



Kennel

BUSINESS PLAN

BEST FRIEND KENNELS

PO Box 54669

Terra Verde, Arizona 85635

July 1995

The following business plan provides details on purchasing an existing business in need of improvement and additional construction. Highlights include detailed explanations of services, cost/benefit analysis, and the equipment and financing needed for a boarding and grooming business with a special niche in breeding and handling.

- STATEMENT OF PURPOSE
- THE BUSINESS
- MARKETING
- FINANCIAL DOCUMENTS
- INVENTORIES

STATEMENT OF PURPOSE

Best Friend Kennels provides expert pet grooming, boarding, training, handling, pet cemetery and pet cremation services for Terra Verde and the surrounding area. Our physical address is 47883 S. Longbranch Rd., Terra Verde, Arizona. Our mailing address is above.

Our objective is to acquire 70% of the grooming market, 75% of the boarding market, 90% of the training market and 100% of the pet interment market in the Terra Verde area within the next five years. We plan to accomplish our objectives by always meeting or exceeding the customer's expectations and going the "extra mile" with the best in customer service.

Best Friend Kennels was founded in 1986 and has a multi-year profit-making history. Best Friend Kennels has operated successfully under its current owner since February of 1993. Ms. Bradley brought over 20 years of retail merchandising experience and over 18 years of experience in grooming and showing various breeds of dogs to Best Friend Kennels. She has strong interpersonal communication skills, an incredible ability to organize, prioritize, and maximize time, personnel, assets and equipment. Ms. Bradley's years of retail experience and personnel management skills coupled with her previous experience as a department manager for a national department store have been a strong asset for the business. Ms. Bradley has experience in targeting specific markets, having worked for such renowned businesses as Durango's and Brooksmans. Both of these jobs provided in-depth training on selecting target markets and tailoring sales techniques to the target market. Ms. Bradley co-authored several successful business and marketing plans for diversified local businesses. Unbound copies of these plans are available upon request.

In November of 1994, Best Friend Kennels applied for a loan from the Small Business Administration in the



amount of \$495,000.00. \$445,000.00 of this loan will be used to obtain clear title to Best Friend Kennels from the previous owners. The remaining \$50,000 will be used to complete construction of the South Kennel (\$32,000.00) and to build training and play areas on the facility (\$18,000.00). Loan repayments are made from the profits of the business. This loan is secured with the inventory from the business, the equity available from payments to the previous owners and the owner's personal assets.

THE BUSINESS

Business Description

This 16-acre pet services facility consists of three environmentally controlled cinder block kennel buildings housing a total of 76 dog and 23 cat runs, ten grooming runs, grooming and bathing shop, pet cemetery, training area, owner's home and three continuously occupied rental units. Each kennel building has its own food preparation area and a stereo system for the guests' enjoyment. Runs are sized to accommodate larger guests and multiple guests whose owners want their pets boarded together. Canine guests are provided with blankets, toys and individual food and water dishes. We provide feline guests with individual litter boxes, cat furniture, toys and individual water and food dishes.

Our Main Kennel Building has 29 covered indoor-outdoor dog runs and 17 indoor cat runs. The Cattery has 10 covered indoor-outdoor runs, 6 indoor runs and its own bathing facility. Our South Kennel features 34 open air indoor-outdoor runs for guests who are used to the great outdoors. A large play area for owners visiting their pets borders the South Kennel and serves the entire kennel facility.

The grooming shop incorporates six preparation/drying stations, three grooming stations, a two-station bathing facility, a laundry and a reception area. Ten covered cinder block grooming runs house pets waiting for their owners before and after grooming and bathing.

- **Legal Structure:** Best Friend Kennels operates as a sole proprietorship. At an undetermined point in the future, Best Friend Kennels may be incorporated and may offer stock to the general public under the guidelines of the Arizona Corporation Commission.
- **Business type:** Best Friend Kennels is a service business providing pet grooming, boarding, training, handling, pet cemetery and pet cremation services to Terra Verde, Geronimo County and the surrounding areas.
- **Services and Products offered:** Best Friend Kennels offers expert pet grooming and boarding, professional obedience training, competition handling and concerned, caring cemetery and cremation services to our customers. We are one of two facilities in the local area providing pick-up and delivery service for boarding and grooming clients.
- **Business History:** Best Friend Kennels was founded in 1986 and has become the premier grooming, boarding, training, handling and cemetery facility for Terra Verde, Geronimo County and the surrounding area's pets. In February, 1993, Ms. Corinne Bradley saw the tremendous potential of Best Friend Kennels and purchased the business from the previous owners. Ms. Bradley expanded and diversified Best Friend Kennels, establishing Grosvenor Exotics, Ten Rapids Handling and the Altimont Canine College (ACC). Grosvenor Exotics raises, breeds and markets Emu—large flightless birds related to the ostrich. Ten Rapids Handling's professional staff provides competition handling for all dog breeds. Their Champion Pointer breeding program is nationally recognized. Altimont Canine College trains aspiring kennel owners/managers and obedience trainers in the day-to-day operation of diverse kennel and training facilities. Best Friend Kennels is an on-going, profit making enterprise. Under Ms. Bradley's ownership, Best Friend Kennels has steadily increased its clientele and income since February, 1993.
- **Growth Opportunities:** The pet services market will continue to expand as the population of the area continues to grow. Both city and county populations have risen steadily since 1980. The city population



grew 27.4% and the county population by 17%. Camp Penneman, a large military installation, is located nearby. The Camp supplies significant percentages of our grooming and boarding clientele as well as percentages of other services. The Camp is not in danger of closure under the Base Realignment and Closure Commission's recommendations and will also continue to expand for the next several years. Our "extra mile service," positive, goal oriented philosophy and exemplary customer relations policies allow us to continuously increase our share of the boarding, grooming, training, handling and pet mortuary markets in the local area.

- **Business Hours:** Our business hours are 7:00 A.M. to 5:30 P.M., Monday through Friday, and 7:00 A.M. to 3:00 P.M. Saturday. We are closed on Sundays and major holidays. We expand our operating hours based on customer demand for our services.
- **Unique Aspects of the Business:**
 - We are one of two pet care facilities in the area offering pick-up and delivery service for our boarding and grooming clients.
 - We are the largest pet care facility in Terra Verde and are able to board and groom pets when other similar facilities have reached their maximum capacity.
 - We are the only facility in the area with a pet cemetery. We offer free pick-up service for deceased pets.
 - The Owner and several staff members live on the property and provide 24-hour care for our guests. We employ roving security patrols to further ensure the security of our customer's pets.
 - We are the only facility in the area that offers all pet services at a single location: boarding, grooming, training, handling and pet interment.
 - We are one of two facilities in the area who are members of the American Boarding Kennel Association.
 - We offer special arrangements for check-in and check-out when our customers have emergencies.
 - We are one of the few facilities in the area that offer tours of our facility without appointment. We encourage pet owners to tour our facilities to see for themselves the cleanliness of our facility, where their pet will stay and how our facility operates.
 - We offer financing through American General Financing for long term boarding, training and handling clients.
 - Our application for accepting credit card purchases is being reviewed by a local financial institution. Financing and credit card purchases are expected to increase our revenue by at least 50%.
 - We do not charge additional fees for showing winning dogs in additional categories (group bonuses, Best in Show, etc.).
 - We do not charge our handling clients board on the day of any show.
 - We do not charge our handling clients for expenses.
- **Goals and Objectives:**
 - One Year Plan (1995 Annual Goals):
 1. Inaugurate full-time all-breed handling program
 2. Membership in Professional Handlers Association
 3. Increase boarding & grooming income by 25%
 4. National advertising for breeding & handling
 5. National advertising for Altimont Canine College
 6. Establish first cemetery memorial
 - Three Year Plan (1998 Annual Goals):
 1. 10-15 handling clients per show
 2. Consistently finish Championship title dogs
 3. Establish nationwide Breeder Referral Program



