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6						
7	Net Sales					\$0
8	Cost of Goods Sold / Sales	137,900	172,280	92,750	245,140	\$648,070
9		*****	*****	*****	*****	*****
10	Gross Profit	(137,900)	(172,280)	(92,750)	(245,140)	(\$648,070)
11		*****	*****	*****	*****	*****
12	Operating Expenses					
13	Wages	22,500	27,500	22,715	30,340	\$103,055
14	Salaries	32,500	32,500	32,500	32,500	\$130,000
15	Rent	4,500	3,600	4,400	3,800	\$16,300
16	Telephone & Utilities	2,575	2,699	2,767	2,898	\$10,939
17	Insurance	10,700	10,700	10,700	10,700	\$42,800
18	Advertising	1,250	2,100	4,000	2,200	\$9,550
19	Maintenance & Repairs	17,208	17,996	20,184	18,555	\$73,943
20	Gas & Oil	1,520	1,075	1,247	1,659	\$5,501
21	Depreciation	1,800	2,000	2,200	2,400	\$8,400
22	Travel & Entertainment	1,500	3,000	2,500	4,500	\$11,500
23	Non-Income Taxes	4,550	4,858	4,967	5,205	\$19,580
24	Other Operating Expenses	0	0	0	0	\$0
25		*****	*****	*****	*****	*****
26	Total Operating Expenses	188,693	188,828	188,180	114,757	\$431,568
27		*****	*****	*****	*****	*****
28	Net Operating Income	(238,503)	(280,308)	(200,930)	(359,897)	(\$1,079,638)

income.wk3

# Lotus 123 Release 22 For Accounting

**Robert W. McGee**



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