

VETERINARY CT INVESTMENT GUIDE

Everything you need to know
about adding in-house CT imaging



ROI Analysis

Interactive Calculator Included

Financing Guide

Section 179 + Financing Options

Vet Testimonials

Real-world Practice Results

WHERE TO START



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The products discussed and shown in this guide can be found at
www.xorantech.com/veterinary

WHY CT IS THE NEW STANDARD

The Veterinary Landscape is Changing

Advanced imaging is no longer reserved for specialty hospitals

Why Practices Are Investing in CT

Improve Diagnostic Confidence

Detect pathology that may be hidden on traditional X-rays

Enhance Patient Care

Earlier diagnosis leads to more targeted treatment plans

Keep More Cases In-House

Reduce referrals while strengthening relationships with clients

Create New Revenue Opportunities

Generate income through imaging services and surgical planning

Increase Client Confidence

Help pet owners better understand diagnosis with detailed 3D images

DID YOU KNOW?



Xoran CT scans can be completed in just a few seconds.

Many practices begin with dental and orthopedic cases before expanding.

Xoran CT systems do not require additional space or staffing.



WHO IS USING CT AND WHY

Why CT, Why Now?

- 1 Equipment costs came down**
Portable cone beam systems entered the market at a fraction of fixed hospital-grade unit costs.
- 2 Financing matured**
Monthly payments now are structured around practice cash flow, not capital budget cycles.
- 3 Client expectations shifted**
Pet owners expect diagnostic answers in-house. Referral slips are losing clients.



We have found the **vTRON** to be extremely helpful in some surgical cases. When trying to delineate a mass, using X-ray and ultrasound alone can be hard. We've been able to see the mass margins and determine which tissues are affected, very effectively, using the CT.

Dr. Ann Duncan, DVM, Associate VP of Life Sciences
Detroit Zoological Society



We are a busy general practice, and investing in the **VetCatIQ** cone beam CT has truly transformed the way we practice. We currently use the **VetCatIQ** for all of our dentistry cases, as well as many ear and sinus cases, and it has quickly become an indispensable part of our practice.

Dr. Jodi Reed, DVM
Harmony Animal Hospital



The **vTRON** CT has been an incredible addition to our hospital capability. By allowing us to diagnose more advanced conditions quickly and efficiently we have definitely elevated our level of care and expertise.

The continued support from the Xoran team is the best you will ever experience, and it is what sets them apart.

Dr. Lawrence Nauta, DVM
Cedar Animal Hospital



The **VetCAT** has been easy to learn and implement in our practice. It is efficient and mobile, allowing us to scan every patient without slowing down our daily flow significantly.

Wade Gingerich, DVM, DAVDC
Pet Dental Center

In the following pages, you'll see how general practices are successfully integrating CT into their workflow, improving patient care, and generating a measurable return on investment.

MOST COMMON CT CASES

The Cases You'll Scan Every Day

20%
ORTHOPEDICS

40%
DENTISTRY

15%
EMERGENCY

DENTISTRY

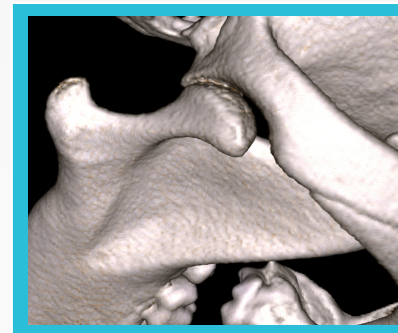
- Tooth resorption
- Fractured teeth
- Tooth root abscesses
- Retained roots
- Jaw fractures
- Oral tumors



Reveal pathology hidden beneath the gum line and provide detailed 3D visualization for confident diagnosis and treatment planning.

ORTHOPEDICS

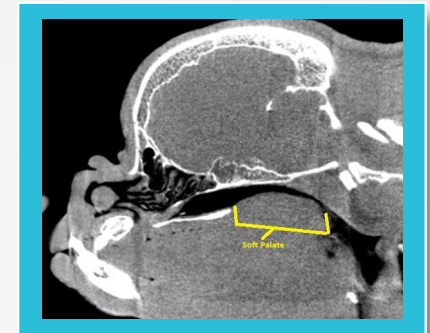
- Cranial cruciate ligament disease
- Elbow dysplasia
- Hip abnormalities
- Fractures
- Angular limb deformities
- Joint disease



Three dimensional imaging improves surgical planning and identifies injuries that may not be visible on radiographs.

