Panoramic Imaging Calculation Guide

Unit Cost

	Example	Your practice
Purchase price:	$9,500	$
Depreciation-tax reduction*: -	$3,325	$
Net cost after taxes:	$6,175	$

** Assumes 35% tax bracket.*

3-Year Screening

		Example	Your practice
# of patients in practice		2100	
Avg. pan & bitewing charge ($62 X $38)	X	$100	X
3-year total:	=	$210,000	=
3-year FMX ($54 x2,100)	-	$113,400	-
Total 3-year revenue:	-	$96,600	-
Total 1-year new revenue: ÷ 3	=	$32,200	÷ 3

New Patients

		Example	Your practice
# of new patients per year		150	
Avg. pan & bitewing charge:	X	$100	X
Total pan & bitewing chg.:		$15,000	=
		Minus	***Minus***
# of new patients per year		150	
Avg. FMX charge:	X	$54	X
Total FMX charge:		$8,100	=
		Equals	***Equals***
New revenue		$6,900	$

Productivity gains

		Example	Your practice
# of FMX per year:		850	
FMX avg. process in mins.:	X	32	X
FMX minutes per year:	=	27,200	=
FMX hours per year:	÷ 60	453	÷ 60
		Minus	***Minus***
# of pan & bitewing (P&B) per year		850	
P&B avg. (in minutes)	X	12	X
P&B minutes per year	=	10,200	=
P&B hours per year:	÷ 60	170	÷ 60
		Equals	***Equals***
Yearly hours to available to reassign:		283	

Yearly productivity savings reflected in reassignment of work tasks, not in reduction of salaries.

Material Savings

		Example	Your practice
Number of FMX per year:		850	
Film cost:		$8	X
.40¢ x 4(# of films)	X	$6,800	=
Total FMX film:	=		
		Minus	***Minus***
Number of pan & bitewing radiographs:		850	
Pan film cost: $1.10			
Bitewing film cost:			
(.40¢x 4 = + $1.60			
	X	2.70	X
Total pan & bitewing film:	=	$2,295	=
		Equals	***Equals***
Total material savings:		$4,505	

Referral Income Lost

		Example	Your practice
Patient referred to oral surgeon, prosthodontist, implantologist, etc.		100	
Average pan charge:	X	$62	=
Estimated new income:	=	$6,200	=

New Procedures

		Example	Your practice
Number of pans taken per year:		850	
	X	5%	X
Estimated new procedures	=	43	=
	X	$350	X
Estimated new procedures revenue yearly (over current base):	=	$15,050	=

Ortho

		Example	Your practice
Ortho referral cases:		100	
Average ceph charge:	X	$80	
New revenue:	=	$8,000	

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Increase in Acceptance

Increase in rate of acceptance	Current rate of acceptance	*Example* Current gross income	*Your practice* Current gross income	*Example* Increase in annual income	*Your practice* Increase in annual income
a 0%	**a1** 68%	**a2** $413,000	**a2** $	**a3** -	**a3**
b + 5%	**b1** 73% *(a1 + 5%)*	**b2** $433,000 *(a2 X 105%)*	**b2** *(a2 X 105%)*	**b3** $20,000 *(b2 - a2)*	**b3** *(b2 - a2)*
c + 10%	**c1** 78% *(a1 + 10%)*	**c2** $454,000 *(a2 X 110%)*	**c2** *(a2 X 110%)*	**c3** $41,000 *(c2 - b2)*	**c3** *(c2 - b2)*

Pre-tax return on Investment Summary:

		Example	*Your practice*
Cost of unit (pre-tax):	**$9,500**		
Periodic screening:		$32,000	
New patients:		+ $6,900	
Productivity:		*(Reassign hours)*	
Material savings:		+ $ 4,505	
Referral income:		+ $6,200	
New Procedures:		+ $15,050	
Ortho* ($8,000 in above exg.):		+ $	
Increase in acceptance: †		+ $20,000	
1st Year Gain:		= ***$84,855***	

** Not included in total as ceph attachment is not included in cost of unit.*

† Based on a 5% increase in acceptance rate

Pre-tax ROI % (Return On Investment Percentage):

$$\frac{84{,}555}{9{,}500} = 893\%$$

_____ = _____ %

After-tax ROI % (Using 35% Tax Category):

$$\frac{55{,}155}{6{,}175} = 893\%$$

_____ = _____ %