



MANUFACTURERS - HOUSEHOLD AUDIO & VIDEO EQUIPMENT SIC 3657

Comparative Historical Data

Current Data Sorted By Sales

Comparative Historical Data			Current Data Sorted By Sales									
7	8	9	10	11	12	13	14	15	16	17	18	
4/1/96	4/1/95	4/1/94	4/1/93	4/1/92	4/1/91	4/1/90	4/1/89	4/1/88	4/1/87	4/1/86	4/1/85	
ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	ALL	
46	49	48	48	48	48	48	48	48	48	48	48	
			<b>ASSETS</b>									
			<b>Current</b>									
			<b>Fixed</b>									
			<b>Net Worth</b>									
			<b>LIABILITIES</b>									
			<b>Current</b>									
			<b>Long-Term Debt</b>									
			<b>Net Worth</b>									
			<b>INCOME DATA</b>									
			<b>Net Sales</b>									
			<b>Gross Profit</b>									
			<b>Operating Expenses</b>									
			<b>Operating Profit</b>									
			<b>All Other Expenses (net)</b>									
			<b>Profit Before Taxes</b>									
			<b>RATIOS</b>									
			<b>Current</b>									
			<b>Quick</b>									
			<b>Sales/Receivables</b>									
			<b>Cost of Sales/Inventory</b>									
			<b>Cost of Sales/Payables</b>									
			<b>Sales/Working Capital</b>									
			<b>EBIT/Interest</b>									
			<b>Net Profit + Depr., Dep., Amort/Cur. Mat L/T/D</b>									
			<b>Fixed Worth</b>									
			<b>Debt/Worth</b>									
			<b>% Profit Before Taxes/Tangible Net Worth</b>									
			<b>% Profit Before Taxes/Total Assets</b>									
			<b>Sales/Net Fixed Assets</b>									
			<b>Sales/Total Assets</b>									
			<b>% Depr., Dep., Amort/Sales</b>									
			<b>% Officers', Directors', Owners' Comp/Sales</b>									
			<b>Net Sales (\$)</b>									
			<b>Total Assets (\$)</b>									

**SIC 3648**  
**LIGHTNG EQPMNT, NEC**  
 (NO BREAKDOWN)  
 1997 (68 Establishments)

	\$	%
Cash	175,441	14.6
Accounts Receivable	316,035	26.3
Notes Receivable	2,403	0.2
Inventory	364,101	30.3
Other Current	33,646	2.8
<b>Total Current</b>	<b>891,627</b>	<b>74.2</b>
Fixed Assets	210,289	17.5
Other Non-current	99,737	8.3
<b>Total Assets</b>	<b>1,201,654</b>	<b>100.0</b>
Accounts Payable	177,845	14.8
Bank Loans	—	—
Notes Payable	30,041	2.5
Other Current	209,088	17.4
<b>Total Current</b>	<b>416,974</b>	<b>34.7</b>
Other Long Term	175,441	14.6
Deferred Credits	2,403	0.2
Net Worth	606,835	50.5
<b>Total Liab &amp; Net Worth</b>	<b>1,201,654</b>	<b>100.0</b>
Net Sales	4,199,096	100.0
Gross Profit	1,368,905	32.6
Net Profit After Tax	222,552	5.3
Working Capital	474,653	—

	UQ	MED	LQ
Quick Ratio (times)	1.7	1.1	0.8
Current Ratio (times)	3.2	2.3	1.6
Curr Liab To Nw (%)	30.3	60.3	117.4
Total Liab To Inv (%)	70.9	85.7	147.6
Fixed Assets To Nw (%)	38.8	91.7	178.7
Fixed Assets To Nw (%)	15.9	28.1	60.5
<b>EFFICIENCY</b>			
Coll Period (days)	33.7	45.5	57.2
Sales To Inv (times)	8.4	6.2	4.2
Assets To Sales (%)	35.3	48.6	75.9
Sales To Nwc (times)	10.1	4.6	3.5
Acct Pay To Sales (%)	4.0	5.3	8.1
<b>PROFITABILITY</b>			
Return On Sales (%)	7.8	2.6	0.7
Return On Assets (%)	10.7	5.0	1.1
Return On Nw (%)	19.1	13.1	2.2

**SIC 3651**  
**HSHLD AUDIO, VIDEO EQ**  
 (NO BREAKDOWN)  
 1997 (89 Establishments)

	\$	%
278,818	11.7	
605,297	25.4	
11,915	0.5	
853,135	35.8	
131,068	5.5	
<b>1,880,233</b>	<b>78.9</b>	
326,479	13.7	
176,346	7.4	
<b>2,383,058</b>	<b>100.0</b>	
369,374	15.5	
14,298	0.6	
97,705	4.1	
374,140	15.7	
<b>855,518</b>	<b>35.9</b>	
314,564	13.2	
4,766	0.2	
1,208,210	50.7	
<b>2,383,058</b>	<b>100.0</b>	
9,252,052	100.0	
2,646,087	28.6	
203,545	2.2	
1,024,715	—	

