

Item	Description	Amount	Percentage
1. Operating Expenses	Salaries and Wages	\$ 1,200,000	12.5%
	Rent	800,000	8.3%
	Utilities	200,000	2.1%
	Travel	150,000	1.6%
	Depreciation	1,000,000	10.4%
2. Capital Expenses	Equipment	500,000	5.2%
	Buildings	300,000	3.1%
	Land	100,000	1.0%
	Intangible Assets	50,000	0.5%
	Total	950,000	9.9%

The above table shows the distribution of the company's total expenses for the year ended December 31, 2012. The total expenses were \$9,500,000, of which \$1,950,000, or 20.5%, were capital expenses.

Operating Expenses



Capital Expenses

The above table shows the distribution of the company's total capital expenses for the year ended December 31, 2012. The total capital expenses were \$950,000, of which \$500,000, or 52.6%, were for equipment.

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