

# HISTORICAL COMPARISON

Current year, along with 1, 5, and 10-year comparisons

(Explanation of Expense Categories on next page)

## 2022

Expense in %:

	General Dentistry	Orthodontics	Endodontics	Periodontics	Pediatric Dentistry	Oral Surgery	Prosthodontics
Occupancy . . . . .	8.5%	9.2%	9.7%	9.5%	7.2%	4.8%	
Clerical Wages . . . . .	9.6%	9.6%	9.4%	8.5%	11.2%	12.5%	
Non-Op. Sup. & Exp. . . . .	11.8%	14.9%	11.3%	13.6%	11.7%	12.8%	
Clinical Wages . . . . .	18.8%	10.8%	8.9%	13.4%	15.9%	12.9%	
Prof. Sup. & Exp. . . . .	12.4%	14.5%	6.9%	10.5%	6.6%	13.0%	
Total Expenses . . . . .	61.1%	59.0%	46.2%	55.5%	52.6%	56.0%	
Total Profit . . . . .	38.9%	41.0%	53.8%	44.5%	47.4%	44.0%	
CPI Dec. 2022 (296.80)							

## 2021

Expense in %:

Occupancy . . . . .	8.3%	9.5%	6.6%	9.8%	8.6%	7.4%	
Clerical Wages . . . . .	8.6%	9.0%	8.2%	9.2%	8.8%	11.3%	
Non-Op. Sup. & Exp. . . . .	12.6%	13.0%	11.2%	14.8%	11.8%	11.8%	
Clinical Wages . . . . .	16.9%	10.7%	10.5%	14.3%	13.3%	11.9%	
Prof. Sup. & Exp. . . . .	12.4%	14.5%	7.1%	13.2%	6.0%	10.7%	
Total Expenses . . . . .	58.8%	56.7%	43.6%	61.3%	48.5%	53.1%	
Total Profit . . . . .	41.2%	43.3%	56.4%	38.7%	51.5%	46.9%	
CPI Dec. 2021 (278.80)							

## 2017

Expense in %:

Occupancy . . . . .	8.7%	9.8%	8.1%	10.7%	11.0%	7.8%	
Clerical Wages . . . . .	9.3%	9.6%	9.7%	13.9%	11.8%	8.4%	
Non-Op. Sup. & Exp. . . . .	11.5%	14.0%	13.8%	13.1%	12.9%	12.1%	
Clinical Wages . . . . .	18.4%	12.7%	11.7%	12.5%	14.9%	8.6%	
Prof. Sup. & Exp. . . . .	12.2%	13.2%	9.9%	13.5%	6.1%	12.1%	
Total Cost . . . . .	60.1%	59.3%	53.2%	63.7%	56.7%	49.0%	
Total Profit . . . . .	39.9%	40.7%	46.8%	36.3%	43.3%	51.0%	
CPI Dec. 2017 (246.5)							

Prosthodontics

INFORMATION NOT AVAILABLE

INFORMATION NOT AVAILABLE

INFORMATION NOT AVAILABLE



# HISTORICAL COMPARISON

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## 2012

Expense in %:

	General Dentistry	Orthodontics	Endodontics	Periodontics	Pediatric Dentistry	Oral Surgery	Prosthodontics
Occupancy . . . . .	8.9%	11.8%	8.9%	12.7%	9.8%	8.7%	
Clerical Wages . . . . .	9.2%	9.3%	7.6%	8.7%	13.6%	7.8%	
Non-Op. Sup. & Exp. . . . .	11.1%	14.6%	10.2%	12.3%	12.0%	12.1%	
Clinical Wages . . . . .	19.8%	12.2%	9.8%	16.5%	16.0%	10.2%	
Prof. Sup. & Exp. . . . .	12.9%	11.0%	6.0%	15.4%	5.8%	10.0%	
Total Cost . . . . .	61.9%	58.9%	42.5%	65.6%	57.2%	48.8%	
Total Profit . . . . .	38.1%	41.1%	57.5%	34.4%	42.8%	51.2%	

CPI Dec. 2012 (229.6)

INFORMATION NOT AVAILABLE

## Explanation Of Expense Categories

**Occupancy:** The total cost of the practice facility, including rent, utilities (heat, light, power, water), repairs, maintenance, depreciation of equipment, amortization of leasehold improvements, rental cost of equipment (if equipment is leased).

**Clerical Wages:** Wages, payroll taxes, medical insurance, medical reimbursement, and other fringe benefits (does not include retirement plan contributions, which are considered as profit).

**Non-Operating Supplies and Expenses:** Advertising and promotion, marketing, office supplies, office expenses, dues and subscriptions, auto expenses, general taxes, general practice insurance, telephone, interest, travel, meals, entertainment, legal and accounting, continuing education, collection expenses, other miscellaneous expenses.

**Clinical Wages:** Same expenses as for clerical wages, but for clinical staff (assistants and hygienists).

**Professional Supplies:** All supplies used in treatment of patients, laboratory fees, wages for internal laboratory employees (plus lab employee benefits), other costs of operating internal laboratory.

**Total Expenses:** A total of the above costs.

