Belle Curve Insights

REAL PILOT DATA

Cost Per Visit

WHAT A VISIT COSTS · AND WHAT IT COLLECTS

A single-doctor practice · Month 1 – Month 2 · 1,519 attended visits across 44 clinic days

$43.78

to see one patient, before the doctor is paid anything — against $49.02 collected. The practice clears **at least $5.24 a visit**.

$79,957	1,519	$43.78	$49.02	$5.24
TOTAL COST, TWO MONTHS	ATTENDED VISITS	COST PER VISIT BEFORE DOCTOR PAY	COLLECTED PER VISIT	LEFT OVER PER VISIT — A FLOOR

Why this number is worth knowing. Most practices track collections per visit and never work out what a visit costs to deliver. Put the two side by side and the schedule stops being a calendar and starts being a profit-and-loss statement — because **every visit that collects less than $43.78 loses money before the doctor is paid a cent**.

HOW THE COST IS BUILT

FROM THE PRACTICE'S QUICKBOOKS PROFIT AND LOSS · MONTH 1 – MONTH 2 · CASH BASIS

Line	Two months	Per visit
Cost of goods sold	$8,588.28	$5.65
Operating expenses as booked	$58,618.28	$38.59
Total cost in the books	**$67,206.56**	**$44.24**
Rent found uncategorised in the bank feed	$12,350.00	$8.13
One uncategorised cheque, late in Month 2	$400.00	$0.26
Total cost, corrected	**$79,956.56**	**$52.64**
Less doctor compensation (wages and employer tax)	−$13,456.25	−$8.86
Cost of seeing patients, before doctor pay	**$66,500.31**	**$43.78**

WHAT A VISIT COLLECTS — AND WHETHER IT COVERS ITSELF

COLLECTIONS FROM THE PRACTICE-MANAGEMENT SYSTEM · SAME WINDOW

	Per visit	Against $43.78 of cost
The practice average, as the system reports it	$49.02	+$5.24
A visit billing only 98941, the daily adjustment	$29.36	−$14.42
The same visit with a second billable unit	$58.72	+$14.94
The average once front-desk massage is added back (estimated)	**$51.89**	**+$8.11**

The practice runs on the second unit. 98941 is the most common code in the building and it collects $29.36 — fourteen dollars short of what the visit costs. The practice averages **2.0 billable units per visit**, and that is the whole difference between losing money on a patient and clearing five dollars.

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What it means, and what to do

Cost Per Visit · Month 1 – Month 2

THREE FINDINGS

1

Four visits in ten bill the adjustment alone.

563 of the doctor's 1,415 visits post the adjustment and nothing else. 98941 collects **$29.36** against **$43.78** of cost, so each of those runs about **$14 underwater** before the doctor is paid. It is the most-used code in the practice.

Count the visits that bill the adjustment alone, then have the doctor say which of them already included a service that was never charged. The count is ours; the judgement is his.

2

A period that is not closed will understate what a visit costs.

Cost per visit is only as good as the books behind it, and an open period is nearly always missing something. In this window two rent cheques totalling **$12,350** were still uncategorised in the bank feed — **$8.13 a visit**, close to a fifth of the figure. They were confirmed against the lease and added before anything here was calculated.

Establish that a period is closed before reading it for cost. Every open month reads cheaper than it was.

3

Money collected at the front desk never reaches the collections figure.

Massage is paid at the desk and posts no charge, so **49 visits** across the two months collected roughly **$4,361** that the practice-management system cannot see. The real margin is nearer **$8.11** than $5.24 — which means a collections-per-visit figure understates any practice that takes money at the desk.

Check what is collected outside the system before trusting collections per visit.

WHERE TO START — IN ORDER

1. **Close the books before reading them.** Categorise the bank feed and check that every feed is still connected. A dropped connection is the usual reason a large cost goes missing; three were disconnected here.
2. **Count the single-unit visits.** Every one of them is roughly fourteen dollars underwater. The question is clinical, not financial — but nobody can ask it without the number.
3. **Separate the doctor's pay from the staff's.** Here both sat in one payroll line, so the practice could not see what it costs to operate independently of what the owner draws.
4. **Re-run it next quarter.** One reading is a photograph. Two make it a measurement.

SCOPE, AND WHAT THIS FIGURE WILL NOT BEAR

The window is two months of low season. Both months fall in the practice's seasonal trough, when much of its population is away. Visits per clinic day held steady at about 33 across the window, but if in-season days run busier the annual cost per visit is lower than $43.78 and the margin wider than $5.24. This is a trough reading.

It is before all doctor compensation. Every practice books owner pay differently and the split is tax-driven, so a before-compensation figure is the only one a reader can compare with their own. Including the doctor's wages and employer tax, the fully-loaded cost is **$52.64 a visit**.

Cost and collections come from two different systems. Cost is from QuickBooks; the $49.02 collected per visit is from the practice-management system. The two do not reconcile and are not meant to — QuickBooks income for the same window is $84,528.27, or $55.65 a visit, because it includes contract work, retail, front-desk massage and settlement timing.

The $51.89 is an estimate; the $49.02 is not. It adds 49 massage visits that posted no charge, at the $89 the practice charges — count from the appointment export, price from the practice. Read $5.24 as the floor and $8.11 as the likely figure. Visits are every attended appointment: 1,415 with the doctor and 104 with two therapists. Removing the therapists from both cost and count gives $43.83, so the headline does not depend on how the therapy room is treated.

One $400 cheque is assumed to be a business expense. It was still uncategorised at the time of writing, six weeks after the window closed. If it is personal, cost per visit falls to $43.52 and the margin rises to $5.50. It is kept in because that errs against the practice rather than flattering it.

Rent is confirmed, not estimated — two cheques of $6,175 each, one in each month, matching four identical payments earlier in the year.

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