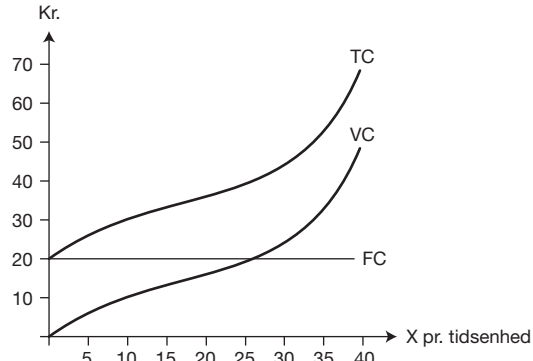Figur 12. Virksomhedens omkostninger