107		orders per day
Initial investment	Total	99 000		
	Buy 100 boxes	60000	initial	
	Attract 100 buyers	28000	initial	
	Site domain price	1 000	initial	
	Legal opening of the company	10 000	initial	
Retention Assumption	The average buyer will make	3		If we create truly high-quality products we can assume high retention that leads to high LTV
LTV	For 1 year	1450		1 average client will bring per year