

## Fixed Cost

Labor/Hr/Procedure	<b>\$23.50</b>
Total Facility cost/mo.	<b>\$8,758.00</b>
Working Days/mo	<b>20</b>
Hours/Day	<b>8</b>
<b>Number of Ops</b>	<b>6</b>
<b>Total Cost per/op/Hr</b>	<b>\$9.12</b>

## Implant Placement

Product	Quantity	Measurement	Price	Package
Tray Cover	1		\$11.85	500
Gauze	6		\$43.60	1,000
Dri-Angle	1		\$6.81	500
Cotton Roll	2		\$9.70	2,000
Blue tip needle	1		\$9.10	100
Benzo Gel	0.01	pea size	\$3.35	1
Air and Water tips	2		\$17.00	250
Articulating Paper	1/2		\$2.25	12
Anesthetic: Lido	1		\$25.45	50
Anesthetic: Septo	1		\$36.90	50
Surgical High Vac	1		\$2.45	100
Slow Vac	1		\$2.65	100
Paper Cover	3		\$11.70	500
Mask	2		\$4.85	50
Gloves	10		\$18.65	300
Patient Drapery	1		\$12.77	50
15 Blade	2		\$141.87	150
Implant (Blue Sky Bio)	1		\$117.00	1
Healing Abutment	1		\$31.00	1
1 Suture	1		\$84.99	12
Bone Graft	1		\$51.00	1
Membrane	1		\$81.00	1
Chair Cover	1		\$19.50	225
Film	4		\$12.20	1,200
Cavi Wipes	4		\$66.00	160
Birex	0.025	4 Sprays	\$199.90	48
Pt Bib	1		\$20.50	500
Blue Tab	1		\$32.60	64
Steril Pouches	1		\$16.55	200
		1 Sheet	\$2.90	2

*1.5 Hour of Treatment Time* **\$13.68**

*Assistant Time* **\$35.25**

## Follow Up Visits

Product	Quantity	Measurement	Price	Package
Chair Cover	1		\$19.50	225
Film	4		\$12.20	1,200
Cavi Wipes	4		\$66.00	160

Birex	0.025	4 Sprays	\$199.90	48
Pt Bib	1		\$20.50	500
Blue Tab	1		\$32.60	64
Steril Pouches	1		\$16.55	200

### Crown Impression/Scan

Product	Quantity	Measurement	Price	Package
Tray Cover	1		\$11.85	500
Gauze	6		\$43.60	1,000
Dri-Angle	1		\$6.81	500
Cotton Roll	2		\$9.70	2,000
Floss	1	5 In	\$1.00	100
Blue tip needle	1		\$9.10	100
Benzo Gel	0.025	pea size	\$3.35	1
Air and Water tips	2		\$17.00	250
Scanning Tip	1		\$1.00	3.49
Anesthetic: Lido	1		\$25.45	50
Anesthetic: Septo	1		\$36.90	50
Surgical High Vac	1		\$2.45	100
Slow Vac	1		\$2.65	100
Chair Cover	1		\$19.50	225
Film	4		\$12.20	1,200
Cavi Wipes	4		\$66.00	160
Birex	0.025	4 Sprays	\$199.90	48
Pt Bib	1		\$20.50	500
Blue Tab	1		\$32.60	64
Steril Pouches	1		\$16.55	200

*Hourly Treatment room overhead:* **\$6.84**

**Assistant Time** **\$17.63**

### Crown Seat - 30 Minutes

Product	Quantity	Measurement	Price	Package
Tray Cover	1		\$11.85	500
Gauze	6		\$43.60	1,000
Dri-Angle	1		\$6.81	500
Cotton Roll	2		\$9.70	2,000
Floss	1	5 In	\$1.00	100
Blue tip needle	1		\$9.10	100
Benzo Gel	0.025	pea size	\$3.35	1
Air and Water tips	2		\$17.00	250
Scanning Tip	1		\$1.00	3.49
Anesthetic: Lido	1		\$25.45	50
Surgical High Vac	1		\$2.45	100
Slow Vac	1		\$2.65	100
Chair Cover	1		\$19.50	225
Film	4		\$12.20	1,200
Cavi Wipes	4		\$66.00	160
Birex	0.025	4 Sprays	\$199.90	48

Pt Bib	<b>1</b>		<b>\$20.50</b>	<b>500</b>
Blue Tab	<b>1</b>		<b>\$32.60</b>	<b>64</b>
Steril Pouches	<b>1</b>		<b>\$16.55</b>	<b>200</b>
<i>Hourly Treatment room overhead:</i>				<b>\$4.56</b>
<b>AssistantTime</b>				<b>\$11.75</b>