	UQ	MED	LQ
2.6	1.2	0.6	
5.0	2.5	1.5	
21.0	61.1	134.4	
49.7	82.0	141.5	
30.0	72.2	195.1	
11.8	20.3	35.0	
36.1	48.2	75.6	
7.4	4.7	3.0	
36.8	60.5	86.2	
7.0	4.3	2.5	
3.5	7.2	13.4	
9.4	3.5	0.6	
14.8	8.0	0.5	
24.4	12.6	1.2	

**SIC 3652**  
**PRERECRD RCDs, TAPES**  
 (NO BREAKDOWN)  
 1997 (42 Establishments)

	\$	%
181,317	11.9	
383,965	25.2	
25,902	1.7	
239,217	15.7	
97,515	6.4	
<b>927,916</b>	<b>60.9</b>	
463,196	30.4	
132,559	8.7	
<b>1,523,672</b>	<b>100.0</b>	
268,166	17.6	
15,237	1.0	
20,849	3.2	
48,758	3.2	
286,450	18.8	
<b>618,611</b>	<b>40.6</b>	
202,648	13.3	
4,571	0.3	
697,842	45.8	
<b>1,523,672</b>	<b>100.0</b>	
1,625,904	100.0	
621,095	38.2	
29,266	1.8	
309,305	—	

	UQ	MED	LQ
1.6	0.9	0.5	
2.6	1.3	1.0	
36.5	60.8	145.1	
133.0	311.8	506.6	
43.8	85.7	268.7	
33.0	55.4	93.0	
29.9	65.4	96.9	
22.6	11.8	7.5	
44.3	61.7	116.8	
13.8	7.3	4.0	
6.7	9.3	18.0	
5.9	2.4	0.3	
7.7	3.3	(1.0)	
25.9	9.8	0.2	

**SIC 3661**  
**TLPHNE, TLGPH APPTUS**  
 (NO BREAKDOWN)  
 1997 (212 Establishments)

	\$	%
3,857,101	18.5	
5,629,283	27.0	
41,698	0.2	
4,524,276	21.7	
1,897,277	9.1	
<b>15,949,636</b>	<b>76.5</b>	
3,002,284	14.4	
1,897,277	9.1	
<b>20,849,197</b>	<b>100.0</b>	
2,710,396	13.0	
20,849	0.1	
542,079	2.6	
3,002,284	14.4	
<b>6,275,608</b>	<b>30.1</b>	
1,772,182	8.5	
20,849	0.1	
12,780,558	61.3	
<b>20,849,197</b>	<b>100.0</b>	
32,886,000	100.0	
11,378,556	34.6	
920,808	2.8	
9,674,028	—	

	UQ	MED	LQ
2.7	1.8	1.0	
5.1	3.0	1.8	
18.7	37.8	94.7	
70.8	130.2	190.1	
21.7	46.8	116.6	
11.8	22.8	36.6	
47.7	61.0	85.5	
11.1	7.7	5.0	
48.0	68.8	98.4	
6.1	3.1	1.9	
4.6	6.8	10.8	
9.3	4.9	0.3	
16.1	9.8	2.2	
28.1	14.2	4.7	

INFORMATION CONTAINED HEREIN IS UNCLASSIFIED

Extrapolated Ratios - SIC 3651  
Source: RMA Annual Statement Studies

	A	B	C
1	<b>ASSETS</b>		
2	Cash	0.08	1,595,745.31
3	Receivables	0.32	6,787,236.73
4	Inventory	0.32	6,808,513.33
5	Other Current	0.02	361,702.27
6	Total Current	0.73	15,553,197.65
7	Fixed Assets	0.18	3,829,788.75
8	Intangibles	0.03	702,127.94
9	Other non-current	0.06	1,191,489.83
10	Total Assets	1.00	21,276,604.17
11	<b>LIABILITIES</b>		
12	Notes Payable ST	0.15	3,127,660.81
13	Current matur - LTD	0.02	425,532.08
14	Payables	0.21	4,404,257.06
15	Income tax payable	0.01	127,659.63
16	all other current	0.10	2,148,937.02
17	Total Current	0.48	10,212,770.00
18	LTD	0.12	2,489,362.69
19	Deferred taxes	0.01	234,042.65
20	All other non-current	0.04	893,617.38
21	Net Worth	0.35	7,446,811.46
22	Total Liabilities	1.00	21,276,604.17
23	<b>Income Data</b>		
24	Net Sales	1.00	38,146,062.50
25	Gross Profit	0.35	13,274,829.75
26	Operating Expense	0.30	11,443,818.75
27	Operating Profit	0.05	1,831,011.00
28	All other expenses	0.01	381,460.63
29	Profit Before Taxes	0.04	1,487,696.44
30			
31	Average Sales (net sales/Number of Statements)		38,146,062.50
32	Average Assets (net assets/Number of Statements)		21,276,604.17
33			
34	cash ratio (c2/c17)		0.16
35	LTD/Net Worth (c18/c21)		0.33
36	Inventory Turnover (Sales to Inventory - C24/C4)		5.60
37	%profit After Taxes (c29*.6)		892,617.86