

	A	B	C	D	E	F	G	H	I
1			Figure	Total	Percentage				
2	Sales	Food	18970	24570	77%	<p>This figure is calculated by dividing the Food Sales by the Total Sales.</p> <p>The Answer appears as: 0.77207977</p> <p>It must be formatted as a percentage to make it appear correct.</p> <p>This figure is calculated by dividing the Food Purchases by the Food Sales.</p>			
3		Beverage	5600		23%				
4									
5	Purchases	Food	7120		38%				
6		Beverage	2450		44%				
7									
8	Overheads		2600						
9									
10	Gross Profit	Food	10550						
11		Beverage	1850						
12									
13									
14	Using this layout, the formula for this figure is =C2-C5-(C8/2)								
15									
16									
17									
18									
19									
20									

Key Points Q1.3 - One Layout!