start-up expenses

	ITEM	INITIAL COSTS
	Owners's Compensation	
	Salaries and Wages	
	Rent	
	Advertising	
	Supplies	
	Telephone	
	Other Utilities	
	Insurance	
	Legal Fees	
	Accounting Fees	
	Furniture and Fixtures	
	Equipment	
	Installation of Fixtures and Equipment	
	Decorating and Remodeling	
	Starting Inventory	
	Vehicles	
	Buildings	
	Real Estate	
	Deposits with Public Utilities	
	Licenses and Permits	
	Cash	
	Other	
	totals	