| OPERATING RESULTS |  |  |
| :---: | :---: | :---: |
|  | Dollars | Percentages |
| Net Sales | \$135,000.00 | 100.0\% |
| Cost of Goods Sold | \$120,000.00 | 88.9\% |
| Gross Margin | \$15,000.00 | 11.1\% |
| Expenses | \$11,500.00 | 8.5\% |
| Profit | \$3,500.00 | 2.6\% |
| Prob 2 | Dollars | Percentages |
| Net sales | \$ 110,000.00 | 100\% |
| COGS | \$ 80,000.00 | 73\% |
| Gross Margin | \$ 30,000.00 | 27\% |
| Operating expenses | \$ 35,000.00 | 32\% |
| Profit/loss | \$ $(5,000.00)$ | -5\% |
| Prob 3 | Dollars | percentages |
| Net sales | \$ 300,000.00 | 100\% |
| COGS | \$ 180,000.00 | 60\% |
| Gross Margin | \$ 120,000.00 | 40\% |
| Operating expenses | \$ 90,500.00 | 30\% |
| Profit/loss | \$ 29,500.00 | 10\% |
| Prob 4 | Dollars | Percentages |
| Net sales | \$ 278,000.00 | 100\% |
| COGS | \$ 190,000.00 | 68\% |
| Gross Margin | \$ 88,000.00 | 32\% |
| Operating expenses | \$ 78,500.00 | 28\% |
| Profit/loss | \$ 9,500.00 | 3\% |
| Prob 5 | Dollars | Percentages |
| Net sales | \$ 495,000.00 | 100\% |
| COGS | \$ 250,000.00 | 51\% |
| Gross Margin | \$ 245,000.00 | 49\% |
| Operating expenses | \$ 198,568.00 | 40\% |
| Profit/loss | \$ 46,432.00 | 9\% |

