

Financial Ratios for Cooperative:				
Ratio	Target	Year	Year	Year
Liquidity				
Working Capital to Sales	>8%	2.3%	183.1%	77.3%
Debt Service Coverage	>2.0	#DIV/0!	#DIV/0!	#DIV/0!
Current Ratio	>1.5	1.25	22,211.59	15.31
Interest Cover Ratio	>3.0	#DIV/0!	#DIV/0!	#DIV/0!
Days Sales in Receivables	n/a	2.86	21.68	10.66
Solvency				
Term Debt to Total Fixed Assets	<50%	#DIV/0!	#DIV/0!	#DIV/0!
Local Leverage Ratio	<50%	0.0%	0.0%	0.0%
Ownership Percentage	>40%	2.3%	53.3%	49.1%
Total Debt to EBITDA	<3.0	0	0	0
EBITDA/Interest	>5.0	#DIV/0!	#DIV/0!	#DIV/0!
Days Sales in Payables	n/a	3.1	0.0	1.8
Writeoffs as % Revenue	<5%	0	0	0
Profitability				
Return on Sales	>2.5%	0.002590853	0.970340354	0.403903244
Return on Assets	>8%	0.022555319	0.529878736	0.488616018
Productivity Ratio	<10%	0.997409147	0	0.583797309
Labor to Goss Income Ratio	<30%-40%	0.260237996	0	0.151990797
Days Sales in Inventory	n/a	\$ -	\$ -	\$ -

	Computation
Year	
#DIV/0!	(Current Assets- Current Liabilities)/Operating Income
#DIV/0!	(Depreciation + Interest Expense+ Margins)/(Interest Expense +Principle payments)
#DIV/0!	Current Assets/Current Liabilities
#DIV/0!	(Operating Margins+Interest Expense)/Interest Expense
#DIV/0!	365*Accounts Receivable/Operating Income
#DIV/0!	Long Term Debt/(Total Fixed Assets-Net)
#DIV/0!	Total Long Term Debt/(Total Members Equity-Equity in Associated Organizations)
#DIV/0!	Total Equity/Total Assets
#DIV/0!	Total Debt/(Earnings before Interest, Taxes, Depreciation or Amortization)
#DIV/0!	(Earnings before Interest, Taxes, Depreciation, and Amortization)/Total Interest Expense
#DIV/0!	365*Accounts Payable/Operating Income
#DIV/0!	Amount written off/Total Operating and non-Operating Income
#DIV/0!	Total Operating Margin/Operating Income
#DIV/0!	Operating Margin/(Current Assets+Net Fixed Assets)
#DIV/0!	(Total Expenses-Cost of Goods sold)/Total Operating Income
#DIV/0!	Labor Expense/Total Income
#DIV/0!	365*Value of Inventory/Operating Income