

Industry: 446110 - Pharmacies and Drug Stores
 Sales Range: All Sales Ranges
 Location: All Areas
 Prepared On: 1/11/2024

INDUSTRY FINANCIAL DATA AND RATIOS

Average by Year (Number of Financial Statements)

Financial Metric	Last 12 Months (81)	2023 (81)	2022 (392)	Last 5 Years (3,500)	All Years (16,742)
Current Ratio	5.42	5.42	4.30	4.22	3.92
Quick Ratio	2.97	2.97	2.24	2.36	2.10
Gross Profit Margin	26.40%	26.40%	23.50%	23.95%	24.44%
Net Profit Margin	4.80%	4.80%	3.51%	3.23%	3.48%
Inventory Days	31.43	31.43	32.43	33.30	36.84
Accounts Receivable Days	27.64	27.64	24.20	22.38	19.57
Accounts Payable Days	35.37	35.37	39.62	30.78	28.28
Interest Coverage Ratio	7.23	7.23	10.95	11.17	11.57
Debt-to-Equity Ratio	1.62	1.62	1.89	2.09	1.92
Debt Service Coverage Ratio	3.94	3.94	6.31	5.53	5.84
Return on Equity	46.86%	46.86%	32.99%	44.44%	42.47%
Return on Assets	20.34%	20.34%	14.69%	15.84%	15.60%
Gross Fixed Asset Turnover	18.28	18.28	20.56	20.54	20.67
Profit per Employee	\$26,590	\$26,590	\$25,940	\$22,280	\$19,858
Growth Metric	Last 12 Months (25)	2023 (25)	2022 (210)	Last 5 Years (2,098)	All Years (9,612)
Sales Growth	11.02%	11.02%	9.63%	7.81%	6.43%
Profit Growth	2.55%	2.55%	15.09%	15.82%	12.84%
Industry-Specific Metric	Last 12 Months	2023	2022	Last 5 Years	All Years
Sales per Square Foot	\$1,267 (10)	\$1,267 (10)	\$1,894 (43)	\$1,986 (434)	\$1,727 (1695)
Inventory to Total Assets	25.90% (22)	25.90% (22)	33.10% (74)	32.00% (631)	33.70% (5848)
Prescription Gross Profit Margin	--	--	24.10% (22)	35.10% (150)	42.20% (1020)
Average Prescription Price	--	--	\$76.00 (14)	\$64.46 (111)	\$56.88 (565)

OTC Drugs to Sales	8.30% (3)	8.30% (3)	4.30% (19)	3.40% (99)	2.70% (481)
Gross Margin Return on Inventory	3.30 (16)	3.30 (16)	3.94 (71)	3.77 (589)	3.55 (5544)
Inventory Turnover	11.03 (16)	11.03 (16)	14.25 (71)	13.14 (613)	11.49 (5650)
Revenue per Employee	\$718,132 (10)	\$718,132 (10)	\$563,110 (45)	\$531,075 (506)	\$432,047 (3132)

*This benchmark has been set according to where a healthy business within the industry would perform (if applicable).

INDUSTRY DATA COMMON SIZE

Average by Year (Number of Financial Statements)