4. Graduate 5-7 students per year from ACC
 5. Equip ACC with classroom/library/computer assisted instruction
 6. Consistently train 8-10 obedience clients per week
 7. Add Assistant Training Director to keep pace with client demand for services
 8. Increase boarding/grooming income 25% per year
 9. Employ 5 groomers and 5 bathers to keep pace with customer demand
 10. Expand grooming shop
 11. Construct additional kennel building
- Five Year Plan (2000 Annual Goals):
 1. Establish second location for grooming and boarding within Terra Verde city limits
 2. Achieve national recognition as one of the top Pointer breeders
 3. Achieve recognition as top handling organization in Southwest
 4. Establish second cemetery facility
 - Objectives: To attain our goals through customer satisfaction, diligence and positive, progressive customer relations.

Products and Services

Best Friend Kennels provides pet grooming and boarding services, dog obedience training, professional handling on show circuits and pet mortuary services for our clients. We pickup and deliver grooming and boarding clients for a reasonable charge. We offer pick-up services for deceased pets free of charge.

Management

Best Friend Kennels has been owned and managed by Ms. Corinne Bradley since February of 1993. Ms. Bradley brought over 20 years of retail and management experience to Best Friend Kennels. She is the former intimate apparel and ready-to-wear department manager of Brooksman's, a large department store in Cheyenne, Wyoming. During one six-month period, Ms. Bradley increased the retail sales in her Brooksman's department from \$900,000 to \$3 million using her skills in promotional advertising and multiple selling. As manager, she was responsible for personnel, advertising promotions, merchandising, scheduling and inventory. Ms. Bradley is proficient in short and long term planning and budgeting. She possesses exemplary interpersonal communications skills and a personality pleasing to clients and vendors alike.

Ms. Bradley also brings over 18 years of dog breeding and handling experience to Best Friend Kennels. She has competed in all-breed and specialty shows, consistently placing in the top 4 of entered classes. In 1994, one of her dogs ranked nationally in the top 5 in obedience within the breed. She has handled and pointed over 50 different breeds from all groups. Ms. Bradley has won multiple group placements with dogs from regular classes and from the "Best of Breed" classes. She won at Nationals with 3 different breeds. She's won at specialties in breed, futurity and sweepstakes. Ms. Bradley's pointer breeding program has over ten years of continuous success and one of her dames is listed in the top producing bitches of the decade (1983-1993).

A complete list of her professional accomplishments and her resume are available upon request. (Highlights omitted for privacy, but appeared here.)

Ms. Bradley has also co-authored two marketing plans as well as a training and operations manual for local businesses. She understands the necessity of clearly defining goals, employee responsibilities and standards. She has the background in personnel management to translate this knowledge into workable training manuals and employee programs.

Personnel

Best Friend Kennels employs one full-time bather, one full-time and one part-time groomer, one full-time



receptionist, a full-time kennel manager, four part-time kennel assistants, training director and handler. Personnel are cross-trained to perform all non-specialized jobs within the kennel. Future plans call for 100% cross-training in those jobs that do not require specialized instruction, i.e. training, grooming and handling. The experience level of our specialized employees ranges from ten to twenty years. Our Head Groomer is currently working toward her Master Groomer Certification. Ms. Bradley is currently seeking admission to the Professional Handlers Association.

Methods of Recordkeeping

Primary financial records are maintained using Quicken Version 7.0 for DOS. Quicken is a general purpose accounting and financial program used by many small businesses for record keeping and analysis. Best Friend Kennels also contracts Ms. Cheryl Jerrardini, Execu Comp Tax and Accounting, 77675 Gable St., Terra Verde, AZ as our accountant. Keeping accounting data in the same software application that Ms. Jerrardini uses reduces accounting costs for Best Friend Kennels. Marketing projections, etc. are assembled using software appropriate to the analysis. Employee and administrative records are automated, as is payroll. Two sets of backup disks are kept as a minimum, in separate locations. The computer used to maintain automated records is not located within the facility and is accessible only to the owner and kennel manager through password protection. All automated systems have a paper-and-pencil backup. Kennel records will be automated as soon as funding becomes available. Kennel records are currently kept on paper. The receptionist maintains and completes kennel records with the Owner's supervision.

Insurance

A "Key Man" insurance policy is in effect, sufficient to cover business liabilities. Best Friend Kennels is named as the beneficiary. Insurance premiums are paid from the proceeds of the business. Fire, theft, injury, liability, etc. coverage is in effect with Foremost Insurance. Coverage will remain with Foremost unless better coverage at lower cost can be obtained elsewhere.

Security

Cash is removed from the business and deposits are made daily. No cash is stored overnight in the facility. All financial and proprietary information is stored outside of the facility. Multiple copies of financial and proprietary data are kept at separate locations. There is presently no electronic security system installed within the facility. Access to the Best Friend Kennels facility is restricted by security gates and chain link fencing. Entrances are chained and locked during non-business hours. Members of the staff, including the Owner, Kennel Manager, and Head Groomer live on the property, providing 24 hour security. We also employ roving security patrols from Terra Verde's top security force—Reliable Security, Inc.

The Main kennel, grooming runs, Cattery and grooming shop are completely surrounded by additional chain link barriers, ensuring that pets going to and from the grooming facility do not interfere with other activities in the kennel area. The South kennel provides similar protection for that area. Each dog and cat run features positive locking doors. Runs are double locked, preventing even the craftiest pets from getting outside of their run.

MARKETING PLAN

The marketing plan is broken down into the same categories as the business itself. There are different marketing considerations for each facet of the business. The primary and secondary current and target markets are addressed separately.



Target Markets

Boarding

Our current primary clients are owners of dogs and cats requiring boarding within a 50-mile radius of the business. Current secondary clients are owners of other small animals requiring boarding. Primary target market are all small animal owners within a 50-mile radius of Best Friend Kennels. Secondary target market is Equine and Ratite owners within a 50-mile radius of Best Friend Kennels.

Grooming

Our current primary clients are owners of dogs and cats requiring grooming within a 50-mile radius of the business. Current secondary clients are owners of other small animals requiring grooming. Our primary target market are all small animal owners whose animals require bathing and grooming within a 50-mile radius of Best Friend Kennels. There is no secondary target market for grooming.

Cemetery

Our current primary clients are owners of deceased dogs and cats requiring private or communal burial or cremation services within a 100-mile radius of the business. Current secondary clients are owners of other small animals requiring mortuary services. Our primary target market is any pet owner within a 100-mile radius of Best Friend Kennels. Our secondary target market is owners of deceased pets who want their pets memorialized by placing nameplates on memorials at our cemetery facility.

Training

Our current primary clients are dog owners who want their dogs trained in on- and off-leash private obedience training or confirmation training within a 50-mile radius of Best Friend Kennels. Our current secondary clients are dog owners within a 50-mile radius of Best Friend Kennels who want private advanced obedience training. Our primary target market is dog owners who want group obedience and advanced obedience training within a 50-mile radius of Best Friend Kennels.

