

Sample Business Valuation Report

The sample business valuation report below is just one of the many ways that we can help business buyers and selling reach a mutually-beneficial agreement.

The Approach

The income approach is one of three basic valuation approaches used to value a business. The other two approaches are the asset-based and the market approach.

The asset-based approach is more appropriate in a business liquidation or if there are little or no current earnings in the business. This approach would also be applicable if the assets were worth a great deal more individually than the value implied by the income they generate.

The market approach uses publicly traded companies and/or company acquisitions data. The publicly traded company data trades on a minority basis while the acquisition data is on a majority basis. While both these sources of data are more detailed and generally accessible the comparisons to privately held companies are seldom appropriate due to the extreme size difference both in revenues and assets of publicly traded companies to the privately held company being valued. Additionally in regards to acquisition data is not uniform or consistent in the information provided from one deal to the next. There is little publicly available information on private transactions that is consistent, accurate, and detailed enough to provide materially useful financial information compared to the publicly traded companies in the stock market. Hence, the market approach is not considered an appropriate method for determining the value for this Business.

Current Economic Environment

At the time of the valuation date the chart below shows some of the key economic indicators during December 2007 compared to June 2011. While the deep declines of the 2009 recession are smoothed over by the chart below the declines from peaks in 2007 are very apparent revealing a fragile recovery.

	12-2007	12-2008	12-2009	12-2010	6-2011
Gross Domestic Product	4.90%	1.90%	-2.50%	4.20%	3.70%
Prime Rate	8.05%	3.25%	3.25%	3.25%	3.25%
Fed Funds	4.25%	0.15%	0.12%	0.20%	0.09%

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