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.