

	A	B	C	D
1	Sales:	31047	31412	31777
2	Widgets	58635	58993	103500
3	Sprockets	45645	38456	33800
4	Cogs	23980	38922	22500
5	Total sales	128260	136371	159800
6				
7	Expenses:			
8	R & D	37923	38001	45132
9	Mktg.	53463	48398	53279
10	Admin.	31298	35009	36823
11	Total expenses	122684	121408	135234
12				
13	Operating income	5576	14963	24566
14	Profit margin	0.043474193	0.109722742	0.153729662