Income Statement	Last 12 Months (81)	2023 (81)	2022 (392)	Last 5 Years (3,500)	All Years (16,742)
Sales (Income)	100.00%	100.00%	100.00%	100.00%	100.00%
Cost of Sales (COGS)	73.60%	73.60%	76.50%	76.05%	75.56%
Gross Profit	26.40%	26.40%	23.50%	23.95%	24.44%
Depreciation	0.14%	0.14%	0.22%	0.29%	0.36%
Overhead or S,G, & A Expenses	19.52%	19.52%	16.73%	16.84%	17.46%
Other Operating Income	0.00%	0.00%	0.00%	0.01%	0.01%
Other Operating Expenses	1.76%	1.76%	2.77%	3.36%	2.90%
Operating Profit	4.98%	4.98%	3.77%	3.47%	3.72%
Interest Expense	0.22%	0.22%	0.26%	0.23%	0.24%
Other Income	0.06%	0.06%	0.03%	0.03%	0.03%
Other Expenses	0.02%	0.02%	0.04%	0.04%	0.04%
Net Profit Before Taxes	4.80%	4.80%	3.51%	3.23%	3.47%
Adjusted Owner's Compensation	0.00%	0.00%	0.00%	0.00%	0.00%
Adjusted Net Profit Before Taxes	4.80%	4.80%	3.51%	3.23%	3.48%
EBITDA	5.15%	5.15%	3.99%	3.75%	4.07%
Taxes Paid	0.78%	0.78%	0.51%	0.61%	0.89%
Net Income	4.02%	4.02%	2.99%	2.62%	2.58%
Balance Sheet	Last 12 Months (81)	2023 (81)	2022 (392)	Last 5 Years (3,500)	All Years (16,742)
Cash (Bank Funds)	13.48%	13.48%	13.97%	15.48%	14.09%
Accounts Receivable	26.31%	26.31%	28.95%	26.19%	23.83%
Inventory	28.14%	28.14%	33.56%	34.75%	36.71%
Other Current Assets	0.77%	0.77%	0.78%	0.76%	0.86%
Total Current Assets	79.16%	79.16%	81.40%	82.20%	80.46%
Gross Fixed Assets	43.93%	43.93%	40.31%	38.89%	38.76%
Accumulated Depreciation	27.53%	27.53%	25.84%	25.69%	23.65%
Net Fixed Assets	16.40%	16.40%	14.47%	13.20%	15.12%
Other Assets	4.44%	4.44%	4.13%	4.60%	4.43%
Total Assets	100.00%	100.00%	100.00%	100.00%	100.00%
Accounts Payable	21.76%	21.76%	27.16%	24.29%	24.71%
Notes Payable /					

Current Portion of Long Term Debt	0.10%	0.10%	0.53%	0.67%	0.90%
Other Current Liabilities	5.14%	5.14%	5.89%	4.89%	5.15%
Total Current Liabilities	34.38%	34.38%	38.49%	36.78%	37.35%
Total Long Term Liabilities	33.21%	33.21%	30.11%	34.54%	29.78%
Total Liabilities	67.59%	67.59%	68.59%	71.32%	67.13%
Preferred Stock	0.00%	0.00%	0.00%	0.00%	0.00%
Common Stock	0.15%	0.15%	0.59%	0.70%	0.86%
Additional Paid-in Capital	0.93%	0.93%	1.36%	1.27%	1.14%
Other Stock / Equity	6.29%	6.29%	4.62%	3.39%	3.56%
Ending Retained Earnings	27.44%	27.44%	21.35%	21.71%	25.59%
Total Equity	32.41%	32.41%	31.41%	28.68%	32.87%
Total Liabilities + Equity	100.00%	100.00%	100.00%	100.00%	100.00%

INDUSTRY DATA COMMON SIZE SUB ACCOUNTS

Average by Year (Number of Financial Statements)

Income Statement	Last 12 Months	2023	2022	Last 5 Years	All Years
Prescription Drug Revenue	--	--	--	--	95.30% (402)
Over-the-Counter Drug Revenue	8.30% (3)	8.30% (3)	4.30% (19)	3.40% (99)	2.70% (481)
Personal Health Goods Revenue	0.30% (3)	0.30% (3)	0.60% (5)	3.40% (19)	4.50% (138)
Prescription Drug Purchases	--	--	--	--	72.30% (355)
Over-the-Counter Drug Purchases	--	--	--	--	2.20% (96)
Payroll	10.98% (56)	10.98% (56)	11.01% (299)	11.39% (2581)	11.65% (11008)
Rent	1.25% (55)	1.25% (55)	1.16% (301)	1.21% (2669)	1.22% (11555)
Advertising	0.34% (45)	0.34% (45)	0.28% (261)	0.27% (2356)	0.35% (10760)