Lab Fee on Custom Abutment and All Zirconia Crow

## Average Fee Per Procedure

Crown	\$850
EXT	\$350
RCT	\$950
Removable	\$450
Composite	\$225

Costs Totals  
 Implant Placement  
 2 30-Minute Follow ups  
 Scanning for Crown  
 Seating Crown  
 Lab Fee on Crown/Abutment

**Total**

Dist.1	Dist.2	\$
X		\$0.02
X		\$0.26
X		\$0.01
X		\$0.01
X		\$0.09
X		\$0.03
X		\$0.14
X		\$0.09
	X	\$0.51
	X	\$0.74
X		\$0.02
	X	\$0.03
X		\$0.07
X		\$0.19
X		\$0.62
	X	\$0.26
X		\$1.89
X		\$117.00
X		\$31.00
X		\$7.08
X		\$51.00
X		\$81.00
X		\$0.09
X		\$0.04
X		\$1.65
	X	\$0.10
X		\$0.04
X		\$0.51
X		\$0.08
	X	\$0.00

Assume Dr. Time  
 60 Min surgery time  
 15 min per post-op  
 15 min per scan  
 30 Minutes Seat Crown  
 TOTAL Minutes

Total Cost for Surgery

**\$343.53**

**Total Supply cost: \$294.59**

Dist. 1	Dist. 2	\$
X		\$0.09
X		\$0.04
X		\$1.65

	X	\$0.10
X		\$0.04
X		\$0.51
X		\$0.08
<b>Total supply cost:</b>		<b>\$2.51</b>

**Total cost  
\$2.51**

Dist. 1	Dist. 2	\$
X		\$0.02
X		\$0.26
X		\$0.01
X		\$0.01
	X	\$0.01
X		\$0.09
X		\$0.08
X		\$0.14
		\$0.29
	X	\$0.51
	X	\$0.74
X		\$0.02
	X	\$0.03
X		\$0.09
X		\$0.04
X		\$1.65
	X	\$0.10
X		\$0.04
X		\$0.51
X		\$0.08
<b>Total Supply cost:</b>		<b>\$4.73</b>

**Total cost  
\$22.35**

Dist. 1	Dist. 2	\$
X		\$0.02
X		\$0.26
X		\$0.01
X		\$0.01
	X	\$0.01
X		\$0.09
X		\$0.08
X		\$0.14
		\$0.29
	X	\$0.51
X		\$0.02
	X	\$0.03
X		\$0.09
X		\$0.04
X		\$1.65
	X	\$0.10

X		\$0.04
X		\$0.51
X		\$0.08
<b>Total Supply cost:</b>		<b>\$3.99</b>

**Total cost  
\$15.74**

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vn: **\$459.00**

	Billable Fees	Lowest PPO	
\$343.53	D6010	\$1,608	1229
\$28.53	D6057	\$1,075	467
\$22.35	D6058	\$1,650	675
\$15.74	D6104	\$814	333
\$459.00			

\$869.15	<b>Total</b>	\$5,147	\$2,704
	Overhead %	16.89%	32.14%
	<b>Profit</b>	<b>\$4,277.85</b>	<b>\$1,834.85</b>
	\$/Hr	\$2,288	\$1,202
	Profit/Hr	\$1,901	\$815

60  
30  
15  
30  
2.25













## Fixed Cost

Labor/Hr/Procedure	<b>\$23.50</b>
Total Facility cost/mo.	<b>\$8,758.00</b>
Working Days/mo	<b>20</b>
Hours/Day	<b>8</b>
<b>Number of Ops</b>	<b>6</b>
<b>Total Cost per/op/Hr</b>	<b>\$9.12</b>

Assume 3 Follow Up Visits to Adequately Diagnose issues  
Then 1 90-Minute removal appointment

Includes more Bone Graft and Membrane

Then start process all over again

### 3 - FOLLOW UP VISITS (30 MINUTES each)

Product	Quantity	Measurement	Price	Package
Chair Cover	1		\$19.50	225
Film	4		\$12.20	1,200
Cavi Wipes	4		\$66.00	160
Birex	0.025	4 Sprays	\$199.90	48
Pt Bib	1		\$20.50	500
Blue Tab	1		\$32.60	64
Steril Pouches	1		\$16.55	200

### Implant Removal

Product	Quantity	Measurement	Price	Package
Tray Cover	1		\$11.85	500
Gauze	6		\$43.60	1,000
Dri-Angle	1		\$6.81	500
Cotton Roll	2		\$9.70	2,000
Blue tip needle	1		\$9.10	100
Benzo Gel	0.01	pea size	\$3.35	1
Air and Water tips	2		\$17.00	250
Articulating Paper	1/2		\$2.25	12
Anesthetic: Lido	1		\$25.45	50
Anesthetic: Septo	1		\$36.90	50
Surgical High Vac	1		\$2.45	100
Slow Vac	1		\$2.65	100
Paper Cover	3		\$11.70	500
Mask	2		\$4.85	50
Gloves	10		\$18.65	300
Patient Drapery	1		\$12.77	50
15 Blade	2		\$141.87	150
1 Suture	1		\$84.99	12
Bone Graft	1		\$51.00	1
Membrane	1		\$81.00	1
Chair Cover	1		\$19.50	225

