

COMPETITIVE ALTERNATIVES 2014 COST MODEL DETAILED COMPARISON REPORT

INDUSTRY: OVERALL RESULT

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**OPERATION: Average of services and manufacturing sectors
(USD\$'000)**

City	Edmonton	Toronto	Vancouve	Baton Ro	Denver	Houston	New Orle
Region	AB	ON	BC	LA	CO	TX	LA
Country	CA	CA	CA	US	US	US	US
Exchange rate per USD\$	C\$1.050	C\$1.050	C\$1.050	\$1.000	\$1.000	\$1.000	\$1.000

Initial Investment

Cash	313	313	313	313	313	313	313
Inventory	2,208	2,208	2,208	2,208	2,208	2,208	2,208
Fixed assets	9,499	9,499	9,499	9,499	9,499	9,499	9,499
	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>

Initial Financing

Debt	5,275	5,275	5,275	5,275	5,275	5,275	5,275
Equity	6,745	6,745	6,745	6,745	6,745	6,745	6,745
	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>	<u>\$12,020</u>

10-Year Average Profit & Loss

	Edmonton	Toronto	Vancouve	Baton Ro	Denver	Houston	New Orle
Sales	24,312	24,361	24,331	24,322	24,474	24,622	24,359
Location-sensitive costs							
Salary and wages	5,860	5,902	5,953	5,510	5,871	5,903	5,760
Statutory plans	330	469	331	488	516	532	509
Other benefits	1,526	1,593	1,514	1,835	1,936	1,964	1,919
<i>Total labor</i>	<u>7,715</u>	<u>7,963</u>	<u>7,798</u>	<u>7,834</u>	<u>8,323</u>	<u>8,399</u>	<u>8,188</u>
Rank, total labor	1	4	2	3	6	7	5
Facility lease	688	590	689	486	446	607	421
<i>Rank, facility lease</i>	6	4	7	3	2	5	1
Surface freight	1,179	921	1,097	933	1,274	960	803
Air freight	283	226	281	259	267	235	259
<i>Total transportation</i>	<u>1,462</u>	<u>1,147</u>	<u>1,378</u>	<u>1,191</u>	<u>1,541</u>	<u>1,196</u>	<u>1,062</u>

	6	2	5	3	7	4	1
<i>Rank, transportation</i>							
Electricity	218	212	128	91	107	99	125
Gas	32	38	48	27	43	27	27
<i>Total utilities</i>	250	250	177	117	150	126	151
<i>Rank, electricity</i>	7	6	5	1	3	2	4
<i>Rank, gas</i>	4	5	7	1	6	3	1
<i>Total operating costs</i>	10,115	9,950	10,042	9,628	10,459	10,327	9,822
<i>Rank, operating costs</i>	5	3	4	1	7	6	2
	Edmonton	Toronto	Vancouve	Baton Ro	Denver	Houston	New Orle
Interest	117	108	123	168	188	183	170
Depreciation	1,169	1,169	1,169	1,169	1,169	1,169	1,169
<i>Total interest, depreciation</i>	1,286	1,277	1,293	1,338	1,357	1,352	1,339
Income tax, national	276	339	292	1,157	701	797	1,112
Income tax, regional	152	128	200	-397	108	26	-422
Income tax, local	-	-	-	-	-	-	-
Capital tax, national	-	-	-	-	-	-	-
Capital tax, regional	-	-	-	20	-	-	20
Sales tax	-	1	105	120	91	108	119
Property tax	120	152	155	52	268	286	56
Gross receipts tax	-	-	-	9	9	9	9
Business tax	-	-	-	-	-	-	-
Grants, subsidies	-	-	-	-78	-32	-38	-82
<i>Total taxes (net of grants)</i>	548	620	751	882	1,144	1,188	811
<i>Total location-sensitive costs</i>	11,949	11,847	12,086	11,847	12,960	12,867	11,972
Location-insensitive costs							
Materials	7,729	7,729	7,729	7,729	7,729	7,729	7,729
Other operating expenses	1,886	1,886	1,886	1,886	1,886	1,886	1,886
<i>Total location-insensitive costs</i>	9,615	9,615	9,615	9,615	9,615	9,615	9,615
<i>Total costs</i>	21,564	21,462	21,700	21,462	22,575	22,482	21,587
<i>Net profit after tax</i>	\$2,748	\$2,900	\$2,631	\$2,861	\$1,898	\$2,141	\$2,772
<i>% of sales</i>	11.3%	11.9%	10.8%	11.8%	7.8%	8.7%	11.4%
Overall rank	3	1	5	2	7	6	4
Overall index	94.0	93.6	94.6	93.6	98.4	98.0	94.1

Summary Measures

Edmonton Toronto Vancouve Baton Denver Houston New Orle

