

Bender, Weltman, Thomas, Perry & Co, PC

DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

FOR THE FIRST SIX MONTHS OF THE YEAR 2008

	Under \$400,000 Annually		\$400,001-\$600,000 Annually		\$600,001-\$1,000,000 Annually	
	7 dentists/7 practices		16 dentists/16 practices		37 dentists/37 practices	
Fees collected per practice	\$ 133,931	100.0%	\$ 247,508	100.0%	\$ 406,861	100.0%
Dental Supplies	12,547	9.4	16,955	6.9	26,516	6.5
Laboratory Fees	9,856	7.4	16,763	6.8	29,170	7.2
Salaries - Team members	37,103	27.7	54,770	22.1	95,018	23.4
Advertising & Promotion	2,083	1.6	3,798	1.5	6,155	1.5
Bank & Credit card charges	1,094	0.8	1,783	0.7	3,402	0.8
Continuing Education	594	0.4	288	0.1	949	0.2
Depreciation & Amortization	10,703	8.0	9,297	3.8	16,230	4.0
Dues & Subscriptions	722	0.5	1,109	0.4	832	0.2
Insurance	5,049	3.8	8,560	3.5	11,611	2.9
Interest	5,871	4.4	9,708	3.9	7,339	1.8
Office Supplies	2,814	2.1	2,778	1.1	4,517	1.1
Payroll Taxes	3,842	2.9	6,727	2.7	13,486	3.3
Professional Fees	2,736	2.0	4,902	2.0	4,638	1.1
Rent	9,053	6.8	13,110	5.3	18,151	4.5
Repairs & Maintenance	4,709	3.5	2,680	1.1	4,823	1.2
Taxes & Licenses	709	0.5	784	0.3	1,066	0.3
Telephone & Utilities	5,088	3.8	3,495	1.4	4,877	1.2
Other Expenses***	5,762	4.3	10,095	4.1	14,813	3.6
Total expenses per practice*	120,335	89.9%	167,602	67.7%	263,593	64.8%
Net income per practice**	\$ 13,596	10.1%	\$ 79,906	32.3%	\$ 143,268	35.2%
Net income per dentist/owner**	\$ 13,596		\$ 79,906		\$ 143,268	

	\$1,000,001-\$2,000,000 Annually		Greater Than \$2,000,000 Annually		All General Dentists	
	42 dentists/32 practices		15 dentists/10 practices		117 dentists/102 practices	
Fees collected per practice	\$ 683,314	100.0%	\$ 1,454,303	100.0%	\$ 552,555	100.0%
Dental Supplies	42,832	6.3	111,747	7.7	37,532	6.8
Laboratory Fees	47,283	6.9	81,199	5.6	36,682	6.6
Salaries - Team members	196,427	28.7	439,974	30.3	150,364	27.2
Advertising & Promotion	11,002	1.6	39,284	2.7	10,274	1.9
Bank & Credit card charges	4,849	0.7	7,876	0.5	3,883	0.7
Continuing Education	2,824	0.4	4,505	0.3	1,758	0.3
Depreciation & Amortization	20,265	3.0	23,820	1.6	16,773	3.0
Dues & Subscriptions	1,682	0.2	1,864	0.1	1,235	0.2
Insurance	17,096	2.5	40,769	2.8	15,261	2.8
Interest	6,813	1.0	19,317	1.3	8,619	1.6
Office Supplies	7,887	1.2	13,983	1.0	6,113	1.1
Payroll Taxes	23,546	3.4	46,146	3.2	18,122	3.3
Professional Fees	7,890	1.2	13,137	0.9	6,402	1.2
Rent	25,398	3.7	46,314	3.2	21,770	3.9
Repairs & Maintenance	5,652	0.8	13,908	1.0	5,630	1.0
Taxes & Licenses	805	0.1	2,097	0.1	1,016	0.2
Telephone & Utilities	6,320	0.9	10,771	0.7	5,705	1.0
Other Expenses***	23,699	3.5	66,025	4.5	21,261	3.8
Total expenses per practice *	452,270	66.1%	982,736	67.5%	368,400	66.6%
Net income per practice**	\$ 231,044	33.9%	\$ 471,567	32.5%	\$ 184,154	33.4%
Net income per dentist/owner**	\$ 176,033		\$ 314,378		\$ 160,544	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