Handling

Our current primary clients are owners of American Kennel Club (AKC) recognized breed dogs within a 50-mile radius of Best Friend Kennels who want their dogs to achieve a "Champion" title in the confirmation ring, and owners of AKC recognized breed dogs within a 50-mile radius of Best Friend Kennels who want their dogs to achieve obedience titles ("Companion Dog (CD)", "Companion Dog Excellent (CDX)", "Tracking Dog (TD)", and "Utility Dog (UTD)". Our current secondary clients are purebred dog owners within a 50-mile radius of Best Friend Kennels who want their dogs to achieve field titles ["Junior Hunter (JH)", "Senior Hunter (SH)", "Master Hunter (MH)", "Field Champion (FDCH)"], and dog owners who want their dogs to achieve other AKC recognized titles ["Canine Good Citizen (CGC)", Agility, Lure Coursing, etc.]. Our primary target market is owners of American Kennel Club (AKC) recognized breed dogs within the Southwest who want their dogs to achieve a "Champion" title in the confirmation ring, and owners of AKC recognized breed dogs within the Southwest who want their dogs to achieve obedience titles ("Companion Dog (CD)", "Companion Dog Excellent (CDX)", "Tracking Dog (TD)", and "Utility Dog (UTD)". There is no secondary target market for handling.



Competition

Boarding

There are 4 pet boarding establishments listed in the local yellow pages in the Terra Verde area.

Grooming

There are 7 pet grooming establishments listed in the local yellow pages in the Terra Verde area.

Cemetery

There are no other pet mortuary facilities listed in the local yellow pages in the Terra Verde area.

Training

There is one other training establishment listed in the local yellow pages in the Terra Verde area.

Handling

There are no other handling establishments listed in the local yellow pages in the Terra Verde area. Although handling is a high profit, low expense endeavor, few handlers advertise in printed publications. Most handling referrals come through word-of-mouth advertising or by publication in national or specialty publications.

Methods of Distribution

Boarding

Customers call for reservations. Drop-ins are welcome on a space available basis. Advance reservations are requested during extremely busy periods such as Thanksgiving and Christmas.

Grooming

Customers call for an appointment. Drop-ins are welcome on a space available basis. If pets cannot be groomed on a space available basis, we attempt to reschedule the pet for grooming at a convenient time for our customers.

Cemetery

Customers may elect to purchase pre-need communal or private burial plots or wait until the need arises. Customers also have the choice of communal or private cremation services, sub-contracted through Manistee Services Inc. of Manistee, AZ. We offer free pick-up service from the customer's home, veterinary clinic or other location for burials and cremations.

Training

Customers call for an initial appointment with a member of our training staff. Contracts detailing the specifics of the training desired are negotiated. Contracts range from single-visit behavior counseling to 16 week training sessions encompassing all on- and off-leash commands. Training is tailored to the desires of the customer.



Handling

Customers call for an initial appointment with a member of our handling staff. Contracts detailing the specifics of the handling desired are drawn and signed. Contracts range from single show to full Champion titles in confirmation and obedience titles. Pre-confirmation handling is required in all handling contracts to allow the dog to become familiar with, and bond to, the handler.

Advertising

Best Friend Kennels uses a multi-media approach to advertising.

- The local yellow pages carry our advertisement under the categories of "Pet Boarding," "Pet Cemeteries and Crematories," "Pet Grooming," and "Kennels."
- We distribute flyers on a regular basis announcing special events and discounts in all facets of our operation.
- Word-of-mouth advertising from our customers results in many new clients. We offer a discount to first time boarders and multiple pet boarders.
- Best Friend Kennels occasionally uses newspaper advertising to promote training, boarding and grooming.
- Best Friend Kennels distributes brochures detailing all of our services. Brochures are placed in strategic locations throughout Terra Verde and the surrounding areas. We also distribute business cards to other businesses within Terra Verde and the surrounding areas.
- Best Friend Kennels advertises in industry specific publications such as "Pointer Points", "Dog World", and "Dog Fancy" for training, handling and breeding.

Pricing

Boarding

Our boarding prices are competitive with other boarding facilities in the area. Boarding prices are determined by the size and weight of the pet being boarded. Dogs up to 30 pounds are charged at the rate of \$8.00 per day. Dogs 31 -80 pounds are charged at the rate of \$ 10.00 per day. Dogs 81 pounds and over are charged at the rate of \$ 11.00 per day. Cat boarders are charged at the rate of \$8.00 per day, regardless of size. We offer a 25% discount to first-time boarders and 10% discount to owners who board multiple pets at the same time. Guests requesting a bath and grooming before going home are not charged for boarding on the day the guest leaves, provided that the guest checks out during normal business hours. Only guests being bathed and groomed receive a free day's board when more than one guest from the same family stays at our facility. The rest of the family must pay for the last day of boarding. We charge \$5.00 round trip to pick-up and return boarding guests. Financing is available for all boarding services.

Grooming

Our grooming prices are competitive with other grooming facilities in the area. Grooming prices are based on the size and breed of the pet, the type of grooming desired and the condition of the pet's coat. Nail trimming and expressing of the anal glands are included in the complete grooming prices. Prices for simple bathing and brush-out are somewhat lower, but still based on size, breed and condition of coat. We charge \$5.00 round trip to pick-up and return grooming clients.

Cemetery

Best Friend Kennels is the only facility in the local area offering pet mortuary services. Our interment and cremation charges are reasonable. Cremation charges are set by our sub-contractor, Manistee Services, Inc.

Источник бизнес-плана: <http://www.referenceforbusiness.com>



Cremation charges are based on the size of the pet and the type of cremation requested (communal or private). Burial charges are based on the size of the pet and type of burial requested (communal or private). Prices range from \$75.00 for a small pet communal burial to \$225.00 for a large pet private burial. There are additional charges for graveside services and special requests. Private burial costs include nametag, casket, burial and choice of color gravel for the top of the deceased pet's grave. Communal burial costs include burial and nametag. All burial contracts include a 25-year renewable plot maintenance contract. Financing is available for all cemetery services.

Training

Our prices are competitive with others in the city. Prices are based on the length and complexity of the training contracted. Boarding costs are included in private training prices. Prices range from \$40.00 for a one-time behavioral counseling session to hundreds of dollars for advanced off-leash training. Financing is available for training services.

Handling

Our prices are competitive with other unadvertised handlers in the local area. We charge \$35.00 per show per dog to show puppies (6-9 month and 9-12 month classes), \$45.00 per show per dog to show open class, and \$55.00 per show per dog to show in breed specialties (Champion titled dogs competing for Best of Breed). Boarding and grooming charges are not included in handling prices. Boarding and grooming charges are based on pet size and duration of pre- and post-show boarding and the amount of grooming required. Board is not charged on the day of any show. Best Friend Kennels does not charge additional fees for showing winning dogs in additional categories (group bonuses, Best in Show, etc.) or for expenses.

Industry Trends

The pet services industry is directly related to population growth. Demand for all of our services will continue to increase as nearby Camp Penneman, Terra Verde and the surrounding areas increase their population. Between 1980 and 1993, the population of Terra Verde and Geronimo County increased 27% and 17% respectively. Training services will increase as the demand for well mannered pets is mandated by City ordinance. Demand for handling services will increase as the status of having a "titled" dog becomes more and more popular. Through outstanding customer relations and "extra mile" policies, we have overcome the negative business reputation of the previous owners and enjoy consistently increasing profits through word of mouth advertising. Demand for pet mortuary services is on the rise and is not expected to level off in the near future.

