

MINOR GROUP 125410 Pharmaceutical & Medicine

	ALL FIRMS		1M - 999.95M		1MM - 24.99MM		25MM - 99.99MM		100MM & OVER	
	PROFIT	LOSS	PROFIT	LOSS	PROFIT	LOSS	PROFIT	LOSS	PROFIT	LOSS
*** TURNOVER RATIOS										
RECEIVABLES TURNOVER	1.15	4.08	25.64	20.79	6.64	6.11	5.23	4.23	3.84	1.05
CASH TURNOVER	7.57	2.07	45.77	5.84	8.46	3.01	7.75	1.33	8.40	7.13
INVENT SALES TURNS	8.35	5.33	8.09	15.58	8.44	10.19	7.03	5.15	5.64	8.77
INVENT COST TURNS	5.39	3.95	6.16	8.48	5.77	9.20	4.37	4.54	3.20	5.75
WORKING CAP TURNOVER	3.73	1.20	6.27	-9.76	4.99	3.45	3.49	1.33	2.64	3.73
FIXED ASSET TURNOVER	4.15	2.63	34.95	3.33	5.74	3.64	5.70	2.45	5.95	3.93
TOTAL ASSET TURNOVER	0.29	0.37	4.19	1.35	1.50	0.88	1.18	0.37	0.78	0.27
*** EXPENSES PCT.										
C-O-S-O TO SALES	64.57	74.02	76.23	54.40	68.37	90.27	62.13	88.20	56.85	65.55
SALARIES TO SALES	14.87	28.03	7.91	17.92	7.67	18.23	10.59	29.73	11.80	15.69
SAL&BEN TO SALES	16.87	31.53	7.96	18.89	8.92	20.29	12.35	33.62	13.22	17.81
ADVERTISING TO SALES	4.67	2.59	0.01	6.89	1.08	1.13	4.39	1.77	2.70	4.95
DEPREC TO SALES	2.44	7.52	0.73	9.14	2.81	5.00	2.39	6.37	1.88	2.61
RENTAL EXP TO SALES	1.02	3.30	4.66	8.08	2.45	4.63	1.63	4.50	0.92	1.03
INT EXP TO SALES	3.77	5.13	0.65	2.68	1.05	2.69	0.94	4.88	2.11	4.09
VAR COST TO SALES	70.70	77.67	77.94	61.82	69.89	92.40	66.92	91.19	60.39	72.04
FIXED COST TO SALES	5.35	21.73	7.46	32.97	9.33	21.11	6.90	25.19	5.00	5.61
OTHER COST TO SALES	27.82	54.59	13.43	50.59	13.54	44.47	15.87	69.10	24.03	28.97
*** COST OF OPER PCT.										
VAR COST TO C-O-S-O	109.48	104.93	102.25	113.64	102.23	102.36	107.70	103.39	106.22	109.89
FIX COST TO C-O-S-O	8.29	29.36	9.78	60.61	13.65	23.39	11.10	28.96	8.80	8.55
*** BAD DEBT & ALLOW PCT										
ALLOW TO RECEIVABLES	1.20	4.96	0.00	0.00	2.31	1.30	3.77	6.57	11.00	0.88
ALLOW TO SALES	1.05	1.22	0.00	0.00	0.35	0.21	0.72	1.55	2.87	0.84
BAD DEBT TO RECEIVE	0.08	1.22	45.56	0.65	3.87	1.45	1.44	4.14	0.28	0.06
BAD DEBT TO SALES	0.07	0.30	1.78	0.03	0.58	0.24	0.28	0.98	0.07	0.06
*** EMPLOYMENT PCT.										
PENSION TO PBIT	2.83	-3.61	0.24	-1.68	1.59	-0.48	3.75	-0.49	3.07	2.90
EMP BENEFITS TO PBIT	3.25	-9.98	0.47	-2.36	7.63	-3.96	9.97	-5.42	5.52	3.24
OFFICER COMP TO PBIT	0.86	-18.08	19.42	-24.06	23.05	-18.24	12.84	-9.12	4.02	0.75
