Table 4 Effect of hospital characteristics and payer mix on cost, revenues and profit margins

Variable	Log total costs Adj R^2 = 0.807			Log total revenues Adj R^2 = 0.667			Profit margin Adj R^2 = 0.675	
	Coef B	ExpB	P-value	Coef B	ExpB	P-value	Coef B	P-value
Payer mix/revenue sources								
Public	−0.085	0.92	0.024	−0.047	0.95	0.042	–	NS
Private insurance	−0.066	0.94	0.066	–	–	NS	−2.40	0.005
Employer-based	–	–	NS	–	–	NS	–	NS
Out-of-pocket	−0.092	0.91	0.019	–	–	NS	2.44	0.020
Philanthropy	–	–	NS	–	–	NS	–	NS
Other	–	–	NS	–	–	NS	–	NS
Teaching status								
Teaching	2.115	8.29	0.001	–	–	NS	–	NS
Non-teaching	–	–		–	–	NS	–	NS
Accreditation status								
A	–	–	NS	2.805[a]	16.53	0.001	–	NS
B	–	–	NS	2.805[a]	16.53	0.001	34.97	0.099
C	1.009[a]	2.74	0.025	1.606	4.98	0.049	1.00[a ref]	–
D	1.009[a]	2.74	0.025	1.00[a ref]	–	–	1.00[a ref]	–
n/a	1.00[ref]	–		1.00[a ref]	–	–	–[b]	–[b]

Log is the natural logarithm.

Other variables tested in the model (ownership, size, and region) were not significant and thus removed.

[a]Categories merged together; [b]Not included in the analysis; [ref]Reference category.

n/a = not available; NS = not significant (P ≥ 0.05).