

Business Plan Master® v2.8

Excel 3.0 version

Historical Financial Statements

Copyright © 1992, David A. Works

Please Read User's Guide

This is SHAREWARE.

You MUST register after 10 days!

INCOME STATEMENT

(000's)

My Company

	Year 1	Year 2	Year 3
Revenue:			
Gross sales	150.00	150.00	150.00
Less returns, discounts	7.50	7.50	7.50
Net Sales	142.50	142.50	142.50
Cost of Goods Sold:			
Beginning inventory	25.00	5.00	5.00
Purchases	50.00	50.00	50.00
Freight	1.00	1.00	1.00
Total goods available	76.00	56.00	56.00
Ending inventory	5.00	5.00	5.00
Total Cost of Goods Sold	71.00	51.00	51.00
Gross Profit	71.50	91.50	91.50
Operating Expenses:			
Selling Expenses			
Advertising	0.50	0.50	0.50
Commissions	1.00	2.00	3.00
T&E	3.00	3.00	3.00
Total	4.50	5.50	6.50
Administrative			

Salaries	10.00	10.00	10.00
Payroll	1.00	1.00	1.00
Withholding	0.20	0.20	0.20
Insurance	0.01	0.01	0.01
Total	11.21	11.21	11.21
General			
Rent	0.50	0.50	0.50
Utilities	1.00	1.00	1.00
Telephone	2.00	2.00	2.00
Office Expenses	3.00	3.00	3.00
Auto Expenses	1.00	1.00	1.00
Supplies	2.00	2.00	2.00
Postage	3.00	3.00	3.00
Professionals	1.00	1.00	1.00
Research	2.00	2.00	2.00
Misc.	3.00	3.00	3.00
Total	18.50	18.50	18.50
Total Operating Expenses	34.21	35.21	36.21
Total Operating Income	37.29	56.29	55.29
State Taxes	Err:508	Err:508	Err:508
Pretax Income	Err:508	Err:508	Err:508
Federal Taxes	Err:508	Err:508	Err:508
Net Income	Err:508	Err:508	Err:508

Statement Variables

Returns	5.00%
State Tax	5.00%
Fed Tax	30.00%

Asset Worksheet

(000s)

Fixed Assets

Equipment	10.00
Automotive, trucks	5.00
Buildings	1.00
Fixtures	0.50
Machinery	3.00
Leasehold Improvements	1.00
Miscellaneous #1	0.00
Miscellaneous #2	0.00
Miscellaneous #3	0.00
Miscellaneous #4	0.00

Total Fixed Assets	20.50
---------------------------	--------------

Intangible Assets

Goodwill	1.00
Other	0.00

Total Intangible Assets	1.00
--------------------------------	-------------

BALANCE SHEET

(000's)

My Company

Year 1	Year 2	Year 3
--------	--------	--------

ASSETS

Cash	15.00	15.00	15.00
Accounts Receivable	0.00	0.00	0.00
Notes Receivable	0.00	0.00	0.00
Inventory	5.00	5.00	5.00
Total Current Assets	20.00	20.00	20.00

Fixed Assets	20.50	20.50	20.50
Less: accum. deprec.	0.00	0.00	0.00
Net fixed Assets	20.50	20.50	20.50
Intangible Assets	1.00	1.00	1.00
Total Assets	41.50	41.50	41.50
LIABILITIES			
Accounts payable	0.00	0.00	0.00
Notes payable	0.00	0.00	0.00
CPLTD	0.00	0.00	0.00
Other current liabilities	0.00	0.00	0.00
Total Current Liabilities	0.00	0.00	0.00
Deferred credits	0.00	0.00	0.00
Total non-current liabilities	0.00	0.00	0.00
Total Liabilities	0.00	0.00	0.00
NET WORTH			
Paid In Capital	30.00	30.00	30.00
Retained Earnings	1.00	1.00	1.00
Additional Value	10.50	10.50	10.50
Total Net Worth	41.50	41.50	41.50
TOTAL LIABILITIES & NET WORTH	41.50	41.50	41.50

RATIO ANALYSIS

My Company

	Year 1	Year 2	Year 3
Current Ratio	#N/A	#N/A	#N/A

Acid Ratio	#N/A	#N/A	#N/A
Debt Ratio TIE	#N/A	#N/A	#N/A
Inventory Turnover	25.35	35.29	35.29
Average Collection Period	0.00	0.00	0.00
Total Asset Turnover	3.43	3.43	3.43
Gross Margin	50.18%	64.21%	64.21%
Net Margin	Err:508	Err:508	Err:508
Return on Assets	Err:508	Err:508	Err:508
Return on Equity	Err:508	Err:508	Err:508
Off. Comp./Sales	7.02%	7.02%	7.02%

**Dun & Bradstreet
Industry Norms**

	Year 1		Year
	\$	%	\$
CASH	15.00	36.14	15.00
ACCOUNTS RECEIVABLE	0.00	0.00	0.00
NOTES RECEIVABLE	0.00	0.00	0.00
INVENTORY	5.00	12.05	5.00
OTHER CURRENT		0.00	
TOTAL CURRENT	20.00	48.19	20.00
FIXED ASSETS	20.50	49.40	20.50
OTHER NON-CURRENT	1.00	2.41	1.00
TOTAL ASSETS	41.50	100.00	41.50
ACCOUNTS PAYABLE	0.00	0.00	0.00
BANK LOANS	0.00	0.00	0.00
NOTES PAYABLE	0.00	0.00	0.00
OTHER CURRENT	0.00	0.00	0.00

