

***Using Microsoft Excel and Access 2016 for  
Accounting 5th edition Owen Solutions Manual***

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# CHAPTER 2

## EXCEL BASICS

### CHAPTER 2 QUESTIONS

1. To put data into a cell, you must first select the cell by clicking on it. As you type, the data is also automatically entered into the formula bar.
2. Text entries into cells are often referred to as labels, while numbers or formula entries are referred to as values.
3. The # signs indicate the column width is too small to display the cell value.
4. To change column width place the mouse pointer to the right of the column header you wish to change. The cursor should change into a line with two arrows pointing left and right. While holding the mouse button down drag the column to the right to increase the width and to the left to decrease the width. To change row height place the mouse pointer on the bottom of the row header you wish to change. The cursor should change into a line with two arrows pointing up and down. While holding the mouse button down drag the row up to increase the height and down to decrease the height.
5. The appearance of data on a worksheet is controlled by a cell's formatting. Formatting does not change the text or numbers in a cell. Instead, formatting changes the way the text or numbers appear in the worksheet.
6. The Format Painter tool copies formats from one cell and pastes them unto another.
7. All formulas begin with the equal sign (=) followed by cell references, numbers, math symbols, or functions.
8. The SUM function argument contains a reference to a series of cells you want summed.
9. Parentheses specify the order of calculation in a formula. The inner most set of parentheses are calculated first, followed by the next inner most set of parentheses etc.
10. AutoFill allows you to quickly copy a formula down or across a series of cells on a worksheet. If the cells have relative references the formula changes as it is replicated.
11. Absolute references would be used in a formula so that when it is replicated, either by using the copy and paste commands or by using AutoFill, that part of the formula designated as an absolute reference would not change.
12. The cell reference C6 is changed to an absolute reference by placing a \$ in front of both the column and row reference (\$C\$6).
13. To insert a column or row, click on the column or row header (for instance column B, click on the B, or row 5, click on the 5), then right click to reveal the short cut menu, then click insert.
14. To change the name of a sheet in a workbook, double-click the sheet name, type a new name, then press Enter.
15. To print a workbook or worksheet first edit the page setup, preview the print job, then print the job.

## CHAPTER 2 ASSIGNMENTS

### 1. WHAT SUP TRIAL BALANCE FOR MARCH 31, 2016

a.

|    | A                                   | B               | C               | D |
|----|-------------------------------------|-----------------|-----------------|---|
| 1  | <i>What SUP, Inc.</i>               |                 |                 |   |
| 2  | <i>Trial Balance</i>                |                 |                 |   |
| 3  | <i>March 31, 2019</i>               |                 |                 |   |
| 4  |                                     |                 |                 |   |
| 5  | <u>Account</u>                      | <u>Dr.</u>      | <u>Cr.</u>      |   |
| 6  | Cash                                | \$ 30,000.00    |                 |   |
| 7  | Accounts receivable                 | 95,000.00       |                 |   |
| 8  | Inventory                           | 120,000.00      |                 |   |
| 9  | Prepaid expenses                    | 14,000.00       |                 |   |
| 10 | Supplies                            | 10,000.00       |                 |   |
| 11 | Land                                | 115,000.00      |                 |   |
| 12 | Building                            | 405,000.00      |                 |   |
| 13 | Accumulated depreciation: Building  |                 | \$ 60,000.00    |   |
| 14 | Equipment                           | 98,000.00       |                 |   |
| 15 | Accumulated depreciation: Equipment |                 | 17,000.00       |   |
| 16 | Accounts payable                    |                 | 80,000.00       |   |
| 17 | Long-term debt                      |                 | 500,000.00      |   |
| 18 | Common stock                        |                 | 1,000.00        |   |
| 19 | Retained earnings                   |                 | 135,000.00      |   |
| 20 | Sales revenue                       |                 | 550,000.00      |   |
| 21 | Cost of goods sold                  | 345,000.00      |                 |   |
| 22 | Advertising expense                 | 15,000.00       |                 |   |
| 23 | Depreciation expense                | 5,000.00        |                 |   |
| 24 | Other expense                       | 4,000.00        |                 |   |
| 25 | Payroll expense                     | 72,000.00       |                 |   |
| 26 | Utilities expense                   | 15,000.00       |                 |   |
| 27 | Total                               | \$ 1,343,000.00 | \$ 1,343,000.00 |   |

b.