Pet Care and Training Services Offered in the Local Area

	Kennel	Boarding	Grooming	Training	Cemetery	Delivery Svc
Cherokee Animal Hotel	X	X				
Duffy's Favorite	X		X			
Critter Pals		X	X			
Jessie's Poodle Palace			X			
Best Friend Kennels*	X	X	X	X	X	X
Clipper Ship Grooming			X			
Pet RoundUp			X			
Sally's Boarding & Training*	X	X		X		X
Continental Dog Grooming			X			

* Member, American Boarding Kennel Association

Kennel Boarding Grooming Training Cemetery Delivery Svc

* Member, American Boarding Kennel Association

Cherokee Animal Hotel X X

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	Kennel	Boarding	Grooming	Training	Cemetery	Delivery Svc
Duffy's Favorite	X		X			
Critter Pals		X	X			
Jessie's Poodle Palace			X			
Best Friend Kennels*	X	X	X	X	X	X
Clipper Ship Grooming			X			
Pet Round Up			X			
Sally's Boarding & Training*	X	X		X		X
Continental Dog Grooming			X			

FINANCIAL DOCUMENTS

Summary of Financial Needs

Best Friend Kennels requires approval of a Small Business Administration Loan in the amount of \$495,000.00 to procure free title to the business from the previous owners and to complete planned improvements.

Sources and Uses of Funds Statement

The Small Business Administration will disburse the loan funds as follows:

- \$445,000 of the loan will be used to obtain free title to the business from the previous owners.
- The remaining \$50,000 will be used to complete renovation of the South Kennel (\$32,000.00) and to build training and play areas on the facility (\$18,000.00).

Cash Flow Report

1/1/95 Through 6/30/95

INFLOWS	
Altimont Canine College Gross Sales	66,547.68
Other Income	810.00
Rent Income	5,760.00
TOTAL INFLOWS	\$73,117.68

OUTFLOWS	
Accounting	206.67
Advertising	1,997.23
Electricity	1,780.19
Heat	1,231.81
Interest on Kennel Loan	20,204.29
Misc	809.12
Postage	152.41
Repairs	1,905.95
Tax Sales	147.72
Supplies	1,655.84
Telephone	3,867.50
Trade Dues	25.00
Wages	23,516.38
Dog Shows	759.01
Veterinary	906.45
Cemetery	133.51
Dog Food	3,358.45
Altimont Canine College	6,662.81
TOTAL OUTFLOWS	\$69,320.34

OVERALL TOTAL	\$3,797.34
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1/1/95 Through 6/30/95

INFLOWS

Altimont Canine College Gross Sales	66,547.68
Other Income	810.00



1/1/95 Through 6/30/95

Rent Income	5,760.00
TOTAL INFLOWS	\$73,117.68
OUTFLOWS	
Accounting	206.67
Advertising	1,997.23
Electricity	1,780.19
Heat	1,231.81
Interest on Kennel Loan	20,204.29
Misc	809.12
Postage	152.41
Repairs	1,905.95
Tax Sales	147.72
Supplies	1,655.84
Telephone	3,867.50
Trade Dues	25.00
Wages	23,516.38
Dog Shows	759.01
Veterinary	906.45
Cemetery	133.51
Dog Food	3,358.45
Altimont Canine College	6,662.81
TOTAL OUTFLOWS	\$69,320.34
OVERALL TOTAL	\$3,797.34

Estimated Projection and Forecast of Earnings

1994-1996 GROSSPROFITTS

	1994*	1995	1996
Boarding & Grooming	\$182,111.37	\$202,143.62	\$224,379.42
Breeding	\$11,400.00	\$12,700.00	\$14,000.00
Handling	\$32,000.00	\$40,000.00	\$55,000.00
Training & Play Area	\$42,000.00	\$47,000.00	\$52,000.00
Gross Profit	\$267,511.37	\$301,843.62	\$345,379.42

***Notes:**

- Boarding and grooming income are on track for 1994.
- Breeding income will not meet 1994 projections. To keep pace with customer demand, Best Friend Kennels hired additional groomers. The tradeoff for the increased grooming and administrative payroll was to do less breeding.

1994-1996 GROSSPROFITTS

***Notes:**

- Boarding and grooming income are on track for 1994.
- Breeding income will not meet 1994 projections. To keep pace with customer demand, Best Friend Kennels hired additional groomers. The tradeoff for the increased grooming and administrative payroll was to do less breeding.

	1994*	1995	1996
Boarding & Grooming	\$182,111.37	\$202,143.62	\$224,379.42

**1994-1996****GROSSPROFTTS**

Breeding	\$11,400.00	\$12,700.00	\$14,000.00
Handling	\$32,000.00	\$40,000.00	\$55,000.00
Training & Play Area	\$42,000.00	\$47,000.00	\$52,000.00
Gross Profit	\$267,511.37	\$301,843.62	\$345,379.42

- *Handling will not meet 1994 projections. Best Friend Kennels did not have sufficient financial resources to devote to national advertising. We relied on word-of-mouth advertising.*
- *Training and Play Area income will not meet 1994 projections. There were no funds available to expand the current training and play areas.*

Break Even Analysis

A complete break even analysis is not included in this business plan. Pet grooming is a very labor intensive/low profit facet of our business and therefore, requires a higher number of customers to break even. Cemetery operations are low labor/high profit, requiring fewer customers to break even. Expenses associated with boarding are directly dependent on the number of pets boarding in the facility and the number of buildings used to house the boarding pets. A break even analysis for training is presented below. Training is an independent function of Best Friend Kennels and training expenses can be calculated on a cost-per-dog basis.

Break Even Analysis For Training**1. DRY FOOD EXPENSES**

- 40# Bag @ \$16.35/Bag
- 640 Ounces/Bag or 80 Cups/Bag
- \$0.0255 per Ounce (\$0.03) or \$0.2043 (\$0.20) per Cup
 - 2/Day @ 3 Cups/Feeding = \$1.20/Day
 - 2/Day @ 2 Cups/Feeding = \$0.80/Day
 - 2/Day @ 3 Cups/Feeding = \$6.00/Wk
 - 2/Day @ 2 Cups/Feeding = \$4.00/Wk

2. CANNED FOOD EXPENSES

- 13.5 Oz Can @ \$0.50/Can
- \$0.0370 per Ounce
- 2.7 Ounces/Feeding
 - 2/Day @ 2.7 Oz/Feeding = \$0.10/Day
 - 2/Day @ 2.7 Oz/Feeding = \$0.50/Wk

3. LABOR EXPENSES

- 25 Min/Run @ \$4.25/Hr = \$1.77/Day
- 25 Min/Run @ \$4.25/Hr = \$8.85/Wk

4. UTILITIES EXPENSES (ESTIMATED)

- \$1.00/Day = \$5.00/Wk

5. TOTAL EXPENSES PER TRAINING DOG

- Per Day @ 2 × 3 Cups/Day = \$4.07
- Per Day @ 2 × 2 Cups/Day = \$3.67
- Per Week @ 2 × 3 Cups/Day = \$20.35
- Per Week @ 2 × 2 Cups/Day = \$18.35
 - Difference = \$ 2.00

