

	Sales	Operating Income	Average Assets
Segment A	\$2,000,000	\$100,000	\$2,500,000
Segment B	3,500,000	450,000	6,000,000
Segment C	1,600,000	160,000	2,100,000

Margin (operating income ÷ sales)

Segment A	Segment B	Segment C
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Turnover (sales ÷ average assets)

Segment A	Segment B	Segment C
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ROI (operating income ÷ average assets)

Segment A	Segment B	Segment C
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