NASAL & HEAD

- Chronic nasal discharge
- Epistaxis
- Sinus disease
- Otitis
- Skull trauma
- Ear disease



Visualize complex anatomy with exceptional detail to guide diagnosis and treatment.

TRAUMA

- Vehicle accidents
- Bite wounds
- Pelvic fractures
- Thoracic injuries
- Complex fractures



Rapid imaging helps clinicians assess multiple injuries quickly and prioritize treatment.

ONCOLOGY

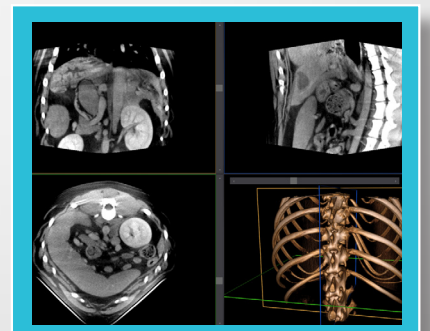
- Oral tumors
- Nasal tumors
- Bone tumors
- Pulmonary metastasis



Improve staging, surgical planning, and monitoring of disease progression with detailed cross sectional imaging.

EMERGENCY & INTERNAL MED

- Foreign bodies
- Pulmonary disease
- Abdominal masses
- Urinary tract abnormalities
- Acute neurologic cases



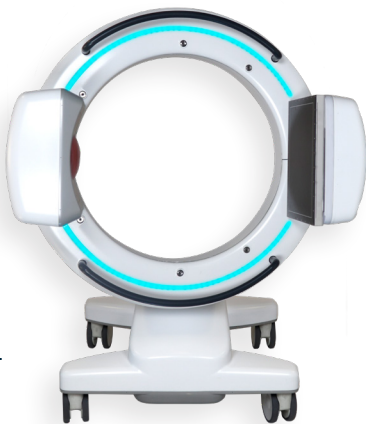
Provide fast, comprehensive imaging that supports timely clinical decisions when every minute counts.

BUILDING THE BUSINESS CASE



What Does Success Look Like?

Weekly CT Exams	Potential Practice Impact
2 to 3	Introduces advanced imaging services
5 to 8	Supports consistent monthly revenue
10 +	Significant contribution toward investment
BONUS \$\$	New procedures you can NOW keep in-house



Investing in CT is More Affordable Than You Think

Cost of Ownership

Purchase Price
Tax Revenue Credit
(BONUS: Tax credit typically covers finance interest charges)
Monthly Payment & Fees
Monthly CT Scans
Revenue from CT scans
Monthly ROI

Hypothetical Scenario (Fees & Revenue = Monthly)

\$200k
\$60k (first year)
\$4k
20 scans
\$12k
\$8k ++

Try the ROI Calculator to get your personal numbers
Scan the QR code on the next page →

What If Your CT Could Pay for Itself?

Practice	Scans/Wk	Primary Use
Small GP	4	Dentistry & Nasal Cases
Multi Doctor Practice	8	Dentistry, Orthopedics & Surgery
Emergency Hospital	15+	Trauma, Emergency & Oncology

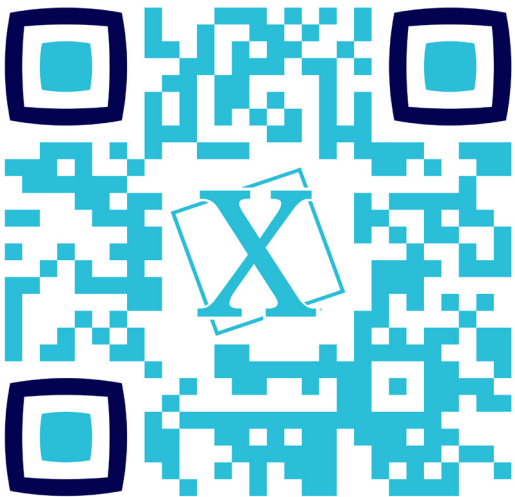


Which scenario looks most like your practice?
Scan the QR code to find out.

