

	A	B	C	D
1	Sales:	31047	31412	31777
2	Gears	36864	38011	52678
3	Wheels	58056	50674	50346
4	Gadgets	40357	52489	63444
5	Total sales	135277	141174	166468
6				
7	Expenses:			
8	R and D	37923	38001	45132
9	Mktg.	53463	48398	53279
10	Admin.	89000	35009	36823
11	Total expenses	180386	121408	135234
12				
13	Operating income			
14	Profit margin	Err:508	Err:508	Err:508