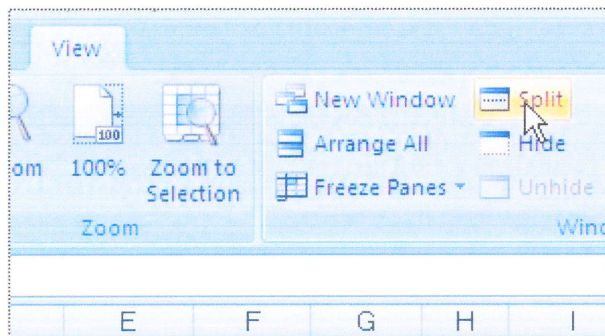


'outer' (an outer being the unit of wholesale purchase). So cell I2 contains the formula =E2/H2 ie. the wholesale price per outer divided by the number of items in an outer. J2 contains =I2+(I2*f2) that is the unit wholesale price + VAT. Column K is the difference between the selling price and the buying price, and column L is the ratio of profit over the selling price expressed as a percentage. (This data was produced in 1997!).



This spreadsheet has more than 800 rows, so once data is accessed after the first 30 rows, the row headings are lost from view. This is remedied by using the 'Window', 'Split' feature as shown (left). This divides the screen into four panes, each of which can display different parts of the spreadsheet.

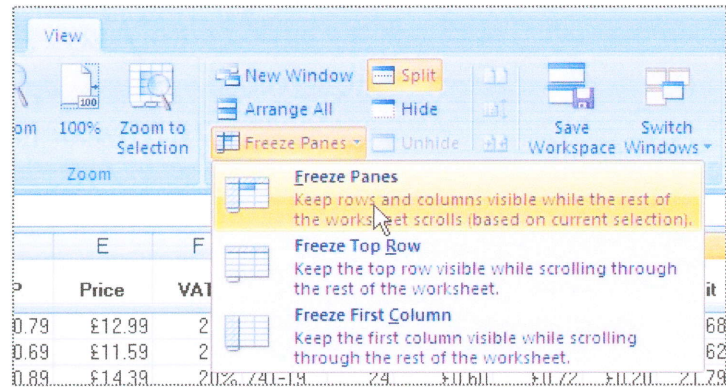
	A	B	C	D	L	M
1	Product	Pk Size	Our Price	RSP	% Profit	
2	Benson & Hedges King size	20	£3.12	£3.12	2.08	
3	Capstan Full Strength	20	£3.37	£3.37	2.10	
4	Embassy No1 King Size	20	£3.10	£3.10	1.30	
5	Embassy Filter	20	£3.07	£3.07	0.99	
6	Lambert & Butler Kingsize	20	£2.75	£2.75	2.04	
8	Marlboro Lights Kingsize	20	£3.12	£3.12	0.87	
9	Mayfair King Size	20	£2.57	£2.57	1.63	
10	John Player Superkings	20	£2.89	£2.89	1.63	
11	John Player Superkings Menthol	20	£2.89	£2.89	1.63	
12	John Player Superkings Lights	20	£2.89	£2.89	1.63	
13	John Player Superkings Ultra Lights	20	£2.89	£2.89	0.97	
14	John Player Special Black King Size	20	£2.89	£2.89	2.00	
15	Players medium navy cut	20	£3.30	£3.30	0.55	
16	Raffles 100	20	£2.89	£2.89	2.04	
17	Rothmans King Size	20	£3.12	£3.12	2.08	
18	Silk Cut Kingsize	20	£3.12	£3.12	2.08	
19	Silk Cut Kingsize Ultra Low	20	£2.12	£2.12	1.99	

	A	B	C	D	E	F	G	H	I	J	K	L
1	Product	Pk Size	Our Price	RSP	Price	VAT	Code	Units	Price/unit	UP+VAT	Unit profit	% Profit
53	Heineken lager	440ml	£0.84	£0.79	£12.99	20%	166-20	24	£0.54	£0.65	£0.19	22.68
54	Hofmeister Lager	500ml	£0.73	£0.69	£11.59	20%	421-17	24	£0.48	£0.58	£0.15	20.62
55	Miller Pilsner	440ml	£0.92	£0.89	£14.39	20%	741-19	24	£0.60	£0.72	£0.20	21.79
56	Abbot Ale	440ml	£1.31	£1.29	£20.49	20%	024-25	24	£0.85	£1.02	£0.29	21.79
57	Brewster Bitter	440ml	£0.45	£0.45	£6.99	20%	470-18	24	£0.29	£0.35	£0.10	22.33
58	Gold Label barley wine	275ml	£1.35	£1.35	£20.49	20%	176-01	24	£0.85	£1.02	£0.33	24.11
59	John Smith York Bitter	440ml	£0.93	£0.89	£14.39	20%	188-59	24	£0.60	£0.72	£0.21	22.63
60	Ruddles county	500ml	£1.32	£1.29	£20.49	20%	114-91	24	£0.85	£1.02	£0.30	22.39
61	Stones best bitter	500ml	£0.89	£0.85	£13.79	20%	465-12	24	£0.57	£0.69	£0.20	22.53
62	Webster Yorkshire bitter	440ml	£0.79	£0.79	£13.29	20%	545-64	24	£0.55	£0.66	£0.13	15.89
63	Bass Draught bitter	500ml	£1.20	£1.15	£18.79	20%	498-97	24	£0.78	£0.94	£0.26	21.71
64	Ruddles Best Bitter Draught	500ml	£1.15	£1.09	£17.19	20%	018-03	24	£0.72	£0.86	£0.29	25.26
65	Draught Guinness	440ml	£1.25	£0.99	£20.69	20%	516-65	24	£0.86	£1.03	£0.22	17.24
66	Bishops Finger Bitter	500ml bott	£1.49	£1.49	£11.99	20%	440-57	12	£1.00	£1.20	£0.29	19.53
67	Blackthorn Dry Cider	440ml	£0.93	£0.89	£14.59	20%	218-35	24	£0.61	£0.73	£0.20	21.56
68	Strongbow super	440ml	£0.99	£0.96	£15.05	20%	167-10	24	£0.63	£0.75	£0.24	23.99