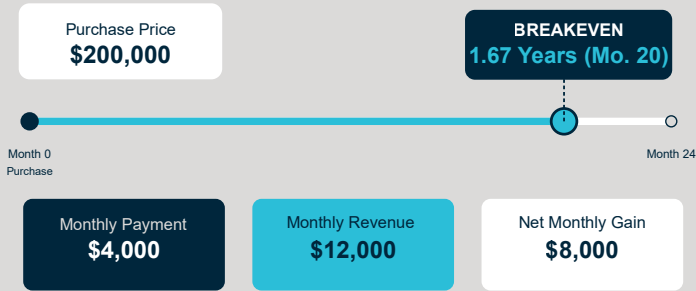
2 Common Misconceptions

"I don't have enough cases."
Many practices begin by scanning dental patients and quickly expand into orthopedics, trauma, oncology, nasal, etc.

"CT will slow us down!"
Modern systems are designed for fast imaging and straightforward workflows.



BREAK EVEN
TIMELINE
20 MONTHS



The examples contained in this guide are hypothetical and are intended solely to demonstrate potential financial scenarios. They are not guarantees of performance and should not be interpreted as actual Xoran pricing, financing terms, reimbursement rates, or expected financial results. All estimates are based on industry average assumptions. Individual practice results will vary depending on equipment configuration, purchase price, financing, case volume, procedure fees, operating expenses, and other factors.

FINANCING & STRATEGY

Financing Options

Cash Purchase

No interest, immediate ownership, potential tax benefits.

Flexible Financing

Predictable payments, preserves capital, begin generating revenue immediately.

Xoran financing partners offer competitive rates and flexible terms. Select programs may offer **6 to 12 months of deferred payments**, giving your practice time to install, train, and generate revenue before payments begin.

Financing options and promotional offers are subject to change. **Contact Xoran for the latest available rates and terms.**



CT is an investment in both **better medicine** and a **stronger business**

SECTION 179

Allows businesses to deduct the full purchase price of qualifying equipment, software, and certain vehicles in the year they are placed in service.

2026 Deduction Limits (Deduction limits change year to year.)

Maximum Deduction: \$2,560,000 for qualifying property.

Phase-Out Threshold: The deduction begins to phase out dollar-for-dollar when total qualifying property placed in service exceeds \$4,090,000 and is fully phased out at \$6,650,000.

Taxable Income Limitation: The deduction cannot exceed the business' net taxable income. Any unused portion can be carried forward to future tax years.



–



+



REVENUE

MAXIMIZE YOUR TAX ADVANTAGES

BONUS DEPRECIATION

If you acquire and place in service qualifying property after Jan. 19, 2025, you can deduct 100% of its cost in the first year in 2026, with no phase-down or placed-in-service deadlines.

Bonus Depreciation Updates for 2026

Permanent 100% Rate: Bonus depreciation no longer phases down. Instead, qualified property acquired and in service after 1/9/25, receives 100% first-year deduction.

No placed-in-service deadlines: There are no deadlines for placing property in service; multi-year projects can now be claimed without timing pressure.

Applies to new and used property: Both new purchases and certain used assets (if “new to you” and meeting Section 168(k) rules) qualify.



Section 179 with Bonus Depreciation

Section 179 can be combined with 100% Bonus Depreciation for property placed in service after Jan. 19, 2025.

This allows deduction of remaining costs that exceed Section 179 limit in the same year, maximizing upfront tax savings.

Important Points

Timing Matters

Tax incentives generally depend on when qualifying property is placed IN SERVICE, not simply when an order is placed or a deposit is paid. The IRS rules also contain specific requirements regarding acquisition, eligibility, and use of the property.

Talk with your CPA early to determine whether purchasing and placing qualifying equipment in service during the current tax year could benefit your practice.

A Tax Deduction is Not a Tax Credit

A \$200,000 deduction does not mean a \$200,000 tax savings. Instead, a deduction generally reduces taxable income.