6. TRAINER SALARY



- \$29,90 G/YROR \$2,491.66 MONTH

- Salary/Day = \$115.00
- Salary/Week = \$575.00

7. TRAINING DOG/WEEK

- Income = # Dogs × \$100.00
- Expense = Total Expenses/Dog/Wk + Trainer Salary/Wk
- Difference

One (1) Training Dog/Week

Income: \$100.00

Expense: \$593.35

Diff: -\$493.35

Two (2) Training Dogs A Week

Income: \$200.00

Expense: \$611.70

Diff: -\$411.70

Three (3) Training Dogs/Week

Income: \$300.00

Expense: \$593.35

Diff: -\$293.35

- Ratios Remain Constant and Are Omitted for Brevity

Seven (7) Training Dogs/Week

Income: \$700.00

Expense: \$703.45

Diff: -\$003.45

Eight (8) Training Dogs/Week

Income: \$800.00

Expense: \$721.80

Diff: +\$ 78.20

Balance Sheet

As of 3/31/95

ASSETS

Cash		\$4000.00
Trade Notes and Accounts Receivable	\$2943.00	
Less Allowances for Bad Debts	\$588.00	\$2355.00
Buildings and other Depreciable Assets	\$218,658.00	
Less Accumulated Depreciation	\$14,432.00	\$204,266.00
Land		\$134,000.00
Other Assets (See Schedule)		\$143,000.00
TOTAL ASSETS		\$487,581.00

LIABILITIES AND CAPITAL

Accounts Payable		\$1000.00
Mortgages, Notes, Bonds Payable in One Year		\$310,000.00
Capital Accounts		\$176,581.00
TOTAL LIABILITIES AND CAPITAL		\$487,581.00

As of 3/31/95

ASSETS

Cash \$4000.00



As of 3/31/95

Trade Notes and Accounts Receivable	\$2943.00	
Less Allowances for Bad Debts	\$588.00	\$2355.00
Buildings and other Depreciable Assets	\$218,658.00	
Less Accumulated Depreciation	\$14,432.00	\$204,266.00
Land		\$134,000.00
Other Assets (See Schedule)		\$143,000.00
TOTAL ASSETS		\$487,581.00

LIABILITIES AND CAPITAL

Accounts Payable	\$1000.00
Motgages, Notes, Bonds Payable in One Year	\$310,000.00
Capital Accounts	\$176,581.00
TOTAL LIABILITIES AND CAPITAL	\$487,581.00

Schedule of Assets

Goodwill	\$90,000.00
Dogs	\$34,000.00
Horse	\$4000.00
Furniture, etc.	\$15,000.00
Total	\$143,000.00

Schedule of Assets

Goodwill	\$90,000.00
Dogs	\$34,000.00
Horse	\$4000.00
Furniture, etc.	\$15,000.00
Total	\$143,000.00

Profit & Loss Statement

1/1/93 Through 12/31/93

INCOME/EXPENSE

Income	
Grooming	\$7,283.25
Boarding	\$71,248.06
Cemetery	\$5,455.00
Miscellaneous Income	\$23,779.13
Rental	\$30,400.00
Total Income	\$185,165.44
Expenses	
Merchandise	\$2,294.55
Accounting	\$332.57
Advertising	\$7,120.04
Auto	\$3,510.00
Cartons	\$220.00
Electricity	\$2,660.67
Entertainment	\$200.00
Freight	\$462.47
Hunt	\$894.07
Insurance	\$336.42
Legal	\$4,400.00
Licenses	\$2,548.28
Office Expenses	\$266.70
Rent (interest & principle on Kennel Loan)	\$69,878.75
Repairs	\$494.10
Tax-Sales	\$3.75
Supplies	\$7,724.61
Telephone	\$2,733.39
Trade Dues	\$302.00
Travel Expenses	\$665.00
Wages	\$50,954.67
Handling Expenses	\$3,498.10
Veterinary Expenses	\$13,292.70
Publications	\$80.95
Cemetery	\$1,543.65
Dog Food	\$5,338.27
AKC	\$257.00
Child Care	\$607.00
Total Expenses	\$171,044.77
TOTAL INCOME/EXPENSE	\$14,120.67



1/1/93 Through 12/31/93

INCOME/EXPENSE**Income**

Grooming	\$74,283.25
Boarding	\$71,248.06
Cemetery	\$5,455.00
Miscellaneous Income	\$23,779.13
Rental	\$10,400.00
Total Income	\$185,165.44

Expenses

Merchandise	\$2,294.55
Accounting	\$332.57
Advertising	\$7,120.04
Auto	\$3,510.00
Cartons	\$220.00
Electricity	\$2,669.67
Entertainment	\$200.00
Freight	\$462.47
Heat	\$894.07
Insurance	\$336.42
Legal	\$4,400.00
Licenses	\$2,548.38
Office Expenses	\$286.70
Rent (interest & principle on Kennel Loan)	\$69,878.75
Repairs	\$494.10
Tax-Sales	\$3.75
Supplies	\$7,724.61
Telephone	\$2,733.39
Trade Dues	\$302.00
Travel Expenses	\$665.00
Wages	\$50,954.67
Handling Expenses	\$3,484.10
Veterinary Expenses	\$1,329.70
Publications	\$89.95
Cemetery	\$1,543.65
Dog Food	\$5,338.27
AKC	\$257.00
Child Care	\$607.00
Total Expenses	\$171,044.77
TOTAL INCOME/EXPENSE	\$14,120.67



Profit & Loss Statement

1/1/94 Through 12/31/94

INCOME/EXPENSE

Income	
Grooming	\$78,956.95
Boarding	\$79,238.57
Cemetery	\$4,440.00
Miscellaneous Income	\$3,308.00
Rental	\$11,520.00
Altmont Canine College	\$8,476.00
Total Income	\$185,939.52

Expenses	
Accounting	\$550.13
Advertising	\$7,310.65
Auto	\$1,205.86
Contributions	\$361.00
Dog Shows	\$4,143.00
Electricity	\$3,338.55
Entertainment	\$95.23
Heat	\$1,257.04
Insurance	\$2,044.68
Interes	\$48,778.65
Laundry	\$20.37
Legal	\$7,025.75
Postage	\$311.96
Repairs	\$3380.30
Tax-Other	\$4,028.59
Supplies	\$5,111.96
Telephone	\$420.00
Trade Dues	\$63,468.32
Wages	\$3,484.10
Handling Expenses	\$550.30
Veterinary Expenses	\$55.00
Publications	\$1,193.51
Cemeter	\$6,919.22
Dog Food	\$52.00
AKC	\$325.00
Child Care	\$600.00
Security	\$7,359.55
Altmont Canine College	\$171,865.85
Total Expenses	\$14,073.67

TOTAL INCOME/EXPENSE

1/1/94 Through 12/31/94

INCOME/EXPENSE

Income

Grooming	\$78,956.95
Boarding	\$79,238.57
Cemetery	\$4,440.00
Miscellaneous Income	\$3,308.00
Rental	\$11,520.00
Altmont Canine College	\$8,476.00
Total Income	\$185,939.52

Expenses

Accounting	\$550.13
Advertising	\$7,310.65
Auto	\$1,205.86
Contributions	\$361.00
Dog Shows	\$4,143.00
Electricity	\$3,338.55
Entertainment	\$95.23
Heat	\$1,257.04
Insurance	\$2,044.68
Interes	\$48,778.65
Laundry	\$20.37
Legal	\$7,025.75
Postage	\$311.96



