

Rank	Team	Country	Current Value1 (\$mil)	Debt/Value(%)	1-Yr Value Change(%)	Revenue (\$mil)	Operating Income3(\$mil)
1	Manchester United	England	1,87	54	4	512	160
2	Real Madrid	Spain	1,353	23	5	576	81
3	Arsenal	England	1,2	107	0	349	80
4	Bayern Munich	Germany	1,11	0	21	465	59
5	Liverpool	England	1,01	59	-4	332	50
6	AC Milan	Italy	990	0	24	330	58
7	Barcelona	Spain	960	7	22	487	108
8	Chelsea	England	800	92	5	424	-13
9	Juventus	Italy	600	5	18	264	46
10	Schalke 04	Germany	510	38	9	234	41
11	Tottenham Hotspur	England	445	29	8	228	70
12	Olympique Lyonnais	France	423	18	4	245	94
13	AS Roma	Italy	381	9	-12	276	69
14	Internazionale Milan	Italy	370	77	-8	272	27
15	Hamburg SV	Germany	330	0	13	202	44
16	Borussia Dortmund	Germany	325	33	1	183	9
17	Manchester City	England	310	0	62	164	-16
18	Werder Bremen	Germany	292	0	12	177	27
19	Newcastle United	England	285	96	-5	198	-13
20	VfB Stuttgart	Germany	264	0	NA	176	18
21	Aston Villa	England	240	10	26	150	1
21	Olympique Marseille	France	240	0	28	200	20
23	Celtic	Scotland	218	14	-4	145	11
24	Everton	England	207	49	5	151	14
25	Glasgow Rangers	Scotland	194	86	NA	128	15

(Izvor: Forbes.com)