

# Garden State Container Corporation

## Financial Analysis and Forecasting

Directed

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Garden State Container Corporation manufactures boxes and other containers primarily for farm products. More than 85 percent of the company's sales come from the northeastern part of the United States, especially Pennsylvania, New Jersey, New York, and Maryland, although the company's patented egg cartons are distributed throughout the United States. Jim Jackson, the founder and president, recently received a call from Martha Menendez, vice president of Atlantic First National Bank. Menendez told him that a negative report had been generated by the bank's computerized analysis system; the report showed that Garden State's financial position was bad and getting worse.

The bank requires quarterly financial statements from each of its major loan customers. Information from these statements is fed into the computer, which then calculates key ratios for each customer and charts trends in these ratios. The system also compares the statistics for each company with the average ratios of other firms in the same industry and against any protective covenants in the loan agreements. If any ratio is significantly worse than the industry average, reflects a marked adverse trend, or fails to meet contractual requirements, the computer highlights the deficiency.

The latest report on Garden State revealed a number of adverse trends and several potentially serious problems (see Tables 1 through 6 for Garden State's historical financial statements). Particularly disturbing were the 1992 current, quick, and debt ratios, all of which failed to meet the contractual limits of 2.0, 1.0, and 55 percent, respectively. Technically, the bank had a legal right to call all the loans it had extended to Garden State for immediate repayment and, if the loans were not repaid within ten days, to force the company into bankruptcy.

# Garden State Container Corp Solution

**Didier Musso**



## **Garden State Container Corp Solution:**

**Annual Report** United States. Small Business Administration, *Pulp & Paper* ,1988 **USP DI Update** ,1993

Official Gazette of the United States Patent and Trademark Office ,1997 **Mergent OTC Unlisted Manual** ,2003

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