

# Vertical and Horizontal Analysis

## EXHIBIT 4B.2 Common-Size Comparative Income Statements

GENERAL MILLS Common-Size Comparative Income Statements						
	Amounts (\$ millions)			Percentages*		
	2008	2007	2006	2008	2007	2006
Net sales.....	\$13,652.1	\$12,441.5	\$11,711.3	100.0%	100.0%	100.0%
Expenses.....						
Cost of sales.....	8,778.3	7,955.1	7,544.8	(64.3)	(63.9)	(64.4)
Selling, general and administrative.....	2,625.0	2,389.3	2,177.7	(19.2)	(19.2)	(18.6)
Restructuring, impairment, and other exit costs ....	21.0	39.3	29.8	(0.2)	(0.3)	(0.3)
Interest, net.....	421.7	426.5	399.6	(3.1)	(3.4)	(3.4)
Earnings before taxes and joint venture earnings ...	1,806.1	1,631.3	1,559.4	13.2	13.1	13.3
Provision for income tax.....	(622.2)	(560.1)	(538.3)	(4.6)	(4.5)	(4.6)
After-tax earnings from joint ventures.....	110.8	72.7	69.2	0.8	0.6	0.6
Net income.....	<u>\$ 1,294.7</u>	<u>\$ 1,143.9</u>	<u>\$ 1,090.3</u>	<u>9.5%</u>	<u>9.2%</u>	<u>9.3%</u>

\*Percentages are rounded to one decimal and, thus, might not exactly sum to totals and subtotals.

# Financial Statement Analysis Explained Mba Fundamentals Volume 7

**Mark Steyvers**



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