Create a spreadsheet to calculate your projected total costs, total revenues, and total profits for giving a seminar on cost estimating. Below are some of your assumptions:

- You will charge $600 per person for a two-day class.
- Your most-likely estimate of how many people will attend is 30.
- Your fixed costs include $500 to rent a room for both days, setup fees of $400 for registration, and $300 for designing a postcard for advertising.
- You will not include any of your labor costs for this estimate, but you estimate that you will spend at least 150 hours developing materials, managing the project, and giving the actual class.
- You will order 5,000 postcards, mail 4,000, and distribute the rest to friends and colleagues.
- Your variable costs include the following:
  a) $5/registration plus 4% of the class fee per person to handle credit card processing.
  b) $.40/postcard if you order 5,000 or more; $60 if you order fewer
  c) $.25/postcard for mailing and postage
  d) $25/person for beverages and lunch
  e) $30/person for class handouts

Be sure to have input cells for any variable that might change, such as the cost of postage, handouts and so on. Calculate your profits based on the following number of people who might attend: 10, 20, 30, 40, 50 and 60.