

BROOKLYN BOUTIQUE LTD											
Prepared Financial Summary for Business Performance											
(in thousands of dollars)											
	2001	2002	2003	2004	2005	2006	2007	2008	2009	2008 Proposed	
Profit and loss statement					Common Size Income Statements					Average	
Revenue	\$ 78.70	\$ 87.60	\$ 93.20	\$ 1,048.80	100.00%	100.00%	100.00%	100.00%	100.00%	\$ 1,048.80	
Cost of goods sold	\$ 40.90	\$ 43.30	\$ 47.70	\$ 500.00	51.98%	49.43%	48.18%	48.00%	50.00%	\$ 500.00	
Gross profit	\$ 37.80	\$ 44.30	\$ 45.50	\$ 548.80	48.02%	50.57%	51.82%	52.00%	50.00%	\$ 548.80	
SG&A expense	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	12.71%	11.41%	10.73%	10.17%	10.50%	\$ 10.00	
Depreciation	\$ 4.00	\$ 4.00	\$ 4.00	\$ 4.00	5.08%	4.56%	4.29%	3.83%	4.20%	\$ 4.00	
Operating profit	\$ 13.80	\$ 16.30	\$ 15.50	\$ 168.80	17.54%	18.59%	16.74%	15.83%	17.30%	\$ 168.80	
Taxes	\$ 1.80	\$ 1.10	\$ 2.20	\$ 2.20	2.29%	1.26%	2.36%	2.10%	2.00%	\$ 2.20	
Net profit	\$ 12.00	\$ 15.20	\$ 13.30	\$ 166.60	15.25%	17.33%	14.38%	13.73%	15.30%	\$ 166.60	
Balance sheet					Common Size Balance Sheet					Average	
Cash	\$ 120.00	\$ 205.00	\$ 48.00	\$ 8.00	11.20%	18.80%	4.50%	0.80%	11.30%	\$ 181.78	
Accounts receivable	\$ 80.00	\$ 90.50	\$ 100.50	\$ 100.00	7.40%	8.16%	9.16%	9.50%	8.10%	\$ 199.15	
Inventory	\$ 60.00	\$ 70.00	\$ 70.00	\$ 80.00	5.63%	6.28%	6.54%	7.60%	6.50%	\$ 83.87	
Other current assets	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0.87%	0.91%	0.94%	0.90%	0.90%	\$ 11.17	
Current assets	\$ 270.00	\$ 375.50	\$ 228.50	\$ 198.00	25.10%	34.15%	21.14%	19.80%	26.80%	\$ 395.97	
Net fixed assets	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	94.37%	65.84%	78.86%	80.20%	73.20%	\$ 1,000.00	
Total assets	\$ 1,270.00	\$ 1,375.50	\$ 1,228.50	\$ 1,198.00	100.00%	100.00%	100.00%	100.00%	100.00%	\$ 1,395.97	
Accounts payable	\$ 8.00	\$ 1.00	\$ 4.00	\$ 5.00	0.63%	0.73%	0.33%	0.42%	0.60%	\$ 6.19	
Wages payable	\$ 18.70	\$ 22.00	\$ 22.00	\$ 20.00	1.47%	1.59%	2.34%	1.67%	1.50%	\$ 21.71	
Other payables	\$ 10.20	\$ 11.00	\$ 10.00	\$ 17.00	0.80%	0.79%	1.30%	1.41%	1.00%	\$ 21.27	
Current liabilities	\$ 36.90	\$ 34.00	\$ 36.00	\$ 42.00	2.89%	2.49%	3.97%	3.50%	3.10%	\$ 49.17	
Net worth	\$ 943.10	\$ 1,021.50	\$ 1,072.50	\$ 1,146.00	74.11%	67.21%	71.63%	69.50%	69.70%	\$ 1,046.80	
Capital structure	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	0.78%	0.73%	0.81%	0.84%	0.70%	\$ 10.00	

Pre Income Statement 2008	
Income Statement	
Revenue	\$ 1,048.80
Cost of goods sold	\$ 500.00
Gross profit	\$ 548.80
SG&A expense	\$ 10.00
Depreciation	\$ 4.00
Operating profit	\$ 168.80
Taxes	\$ 2.20
Net profit	\$ 166.60
Balance sheet	
Cash	\$ 181.78
Accounts receivable	\$ 199.15
Inventory	\$ 83.87
Other current assets	\$ 11.17
Current assets	\$ 475.97
Net fixed assets	\$ 421.25
Balance sheet	\$ 1,000.00
Accounts payable	\$ 6.19
Wages payable	\$ 21.71
Other payables	\$ 21.27
Current liabilities	\$ 49.17
Net worth	\$ 1,000.00

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Horniman Horticulture Case Solution

Tobias Bleicker



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