

Unit cost of electrodiagnosis in Songklanagarind Hospital in the fiscal year 2003

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Abstract:

Objective: To determine the unit cost of electrodiagnosis in Songklanagarind Hospital in the fiscal year 2003.

Materials and methods: The number of patients and hospital billings were collected from the EMG registration book as well as any expenses, including labour cost, material cost, and capital cost from October 1, 2002 to September 30, 2003. The total direct cost and the unit cost were calculated by using the Microsoft access XP program.

Result: There were 418 patients attending in the fiscal year 2003. The total income was 328,000 baht. The total direct cost was 409,269.94 baht, including labour 35.7%, capital cost 54.64%, material cost 8.73% and electricity cost 0.87%. The unit cost was 979.12 baht, which was 194.12 baht greater than the average charge for the service provided.

Conclusion: The unit cost was 194.12 baht above the set price. The high capital (depreciation) cost, especially that of the EMG machine, made both the total and unit cost high. The break-even point would have been 535.4 cases, so we have to increase the output to more than 535 cases per year to keep up with the high costs.