Film	4		\$12.20	1,200
Cavi Wipes	4		\$66.00	160
Birex	0.025	4 Sprays	\$199.90	48
Pt Bib	1		\$20.50	500
Blue Tab	1		\$32.60	64
Steril Pouches	1		\$16.55	200
		1 Sheet	\$2.90	2
				<i>1.5 Hour of Treatment Time</i>
				<i>Assistant Time</i>
				<b>\$13.68</b>
				<b>\$35.25</b>

### Implant Placement

Product	Quantity	Measurement	Price	Package
Tray Cover	1		\$11.85	500
Gauze	6		\$43.60	1,000
Dri-Angle	1		\$6.81	500
Cotton Roll	2		\$9.70	2,000
Blue tip needle	1		\$9.10	100
Benzo Gel	0.01	pea size	\$3.35	1
Air and Water tips	2		\$17.00	250
Articulating Paper	1/2		\$2.25	12
Anesthetic: Lido	1		\$25.45	50
Anesthetic: Septo	1		\$36.90	50
Surgical High Vac	1		\$2.45	100
Slow Vac	1		\$2.65	100
Paper Cover	3		\$11.70	500
Mask	2		\$4.85	50
Gloves	10		\$18.65	300
Patient Drapery	1		\$12.77	50
15 Blade	2		\$141.87	150
Implant (Blue Sky Bio)	1		\$117.00	1
Healing Abutment	1		\$31.00	1
1 Suture	1		\$84.99	12
Bone Graft	1		\$51.00	1
Membrane	1		\$81.00	1
Chair Cover	1		\$19.50	225
Film	4		\$12.20	1,200
Cavi Wipes	4		\$66.00	160
Birex	0.025	4 Sprays	\$199.90	48
Pt Bib	1		\$20.50	500
Blue Tab	1		\$32.60	64
Steril Pouches	1		\$16.55	200
		1 Sheet	\$2.90	2
				<i>1.5 Hour of Treatment Time</i>
				<i>Assistant Time</i>
				<b>\$13.68</b>
				<b>\$35.25</b>

### Follow Up Visits

Product	Quantity	Measurement	Price	Package
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Chair Cover	1		\$19.50	225
Film	4		\$12.20	1,200
Cavi Wipes	4		\$66.00	160
Birex	0.025	4 Sprays	\$199.90	48
Pt Bib	1		\$20.50	500
Blue Tab	1		\$32.60	64
Steril Pouches	1		\$16.55	200

### Crown Impression/Scan

Product	Quantity	Measurement	Price	Package
Tray Cover	1		\$11.85	500
Gauze	6		\$43.60	1,000
Dri-Angle	1		\$6.81	500
Cotton Roll	2		\$9.70	2,000
Floss	1	5 In	\$1.00	100
Blue tip needle	1		\$9.10	100
Benzo Gel	0.025	pea size	\$3.35	1
Air and Water tips	2		\$17.00	250
Scanning Tip	1		\$1.00	3.49
Anesthetic: Lido	1		\$25.45	50
Anesthetic: Septo	1		\$36.90	50
Surgical High Vac	1		\$2.45	100
Slow Vac	1		\$2.65	100
Chair Cover	1		\$19.50	225
Film	4		\$12.20	1,200
Cavi Wipes	4		\$66.00	160
Birex	0.025	4 Sprays	\$199.90	48
Pt Bib	1		\$20.50	500
Blue Tab	1		\$32.60	64
Steril Pouches	1		\$16.55	200

Hourly Treatment room overhead: \$6.84

Assistant Time \$17.63

### Crown Seat - 30 Minutes

Product	Quantity	Measurement	Price	Package
Tray Cover	1		\$11.85	500
Gauze	6		\$43.60	1,000
Dri-Angle	1		\$6.81	500
Cotton Roll	2		\$9.70	2,000
Floss	1	5 In	\$1.00	100
Blue tip needle	1		\$9.10	100
Benzo Gel	0.025	pea size	\$3.35	1
Air and Water tips	2		\$17.00	250
Scanning Tip	1		\$1.00	3.49
Anesthetic: Lido	1		\$25.45	50
Surgical High Vac	1		\$2.45	100
Slow Vac	1		\$2.65	100
Chair Cover	1		\$19.50	225

Film	4		\$12.20	1,200
Cavi Wipes	4		\$66.00	160
Birex	0.025	4 Sprays	\$199.90	48
Pt Bib	1		\$20.50	500
Blue Tab	1		\$32.60	64
Steril Pouches	1		\$16.55	200
<i>Hourly Treatment room overhead:</i>				<b>\$4.56</b>
<b>AssistantTime</b>				<b>\$11.75</b>