Disclaimer: The finance and tax information provided in this guide is for general informational purposes only and is not intended to constitute tax, accounting, or legal advice. Eligibility for Section 179, bonus depreciation, and other tax provisions depend on numerous factors, including the type of property, acquisition and placed-in-service dates, business use, taxable income, entity structure, and applicable federal and state tax laws. Tax laws and limits may change.

Consult your qualified tax professional or CPA to determine how these provisions apply to your practice.

WHAT TO EXPECT OPERATIONALLY



What Does It Take to Run CT?

Extra Staff?

Extra Space?

Extra Time?

Staffing

Use the Team You Already Have

Adding CT does not necessarily mean adding another employee.

Your existing veterinary team can incorporate CT into the clinical workflow following appropriate training and practice protocols.

Space

Not All CT Systems Are Built the Same

Traditional fixed CT systems are typically installed in a dedicated imaging room and may require facility modifications, including structural shielding, depending on the system and site requirements.

That can mean additional construction, space, and expense before you ever scan your first patient.

Xoran takes a different approach.

Xoran's mobile CT systems are **designed to move room to room.**

Time

CT Adds Information, Not Complexity

One of the most common concerns veterinarians have is whether adding CT will slow down an already busy day... **it does not.**

Modern veterinary CBCT systems are designed for fast image acquisition, with scans completed **in seconds rather than minutes.** This allows CT to be integrated into the clinical processes your team already uses every day.

Training

What Does Training Typically Cover?

- | | |
|-----------------------|---------------------|
| ✓ Device Operation | ✓ Image Acquisition |
| ✓ Patient Positioning | ✓ Image Review |
| ✓ Scan Protocols | ✓ QC Process |



Learn Workflow. Start Familiar. Build Confidence.

Modern veterinary CT systems are designed with user friendly software and workflows. With proper training, veterinary teams can learn how to prepare patients, position them appropriately, select scan protocols, and acquire diagnostic images.

Xoran customers are provided with **ongoing training and clinical support**, helping practices continue to building their CT capabilities over time.

What Should You Plan For?

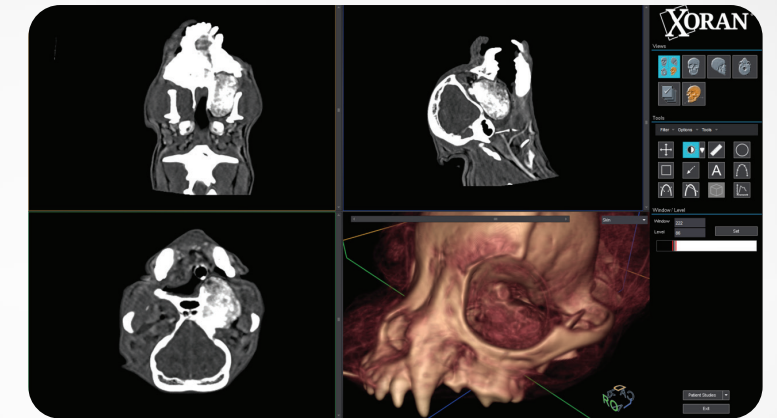
Before installation, your practice should evaluate:

- | | |
|--|----------------------------------|
| • Available space and patient flow | • Staff training |
| • Electrical requirements | • Image interpretation resources |
| • Radiation safety requirements | • Service and maintenance |
| • Positioning and anesthesia protocols | • CT scheduling and pricing |

With Xoran, our team helps you prepare for a seamless installation and setup, ensuring **you are ready well before your system arrives.**

THE XORAN DIFFERENCE

**More Than a CT System.
A Partner in Your Success.**



VetCATIQ is compact and mobile, producing high-quality imaging for both bone and soft tissue structures, making it invaluable for diagnosing conditions in emergency medicine, trauma, dentistry, dermatology, and oncology.

