

What primary care doctors spend on . . .

Expense	FPs (with obstetrics)		FPs (without obstetrics)		Internists		Ob/gyns		Pediatricians	
	Amount	Percentage of receipts	Amount	Percentage of receipts	Amount	Percentage of receipts	Amount	Percentage of receipts	Amount	Percentage of receipts
Nonphysician staff salaries	\$110,691	24.3%	\$117,707	26.5%	\$93,452	21.4%	\$120,747	21.2%	\$105,491	22.7%
Staff benefits	13,983 ¹	3.1	10,100	2.3	11,754	2.7	14,773	2.6	11,478	2.5
Clerical supplies	10,338	2.3	11,137	2.5	9,606	2.2	12,786	2.2	9,795	2.1
Clinical supplies	21,759	4.8	18,658	4.2	22,537	5.2	16,456	2.9	49,456	10.7
Rent	26,257	5.8	25,926	5.8	24,581	5.6	32,132	5.6	24,581	5.3
Utilities	3,292 ¹	0.7	4,162	0.9	3,415	0.8	3,890	0.7	2,571	0.6
Telephone	5,860	1.3	5,826	1.3	5,941	1.4	7,730	1.4	6,007	1.3
Advertising	1,703 ¹	0.4	1,846	0.4	1,749	0.4	4,158	0.7	1,692	0.4
Insurance										
Malpractice	12,228	2.7	11,953	2.7	12,682	2.9	46,157	8.1	10,122	2.2
Business	2,630	0.6	3,337	0.8	3,691	0.8	3,399	0.6	2,681	0.6
Equipment										
Rental	4,962 ¹	1.1	4,462	1.0	4,717	1.1	6,224	1.1	3,113	0.7
Maintenance	3,086 ¹	0.7	4,215	0.9	3,207	0.7	4,016	0.7	3,237	0.7
Depreciation	6,323 ¹	1.4	5,914	1.3	5,130	1.2	11,410	2.0	4,610	1.0
Dues, journals ²	1,893	0.4	2,426	0.5	2,125	0.5	3,158	0.6	2,464	0.5
Conventions, seminars ³	2,149	0.5	2,262	0.5	2,055	0.5	3,519	0.6	1,534	0.3
Professional promotion	1,612 ¹	0.4	1,275	0.3	1,113	0.3	1,868	0.3	895	0.2
Payroll taxes	14,860	3.3	15,026	3.4	13,071	3.0	15,960	2.8	14,486	3.1
Other taxes	3,070	0.7	1,996	0.4	2,435	0.6	2,499	0.4	2,630	0.6
Automobile ⁴	3,883 ¹	0.9	3,512	0.8	4,448	1.0	5,802	1.0	3,084	0.7
Other expenses ⁵	5,715	1.3	7,067	1.6	9,341	2.1	9,282	1.6	5,108	1.1

57%

59%

55%

57%

58%

¹Data based on a small sample. ²Includes professional and medical staff dues, journals, and license fees. ³Includes travel. ⁴Includes physician and staff insurance, leasing, repairs, maintenance, depreciation, and loan interest. ⁵Includes laundry, bank charges, and nonprofessional magazine subscriptions.