Lab Fee on Custom Abutment and All Zirconia Crow



## Average Fee Per Procedure

Crown	\$850	Hrs
EXT	\$350	45
RCT	\$950	60
Removable	\$450	30
		60
Composite	\$225	15
		15
		30

4.25

Dist. 1	Dist. 2	\$
X		\$0.09
X		\$0.04
X		\$1.65
	X	\$0.10
X		\$0.04
X		\$0.51
X		\$0.08
<b>Total supply cost:</b>		<b>\$2.51</b>

Dist.1	Dist.2	\$
X		\$0.02
X		\$0.26
X		\$0.01
X		\$0.01
X		\$0.09
X		\$0.03
X		\$0.14
X		\$0.09
	X	\$0.51
	X	\$0.74
X		\$0.02
	X	\$0.03
X		\$0.07
X		\$0.19
X		\$0.62
	X	\$0.26
X		\$1.89
X		\$7.08
X		\$51.00
X		\$81.00
X		\$0.09

X		\$0.04
X		\$1.65
	X	\$0.10
X		\$0.04
X		\$0.51
X		\$0.08
	X	\$0.00
<b>Total Supply cost:</b>		<b>\$146.59</b>

Total Cost for Sui

Dist.1	Dist.2	\$
X		\$0.02
X		\$0.26
X		\$0.01
X		\$0.01
X		\$0.09
X		\$0.03
X		\$0.14
X		\$0.09
	X	\$0.51
	X	\$0.74
X		\$0.02
	X	\$0.03
X		\$0.07
X		\$0.19
X		\$0.62
	X	\$0.26
X		\$1.89
X		\$117.00
X		\$31.00
X		\$7.08
X		\$51.00
X		\$81.00
X		\$0.09
X		\$0.04
X		\$1.65
	X	\$0.10
X		\$0.04
X		\$0.51
X		\$0.08
	X	\$0.00
<b>Total Supply cost:</b>		<b>\$294.59</b>

Total Cost for Sui

Dist. 1	Dist. 2	\$
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X		\$0.09
X		\$0.04
X		\$1.65
	X	\$0.10
X		\$0.04
X		\$0.51
X		\$0.08
<b>Total supply cost:</b>		<b>\$2.51</b>

Dist. 1	Dist. 2	\$
X		\$0.02
X		\$0.26
X		\$0.01
X		\$0.01
	X	\$0.01
X		\$0.09
X		\$0.08
X		\$0.14
		\$0.29
	X	\$0.51
	X	\$0.74
X		\$0.02
	X	\$0.03
X		\$0.09
X		\$0.04
X		\$1.65
	X	\$0.10
X		\$0.04
X		\$0.51
X		\$0.08
<b>Total Supply cost:</b>		<b>\$4.73</b>

Dist. 1	Dist. 2	\$
X		\$0.02
X		\$0.26
X		\$0.01
X		\$0.01
	X	\$0.01
X		\$0.09
X		\$0.08
X		\$0.14
		\$0.29
	X	\$0.51
X		\$0.02
	X	\$0.03
X		\$0.09

X		\$0.04
X		\$1.65
	X	\$0.10
X		\$0.04
X		\$0.51
X		\$0.08
<b>Total Supply cost:</b>		<b>\$3.99</b>

vn:

**\$459.00**

Costs Totals	
3 Follow Up Visits	\$56.48
Removal Appointment	\$146.59
2 Post-Op Appointments after Removal	\$37.65
Implant Placement	\$343.53
2 30-Minute Follow ups	\$28.53
Scanning for Crown	\$22.35
Seating Crown	\$15.74
Lab Fee on Crown/Abutment	\$459.00

Billable Fees

D6010	\$0
D6057	\$0
D6058	\$0
D6104	\$0

<b>Total</b>	\$0
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TOTAL	\$1,109.87
TOTAL Hours Spent on Failure	
Assume Low-end Production of \$500/hour	
Total Lost production of	\$2,125.00
TOTAL Failure Cost	\$3,234.87

Total
<b>Firs</b>
Failt
Failure Lo
Total Profit a

**Total cost**  
**\$2.51**

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**₺146.59**

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**₺343.53**

**Total cost**  
**\$2.51**

**Total cost**  
**\$22.35**

**Total cost**  
**\$15.74**



	Full Fee	Ins Lowest Fee
Billable	\$5,147	\$2,704
<b>Net Costs</b>	<b>\$869.15</b>	<b>\$869.15</b>
Material Cost	\$1,110	\$1,110
Direct production	\$2,125	\$2,125
Equipment Replacement	\$1,043	-\$1,400