**XORAN CT SYSTEMS PLUG INTO STANDARD 110V OUTLETS,
AND CAN MOVE FROM ROOM TO ROOM.**

IMPLEMENTATION

Professional installation
Comprehensive on-site clinical training
Workflow optimization
Imaging protocols

CONTINUING EDUCATION

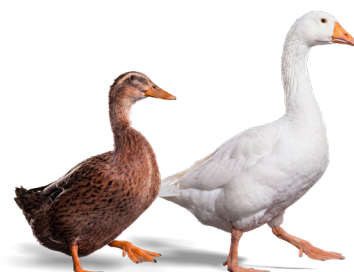
Remote refresher training
New staff onboarding
Advanced applications
Educational resources

TECHNICAL SUPPORT

Remote diagnostics
Software updates
Preventive maintenance
Expert support

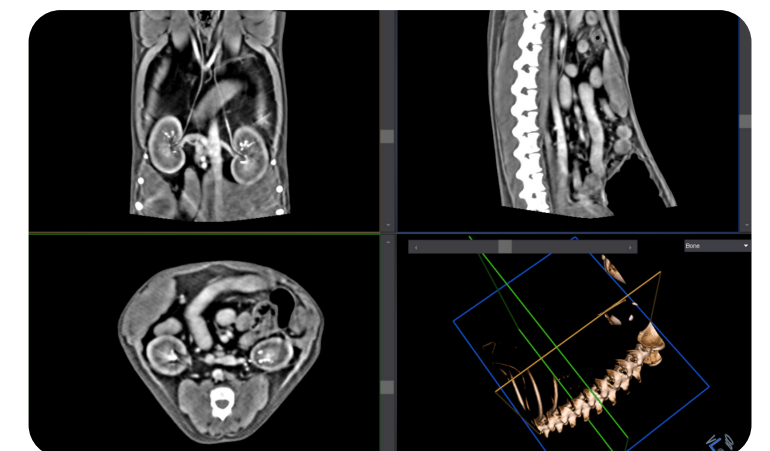
CLINICAL PARTNERSHIP

Veterinary Forum Calls
Case discussions
Troubleshooting
Peer collaboration



**TRUST THE
EXPERTS**

vTRON™



Built on innovation, **vTRON** is a compact, mobile full-body 3D CT system tailored for general practice, hospitals, and urgent-care settings, rolling easily into place through standard doors with a 31.5 inch open bore (same as a conventional CT).

vTRON empowers vets to diagnose, plan, and treat in one single anesthesia session at the point of care.

LARGE or SMALL animal, this machine can do it all!

NEXT GEN UPDATES!!!

- » LARGER Field-of-View
- » Improved Bone & Soft Tissue Recon
- » Streamlined User Experience
- » Flexible Workspace Setup



NEXT STEPS



Your CT Journey Starts Here

3 WAYS TO GET STARTED

CALCULATE POTENTIAL ROI

Use the Xoran ROI Calculator to explore how factors such as patient volume, procedure fees, and financing could affect your potential return on investment.



TALK WITH A CT EXPERT

Speak with Xoran about your clinical goals, available space, workflow, common cases, financing options, and VetCAT versus vTRON.

INFO@XORANTECH.COM

SEE CT IN ACTION

Schedule a demo. See how veterinary CT can fit into your practice and learn more about the imaging capabilities of VetCAT and vTRON.



COMMON QUESTIONS

Your CT Questions Answered!

#1 Will CT slow down my workflow?

Modern CT systems are designed for efficient scanning and can be incorporated into existing workflows without significant disruption.

#2 How much space do I need?

Space requirements vary by system. Consider the scanner footprint, patient positioning, operator workspace, and facility requirements.

#3 Will my team need specialized training?

Yes, but modern systems are designed to be approachable. Look for a provider that includes training and ongoing support.

#4 Do I need a dedicated CT technician?

Not necessarily. Many practices incorporate CT into their existing team and workflow.

#5 How long does a CT scan take?

Scan times vary by system and protocol, but modern CT technology allows many scans to be completed under a minute.

#6 Will CT replace X ray?

No. CT complements conventional radiography and other imaging modalities by providing detailed cross sectional and 3D information.

#7 How do I know if CT is right for my practice?

Consider your case volume, current referral costs, clinical needs, and opportunities to expand your diagnostic capabilities.

#8 What should I look for when comparing systems?

Consider more than image quality. Evaluate workflow, scan speed, field of view, software, training, service, support, installation, and total cost of ownership.



**BETTER DIAGNOSTICS.
BETTER DECISIONS.**



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