*** PROFITABILITY PCT.										
GROSS MARGIN	35.43	25.98	23.77	45.60	31.63	9.73	37.87	11.80	43.15	34.45
OPERATING MARGIN	23.95	0.60	14.60	5.21	20.77	-13.51	26.18	-16.38	34.61	22.36
NET MARGIN	52.37	-40.17	5.60	-47.06	11.79	-54.63	12.41	-76.72	18.58	56.11
OTHER INC TO SALES	55.95	18.99	5.08	1.22	5.31	6.05	3.13	13.63	9.43	62.30
CASH FLOW TO SALES	65.19	-22.95	11.34	-25.94	19.50	-44.93	20.64	-57.69	28.78	69.45
EARNING POWER	16.71	-17.35	23.46	-68.91	18.76	-49.86	16.33	-32.12	16.96	16.30
BEFORE TAX ROTA	16.90	-15.05	41.66	-59.11	23.03	-47.94	19.64	-28.17	18.43	16.39
AFTER TAX ROTA	15.36	-15.05	23.46	-63.72	17.69	-47.94	14.58	-28.17	14.50	15.00
*** TAXES PCT.										
EFFECTIVE TAX RATE	8.13	0.00	2.73	-3.82	6.42	0.00	9.99	-0.01	18.95	7.64
TAX CREDIT USE	38.37	62.33	0.00	0.00	6.10	N/A	10.49	62.61	15.33	40.53
*** INVESTMENT PCT.										
BEFORE TAX ROE	41.65	-41.89	97.68	54.46	89.76	-165.71	34.29	-88.18	34.12	41.02
AFTER TAX ROE	37.85	-41.90	55.02	58.70	68.93	-165.71	25.46	-88.18	26.84	37.56
RETN FROM OPERATIONS	33.79	22.76	32.26	-48.37	22.11	16.55	56.18	21.18	56.17	33.04
RETN FROM LEVERAGE	21.94	31.70	21.04	73.76	34.30	24.24	11.45	27.42	12.66	22.20
RETN FROM TAX POLICY	28.46	34.00	55.51	35.09	35.91	34.00	32.32	34.01	19.12	28.79
SUSTAIN GROWTH RATE	27.49	-27.65	64.47	N/A	59.24	-109.37	22.63	-58.20	22.52	27.07
*** LIQUIDITY RATIOS										
CURRENT RATIO	1.24	2.60	4.46	0.74	1.94	1.68	2.20	1.97	2.28	1.22
QUICK RATIO	0.89	1.38	1.32	0.56	1.24	1.16	1.31	1.25	1.19	0.89
DAYS RECEIVABLE	318.47	89.47	14.24	17.55	54.96	59.77	69.81	86.25	95.11	348.99
DAYS PAYABLE	103.05	77.03	15.97	93.76	63.70	68.95	43.46	100.67	78.85	106.34
DAYS WORKING CAPITAL	97.74	303.12	58.23	-37.39	73.11	105.85	104.64	275.43	138.32	97.98
DAYS INVENTORY	43.73	68.47	45.14	23.43	43.23	35.80	51.95	70.89	64.75	41.64
INVENTORY TO C-O-S-O	0.19	0.25	0.16	0.12	0.17	0.11	0.23	0.22	0.31	0.17
*** FIXED ASSETS PCT.										
PL & EQUIP TO SALES	41.27	66.20	20.48	63.64	32.06	61.44	35.74	74.08	29.35	43.43
CAP LEASES TO SALES	3.41	11.00	15.55	26.94	8.18	15.42	5.44	14.98	3.06	3.44
INTAN ASTS TO SALES	27.66	35.51	0.00	5.56	3.80	4.40	9.09	33.51	18.61	29.66
FIXED ASTS TO SALES	24.07	38.07	2.86	30.03	17.42	27.46	17.55	40.87	16.80	25.46