1/1/94 Through 12/31/94

INCOME7EXPENSE

Repairs	\$843.17
Tax-Other	\$3380.30
Supplies	\$4,028.59
Telephone	\$5,111.96
Trade Dues	\$420.00
Wages	\$63,468.32
Handling Expenses	\$3,484.10
Veterinary Expenses	\$550.30
Publications	\$55.00
Cemeter	y\$1,193.51
Dog Food	\$6,919.22
AKC	\$52.00
Child Care	\$325.00
Security	\$600.00
Altimont Canine College	\$7,359.55
Total Expenses	\$171,865.85
TOTAL INCOME/EXPENSE	\$14,073.67

Gross Income

1985-1994

	Grooming	Boarding	Cemetery	Training	Total
1985	\$29,829.48	\$33,145.56	\$4961.00	N/A	\$67,936.04
1986	\$36,362.70	\$41,171.10	\$5727.50	N/A	\$83,361.30
1987	\$43,126.30	\$41,137.20	\$6405.00	N/A	\$90,668.50
1988	\$57,797.63	\$49,965.06	\$8247.34	N/A	\$116,010.23
1989	\$63,008.27	\$55,881.53	\$6689.95	N/A	\$125,579.75
1990	\$69,970.96	\$69,748.78	\$9285.00	N/A	\$149,004.74
1991	\$72,280.30	\$70,869.77	\$7805.00	N/A	\$150,955.07
1992	Unknown*	Unknown*	Unknown*	N/A	\$157,000.00
1993	\$74,283.25	\$71,248.06	\$5455.00	N/A	\$150,986.31
1994	\$78,956.95	\$78,238.57	\$3308.00	\$8476.00	\$174,419.52

* Current owner bought kennel in 1992. Some figures provided by previous owners have proven inaccurate.

1985-1994

* Current owner bought kennel in 1992. Some figures provided by previous owners have proven inaccurate.

	Grooming	Boarding	Cemetery	Training	Total
1985	\$29,829.48	\$33,145.56	\$4961.00	N/A	\$67,936.04
1986	\$36,362.70	\$41,171.10	\$5727.50	N/A	\$83,361.30
1987	\$43,126.30	\$41,137.20	\$6405.00	N/A	\$90,668.50
1988	\$57,797.63	\$49,965.06	\$8247.54	N/A	\$116,010.23
1989	\$63,008.27	\$55,881.53	\$6689.95	N/A	\$125,579.75
1990	\$69,970.96	\$69,748.78	\$9285.00	N/A	\$149,004.74
1991	\$72,280.30	\$70,869.77	\$7805.00	N/A	\$150,955.07



1985-1994

1992	Unknown*	Unknown*	Unknown*	N/A	\$157,000.00
1993	\$74,283.25	\$71,248.06	\$5455.00	N/A	\$150,986.31
1994	\$78,956.95	\$78,238.57	\$3308.00	\$8476.00	\$174,419.52

INVENTORIES

Kennel Inventory

Item	Qty	Price Ea	Total
Blanket	50	10.00	500.00
Bleach	29 C's	6.00	174.00
Boots, Rubber		0.00	15.00
Bowl, 2 Qt	46	4.23	194.58
Bowl, 3 Qt	38	5.82	221.16
Bowl, 4 Qt	79	5.15	406.85
Bowl, 5 Qt	34	7.20	244.80
Box, Whelping, Galvanized	1	35.00	35.00
Boxes, Litter	22	5.00	110.00
Bucket, Metal, W/Clips	10	17.00	170.00
Bucket, Mop	1	50.00	50.00
Bucket, Rubberm, 12 Gal	6	10.00	60.00
Bucket, Rubberm, 14 Gal	3	15.00	45.00
Bucket, Rubberm, 30 Gal	7	20.00	140.00
Bucket, Water, 15 Gal	2	20.00	40.00
Cart, Roller	1	25.00	25.00
Cart, Roller, Show	1	50.00	50.00
Casket	20	50.00	1000.00
Clipboard	102	2.00	204.00
Clips	50	1.00	50.00

Item	Qty	Price Ea	Total
Blanket	50	10.00	500.00
Bleach	29 C's	6.00	174.00
Boots, Rubber		0.00	15.00
Bowl, 2 Qt	46	4.23	194.58
Bowl, 3 Qt	38	5.82	221.16
Bowl, 4 Qt	79	5.15	406.85
Bowl, 5 Qt	34	7.20	244.80
Box, Whelping, Galvanized	1	35.00	35.00
Boxes, Litter	22	5.00	110.00
Bucket, Metal, W/Clips	10	17.00	170.00
Bucket, Mop	1	50.00	50.00
Bucket, Rubberm, 12 Gal	6	10.00	60.00
Bucket, Rubberm, 14 Gal	3	15.00	45.00
Bucket, Rubberm, 30 Gal	7	20.00	140.00
Bucket, Water, 15 Gal	2	20.00	40.00
Cart, Roller	1	25.00	25.00
Cart, Roller, Show	1	50.00	50.00
Casket	20	50.00	1000.00
Clipboard	102	2.00	204.00
Clips	50	1.00	50.00



Item	Qty	Price Ea	Total
Crate, Fiberglass	1	210.00	210.00
Crate, Size 100	5	24.88	122.40
Crate, Size 200	3	31.18	93.54
Crate, Size 300	9	46.25	416.25
Crate, Size 400	11	54.68	601.48
Crate, Size 500	1	67.85	67.85
Crock, Large	7	3.38	23.66
Crock, Small	30	2.06	61.80
Dryer	5	638.00	3190.00
Fan, Osc, Free Standing	1	35.00	35.00
Fan, Oscillating, 12"	1	20.00	20.00
Fan, Oscillating, 20"	2	25.00	50.00
Furniture, Cat	13	0.00	500.00
Generator, Honda	1	300.00	300.00
Hose, 50'	9	25.00	225.00
Ladder		0.00	10.00
Lamp, Heat	3	25.00	75.00
Mats, Crate, Green	4	18.00	72.00
Oven, Microwave	1	120.00	120.00
Pen, Exer, 8 Panel, 48"	3	116.00	348.00
Pen, Exer, 8 Panel, 48"	2	78.85	157.70
Pen, Exercise, 3'x3'	5	115.00	575.00
Pooper Scooper	2	12.00	24.00
Rack, Hose	8	25.00	200.00
Refrigerator 18 Cf	1	200.00	200.00
Refrigerator, 14 Cf	1	150.00	150.00
Shade, Clothes, 20 Sq Ft	2	15.00	30.00
Shelf, 6'	2	20.00	40.00
Shelf, 6'	2	100.00	200.00
Stereo, Cd W/ Speakers	3	125.00	375.00
Sunscreen, Canvas	2	75.00	150.00
Supplies, Cleaning		0.00	400.00
Toys, Assorted		0.00	200.00
Trailer, 2 Wheel	1	1000.00	1000.00
Traps, Fly	4	25.00	100.00
Vaccination	60Sh	4.50	270.00
Van, Dodge, 1978, New Eng	1	3500.00	3500.00
TOTAL VALUE OF KENNEL INVENTORY			\$17,581.77