Bender, Weltman, Thomas, Perry & Co, PC

DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS UNDER \$400,000 ANNUALLY FOR THE FIRST SIX MONTHS OF THE YEAR 2008

7 dentists/7 practices

Fees collected per practice	\$	<u>133,931</u>	<u>100.0%</u>
Dental Supplies		12,547	9.4
Laboratory Fees		9,856	7.4
Salaries - Team members		37,103	27.7
Advertising & Promotion		2,083	1.6
Bank & Credit card charges		1,094	0.8
Continuing Education		594	0.4
Depreciation & Amortization		10,703	8.0
Dues & Subscriptions		722	0.5
Insurance		5,049	3.8
Interest		5,871	4.4
Office Supplies		2,814	2.1
Payroll Taxes		3,842	2.9
Professional Fees		2,736	2.0
Rent		9,053	6.8
Repairs & Maintenance		4,709	3.5
Taxes & Licenses		709	0.5
Telephone & Utilities		5,088	3.8
Other Expenses***		5,762	4.3
Total Expenses*		<u>120,335</u>	<u>89.9%</u>
Net income per practice (7)**	\$	<u>13,596</u>	<u>10.1%</u>
Net income per dentist/owner (7)**	\$	<u>13,596</u>	

*Excludes officers' salaries, pension and profit sharing

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***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

The above numbers represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$123,767	
Dental Supplies:	\$15,312	12.4%
Laboratory Fees:	\$11,146	9.0%
Salaries - Team members:	\$34,816	28.1%

Definition of median:

"Middle number" - the Middle number in a set of numbers once all of the numbers are placed in increasing order.

Bender, Weltman, Thomas, Perry & Co, PC

DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS FROM \$400,001 - \$600,000 ANNUALLY

FOR THE FIRST SIX MONTHS OF THE YEAR 2008

16 dentists/16 practices

Fees collected per practice	\$	<u>247,508</u>	<u>100.0%</u>
Dental Supplies		16,955	6.9
Laboratory Fees		16,763	6.8
Salaries - Team members		54,770	22.1
Advertising & Promotion		3,798	1.5
Bank & Credit card Charges		1,783	0.7
Continuing Education		288	0.1
Depreciation & Amortization		9,297	3.8
Dues & Subscriptions		1,109	0.4
Insurance		8,560	3.5
Interest		9,708	3.9
Office Supplies		2,778	1.1
Payroll Taxes		6,727	2.7
Professional Fees		4,902	2.0
Rent		13,110	5.3
Repairs & Maintenance		2,680	1.1
Taxes & Licenses		784	0.3
Telephone & Utilities		3,495	1.4
Other Expenses***		<u>10,095</u>	<u>4.1</u>
Total Expenses*		<u>167,602</u>	<u>67.7%</u>
Net income per practice (16)**	\$	<u>79,906</u>	<u>32.3%</u>
Net income per dentist/owner (16)**	\$	<u>79,906</u>	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

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The above numbers represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$240,714	
Dental Supplies:	\$13,206	5.5%
Laboratory Fees:	\$16,743	7.0%
Salaries - Team members:	\$55,629	23.1%

Definition of median:

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DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS FROM \$600,001 - \$1,000,000 ANNUALLY

FOR THE FIRST SIX MONTHS OF THE YEAR 2008

37 dentists/37 practices

Fees collected per practice	\$	<u>406,861</u>	<u>100.0%</u>
Dental Supplies		26,516	6.5
Laboratory Fees		29,170	7.2
Salaries - Team members		95,018	23.4
Advertising & Promotion		6,155	1.5
Bank & Credit card Charges		3,402	0.8
Continuing Education		949	0.2
Depreciation & Amortization		16,230	4.0
Dues & Subscriptions		832	0.2
Insurance		11,611	2.9
Interest		7,339	1.8
Office Supplies		4,517	1.1
Payroll Taxes		13,486	3.3
Professional Fees		4,638	1.1
Rent		18,151	4.5
Repairs & Maintenance		4,823	1.2
Taxes & Licenses		1,066	0.3
Telephone & Utilities		4,877	1.2
Other Expenses***		14,813	3.6
Total Expenses*		<u>263,593</u>	<u>64.8%</u>
Net income per practice (37)**	\$	<u>143,268</u>	<u>35.2%</u>
Net income per dentist/owner (37)**	\$	<u>143,268</u>	

