The Playa Company uses a periodic inventory system. The following information is taken from Playa’s records. Certain data been intentionally omitted ($ in thousands)

2011 2012 2013

Beginning inventory ? ? 225

Cost of goods sold 627 621 ?

Ending inventory ? 225 ?

Cost of goods available for sale 876 ? 800

Purchases (gross) 630 ? 585

Purchase discounts 18 15 ?

Purchase returns 24 30 14

Freight-in 13 32 16

1. Determine the missing numbers. Show computation where appropriate.