DEPR/DEPL RATE	4.94	11.19	3.59	21.32	8.22	10.31	6.20	12.56	5.82	5.00
FIXED ASTS CONSUMED	34.08	32.86	88.07	49.50	45.65	54.35	47.07	35.12	33.86	33.79
*** DEBT PCT.										
DEBT RETIRE CAPACITY	82.23	-351.05	280800.00	-821.61	398.04	-641.89	328.42	-244.55	1195.36	78.08
CUR ASTS TO ST DEBT	201.88	1687.33	910600.00	748.57	1106.88	963.39	1119.04	598.97	3726.79	193.70
PAYABLES TO CUR LIAB	16.40	30.09	72.39	35.44	55.85	40.15	31.06	31.27	41.57	15.60
PAYABLES TO TOT DEBT	16.68	15.94	36.77	12.05	38.59	40.79	51.83	25.51	49.45	15.64
ST DEBT TO TOT DEBT	62.51	8.16	0.02	3.36	12.09	17.74	32.86	26.83	7.29	63.12
LT DEBT TO TAN ASTS	13.07	38.88	37.95	164.16	43.26	31.39	12.61	29.22	21.02	13.08
LT DEBT TO TOT ASTS	12.01	33.71	37.95	151.79	40.79	30.18	11.27	25.62	17.97	12.04
*** NET WORTH PCT.										
PBT TO TAN WORTH	52.06	-66.53	97.68	50.92	115.39	-191.22	42.15	-143.43	46.66	51.19
NET INC TO TAN WORTH	47.32	-66.53	55.02	54.85	88.62	-191.22	31.30	-143.44	36.71	46.86
FIX AST TO TAN WORTH	21.74	63.04	28.09	-35.03	130.99	96.12	44.28	76.42	33.19	21.27
CUR LIA TO TAN WORTH	100.41	85.98	45.21	-45.99	160.60	148.65	60.10	145.46	58.36	102.29
TOT LIA TO TAN WORTH	183.13	283.37	134.47	-179.67	372.43	283.50	91.70	346.54	116.49	187.54
*** INT COVERAGE RATIOS										
INT COVERAGE	16.28	-6.83	16.27	-15.27	15.63	-19.29	18.75	-14.72	12.19	15.99
CASH FLOW COVERAGE	17.29	-4.47	17.40	-9.67	18.58	-16.68	21.93	-11.82	13.63	16.99
TOT COVERAGE	14.93	-5.62	4.81	-7.62	8.78	-12.26	11.88	-11.26	10.65	14.75
TOT CASH COVERAGE	15.86	-3.68	5.14	-4.82	10.44	-10.61	13.90	-9.04	11.91	15.67
*** WORKING CAP PCT.										
WORK CAP TO SALES	26.78	83.05	15.95	-10.24	20.03	29.00	28.67	75.46	37.90	26.84
NET INC TO WORK CAP	195.59	-48.38	35.13	459.35	58.85	-188.38	43.27	-101.66	49.03	209.02
INVENT TO WORK CAP	44.75	22.59	77.52	-62.65	59.13	33.82	49.64	25.74	46.81	42.50
ST DEBT TO WORK CAP	255.13	9.63	0.01	-38.05	18.67	25.58	16.36	33.91	4.77	287.17
LT DEBT TO WORK CAP	153.00	108.40	56.83	-1094.33	135.71	118.59	33.43	92.47	60.77	167.76
*** MISCELLANEOUS										
BASE NO. COMPANIES	612	803	88	685	213	184	43	62	65	66
MEAN ASSETS (M)	1544874	23263	721	129	10331	6821	50230	53948	606191	13873173
MEAN SALES (M)	452978	8712	3020	174	15502	5985	59055	19810	472900	3710040