*Excludes officers' salaries, pension and profit sharing

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The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$417,380	
Dental Supplies:	\$27,169	6.5%
Laboratory Fees:	\$28,021	6.7%
Salaries - Team members:	\$96,048	23.0%

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DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS FROM \$1,000,001 - \$2,000,000 ANNUALLY FOR THE FIRST SIX MONTHS OF THE YEAR 2008

42 dentists/32 practices

Fees collected per practice	\$	<u>683,314</u>	<u>100.0%</u>
Dental Supplies		42,832	6.3
Laboratory Fees		47,283	6.9
Salaries - Team members		196,427	28.7
Advertising & Promotion		11,002	1.6
Bank & Credit card charges		4,849	0.7
Continuing Education		2,824	0.4
Depreciation & Amortization		20,265	3.0
Dues & Subscriptions		1,682	0.2
Insurance		17,096	2.5
Interest		6,813	1.0
Office Supplies		7,887	1.2
Payroll Taxes		23,546	3.4
Professional Fees		7,890	1.2
Rent		25,398	3.7
Repairs & Maintenance		5,652	0.8
Taxes & Licenses		805	0.1
Telephone & Utilities		6,320	0.9
Other Expenses***		<u>23,699</u>	<u>3.5</u>
Total Expenses*		<u>452,270</u>	<u>66.1%</u>
Net income per practice (32)**	\$	<u>231,044</u>	<u>33.9%</u>
Net income per dentist/owner (42)**	\$	<u>176,033</u>	

*Excludes officers' salaries, pension and profit sharing

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The above numbers represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$648,382	
Dental Supplies:	\$40,764	6.3%
Laboratory Fees:	\$43,971	6.8%
Salaries - Team members:	\$198,055	30.5%

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DENTAL STATISTICS

GENERAL DENTISTRY PRACTICES

COLLECTIONS GREATER THAN \$2,000,000 ANNUALLY

FOR THE FIRST SIX MONTHS OF THE YEAR 2008

15 dentists/10 practices

Fees collected per practice	\$	<u>1,454,303</u>	<u>100.0%</u>
Dental Supplies		111,747	7.7
Laboratory Fees		81,199	5.6
Salaries - Team members		439,974	30.3
Advertising & Promotion		39,284	2.7
Bank & Credit card charges		7,876	0.5
Continuing Education		4,505	0.3
Depreciation & Amortization		23,820	1.6
Dues & Subscriptions		1,864	0.1
Insurance		40,769	2.8
Interest		19,317	1.3
Office Supplies		13,983	1.0
Payroll Taxes		46,146	3.2
Professional Fees		13,137	0.9
Rent		46,314	3.2
Repairs & Maintenance		13,908	1.0
Taxes & Licenses		2,097	0.1
Telephone & Utilities		10,771	0.7
Other Expenses***		<u>66,025</u>	<u>4.5</u>
Total Expenses*		<u>982,736</u>	<u>67.5%</u>
Net income per practice (10)**	\$	<u>471,567</u>	<u>32.5%</u>
Net income per dentist/owner (15)**	\$	<u>314,378</u>	

*Excludes officers' salaries, pension and profit sharing

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The above numbers represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$1,393,432	
Dental Supplies:	\$108,601	7.8%
Laboratory Fees:	\$72,844	5.2%
Salaries - Team members:	\$428,249	30.7%

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DENTAL STATISTICS

ALL GENERAL DENTISTRY PRACTICES FOR THE FIRST SIX MONTHS OF THE YEAR 2008

117 dentists/102 practices

Fees collected per practice	\$	<u>552,555</u>	<u>100.0%</u>
Dental Supplies		37,532	6.8
Laboratory Fees		36,682	6.6
Salaries - Team members		150,364	27.2
Advertising & Promotion		10,274	1.9
Bank & Credit card charges		3,883	0.7
Continuing Education		1,758	0.3
Depreciation & Amortization		16,773	3.0
Dues & Subscriptions		1,235	0.2
Insurance		15,261	2.8
Interest		8,619	1.6
Office Supplies		6,113	1.1
Payroll Taxes		18,122	3.3
Professional Fees		6,402	1.2
Rent		21,770	3.9
Repairs & Maintenance		5,630	1.0
Taxes & Licenses		1,016	0.2
Telephone & Utilities		5,705	1.0
Other Expenses***		<u>21,261</u>	<u>3.8</u>
Total Expenses*		<u>368,400</u>	<u>66.6%</u>
Net income per practice (102)**	\$	<u>184,154</u>	<u>33.4%</u>
Net income per dentist/owner (117)**	\$	<u>160,544</u>	

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The above numbers represent the averages or mean.

