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			Valuation							Per Share				
Valuation	Multiple	2009	2010	2011	2012	2013				2009	2010	2011	2012	2013
Revenue Multiple	1.2	\$3,720,000	\$4,360,000	\$4,740,000	\$5,070,000	\$5,700,000				\$3.73	\$4.38	\$4.74	\$5.07	\$5.70
EBIT Multiple before Capex	5.0	\$2,720,000	\$3,010,000	\$3,275,000	\$3,472,500	\$3,975,000				\$2.73	\$3.02	\$3.28	\$3.47	\$3.98
EBIT Multiple after Capex	7.0	\$1,190,000	\$1,460,000	\$1,604,071	\$1,746,500	\$2,010,000				\$1.19	\$1.47	\$1.60	\$1.75	\$2.01
Price Earnings Multiple	18.0	\$135,000	\$2,000,000	\$3,458,350	\$4,023,000	\$5,130,000				\$0.14	\$2.00	\$3.46	\$4.02	\$5.13
		2009	2010	2011	2012	2013	Total							
Revenue		\$ 3,720,000	\$ 4,360,000	\$ 4,740,000	\$ 5,070,000	\$ 5,700,000	\$19,620,000							
		\$ -												
Cost of Sales		\$ 400,000	\$ 460,000	\$ 470,875	\$ 490,500	\$ 560,000	\$ 2,421,375							
		\$ -												
Gross Margin		\$ 3,400,000	\$ 3,900,000	\$ 4,269,125	\$ 4,579,500	\$ 5,140,000	\$17,198,625							
Payroll costs		\$ 270,000	\$ 270,000	\$ 420,000	\$ 470,000	\$ 520,000	\$ 2,170,000							
General & Admin		\$ 100,000	\$ 100,000	\$ 100,000	\$ 210,000	\$ 230,000	\$ 840,000							
Marketing		\$ 100,000	\$ 200,000	\$ 210,000	\$ 220,000	\$ 260,000	\$ 1,090,000							
Other Operating Expenses		\$ 1,400,000	\$ 1,400,000	\$ 1,820,000	\$ 1,270,000	\$ 1,340,000	\$ 7,270,000							
Gain Interest		\$ 230,000	\$ 230,000	\$ 230,000	\$ 270,000	\$ 300,000	\$ 1,260,000							
Operating Profit/Loss		\$ 107,500	\$ 410,000	\$ 467,125	\$ 520,500	\$ 610,000	\$ 2,115,125							
Management Charges		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -							
Pre-Tax Profit/Loss		\$ 107,500	\$ 410,000	\$ 467,125	\$ 520,500	\$ 610,000	\$ 2,115,125							
Income Taxes		\$ 100,000	\$ 200,000	\$ 270,000	\$ 300,000	\$ 370,000	\$ 1,240,000							
After Tax Income		\$ 7,500	\$ 180,000	\$ 197,125	\$ 220,500	\$ 240,000	\$ 875,125							
Depreciation		\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000	\$ 600,000							
EBITDA		\$ 445,000	\$ 770,000	\$ 847,125	\$ 920,500	\$ 1,070,000	\$ 4,052,625							
EBIT		\$ 320,000	\$ 640,000	\$ 720,125	\$ 790,500	\$ 910,000	\$ 3,380,625							
Pre-Tax Operating Cash Flow		\$ 310,000	\$ 630,000	\$ 687,125	\$ 740,500	\$ 870,000	\$ 3,247,125							

Building Business Spreadsheets With Excel

A Gutmann



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