

**Chiropractic Practice- Sample Office- average volume  
Return-on-investment (ROI) analysis**

<b>Product</b>	
The ProEllixe Whole Body Vibration Machine	

<b>Assumptions</b>	
Number of daily clients	20
Percentage needing supplementary physical therapy	30%
Average allowed insurance billing per CPT (15 mins)	\$25.00
Average billing days per year	192
Annual client increase factor	10%

<b>Cash flow and ROI statement</b>					
<b>BENEFITS</b>		<b>YEAR</b>			
		<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>
	<b># Per day</b>				
Billing code 97110 Therpeutic Exercise- 15% of total rehab patients	<b>0.90</b>		<b>\$4,320</b>	<b>\$4,752</b>	<b>\$5,227</b>
Billing Code 97116 Gait Training 5% of total rehab patients	<b>0.30</b>		<b>1,440</b>	<b>\$1,584</b>	<b>\$1,584</b>
Billing code 97112 Neuro Re-Education 65% of total patients	<b>3.90</b>		<b>18,720</b>	<b>\$20,592</b>	<b>\$22,651</b>
Billing code 97530 Improve Function 15% of total patients	<b>0.90</b>		<b>4,320</b>	<b>\$4,752</b>	<b>\$5,227</b>
Average number PT billing per day	<b>6.00</b>				
<b>Total annual benefits</b>			<b>\$28,800</b>	<b>\$31,680</b>	<b>\$34,690</b>
Implementation filter			<b>80%</b>	<b>85%</b>	<b>95%</b>
<b>Total benefits realized</b>			<b>\$23,040</b>	<b>\$26,928</b>	<b>\$32,955</b>

<b>Costs</b>		<b>Year 0</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
<b>Total</b>		\$14,300	\$1,000	\$1,500	\$1,500

<b>Benefits</b>		<b>Year 0</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
Annual benefit flow		(\$14,300)	\$22,040	\$25,428	\$31,455
Cumulative benefit flow		(14,300)	7,740	33,168	64,623

<b>Discounted benefit flow</b>		<b>Year 0</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
Discounted costs		\$11,600	\$926	\$1,286	\$1,191
Discounted benefits		0	21,333	23,086	26,161
Total discounted benefit flow		(11,600)	20,407	21,800	24,970
Total cumulative discounted benefit flow		(11,600)	8,807	30,608	55,578

<b>Initial investment</b>		<b>Year 0</b>	<b>Year 1</b>	<b>Year 2</b>	<b>Year 3</b>
Initial investment		\$11,800	\$0	\$0	\$0
Marketing costs		2,000	1,000	1,000	1,000
repair costs		0	0	500	500
Training costs		500	0	0	0
Other costs		0	0	0	0
<b>Total costs</b>		\$14,300	\$1,000	\$1,500	\$1,500

<b>ROI measures</b>					
Cost of capital		8%			
Net present value		\$52,878			
Return on investment			170%	322%	470%
Payback (in years)		0.65			