

# 2020 BUSINESS REFERENCE GUIDE



THE ESSENTIAL  
GUIDE TO  
PRICING  
BUSINESSES  
& FRANCHISES

COMPILED AND PUBLISHED BY  
BUSINESS BROKERAGE PRESS

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# 2020

## **Business Reference Guide**

The Essential Guide to Pricing  
Businesses and Franchises

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For more information on any of these resources, please see the color pages in the center section of this *Guide*.

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## Using the Guide

### EXPLANATIONS CONCERNING THE INFORMATION IN THIS YEAR'S *GUIDE*:

Much of the information we present comes from our Industry Experts, who are listed at the back of this book. We attempt to remain true to the original source, but we make some changes in grammar and punctuation to improve readability.

Due to space requirements, the General Information, Advantages, Disadvantages, and Industry Multiples sections are not included in this hard copy *Guide* but are available in the online edition.

Data for Statistics, Products and Services Segmentation, Major Market Segmentation, Industry Costs, Market Share, and Employment Size comes from IBISWorld and is used with their permission. Go to <https://www.ibisworld.com> to learn more about this valued resource.

Information about franchises comes from *Entrepreneur*, *Franchise Opportunities Guide*, *Franchise Times*, *Nation's Restaurant News*, and the websites of the franchises themselves.

### PRICING METHODS

Pricing methods such as multiples of Sellers Discretionary Earnings (SDE), Earnings Before Interest and Taxes (EBIT), and Earnings before Interest, Taxes, Depreciation, Amortization (EBITDA) all have two things in common: each requires that the actual earnings be calculated, and then a multiple based on many factors relating to the business must also be calculated. Multiplying the two should then produce the price for that business. Unfortunately, these methods are based on the figures being calculated and by the person doing the pricing.

The other method calls for a multiple of sales. The big advantage to this method is that it doesn't call for calculating the figures. One simply takes the total annual sales (less sales taxes) and multiplies it by a percentage that "people in the know" are comfortable with, based on their knowledge and experience. In many cases there is a universal rule of thumb for the multiple, based on many transactions. The annual sales of a business are usually a provable figure; although an argument could be made, especially in very small businesses, that the owner could be "taking money off the top," thus reducing sales. However, unless the owner is really stealing from the business, small amounts shouldn't influence the price dramatically.

The purpose of the above information is to show that, although multipliers may stay about the same, the final result is based on figures that do reflect the impact of the economy. Sales are down and costs go up, especially in relation to sales. Therefore, we are comfortable with the final pricing results. As we keep saying, rules of thumb are just that. The purpose in supplying other information and data is so the user can adjust the rule of thumb up or down based on such information.

For the most part, the pricing of a business is based on the sales and earnings; however, another major factor is whether the seller will finance a portion of the selling price. If he/she won't provide some financing, the price will generally be lower than if he/she will. The rule is usually the lower the down payment, the higher the full price; and the seller who demands an all-cash transaction will receive, in most cases, a lower full price.

The price of a business is ultimately what someone will pay for it—it is market

driven. Or, as the old saying goes, the price is what a buyer will pay and the seller will accept.

#### USING THE RULES OF THUMB

Despite all the caveats about using rules of thumb in pricing businesses, they are commonly used to do just that. The reason is quite simple—they are very easy to use. But how accurate are they? A lot more accurate than many people think. They may supply a quick assessment, but if used properly, they can come pretty close to what the business will ultimately sell for.

Rules of thumb usually come in two formats. The most commonly used rule of thumb is simply a percentage of the annual sales, or, better yet, the last 12 months of sales/revenues. For example, if the total sales were \$100,000 for last year, and the multiple for the particular business is 40 percent of annual sales, then the price based on the rule of thumb would be \$40,000.

Quite a few experts have said that revenue multiples are likely to be more reliable than earnings multiples. The reason is that most multiples of earnings are based on add-backs to the earnings, which can be a judgment call, as can the multiple. Sales or revenues are essentially a fixed figure. One might want to subtract sales taxes if they have not been deducted, but the sales are the sales. The only judgment then is the percentage. When it is supplied by an expert, the percentage multiplier becomes much more reliable.

The second rule of thumb used is a multiple of earnings. In small businesses, the multiple is used against what is termed Seller's Discretionary Earnings (SDE). SDE is also called Seller's or Owner's Cash Flow and similar names. It is usually based on a multiple (generally between 1 and 5), and this number is then used as a multiple against the earnings of the business. Many of the entries also contain a multiple of EBIT and/or EBITDA.

