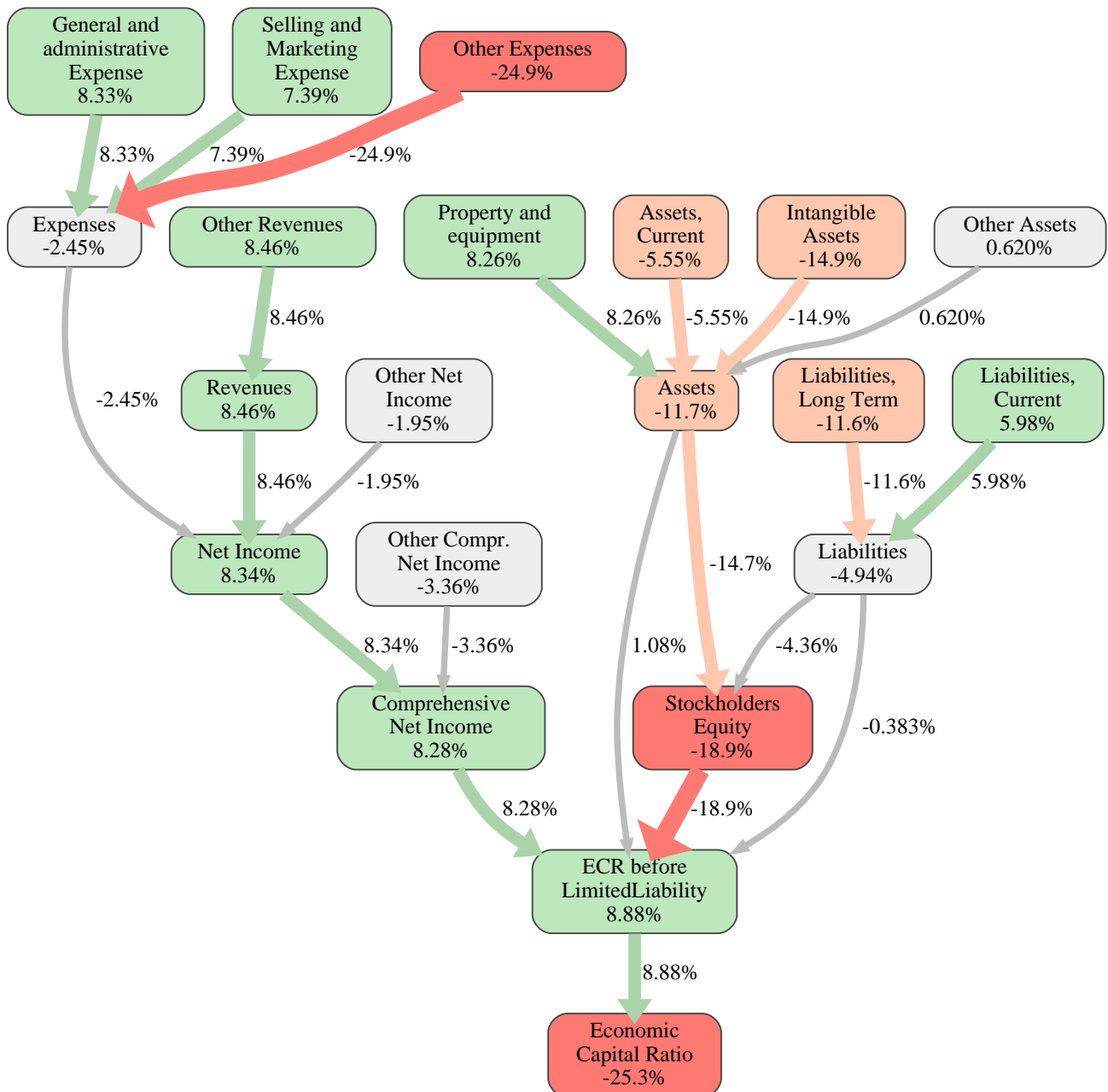




RealRate

FOOD 2013

Penford CORP
Rank 47 of 55



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The relative strengths and weaknesses of Penford CORP are analyzed with respect to the market average, including all of its competitors. We analyzed all variables having an effect on the Economic Capital Ratio.

The greatest strength of Penford CORP compared to the market average is the variable Other Revenues, increasing the Economic Capital Ratio by 8.5% points. The greatest weakness of Penford CORP is the variable Other Expenses, reducing the Economic Capital Ratio by 25% points.

The company's Economic Capital Ratio, given in the ranking table, is 137%, being 25% points below the market average of 162%.

Input Variable	Value in 1000 USD
Assets, Current	91,965
General and administrative Expense	0
Intangible Assets	7,978
Liabilities, Current	36,138
Liabilities, Long Term	90,567
Other Assets	23,045
Other Compr. Net Income	-8,034
Other Expenses	364,743
Other Liabilities	40,624
Other Net Income	-6,186
Other Revenues	361,363
Property and equipment	113,191
Selling and Marketing Expense	0

Output Variable	Value in 1000 USD
Assets	236,179
Liabilities	167,329
Expenses	364,743
Revenues	361,363
Stockholders Equity	68,850
Net Income	-9,566
Comprehensive Net Income	-17,600
ECR before Limited Liability	8.3%
Economic Capital Ratio	137%