The numbers below represent the median number for fees collected and the three most common expenses in a dental practice:

Fees collected per practice:	\$452,402	
Dental Supplies:	\$29,695	6.6%
Laboratory Fees:	\$29,410	6.5%
Salaries - Team members:	\$105,932	23.4%

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DENTAL STATISTICS

ENDODONTISTS

FOR THE FIRST SIX MONTHS OF THE YEAR 2008

7 endodontists/4 practices

Fees collected per practice	\$	<u>741,916</u>	<u>100.0%</u>
Dental Supplies		55,953	7.5
Laboratory Fees		139	0.0
Salaries - Team members		121,322	16.4
Advertising & Promotion		4,898	0.7
Bank & Credit card charges		5,462	0.7
Continuing Education		801	0.1
Depreciation & Amortization		7,437	1.0
Dues & Subscriptions		2,350	0.3
Insurance		23,614	3.2
Interest		1,482	0.2
Office Supplies		6,398	0.9
Payroll Taxes		21,403	2.9
Professional Fees		5,332	0.7
Rent		23,911	3.2
Repairs & Maintenance		2,446	0.3
Taxes & Licenses		1,422	0.2
Telephone & Utilities		4,621	0.6
Other Expenses***		<u>28,056</u>	<u>3.8</u>
Total Expenses*		<u>317,048</u>	<u>42.7%</u>
Net income per practice (4)**	\$	<u>424,868</u>	<u>57.3%</u>
Net income per endodontist/owner (7)**	\$	<u>242,783</u>	

*Excludes officers' salaries, pension and profit sharing

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The above numbers represent the averages or mean.

The numbers below represent the median number for fees collected and the two most common expenses in an endodontic practice:

Fees collected per practice:	\$782,314	
Dental Supplies:	\$60,934	7.8%
Salaries - Team members:	\$109,845	14.0%

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DENTAL STATISTICS

ORAL SURGEONS

FOR THE FIRST SIX MONTHS OF THE YEAR 2008

4 oral surgeons/3 practices

Fees collected per practice	\$	<u>1,288,173</u>	<u>100.0%</u>
Dental Supplies		101,799	7.9
Laboratory Fees		268	0.0
Salaries - Team members		265,152	20.6
Advertising & Promotion		32,771	2.5
Bank & Credit card charges		12,738	1.0
Continuing Education		977	0.1
Depreciation & Amortization		105,994	8.2
Dues & Subscriptions		1,844	0.1
Insurance		32,321	2.5
Interest		10,460	0.8
Office Supplies		23,669	1.8
Payroll Taxes		29,524	2.3
Professional Fees		12,115	0.9
Rent		108,441	8.4
Repairs & Maintenance		5,917	0.5
Taxes & Licenses		1,483	0.1
Telephone & Utilities		15,167	1.2
Other Expenses***		<u>39,659</u>	<u>3.1</u>
Total Expenses*		<u>800,298</u>	<u>62.0%</u>
Net income per practice (3)**	\$	<u>487,875</u>	<u>38.0%</u>
Net income per oral surgeon/owner (4)**	\$	<u>365,907</u>	

