There is really no aftercare following the operation. Occasionally it may be necessary to flush the catheter with saline and furacin if the catheter becomes plugged with blood.

I might add two helpful hints, a branch of the internal pubic artery is located close to the penis and incising it can cause some rather embarrassing hemorrhage. The Rusch catheter is quite flexible. We use a metal stillette or an insemination tube while inserting this catheter into the bladder.

After the above procedure we insert a bowie trocar or regular 3/8 inch trocar through the ventral abdominal wall between the penis and right flank to drain the urine from the abdominal cavity.

This operation is quite successful if the steers are not too toxic. We now use this procedure not only on ruptured bladders but also in heavy steers with a ruptured penis and those steers which are found before any ruptures occur. If no rupture has occurred we administer no antibiotics and recommend slaughter in 2 to 3 weeks. If a rupture has occurred we administer combiotic and recommend slaughter in 30 to 60 days. Some carcasses are rejected on slaughter but our percentage of salvaging these steers is quite high.

Question: Do you suture the catheter in place?

Answer: Yes, we go through the skin and the white place in the back of the catheter with the needle and suture and put a stay suture through the catheter and the skin. It will usually stay in 30 days.

Practice-Owned Leasing Company for Vehicles and other Equipment in a Large Animal Practice

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As practices grow, vehicles and equipment investments grow also. Our practice is a group corporation practice consisting of a main hospital and three out-clinics. Our corporate practice has four practicing veterinarians and seven lay employees.

About one year ago we realized that we were maintaining six to eight vehicles: a trailer, two tractors in our practice and related businesses, plus the personal vehicles of the stockholder veterinarians. In the practice alone our investment in vehicles will amount to about $30,000.00. As in most businesses, we were carrying insurance on individual vehicles. We had no uniformity in our policies. Financing methods varied and in some instances were costly. Some vehicles were owned by the practice and some were owned by the stockholders in the corporation and leased back to the corporation. Bookkeeping, accounting, and insurance records became quite involved and inefficient.

When we realized the inefficiency in this part of our practice management, we started to seek a solution. Working with our accountant, we organized a veterinarian-owned leasing company for vehicles and all major capital equipment that would be necessary in our practice. The leasing company is owned by the stockholders in our practice. It is a simple partnership. The equity of each partner was determined by his investment in money or by the number of vehicles he owned.

Arrangements were made with the bank for simple-interest financing when purchasing new vehicles. Once our cash flow was established only minimal bank financing would be needed.

We consulted with our insurance agent and covered all vehicles on a blanket fleet policy. This blanket fleet policy represents over 22% savings over separate individual policies. Only liability insurance is carried. The leasing company carries its own collision and comprehensive insurance.

I will try to explain the cash flow and mechanics of the operation of the leasing company. We took the fair value of the automobiles owned by individuals or the practice when the leasing company was organized. New cars are put in at

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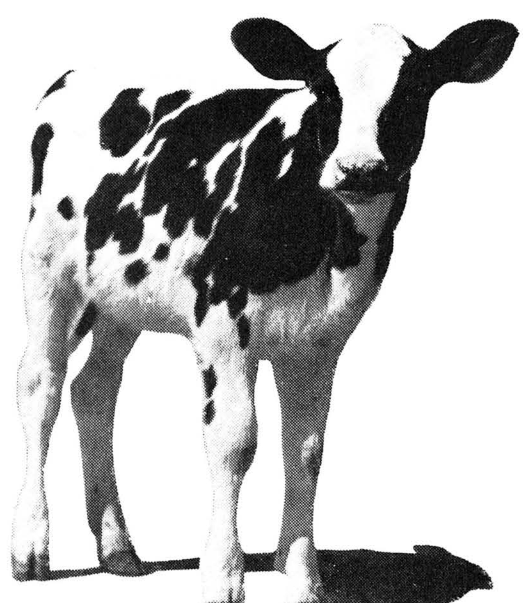

cost. The cost is divided by 36 months—which is the contracted leasing period for each vehicle. This factor is multiplied by 1.20, giving the monthly payback on the car plus 20% interest. An example would be a new pickup costing $3600.00. This cost divided by 36 would be $100.00 multiplied by 1.20—which would be $120.00 per month. To this $120.00 on the repayment of this pickup, plus interest, we add the actual monthly cost of the liability insurance. Let us assume this rate is about $12.00 per month. Next we determine what the monthly premium would be on a $50.00 deductible comprehensive and collision policy, on a fleet insurance basis. We do not actually carry this policy, but this amount is added to our monthly payment. Let us assume this premium would be $10.00 per month. The total monthly payment or lease on this car would then be $120.00 for repayment and interest on this automobile, plus $12.00 on the liability insurance, plus $10.00 on the collision insurance; which would give us a total monthly payment of $142.00.

This is the way that we have set up the monthly lease on each of our vehicles. All leases are paid monthly on one check.

A separate checking and savings account is carried for the leasing company. If monthly disbursements are necessary, they are made. The balance is then deposited into a simple savings account to draw interest. The fleet insurance premium is paid semi-annually and a reserve is maintained for this payment. A reserve of $3000.00 is to be maintained to cover our own collision and comprehensive losses. The balance is reserved for new purchases.

The advantages of such a company in a practice are many. Although our leasing company has been in operation only a short while, I can see that it would be of a tremendous value in the future. The advantages are: 1) Simple financing and savings of interest with the bank. 2) Once the cash flow is great enough, savings will be great enough to purchase all cars without bank notes. 3) The lease company fleet insurance with the $250.00 deductible physical damage coverage saves about 22% of the premiums over the usual policy. Such a policy on an individual car would be about $250.00 per year per car. 4) Simplification of bookkeeping and accounting. 5) Simplification of payment of insurance premiums in that all insurance is paid twice yearly by one check on all vehicles. 6) It is an advantage to incorporated practices, in that it is a fast write off by leasing. 7) It gives us a savings on our insurance and interest. (The last 12 months we have saved over $2500.00 on insurance and interest.) 8) It gives us a reserve fund toward future vehicle purchases. 9) After about three years there should be some profits left in the leasing company for the partners. 10) All employees may lease or purchase their personal cars through the leasing company.

I hope these ideas may help you. I will welcome any questions, suggestions, or comments.

Sound business management is essential for a successful bovine practice.

Question: Do you take care of the vehicles through the corporation?

Answer: Yes.