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| Blueline Tours, Inc., operates tours throughout the United States. A study has indicated that some of the tours are not profitable, and consideration is being given to dropping these tours to improve the company’s overall operating performance. |

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| One such tour is a two-day Historic Mansions bus tour conducted in the southern states. An income statement from a typical Historic Mansions tour is given below: |

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| Ticket revenue (110 seat capacity × 40%     occupancy × $80 ticket price per person) | $ | 3,520 | 100 | % |
| Variable expenses ($11.00 per person) |  | 484 | 13.8 |  |
|  |  |  |  |  |
| Contribution margin |  | 3,036 | 86.2 | % |
|  |  |  |  |  |
| Tour expenses: |  |  |  |  |
| Tour promotion | $ | 740 |  |  |
| Salary of bus driver |  | 360 |  |  |
| Fee, tour guide |  | 750 |  |  |
| Fuel for bus |  | 170 |  |  |
| Depreciation of bus |  | 430 |  |  |
| Liability insurance, bus |  | 150 |  |  |
| Overnight parking fee, bus |  | 70 |  |  |
| Room and meals, bus driver and tour guide |  | 190 |  |  |
| Bus maintenance and preparation |  | 290 |  |  |
|  |  |  |  |  |
| Total tour expenses |  | 3,150 |  |  |
|  |  |  |  |  |
| Net operating loss | $ | (114) |  |  |
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| The following additional information is available about the tour: |
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| a. | Bus drivers are paid fixed annual salaries; tour guides are paid for each tour conducted. |
| b. | The "Bus maintenance and preparation" cost is an allocation of the salaries of mechanics and other service personnel who are responsible for keeping the company’s fleet of buses in good operating condition. |
| c. | Depreciation of buses is due to obsolescence. Depreciation due to wear and tear is negligible. |
| d. | Liability insurance premiums are based on the number of buses in the company’s fleet. |
| e. | Dropping the Historic Mansions bus tour would not allow Blueline Tours to reduce the number of buses in its fleet, the number of bus drivers on the payroll, or the size of the maintenance and preparation staff. |

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| **Required:** |
| By how much will the profits increase or decrease if this tour is discontinued? **(Input the amount as a positive value.)** |

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| Profits would by | $ |