#### SELLER'S DISCRETIONARY EARNINGS (SDE)

The earnings of a business prior to the following items:

- income taxes
- non-recurring income and expenses
- non-operating income and expenses
- depreciation and amortization
- interest expense or income
- owner's total compensation for one owner/operator, after adjusting the total compensation of all owners to market value.

The above definition of Seller's Discretionary Earnings, although accurate, is a bit confusing. If you change the words "prior to the" and substitute the word "plus," it may be easier to understand. We would also suggest that the highest salary be used in the calculation of SDE. The reason is that we must assume that the buyer will replace the highest compensated employee or owner—at least for the SDE calculation.

Keep in mind that the multiples for the different earnings acronyms mentioned above will be different than the multiple of SDE. The rules contained in the *Guide* are specific about what is being used. They will say *2.5 times SDE* or *4 times EBIT*, etc.

## THE BASICS

The businesses are arranged alphabetically. In some cases, the business may go by two name descriptions, for example, gas stations or service stations. We use the one that we feel is the most common. If you can't find what you are looking for, see if it is listed under another name. If there is a particular franchise you are working on and it's not in the rules, check the type of business for more information. For example, if the franchise is an ice cream shop, check the name of the franchise; and if it's not there, go to ice cream shops and other ice cream franchises. If the business is not listed, find a similar business and start there.

The number of Businesses/Units is the approximate number of businesses of that type in the U.S. Where there is an IBISWorld report, we generally use that number. IBISWorld provides excellent reports on many different businesses. Most of these reports are well over 20 pages and are most informative. They are well worth the price.

We have also provided—where available—the Standard Industrial Classification code (SIC) and the North American Industry Classification System (NAICS). For NAICS and SIC codes, go to <https://www.naics.com/>.

## THE RULES OF THUMB

The price, based on the rule of thumb, does not include inventory (unless it specifically states that it does), or real estate or other balance-sheet items such as cash and accounts receivable. We have noticed an increase in Industry Experts telling us that inventory is included in the multiples. The price derived from the rule of thumb is for the operating assets of the business plus goodwill. It also assumes that the business will be delivered free and clear of any debt. If any debt is to be assumed by a purchaser, it is subtracted from the price based on the rule of thumb method.

In other words, the rules, unless mentioned otherwise, create a price that includes goodwill; furniture, fixtures, & equipment (FF&E); and leasehold improvements, less outstanding debt, including accounts payable, loans on FF&E, bank loans, etc. The business, unless otherwise mentioned, is assumed delivered to a purchaser free and clear of any debt or encumbrances.

Accounts receivable are not included, as they are generally handled outside of any transaction and almost always belong to the seller. Work in progress, prepaid memberships, etc. also normally belong to the seller. Items such as these may be divided between buyer and seller. For example, in a dry-cleaning business, the seller may have taken in a customer's clothing for dry cleaning, but the buyer may take over the business before the work has been completed and delivered back to the customer. This is generally handled outside the transaction and does not usually figure in a pricing or valuation.

## PRICING TIPS

These provide information from industry experts and other sources. They are intended to amplify the rules themselves. We include lots of new information every year, while maintaining important information from prior years.

## BENCHMARK DATA

We feel it is very important, in analyzing and pricing a business, that you compare it to similar businesses, or benchmarks, that are unique to this type of business. One common benchmark unique to each business is the expenses. We have included as many of these as we could find. Many have been contributed by



Industry Experts. If no source is mentioned, then you can assume that an Industry Expert(s) has supplied them. In many cases we have used a breakdown of expenses from IBISWorld.

The figures in *Expenses as a Percentage of Annual Sales* may not always add up to 100 percent. We provide only the major categories, and there may be other expense items not included which would make up any difference. Also, in many cases, we have had to meld the figures from several different Industry Experts or sources. This may also cause some totals to slightly exceed 100 percent.

We mentioned that if the rule of thumb was used properly, the price derived could be more accurate than simply multiplying the sales by the percentage rule or the SDE multiple. Reviewing market-driven data, one can reasonably assume that a 10 percent swing (that's our number; yours may be higher or lower) on either side of the percentage multiple would allow for the additions or subtractions to arrive at a more accurate multiple of annual sales. Using our example above, the 40 percent figure, and then using available benchmark data could lower or raise that percentage by 10 percent. The multiple then might be more accurate.

