

Profit and Loss Benchmarks

Profit and Loss Benchmarks	Target
Patient Fees	90%
Retail Sales	10%
Total Income	100%
COST OF GOODS SOLD	
Consumables, Injectables, Supplies	
Retail Products	
Total COGS	20-30%
Gross Profit	70-80%
PAYROLL	
Payroll Expenses - Providers	10-18%
Payroll Expenses - Support Staff	6-12%
Total Payroll	20-25%
FIXED EXPENSES	
Advertising & Promotion	10%
Computer Expense	1%
Merchant Fees	2.5%
Office Supplies	1-2%
Professional Fees	2%
Rent	3-7%
Other Expense	16-20%
Total Fixed Expense	35-40%
Total Operating Expense	80-85%
Net Operating Income	15-20%