The cursor, located at the junction of the four panes and showing as a four headed arrow, can be used to drag (click and hold LH mouse button) the panes until just the

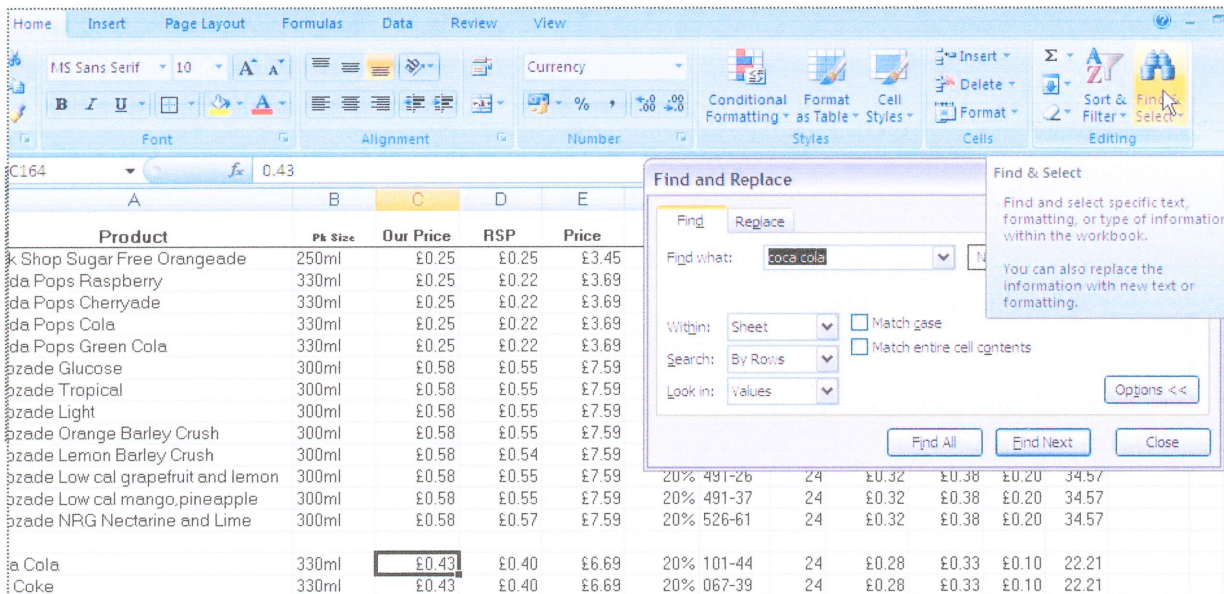
headings are held in the top window. The data in the top pane moves (vertically) independently from the data in the lower pane.

In this case, we do not want the data in the upper pane to move so we 'freeze' it using the 'Window', 'Freeze Pane's feature. Now the top pane, containing the headings is fixed as shown below.



Excel has a built in search facility, which is very useful if there is a large amount of data. For example, if we needed to know the selling price of a bottle of Coca Cola, we could use the search facility to find it. Click on 'Find & Select' on the 'Home' ribbon. This brings up a 'Find and Replace' window. Typing 'Coca Cola' into the 'Find What' box and clicking on 'Find Next' will locate the first record containing the word Coca Cola.

We can see, in the picture below, that Our Price for this product is £0.43. However, this



product comes in different size bottles or cans, so we are only seeing one incidence of the product. Clicking again on 'Find Next' will find the next incidence etc.

It would have been neater to have all the incidences of Coca Cola together. Excel supplies us with the facility to sort the data. In this case, we will sort the data so that it is in alphabetical order of product. The first step is to SELECT ALL THE DATA, all rows to be sorted and ALL COLUMNS - this is essential as it is possible to reorder a column whilst the other columns remain unsorted !

The quickest and easiest way to select all the data, is to go to the most left hand column heading (A in this case), hold down the LH mouse button and wipe across to the most right hand column heading (L in this case). This will select ALL the data on the sheet. All the data becomes highlighted. Then, go up to the 'Home' ribbon and click on 'Sort & Filter'. The top most option - 'Sort A to Z' will suit us in this instance. Upon clicking on that option all the data is sorted into alphabetical order of the first column.