

Financial Statements and Analysis

profits to find *net profits (or earnings) before taxes*. After subtracting \$93,000 in 2009 interest, Bartlett Company had \$325,000 of net profits before taxes.

Next, taxes are calculated at the appropriate tax rates and deducted to determine *net profits (or earnings) after taxes*. Bartlett Company's net profits after taxes for 2009 were \$231,000. Any preferred stock dividends must be subtracted from net profits after taxes to arrive at *earnings available for common stockholders*. This is the amount earned by the firm on behalf of the common stockholders during the period.

Dividing earnings available for common stockholders by the number of shares of common stock outstanding results in *earnings per share (EPS)*. EPS represent the number of dollars earned during the period on behalf of each outstanding share of common stock. In 2009, Bartlett Company earned \$221,000 for its common stockholders, which represents \$2.90 for each outstanding share. The actual cash dividend per share (DPS), which is the dollar amount of cash distributed during the period on behalf of each outstanding share of common stock, paid in 2009 was \$1.29.

Jan and Jon Smith, a mid-30s married couple with no children, prepared a personal income and expense statement, which is similar to a corporate income statement. A condensed version of their income and expense statement appears below. A more detailed version appears at the book's website.

Jan and Jon Smith Income and Expense Statement for the year ended December 31, 2009	
Income	
Salaries (incl. sales commissions)	\$72,725
Interest received	195
Dividends received	<u>120</u>
(1) Total income	<u>\$73,040</u>
Expenses	
Mortgage payments	\$16,864
Auto loan payments	2,520
Utilities (incl. cable)	2,470
Home repairs & maintenance	1,050

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