The Numbers Behind a Massage Therapy Practice

A free field guide from Bytell Press. The figures come from our example financial model for a new multi-room massage clinic with commissioned therapists and a front desk. They are planning assumptions, not quotes for your market; the worksheet at the end is for your own numbers.

Most new massage clinics do not fail on the quality of the work. They fail because the rooms never got full enough to cover the rent, the front desk and the owner. This guide gives you that arithmetic in two pages.

1. How the work is priced

Massage is sold **by the session**, with a monthly membership to bring clients back. The example model uses these lines:

Service line	Model price
Focused session, 30 minutes	$55–$65
Signature session, 60 minutes	$90–$110
Extended session, 90 minutes	$130–$160
Add-on enhancements	$15–$25 each
Monthly membership, one 60-minute session included	$60–$80 a month
Blended across the mix	**About $90 per session, at a 54% gross margin**

The big cost of a session is the therapist. In the model, a $100 session pays a 45% commission of $45, uses about $5 of linens and supplies, and leaves about $50. Add-ons and sessions the owner delivers carry the stronger margin.

2. What it costs to open

The example model opens on about **$135,000**.

Use of funds	Amount
Build-out and treatment-room finishing	$30,000
Tables, warmers, linens and equipment	$15,000
Reception and retail fit-out, technology setup	$8,000
Branding, signage and launch marketing	$7,000
Fees and first-year insurance	$5,000
Working-capital reserve	$70,000

Use of funds	Amount
Total	**$135,000**

In the model, a $55,000 reserve runs out if the schedule fills just one month late.

3. What it costs to stay open

The model carries about **$16,827 a month** in fixed costs:

Monthly fixed cost	Amount
Rent	$4,500
Software, insurance, utilities, professional fees, maintenance	$3,000
Front-desk payroll	$4,800
Loan payment	$1,027
Owner draw	$3,500
Total	**$16,827**

Therapist pay is not here. It is a commission, owed only on booked sessions. Card processing at about 2.8% of revenue and marketing at about 5% also move with sales.

4. The break-even: the one number to know

Break-even revenue = monthly fixed costs ÷ margin.

Start with the 54% gross margin. Take off 2.8% for card fees and 5% for marketing. That leaves 46.2%. With the model's numbers: $16,827 ÷ 0.462 = about **$36,422 a month**. At $90 a session, that is **about 405 sessions a month**.

A full-load therapist in the model delivers about 27 sessions a week, so that is close to four busy rooms. Without the owner draw, the figure is $13,327 ÷ 0.462 = about $28,846 a month, or about 320 sessions.

5. Full rooms are the whole business

The model opens near $10,800 a month and takes about ten months to reach a steady $38,000, with rooms about 75% full.

Point in the model	Monthly revenue	Against the $36,422 break-even
Opening month	About $10,800	Far below
Steady month, rooms 75% full	About $38,000	Above by about $1,578
Steady month, rooms 65% full	About $32,933	Below

The ramp spends the reserve. In the model, cash falls from $70,000 to about $16,300 in month nine before it turns. And the steady month clears break-even by very little. If the rooms settle at 65% full and stay there, the model's cash turns negative in month 16, and a bigger reserve only buys time.

6. Your numbers

Fill this in with your own rent, prices and commission rate before you sign a lease.

Question	Model	Yours
Average revenue per session after member pricing	$90	_____
Therapist commission	45%	_____
Margin after commission, supplies, card fees and marketing	46.2%	_____
Monthly fixed costs, with loan payment and your draw	$16,827	_____
Break-even revenue (fixed costs ÷ margin)	$36,422	_____
Sessions a month to break even	405	_____
Working-capital reserve	$70,000	_____

If your break-even needs fuller rooms than you can count on, fix the plan before you sign: take a smaller space, start without the front desk, or raise the price of the core session.

This guide is general business information, not legal, tax, accounting or investment advice. The figures are illustrative assumptions from an example model and are not a forecast or a promise of results. Licensing and insurance requirements vary by state and are not covered here; check yours with the state agency.

Bytell Press publishes the full business plan, the editable financial model behind these numbers, and the operating playbooks for a massage therapy practice.

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