Contribution margins of nursing-home supply in a German community pharmacy: a single-provider costing analysis of medication logistics, multidose blistering and medication review, benchmarked against walk-in dispensing

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Online Resource 1: comparison with published provider-side costing studies

Study	Ref	Country	Method	Unit costed	Cost base	Price year	Reported figure
Gregório et al.	[25]	Portugal	Time-driven activity-based costing, 3 community pharmacies	One dispensing episode	Total cost incl. overhead	2013–14	€3.16–4.29 per dispensing episode (counselling without supply €1.24–1.46)
Carroll et al.	[26]	USA	Survey-based cost analysis, 64 independently owned closed-door long-term-care pharmacies	One dispensed prescription	Total dispensing-related cost	2012	Median $13.54 (IQR $10.51–17.66); more than half of it staff cost, of which pharmacists and managers over 40%
Noain et al.	[23]	Spain	Activity-based costing, medication review with follow-up	One patient over 6 months	Provider cost	2014–15	€196 (SD 90.5) to €310 (SD 164.4) per patient; potential price €237–628
Sach et al.	[24]	UK	Micro-costing, multi-professional review in care homes	One resident	Provider cost	2012 (UK£, unadjusted)	£104.80 per resident (SD 50.91; 95% CI 98.72–109.45)
Reis et al.	[44]	Portugal	Micro-costing, multidose dispensing implementation	One pharmacy-year	Provider cost, dedicated staff and setup	2024–25	First year €70,985.68 (setup €8,184, supplies €21,579, staff €41,223); €280.58 per operating day; break-even about 700 users at €10/month
Urick et al.	[42]	USA	Longitudinal case study, one community pharmacy	One prescription	Third-party gross margin	2008–12	Median gross margin fell $9.55 to $7.22 (random sample), $9.60 to $8.50 (market basket)
Keast et al.	[41]	USA	Break-even analysis, rural community pharmacies	Whole pharmacy	Operational cost	2008–10	Break-even 44,790–49,246 prescriptions per pharmacy per year

Figures are not converted to a common currency or price year and are not directly comparable.