The New Frontier Consulting Company does an audit at the end of each fiscal year. For the last fiscal year the auditing company gave the following report. Two-fifths of the total income was allowable to be deducted for expenses. Of the remaining portion, New Frontier had to pay four-ninths of that amount for a business income tax. After deductable expenses and the income tax were paid, out of the remaining, one fifth was used for additional research and development and seven-twentieths was set aside in a cash reserve. This left each of the three partners with $189,000. What was the original income of New Frontier?

•Draw a diagram to match the situation described above and answer the final question.

•On the back, try to solve the problem using computations WITHOUT a picture.