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GEORGE FOX UNIVERSITY

COMPLETELY
UPDATED WITH THE
LATEST IRS DATA!

2017 ALMANAC OF BUSINESS AND INDUSTRIAL FINANCIAL RATIOS

48TH
ANNUAL EDITION

- Features 50 financial accounting indicators for 195 industries
- Comprehensive industry coverage by NAICS sector and subsector
- Based on IRS tax return data from 5.8 million corporations

Philip Wilson



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Table I

Corporations with and without Net Income

CLOTHING AND CLOTHING ACCESSORIES STORES

RETAIL TRADE
448115

Item Description for Accounting
Period 7/13 Through 6/14

MONEY AMOUNTS AND SIZE OF ASSETS IN THOUSANDS OF DOLLARS

Number of Enterprises	Assets												
	Zero	Under 500	500 to 1,000	1,000 to 5,000	5,000 to 10,000	10,000 to 25,000	25,000 to 50,000	50,000 to 100,000	100,000 to 250,000	250,000 to 500,000	500,000 to 2,500,000 and over		
1	49620	8751	32849	4306	3095	241	198	59	38	20	18	35	11

Revenues (\$ in Thousands)

Net Sales	2	214473992	3666298	12687719	6161142	13024917	2789615	5477424	4017943	4668195	7124310	12994833	56978794	84882804
Interest	3	539161	18652	776	1395	4334	1203	268	1734	551	635	1716	70567	437330
Rents	4	92477	0	110	77	3959	55	5687	34	156	3951	668	34818	42664
Royalties	5	508343	16885	0	0	0	0	2339	0	1566	0	20883	301792	164878
Other Portfolio Income	6	471021	313	11033	1998	4155	139	193	248	4459	9625	1880	276082	160893
Other Receipts	7	3918654	9870	87058	143433	88163	58660	57412	39690	51074	50331	247436	1410998	1674527
Total Receipts	8	220003648	3712018	12786696	6308045	13125528	2849672	5543323	4059649	4726001	7188852	13267416	59073051	87363396
Average Total Receipts	9	4434	424	389	1465	4241	11824	27997	68808	124368	359443	737079	1687801	7942127

Operating Costs/Operating Income (%)

Cost of Operations	10	53.1	475	52.4	55.2	63.8	61.2	59.4	51.7	59.6	49.7	55.7	49.9	52.7
Salaries and Wages	11	14.2	15.2	9.5	12.9	9.9	13.0	12.6	15.3	13.3	17.3	14.2	15.2	14.8
Taxes Paid	12	2.3	2.7	3.0	3.2	1.9	2.4	2.3	3.9	2.4	2.5	1.8	2.3	2.1
Interest Paid	13	1.1	1.1	0.4	0.3	0.5	0.4	0.8	0.7	0.9	0.4	1.1	1.4	1.3
Depreciation	14	2.4	2.0	0.5	0.5	0.7	1.1	1.5	2.4	1.9	2.9	2.2	2.9	2.8
Amortization and Depletion	15	0.2	0.7	0.1	0.0	0.1	0.1	0.2	0.1	0.3	0.2	0.1	0.3	0.3
Pensions and Other Deferred Comp.	16	0.3	2.0	0.4	0.1	0.3	0.2	0.2	0.0	0.1	0.1	0.1	0.2	0.3
Employee Benefits	17	1.1	1.0	0.5	0.5	0.6	0.6	0.9	0.8	1.1	0.9	1.5	1.1	1.4
Advertising	18	2.4	2.6	1.8	2.7	2.1	3.8	3.1	2.3	2.5	1.8	2.3	2.8	2.2
Other Expenses	19	18.6	24.6	22.0	17.3	15.3	16.8	20.0	21.5	18.0	22.4	20.4	22.6	15.1
Officers' Compensation	20	1.4	2.7	6.5	4.7	4.4	1.8	1.5	1.1	1.3	0.6	0.5	0.5	0.6
Operating Margin	21	2.9	•	2.7	2.4	0.3	•	•	0.1	•	1.1	0.1	0.8	6.5
Operating Margin Before Officers' Comp.	22	4.3	0.5	9.2	7.2	4.7	0.5	•	1.3	•	1.8	0.6	1.3	7.2