Item	Qty	Price Ea	Total
Crate, Fiberglass	1	210.00	210.00
Crate, Size 100	5	24.88	122.40
Crate, Size 200	3	31.18	93.54
Crate, Size 300	9	46.25	416.25
Crate, Size 400	11	54.68	601.48
Crate, Size 500	1	67.85	67.85
Crock, Large	7	3.38	23.66
Crock, Small	30	2.06	61.80
Dryer	5	638.00	3190.00
Fan, Osc, Free Standing	1	35.00	35.00
Fan, Oscillating, 12"	1	20.00	20.00
Fan, Oscillating, 20"	2	25.00	50.00
Furniture, Cat	13	0.00	500.00
Generator, Honda	1	300.00	300.00
Hose, 50'	9	25.00	225.00
Ladder		0.00	10.00
Lamp, Heat	3	25.00	75.00
Mats, Crate, Green	4	18.00	72.00
Oven, Microwave	1	120.00	120.00
Pen, Exer, 8 Panel, 48"	3	116.00	348.00
Pen, Exer, 8 Panel, 48"	2	78.85	157.70
Pen, Exercise, 3'x3'	5	115.00	575.00
Pooper Scooper	2	12.00	24.00
Rack, Hose	8	25.00	200.00
Refrigerator 18 Cf	1	200.00	200.00



Item	Qty	Price Ea	Total
Refrigerator, 14 Cf	1	150.00	150.00
Shade, Clothes, 20 Sq Ft	2	15.00	30.00
Shelf, 6'	2	20.00	40.00
Shelf, 6'	2	100.00	200.00
Stereo, Cd W/Speakers	3	125.00	375.00
Sunscreen, Canvas	2	75.00	150.00
Supplies, Cleaning		0.00	400.00
Toys, Assorted		0.00	200.00
Trailer, 2 Wheel	1	1000.00	1000.00
Traps, Fly	4	25.00	100.00
Vaccination 60	60Sh	4.50	270.00
Van, Dodge, 1978, New Eng	1	3500.00	3500.00
TOTAL VALUE OF KENNEL INVENTORY			\$17,581.77

Grooming Shop Inventory

Item	Qty	Price Ea	Total
ArtWork	5	40.00	200.00
Boards, Bulletin, Large	2	25.00	50.00
Boards, Bulletin, Small	9	10.00	90.00
Cabinet		0.00	650.00
Cabinet, Filing 4dwr Lg	1	250.00	250.00
Cabinet, Filing, 3 Cube	1	60.00	60.00
Cabinet, Filing, 4dwr Med	3	125.00	375.00
Calculator	1	25.00	25.00
Cart, Rolling	2	25.00	50.00
Chairs	10	20.00	200.00
Closet		0.00	1000.00
Computer	1	1000.00	1000.00
Desk	1	100.00	100.00
Desk, W/Shelves	1	50.00	50.00
Dryer, Cage	1	200.00	200.00
Equip, Groom, Corinne's		0.00	1500.00
Equip, Office, Misc		0.00	1000.00
Hose	18	5.00	90.00
Leash/Collar	10	10.00	100.00
Library		0.00	2500.00
Machine, Washing	1	125.00	125.00
Pot, Coffee, W/Acc	1	50.00	50.00
Rack, Filing, Metal	1	50.00	50.00
Ribbon	30	5.70	171.00
Rinse, Creme	17	1.29	21.93
Rinse, Creme, Blow Dry	7	5.00	35.00
Shampoo, Conc, 5 Gal	133	75.00	150.00
Shampoo, Conc, Mr Crystal	5	35.00	175.00
Shampoo, Mixed Bottles	130	1.00	130.00
Smocks, Grooming	7	20.00	140.00
Table, Folding	1	50.00	50.00
Table, Grooming & Arm	1	131.75	131.75
Telephone	2	110.00	220.00
Towels	75	4.00	300.00
Towels, Show	15	5.00	75.00
TOTAL GROOMING SHOP INVENTORY			\$11,314.68

Item	Qty	Price Ea	Total
Art Work	5	40.00	200.00
Boards, Bulletin, Large	2	25.00	50.00
Boards, Bulletin, Small	9	10.00	90.00
Cabinet		0.00	650.00
Cabinet, Filing 4dwr Lg	1	250.00	250.00
Cabinet, Filing, 3 Cube	1	60.00	60.00
Cabinet, Filing, 4dwr Med	3	125.00	375.00
Calculator	1	25.00	25.00
Cart, Rolling	2	25.00	50.00



Item	Qty	Price Ea	Total
Chairs	10	20.00	200.00
Closet		0.00	1000.00
Computer	1	1000.00	1000.00
Desk	1	100.00	100.00
Desk, W/Shelves	1	50.00	50.00
Dryer, Cage	1	200.00	200.00
Equip, Groom, Corinne's		0.00	1500.00
Equip, Office, Misc		0.00	1000.00
Hose	18	5.00	90.00
Leash/Collar	10	10.00	100.00
Library		0.00	2500.00
Machine, Washing	1	125.00	125.00
Pot, Coffee, W/Acc	1	50.00	50.00
Rack, Filing, Metal	1	50.00	50.00
Ribbon	30	5.70	171.00
Rinse, Creme	17	1.29	21.93
Rinse, Creme, Blow Dry	7	5.00	35.00
Shampoo, Cone, 5 Gal	1.33	75.00	150.00
Shampoo, Cone, Mr Crystal	5	35.00	175.00
Shampoo, Mixed Bottles	130	1.00	130.00
Smocks, Grooming	7	20.00	140.00
Table, Folding	1	50.00	50.00
Table, Grooming & Arm	1	131.75	131.75
Telephone	2	110.00	220.00
Towels	75	4.00	300.00
Towels, Show	15	5.00	75.00
TOTAL GROOMING SHOP INVENTORY			\$11,314.68



Tool Room and Maintenance Shop Inventory

Item	Qty	Price Ea	Total
Axe	1	7.00	7.00
Bar, Leverage	1	19.00	19.00
Barrow, Wheel	6	60.00	360.00
Bits, Drill, Assort			15.00
Blade, Sewing	1	7.00	7.00
Blocks, Concrete	50	4.00	200.00
Cabinets, File	7	25.00	175.00
Can, Fuel, 5 Gal	5	8.00	48.00
Clamp, "C"	3	6.00	18.00
Come-Along	1	29.00	29.00
Cutter, Bolt	1	38.00	38.00
Cutter, Tile	1	6.00	6.00
Digger, Post Hole	1	18.00	18.00
Dolley	1	20.00	20.00
Drill 1/2"	1	50.00	50.00
Driver, Nut		0.00	9.00
Fencing		0.00	530.00
Files, Assort		0.00	8.00
Fork, Garden	1	12.00	12.00
Funnel	2	3.00	6.00
Grinder, Bench	1	25.00	25.00
Grinder, Dice	1	125.00	125.00
Gun, Grease	1	7.00	7.00
Gun, Putty	1	5.00	5.00
Hacksaw	2	6.00	6.00
Hammer	2	12.00	24.00
Hammer, Masonry	1	7.00	7.00
Hammer, Sledge	1	14.00	14.00
Heater, Electric	1	20.00	20.00
Heater, Kerosene	5	60.00	300.00
Hoe	1	10.00	10.00
Ladder, Extension	2	32.00	64.00
Ladder, Folding, 8'	1	30.00	30.00
Level, 24"	1	14.00	14.00
Level, 48"	1	35.00	35.00
Level Square 12"	1	12.00	12.00
Light, Work	1	7.00	7.00
Lobber	1	26.00	26.00
Materials, Carpentry		0.00	275.00
Materials, Landscaping		0.00	150.00
Measure, Tape, 100'	1	18.00	18.00
Mixer, Cement	1	300.00	300.00
Mower, Lawn	4	125.00	500.00
Pick	1	16.00	16.00
Pounder, Fence Pole	1	20.00	20.00
Potter	1	12.00	12.00
Puller, Fence	1	30.00	30.00

