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	The state of the s	*********	**********	**********	********	***********
	Net Sales					50
	Cost of Goods Sold / Sales	137,900	172,280	92,750	245,140	\$648,070
		******	******	******	******	*********
	Gross Profit	(137,900)	(172,280)	(92,750)	(245, 140)	(\$648,070)
		******	******	******	******	********
	Operating Expenses					
	Wages	22,500	27,500	22,715	30,340	\$103,055
N.	Salaries	32,500	32,500	32,500	32,500	\$130,000
	Rent	4,500	3,600	4,400	3,800	\$16,300
	Telephone & Utilities	2,575	2,699	2,767	2,898	\$10,939
	Insurance	10,700	10,700	10,700	10,700	\$42,800
	Advertising	1,250	2,100	4,000	2,200	\$9,550
	Maintenance & Repairs	17,208	17,996	20,184	18,555	\$73,943
	Gas & Oil	1,520	1,075	1,247	1,659	\$5,501
	Depreciation	1,800	2,000	2,200	2,400	\$8,400
	Travel & Entertainment	1,500	3,000	2,500	4,500	\$11,500
	Non-Income Taxes	4,550	4,858	4,967	5,205	\$19,580
	Other Operating Expenses	0	0	0	0	50
		******	******	******	******	*********
	Total Operating Expenses	100,603	108,028	108,180	114,757	\$431,568
		******	******	******	******	*********
	Net Operating Income	(238,503)	(280,308)	(200,930)	(359.897)	(\$1,079,638)

# **Lotus 123 Desktop Companion**

**RJ Shavelson** 

#### **Lotus 123 Desktop Companion:**

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