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DENTAL STATISTICS

ORTHODONTISTS

FOR THE FIRST SIX MONTHS OF THE YEAR 2008

12 orthodontists/11 practices

Fees collected per practice	\$	<u>758,226</u>	<u>100.0%</u>
Orthodontic Supplies		50,734	6.7
Laboratory Fees		15,736	2.1
Salaries - Team members		186,659	24.6
Advertising & Promotion		21,354	2.8
Bank & Credit card charges		5,433	0.7
Continuing Education		5,108	0.7
Depreciation & Amortization		39,239	5.2
Dues & Subscriptions		2,092	0.3
Insurance		20,682	2.7
Interest		11,156	1.5
Office Supplies		10,777	1.4
Payroll Taxes		21,822	2.9
Professional Fees		11,213	1.5
Rent		63,482	8.4
Repairs & Maintenance		5,955	0.8
Taxes & Licenses		3,767	0.5
Telephone & Utilities		11,393	1.5
Other Expenses***		<u>49,239</u>	<u>6.5</u>
Total Expenses*		<u>535,841</u>	<u>70.8%</u>
Net income per practice (11)**	\$	<u>222,385</u>	<u>29.2%</u>
Net income per orthodontist/owner (12)**	\$	<u>203,851</u>	

*Excludes officers' salaries, pension and profit sharing

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The above numbers represent the averages or mean.

The numbers below represent the median number for fees collected and the two most common expenses in an orthodontic practice:

Fees collected per practice:	\$557,281	
Orthodontic Supplies:	\$40,413	7.3%
Salaries - Team members:	\$111,870	20.0%

Definition of median:

"Middle number" - the Middle number in a set of numbers once all of the numbers are placed in increasing order.

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DENTAL STATISTICS

PEDIATRIC DENTIST

FOR THE FIRST SIX MONTHS OF THE YEAR 2008

13 pediatric dentists/8 practices

Fees collected per practice	\$	<u>1,039,603</u>	<u>100.0%</u>
Dental Supplies		68,052	6.5
Laboratory Fees		1,035	0.1
Salaries - Team members		288,423	27.7
Advertising & Promotion		14,654	1.4
Bank & Credit card charges		5,377	0.5
Continuing Education		1,796	0.2
Depreciation & Amortization		50,538	4.9
Dues & Subscriptions		2,776	0.3
Insurance		17,700	1.7
Interest		8,485	0.8
Office Supplies		18,252	1.8
Payroll Taxes		32,042	3.1
Professional Fees		9,672	0.9
Rent		46,443	4.5
Repairs & Maintenance		6,482	0.6
Taxes & Licenses		5,838	0.6
Telephone & Utilities		7,759	0.7
Other Expenses***		<u>73,300</u>	<u>7.1</u>
Total Expenses*		<u>658,623</u>	<u>63.4%</u>
Net income per practice (8)**	\$	<u>380,980</u>	<u>36.6%</u>
Net income per pediatric dentist/owner (13)**	\$	<u>234,449</u>	

*Excludes officers' salaries, pension and profit sharing

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The above numbers represent the averages or mean.

The numbers below represent the median number for fees collected and the two most common expenses in a pediatric dental practice:

Fees collected per practice:	\$505,568	
Dental Supplies:	\$44,402	8.8%
Salaries - Team members:	\$124,946	24.7%

Definition of median:

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DENTAL STATISTICS

PROSTHODONTISTS

FOR THE FIRST SIX MONTHS OF THE YEAR 2008

3 prosthodontists/3 practices

Fees collected per practice	\$	<u>620,752</u>	<u>100.0%</u>
Dental Supplies		38,518	6.2
Laboratory Fees		67,260	10.8
Salaries - Team members		103,080	16.6
Advertising & Promotion		4,941	0.8
Bank & Credit card charges		10,752	1.7
Continuing Education		1,388	0.2
Depreciation & Amortization		36,433	5.9
Dues & Subscriptions		3,001	0.5
Insurance		12,244	2.0
Interest		5,659	0.9
Office Supplies		2,718	0.4
Payroll Taxes		17,094	2.8
Professional Fees		4,535	0.7
Rent		21,428	3.5
Repairs & Maintenance		3,292	0.5
Taxes & Licenses		9,807	1.6
Telephone & Utilities		4,047	0.7
Other Expenses***		16,001	2.6
Total Expenses*		<u>362,194</u>	<u>58.4%</u>
Net income per practice (3)**	\$	<u>258,559</u>	<u>41.6%</u>
Net income per prosthodontist/owner (3)**	\$	<u>258,559</u>	

*Excludes officers' salaries, pension and profit sharing

**Includes officers' salaries, pension and profit sharing

***Includes auto expenses, computer expenses, meals & entertainment, postage, travel, uniforms, etc.

The above numbers represent the averages or mean.