

Exhibit 1
Financial Statement Projection

	(Unit: thousands of dollars)				
	2002	2003	2004	2005	2006 F
Profit and loss statement					
Revenue	788.5	807.6	908.2	1048.8	1363.4
Cost of goods sold	402.9	428.8	437.7	503.4	654.4
Gross profit	385.6	378.8	470.5	545.4	709.0
SG&A expense	301.2	302.0	356.0	404.5	522.7
Depreciation	34.2	38.4	36.3	40.9	46.0
Operating profit	50.2	38.4	78.2	100.0	140.3
Taxes	17.6	13.1	26.2	39.2	49.8
Net profit	32.6	25.3	52.0	60.8	90.5
Balance sheet					
Cash	120.1	105.2	66.8	9.4	(165.3)
Accounts receivable	90.6	99.5	119.5	146.4	190.3
Inventory	468.3	507.6	523.4	656.9	854.0
Other current assets	20.9	19.3	22.6	20.9	32.5
Current assets	699.9	731.6	732.3	833.6	911.4
Net fixed assets	332.1	332.5	384.3	347.9	376.9
Total assets	1032.0	1064.1	1116.6	1181.5	1288.3
Accounts payable	6.0	5.3	4.5	5.0	6.56
Wages payable	19.7	22.0	22.1	24.4	34.1
Other payables	10.2	15.4	16.6	17.9	23.0
Current liabilities	35.9	42.7	43.2	47.3	63.6
Net worth	996.1	1021.4	1073.4	1134.2	1224.7
Capital expenditure	22.0	38.8	88.1	4.5	75
Purchases	140.8	145.2	161.2	185.1	242.8

Exhibit 2
Free Cash Flow Analysis

	(Unit: thousands of dollars)				
	2002	2003	2004	2005	2006 F
Net profit		25.3	52.0	60.8	90.5
Add: Depreciation		38.4	36.3	40.9	46.0
Less: Increase in Working Capital		-39.8	-38.6	-154.6	-236.3
Less: CAPEX		-38.8	-88.1	-4.5	-75.0

Horniman Horticulture Case Solution

G Thomas



Horniman Horticulture Case Solution :

Horniman Horticulture Michael J. Schill, 2017 This case captures the cash flow and working capital management problems typical of small growing businesses At the end of 2005 Bob and Maggie Brown have completed their third year of operating Horniman Horticulture a 1 million revenue woody shrub grower in central Virginia While experiencing booming demand and improving margins the couple is puzzled by their plummeting cash balance The case highlights the difference between cash flow and accounting profits as well as the common negative effects of growth on cash flow The case provides a forum for establishing appreciation for the relevance of free cash flow to business owners and managers introducing financial ratio analysis developing the concept of the cash cycle and working capital management and motivating the use of financial models

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