Item	Qty	Price Ea	Total
Axe	1	7.00	7.00
Bar, Leverage	1	19.00	19.00
Barrow, Wheel	6	60.00	360.00
Bits, Drill, Assort			15.00
Blade, Sewing	1	7.00	7.00
Blocks, Concrete	50	4.00	200.00
Cabinets, File	7	25.00	175.00
Can, Fuel, 5 Gal	5	8.00	48.00
Clamp, "C"	3	6.00	18.00
Come-Along	1	29.00	29.00
Cutter, Bolt	1	38.00	38.00
Cutter, Tile	1	6.00	6.00
Digger, Post Hole	1	18.00	18.00
Dolley	1	20.00	20.00
Drill 1/2"	1	50.00	50.00
Driver, Nut		0.00	9.00
Fencing		0.00	530.00
Files, Assort		0.00	8.00
Fork, Garden	1	12.00	12.00
Funnel	2	3.00	6.00
Grinder, Bench	1	25.00	25.00
Grinder, Dice	1	125.00	125.00
Gun, Grease	1	7.00	7.00



Item	Qty	Price Ea	Total
Gun, Putty	1	5.00	5.00
Hacksaw	2	6.00	6.00
Hammer	2	12.00	24.00
Hammer, Masonry	1	7.00	7.00
Hammer, Sledge	1	14.00	14.00
Heater, Electric	1	20.00	20.00
Heater, Kerosene	5	60.00	300.00
Hoe	1	10.00	10.00
Ladder, Extension	2	32.00	64.00
Ladder, Folding, 8'	1	30.00	30.00
Level, 24"	1	14.00	14.00
Level, 48"	1	35.00	35.00
Level/Square 12"	1	12.00	12.00
Light, Work	1	7.00	7.00
Lobber	1	26.00	26.00
Materials, Carpentry		0.00	275.00
Materials, Landscaping		0.00	150.00
Measure, Tape, 100'	1	18.00	18.00
Mixer, Cement	1	300.00	300.00
Mower, Lawn	4	125.00	500.00
Pick	1	16.00	16.00
Pounder, Fence Pole	1	20.00	20.00
Pruner	1	12.00	12.00
Puller, Fence	1	30.00	30.00

Item	Qty	Price Ea	Total
Puller, Nail	1	5.00	5.00
Punches, Assort	2	4.00	8.00
Rake	2	18.00	36.00
Rake, Leaf	2	9.00	18.00
Saw, Bow	1	7.00	7.00
Saw, Coping	2	10.00	20.00
Saw, Fig	1	45.00	45.00
Saw, Portable Cut off	1	130.00	130.00
Saw, Power, 7 1/4"	1	60.00	60.00
Saw, Rip	2	7.00	14.00
Saw, Table	1	120.00	120.00
Saw, Tree	1	6.00	6.00
Scraper	2	5.00	10.00
Screwdrivers, Assort	15	6.00	90.00
Set, Plier	1	20.00	20.00
Set, Socket	2	18.00	36.00
Shovel, Flat	1	16.00	16.00
Shovel, Pointed	2	15.00	30.00
Sucker, Plumbing, 25'	1	12.00	12.00
Sucker, Plumbing, 50'	1	17.00	17.00
Soup, Tin	1	5.00	5.00
Spade	1	11.00	11.00
Sprayer, Chemical	1	15.00	15.00
Square, Quick	1	7.00	7.00
Supplies, Drop In Sys		0.00	200.00
Supplies, Electrical		0.00	175.00
Supplies, Food Cooling		0.00	75.00
Supplies, Paint		0.00	315.00
Supplies, Plumbing		0.00	450.00
Supplies, Roofing		0.00	430.00
System, Satellite	1	1500.00	1500.00
T-Square	1	11.00	11.00
Tank, Air	1	10.00	0.00
Thatcher, Garden	1	15.00	15.00
Tool, Screwing	1	5.00	5.00
Tools, Finishing, Cement	11	5.00	55.00
Tools, Hand, Gardening	6	7.00	42.00
Trimmer, Hedge	1	24.00	24.00
Vacuum, Blower	1	15.00	15.00
Vice, Bench	1	11.00	11.00
Weed Eater, Gas Operated	1	125.00	125.00
Welder, Electric, Arc	1	450.00	450.00
Wrench, Adj, 12"	1	16.00	16.00
Wrench, Adj, 15"	1	20.00	20.00
Wrench, Adj, 6"	1	7.00	7.00
Wrench, Pipe	1	11.00	11.00
Wrenches, Box & Open End		0.00	12.00
TOTAL VALUE OF TOOLS & SHOP INVENTORY			\$8,348.00



Item	Qty	Price Ea	Total
Puller, Nail	1	5.00	5.00
Punches, Assort	2	4.00	8.00
Rake	2	18.00	36.00
Rake, Leaf	2	9.00	18.00
Saw, Bow	1	7.00	7.00
Saw, Coping	2	10.00	20.00
Saw, Jig	1	45.00	45.00
Saw, Portable Cut off	1	130.00	130.00
Saw, Power, 71/4"	1	60.00	60.00
Saw, Rip	2	7.00	14.00
Saw, Table	1	120.00	120.00
Saw, Tree	1	6.00	6.00
Scraper	2	5.00	10.00
Screwdrivers, Assort	15	6.00	90.00
Set, Plier	1	29.00	29.00
Set, Socket	2	18.00	36.00
Shovel, Flat	1	16.00	16.00
Shovel, Pointed	2	15.00	30.00
Snake, Plumbing, 25'	1	12.00	12.00
Snake, Plumbing, 50'	1	17.00	17.00
Snip, Tin	1	5.00	5.00
Spade	1	11.00	11.00
Sprayer, Chemical	1	15.00	15.00
Square, Quick	1	7.00	7.00
Supplies, Drip Irr Sys		0.00	200.00
Supplies, Electrical		0.00	175.00
Supplies, Insul/Cooling		0.00	75.00
Supplies, Paint		0.00	315.00
Supplies, Plumbing		0.00	450.00
Supplies, Roofing		0.00	430.00
System, Satellite	1	1500.00	1500.00
T-Square	1	11.00	11.00
Tank, Air	1	10.00	0.00
Thatcher, Garden	1	15.00	15.00
Tool, Screening	1	5.00	5.00
Tools, Finishing, Cement	11	5.00	55.00
Tools, Hand, Gardening	6	7.00	42.00
Trimmer, Hedge	1	24.00	24.00
Vacuum, Blower	1	15.00	15.00
Vice, Bench	1	11.00	11.00
Weed Eater, Gas Operated	1	125.00	125.00



Item	Qty	Price Ea	Total
Welder, Electric, Arc	1	450.00	450.00
Wrench, Adj, 12"	1	16.00	16.00
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Wrench, Adj, 6"	1	7.00	7.00
Wrench, Pipe	1	11.00	11.00
Wrenches, Box & Open End		0.00	12.00
TOTAL VALUE OF TOOLS/SHOP INVENTORY			\$8,348.00