Selected Average Balance Sheet (\$ in Thousands)														
Net Receivables	23	148	0	3	23	72	147	1301	3153	6174	8093	13885	48725	372735
Inventories	24	718	0	78	399	1003	4042	6327	14793	25283	52097	136009	279202	990761
Net Property, Plant and Equipment	25	651	0	10	62	243	1002	2835	6986	13118	55670	89115	288166	1495399
Total Assets	26	2558	0	131	675	1955	7433	16109	35273	69449	171743	365084	1159976	4849547
Notes and Loans Payable	27	764	0	58	208	591	1283	4490	9767	16371	40011	66988	305504	1650342
All Other Liabilities	28	916	0	37	129	651	1770	7280	15995	32605	80966	154093	375496	1825467
Net Worth	29	878	0	36	338	714	4379	4340	9510	20472	50766	144003	478976	1373738

Selected Financial Ratios (Times to 1)														
Current Ratio	30	1.7	•	2.4	3.5	2.2	2.9	1.5	1.5	1.4	1.4	1.8	1.6	1.5
Quick Ratio	31	0.5	•	0.7	0.9	0.5	0.5	0.4	0.3	0.4	0.4	0.4	0.5	0.6
Net Sales to Working Capital	32	8.5	•	6.1	3.5	5.1	3.0	7.4	8.6	9.0	15.8	7.9	8.5	11.3
Coverage Ratio	33	6.2	0.2	10.6	16.1	3.0	3.1	•	2.8	1.0	6.2	3.1	4.4	8.5
Total Asset Turnover	34	1.7	•	2.9	2.1	2.2	1.6	1.7	1.9	1.8	2.1	2.0	1.4	1.6
Inventory Turnover	35	3.2	•	2.6	2.0	2.7	1.8	2.6	2.4	2.9	3.4	3.0	2.9	4.1
Receivables Turnover	36	27.1	•	96.6	60.4	58.2	61.1	24.2	23.6	26.1	53.5	42.3	35.3	17.8
Total Liabilities to Net Worth	37	1.9	•	2.6	1.0	1.7	0.7	2.7	2.7	2.4	2.4	2.4	1.5	2.5
Current Assets to Working Capital	38	2.5	•	1.7	1.4	1.8	1.5	3.1	3.1	3.4	3.8	2.2	2.6	3.0
Current Liabilities to Working Capital	39	1.5	•	0.7	0.4	0.8	0.5	2.1	2.1	2.4	2.8	1.2	1.6	2.0
Working Capital to Net Sales	40	0.1	•	0.2	0.3	0.2	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1
Inventory to Working Capital	41	1.4	•	1.2	1.0	1.4	0.9	2.0	1.9	2.0	2.4	1.4	1.5	1.5
Total Receipts to Cash Flow	42	6.5	8.5	6.1	7.5	10.9	9.0	10.3	8.5	11.6	8.6	8.3	6.4	5.6
Cost of Goods to Cash Flow	43	3.5	4.0	3.2	4.2	7.0	5.5	6.1	4.4	6.9	4.3	4.6	3.2	2.9
Cash Flow to Total Debt	44	0.4	•	0.7	0.6	0.3	0.4	0.2	0.3	0.2	0.3	0.4	0.4	0.4

Selected Financial Factors (in Percentages)														
Debt Ratio	45	65.7	•	72.6	49.9	63.5	41.1	73.1	73.0	70.5	70.4	60.6	58.7	71.7
Return on Total Assets	46	11.5	•	11.4	10.9	3.4	2.1	•	3.6	1.7	5.0	6.6	8.7	17.3
Return on Equity Before Income Taxes	47	28.0	•	37.7	20.4	6.2	2.5	•	8.5	0.2	14.3	11.4	16.3	54.0
Return on Equity After Income Taxes	48	18.3	•	36.9	19.6	5.0	1.5	•	5.0	•	7.8	5.9	10.4	35.1
Profit Margin (Before Income Tax)	49	5.7	•	3.5	4.8	1.1	0.9	•	1.2	0.0	2.0	2.3	4.8	9.6
Profit Margin (After Income Tax)	50	3.7	•	3.4	4.6	0.9	0.6	•	0.7	•	1.1	1.2	3.1	6.3