TOTAL CURRENT	0.00	0.00	0.00
OTHER LONG TERM	0.00	0.00	0.00
DEFERRED CREDITS	0.00	0.00	0.00
NET WORTH	41.50	100.00	41.50
TOTAL LIAB & NET WORTH	41.50	100.00	41.50
NET SALES	142.50	100.00	142.50
GROSS PROFIT	0.00	0.00	0.00
NET PROFIT AFTER TAX	Err:508	Err:508	Err:508
WORKING CAPITAL	20.00	NA	20.00
RATIOS			
SOLVENCY			
QUICK RATIO (TIMES)	#N/A		#N/A
CURRENT RATIO (TIMES)	#N/A		#N/A
CURR LIAB TO NW (%)	0.00%		0.00%
CURR LIAB TO INV (%)	0.00%		0.00%
TOTAL LIAB TO NW (%)	0.00%		0.00%
FIXED ASSETS TO NW (%)	49.40%		49.40%
EFFICIENCY			
COLL PERIOD (DAYS)	0.00		0.00
SALES TO INV (TIMES)	28.50		28.50
ASSETS TO SALES (%)	29.12%		29.12%
SALES TO NWC (TIMES)	7.13		7.13
ACCT PAY TO SALES (%)	0.00%		0.00%
PROFITABILITY			
RETURN ON SALES (%)	Err:508		Err:508
RETURN ON ASSETS (%)	Err:508		Err:508
RETURN ON NW (%)	Err:508		Err:508

RMA

Year 1

Year 2

Year 3

ASSETS			
Cash & Equivalents	36.1	36.1	36.1
Trade Receivables - (net)	0.0	0.0	0.0
Inventory	12.0	12.0	12.0
All Other Current	0.0	0.0	0.0
Total Current	48.2	48.2	48.2
Fixed Assets (net)	49.4	49.4	49.4
All Other Non-Current	2.4	2.4	2.4
Total	100.0	100.0	100.0
LIABILITIES			
Notes-Payable-Short Term	0.0	0.0	0.0
Cur. Mat.-L/T/D	0.0	0.0	0.0
Trade Payables	0.0	0.0	0.0
Income Taxes Payable	0.0	0.0	0.0
All Other Current	0.0	0.0	0.0
Total Current	0.0	0.0	0.0
Long Term Debt	0.0	0.0	0.0
Deferred Taxes	0.0	0.0	0.0
All Other Non-Current	0.0	0.0	0.0
Total Liabilites & Net Worth	100.0	100.0	100.0
INCOME DATA			
Net Sales	100.0	100.0	100.0
Gross Profit	50.2	64.2	64.2
Operating Expenses	24.0	24.7	25.4
Operating Profit	26.2	39.5	38.8
All Other Expenses (net)	Err:508	Err:508	Err:508
Profit Before Taxes	0.0	Err:508	Err:508
RATIOS			
Current	#N/A	#N/A	#N/A
Quick	#N/A	#N/A	#N/A
Sales/Receivables	#N/A	#N/A	#N/A
Cost of Sales/Inventory	15.1	11.3	11.5
Cost of Sales/Payables	#N/A	#N/A	#N/A
Sales/Working Capital	7.1	7.1	7.1
EBIT/Interest	0.0	0.0	0.0
Net Profit + Depr., Dep.,			
Amort./Cur. Mat. L/T/D	0.0	0.0	0.0
Fixed/Worth	0.5	0.5	0.5
Debt/Worth	0.0	0.0	0.0
% Profit Before Taxes/			
Tangible Net Worth	Err:508	Err:508	Err:508
% Profit Before Taxes/			
Total Assets	Err:508	Err:508	Err:508

Sales/Net Fixed Assets	7.0	7.0	7.0
Sales/Total Assets	3.4	3.4	3.4
% Depr., Dep., Amort./Sales	0.00%	0.00%	0.00%
% Officer's Comp./Sales	7.02%	7.02%	7.02%

RMA Copyright of Robert Morris Associates, Inc.

Range Name Table

Asset_Worksheet	=\$A\$85:\$D\$107
Balance_Sheet	=\$A\$116:\$E\$163
Duns	=\$A\$196:\$I\$254
Fed_Tax	=\$B\$79
Income_Statement	=\$A\$12:\$E\$72
Print_Area	=\$A\$12:\$E\$71
Ratio_Analysis	=\$A\$170:\$E\$191
Returns	=\$B\$77
RMA	=\$A\$261:\$E\$313
Statement_Variables	=\$A\$77:\$B\$79
State_Tax	=\$B\$78

2	Year 3	
%	\$	%
36.14	15.00	36.14
0.00	0.00	0.00
0.00	0.00	0.00
12.05	5.00	12.05
0.00		0.00
48.19	20.00	48.19
49.40	20.50	49.40
2.41	1.00	2.41
100.00	41.50	100.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00

0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
100.00	41.50	100.00
100.00	41.50	100.00
100.00	142.50	100.00
0.00	0.00	0.00
Err:508	Err:508	Err:508
NA	20.00	NA

#N/A
#N/A
0.00%
0.00%
0.00%
49.40%

0.00
28.50
29.12%
7.13
0.00%

Err:508
Err:508
Err:508