Critics of rules of thumb claim that a rule is simply an average and doesn't allow for the variables of each individual business. Comparing the business under review with industry standards—benchmarks—can allow one to raise or lower the percentage accordingly. A 40-percent figure then could be as low as 30 percent, or as high as 50 percent.

The Benchmark Data section can help you look at the vital signs of the business and compare them to similar businesses. Looking at the expenses as a percentage of annual sales can be a good start. For example, if the business under review has an occupancy percentage of 12 percent against an average 8 percent benchmark, perhaps the price then should be reduced to compensate for the higher rent. The rent is pretty much a fixed expense; but the higher the rent, the lower the profit. Certainly, a new owner could lower some of the expenses, but a trained labor force, for example, is hard to replace. Obviously, reducing the percentage multiple is a judgment call; but let's face it, even business valuation is not a science, but an art—and judgment plays a large part in it.

#### INDUSTRY EXPERTS' COMMENTS

This section allows our Industry Experts to add their own personal comments about this type of business. These comments may amplify a particular area or provide additional pricing information. Many times, these Industry Experts provide information or data that can't be found anywhere else. Some Industry Experts who own or manage an office with associates list themselves under more than one business. It may just mean that one or more agents in that office are experts in that industry.

#### RESOURCES

This section includes websites of companies, publications, and trade associations related to the particular types of businesses. Some are very informative; others are really only for members. However, many of the associations offer books or pamphlets or studies that can be informative. Every year, we find that more and more associations are charging non-members a high price for research materials that members can receive free or at a much lower price. *Nation's Restaurant News*, *Franchise Times*, *Auto Laundry News*, and *Convenience Store News* are examples of excellent resources, providing surveys and up-to-the-minute news about their industries. Don't forget that IBISWorld has great reports on

many, many different businesses including franchises and many “mom and pop” type businesses.

#### FRANCHISES

This edition contains more franchise data than any previous one. For a quick rule for many franchises, go to the *Franchises* entry. Additional information can be found under the entries for the specific franchise.

If you can't find the one you are looking for, see if there is a similar type of franchise that has one. If that fails, go to the particular type of business that the franchise represents. You may add to or subtract from that rule of thumb based on your assessment of the value of the franchise—is it a plus or a minus? Even if there is a rule of thumb, it is always wise to refer to the type of business for more information.

#### FINAL NOTES

Some associations conduct their studies and surveys only every other year or even less frequently. In some cases, we have completed a particular section prior to the new data becoming available; however, we attempt to keep the information as current as possible.

We know that some of the information may be contradictory, but since we get it from those whom we believe to be experts, we still include it. The more information you have to sort through, the better your final conclusion. We think the information and data are reliable, but occasionally we find an error after the book has been printed.

Also, keep in mind that rules of thumb can vary by area and even by location. For example, businesses on the West Coast tend to sell for a higher price than the East Coast businesses, which sell for a higher price than the Midwest ones.

#### THANKS TO OUR INDUSTRY EXPERTS

We want to thank all who contributed rules of thumb, industry data, and information. It is a tribute to them that they are willing to contribute not only a rule of thumb, but also their knowledge on pricing.

We are focusing on the Industry Experts and in gratitude for their contribution are offering to put them on our website, provide BBP industry logos, and do anything else we can do to set them apart. We also give them a complimentary copy of the current edition of the *Business Reference Guide*. If you're interested and feel that you are qualified, go to [www.businessbrokeragepress.com](http://www.businessbrokeragepress.com) and click on Services/Industry Experts.

#### AND WHEN ALL ELSE FAILS

Keep in mind that if it's not in the *Guide*, we really don't have a rule of thumb for that business. We get calls from people asking for a rule of thumb for some odd-ball type of business like Elephant Training Schools (not really). Honestly, if we knew of one, it would be in the *Guide*. We're always happy to help if we can, but unless there is sufficient sales data, there generally isn't a rule of thumb available. If you can't find what you need, here are some suggestions.

- Call a similar business in your area and see if they are aware of one.
- Check with a vendor, distributor, or equipment manufacturer and see if someone there can help.
- Call a trade association for that particular industry and see if they can direct you to someone who can help. Don't do it by email or fax, but call and speak to

someone. Trade associations really don't want to get involved, but an individual might get you to the next step.

If none of the above helps, then we're afraid you have to accept the fact that there just may not be one for the business you are checking on.

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