



Break Even Analysis

STEADY-STATE REVENUE

\$856,638

Annualized Year 1

TOTAL STAFF PAYROLL

\$271,860

Incl. fringe benefits

OTHER OVERHEAD

\$162,000

Non-salary fixed costs

TOTAL OVERHEAD

\$433,860

Annual fixed costs (all-in)

BREAK-EVEN REVENUE

\$433,860

Min. to cover all costs

NET PROFIT Y1

\$422,778

After all overhead

HOURLY OVERHEAD

\$208.59

Per operating hour

Key Assumptions

EDITABLE

CHANGEABLE ASSUMPTIONS

Collection Rate	95%
Avg Charge — Initial Visit	\$319
Avg Charge — Follow-Up	\$364
Avg Charge — Major Visit	\$858
Weighted Avg Charge/Visit	\$383
Weighted Avg Collection/Visit	\$364

PRACTICE OPERATIONS

Hours of Operation	Mon-Fri 8AM-5PM
Hours per Week	40 hrs
Working Days / Month	21.00
Practice Loan (Monthly)	\$3,500/mo
Dentist 1 Profit Share	50%
Dentist 2 Profit Share	50%

Staff Salary Breakdown

INCLUDED IN OVERHEAD

ROLE / POSITION	MONTHLY BASE (\$)	ANNUAL BASE (\$)	MONTHLY W/ FRINGE (\$)	ANNUAL W/ FRINGE (\$)	% OF PAYROLL
Office Manager	\$4,200	\$50,400	\$4,830	\$57,960	21.3%
Treatment Coordinator	\$3,500	\$42,000	\$4,025	\$48,300	17.8%
Hygienist 1	\$5,800	\$69,600	\$6,670	\$80,040	29.4%
Dental Assistant 1	\$3,200	\$38,400	\$3,680	\$44,160	16.2%

ROLE / POSITION	MONTHLY BASE (\$)	ANNUAL BASE (\$)	MONTHLY W/ FRINGE (\$)	ANNUAL W/ FRINGE (\$)	% OF PAYROLL
Dental Assistant 2	\$3,000	\$36,000	\$3,450	\$41,400	15.2%
Total Staff Payroll	\$19,700	\$236,400	\$22,655	\$271,860	100%

Monthly Revenue & Break-Even Analysis

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MONTH	TOTAL REVENUE	TOTAL OVERHEAD	NET PROFIT / (LOSS)	PROFIT MARGIN	DAILY VISITS	MONTHLY VISITS	STATUS
Jan	\$29,512	\$36,155	(\$6,643)	-22.5%	4.6	97	Loss
Feb	\$35,414	\$36,155	(\$741)	-2.1%	4.9	104	Loss
Mar	\$42,497	\$36,155	\$6,342	14.9%	5.2	108	Profit
Apr	\$48,871	\$36,155	\$12,716	26.0%	6.3	133	Profit
May	\$63,533	\$36,155	\$27,378	43.1%	8.3	175	Profit
Jun	\$73,063	\$36,155	\$36,908	50.5%	9.3	195	Profit
Jul	\$80,369	\$36,155	\$44,214	55.0%	10.3	216	Profit
Aug	\$88,406	\$36,155	\$52,251	59.1%	11.3	238	Profit
Sep	\$92,826	\$36,155	\$56,671	61.1%	11.9	250	Profit
Oct	\$97,467	\$36,155	\$61,312	62.9%	12.5	262	Profit
Nov	\$102,341	\$36,155	\$66,186	64.7%	13.1	276	Profit
Dec	\$102,341	\$36,155	\$66,186	64.7%	13.1	276	Profit
TOTAL Y1	\$856,638	\$433,860	\$422,778	49.4%	—	—	

Fixed Overhead Breakdown

[ALL-IN \(Incl. Salaries\)](#)

EXPENSE CATEGORY	ANNUAL (\$)	MONTHLY (\$)	% OF TOTAL
👤 Total Staff Payroll (incl. fringe)	\$271,860	\$22,655	62.7%
Office Lease / Rent	\$42,000	\$3,500	9.7%
Utilities (Electric, Water, Gas)	\$7,200	\$600	1.7%
Phone & Internet	\$2,400	\$200	0.6%

EXPENSE CATEGORY	ANNUAL (\$)	MONTHLY (\$)	% OF TOTAL
Practice Management Software	\$3,600	\$300	0.8%
Dental Supplies & Materials	\$18,000	\$1,500	4.1%
Lab Fees	\$12,000	\$1,000	2.8%
Medical Waste Disposal	\$2,400	\$200	0.6%
Equipment Maintenance & Repair	\$4,800	\$400	1.1%
Malpractice / Liability Insurance	\$8,400	\$700	1.9%
General Business Insurance	\$3,600	\$300	0.8%
Marketing & Advertising	\$6,000	\$500	1.4%
Professional Services (CPA/Legal)	\$4,800	\$400	1.1%
Continuing Education / Licensing	\$2,400	\$200	0.6%
Office Supplies & Misc.	\$2,400	\$200	0.6%
Practice Loan Payment (Annual)	\$42,000	\$3,500	9.7%
TOTAL	\$433,860	\$36,155	100%

Profit Sharing — Annualized

NET PROFIT YEAR 1	NET PROFIT YEAR 2	PROFIT MARGIN Y1	PROFIT MARGIN Y2
\$422,778	\$473,511	49.4%	49.4%

PARTNER	SHARE %	YEAR 1 (\$)	YEAR 2 (\$)
Dentist 1	50%	\$211,389	\$236,756
Dentist 2	50%	\$211,389	\$236,756

Revenue Projection Scenarios

 <p>CONSERVATIVE</p> <p>GROWTH RATE (%)</p> <p>5</p> <p>\$899,470</p>	 <p>BASE CASE</p> <p>GROWTH RATE (%)</p> <p>12</p> <p>\$959,435</p>	 <p>OPTIMISTIC</p> <p>GROWTH RATE (%)</p> <p>22</p> <p>\$1,045,098</p>
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Visit Type Mix by Month

[EDITABLE](#)

MONTH	INITIAL (%)	FOLLOW-UP (%)	MAJOR (%)	WTD AVG CHARGE	WTD AVG COLLECTION	TARGET VISITS	BEP DAILY VISITS
Jan	100%	0%	0%	\$319	\$303	97	5.68
Feb	65%	30%	5%	\$359	\$342	104	5.04
Mar	55%	30%	15%	\$413	\$393	108	4.38
Apr	60%	30%	10%	\$386	\$367	133	4.69
May	70%	20%	10%	\$382	\$363	175	4.75
Jun	40%	50%	10%	\$395	\$376	195	4.58
Jul	50%	40%	10%	\$391	\$371	216	4.64
Aug	50%	40%	10%	\$391	\$371	238	4.64
Sep	50%	40%	10%	\$391	\$371	250	4.64
Oct	50%	40%	10%	\$391	\$371	262	4.64
Nov	50%	40%	10%	\$391	\$371	276	4.64
Dec	50%	40%	10%	\$391	\$371	276	4.64

Analyst Notes

Practice is in growth phase. Break-even analysis reflects steady-state projections through Year 1. Revenue mix shifting toward higher-value major procedures from Month 3 onward.