|    | A                                   | B            | C            |
|----|-------------------------------------|--------------|--------------|
| 1  | <i>What SUP, Inc.</i>               |              |              |
| 2  | <i>Trial Balance</i>                |              |              |
| 3  | 43555                               |              |              |
| 4  |                                     |              |              |
| 5  | <u>Account</u>                      | <u>Dr.</u>   | <u>Cr.</u>   |
| 6  | Cash                                | 30000        |              |
| 7  | Accounts receivable                 | 95000        |              |
| 8  | Inventory                           | 120000       |              |
| 9  | Prepaid expenses                    | 14000        |              |
| 10 | Supplies                            | 10000        |              |
| 11 | Land                                | 115000       |              |
| 12 | Building                            | 405000       |              |
| 13 | Accumulated depreciation: Building  |              | 60000        |
| 14 | Equipment                           | 98000        |              |
| 15 | Accumulated depreciation: Equipment |              | 17000        |
| 16 | Accounts payable                    |              | 80000        |
| 17 | Long-term debt                      |              | 500000       |
| 18 | Common stock                        |              | 1000         |
| 19 | Retained earnings                   |              | 135000       |
| 20 | Sales revenue                       |              | 550000       |
| 21 | Cost of goods sold                  | 345000       |              |
| 22 | Advertising expense                 | 15000        |              |
| 23 | Depreciation expense                | 5000         |              |
| 24 | Other expense                       | 4000         |              |
| 25 | Payroll expense                     | 72000        |              |
| 26 | Utilities expense                   | 15000        |              |
| 27 | Total                               | =SUM(B6:B26) | =SUM(C6:C26) |

## 2. WHAT SUP SALES WORKSHEET

a.

|    | A                                                                                 | B           | C             | D            | E               | F                | G               | H            |
|----|-----------------------------------------------------------------------------------|-------------|---------------|--------------|-----------------|------------------|-----------------|--------------|
| 1  | <i>What SUP, Inc.</i>                                                             |             |               | Discount %   | 8%              |                  |                 |              |
| 2  | <i>Fanatic SUP Sales</i>                                                          |             |               |              |                 |                  |                 |              |
| 3  | <i>Week of November 5, 2018</i>                                                   |             |               |              |                 |                  |                 |              |
| 4  |                                                                                   |             |               |              |                 |                  |                 |              |
| 5  | <b>Product</b>                                                                    | <b>Cost</b> | <b>Markup</b> | <b>Price</b> | <b>Discount</b> | <b>Net Price</b> | <b>Quantity</b> | <b>Total</b> |
| 6  | Fanatic Prowave                                                                   | \$ 850.00   | 90%           | \$ 1,615.00  | 8%              | \$1,485.80       | 10              | \$14,858.00  |
| 7  | Fanatic Allwave                                                                   | \$ 600.00   | 110%          | \$ 1,260.00  | 8%              | \$1,159.20       | 15              | \$17,388.00  |
| 8  | Fanatic Fly Air Inflatable                                                        | \$ 950.00   | 80%           | \$ 1,710.00  | 8%              | \$1,573.20       | 4               | \$ 6,292.80  |
| 9  | Fanatic Fly Race Wood                                                             | \$ 425.00   | 120%          | \$ 935.00    | 8%              | \$ 860.20        | 9               | \$ 7,741.80  |
| 10 | Fanatic Fly Race Carbon                                                           | \$1,000.00  | 80%           | \$ 1,800.00  | 8%              | \$1,656.00       | 3               | \$ 4,968.00  |
| 11 | Total                                                                             |             |               |              |                 |                  |                 | \$51,248.60  |
| 12 |  |             |               |              |                 |                  |                 |              |
| 13 |                                                                                   |             |               |              |                 |                  |                 |              |
| 14 |                                                                                   |             |               |              |                 |                  |                 |              |
| 15 |                                                                                   |             |               |              |                 |                  |                 |              |
| 16 |                                                                                   |             |               |              |                 |                  |                 |              |

b.

|    | A                               | B           | C             | D              | E               | F                | G               | H                    |
|----|---------------------------------|-------------|---------------|----------------|-----------------|------------------|-----------------|----------------------|
| 1  | <i>What SUP, Inc.</i>           |             |               | Discount %     | 0.08            |                  |                 |                      |
| 2  | <i>Fanatic SUP Sales</i>        |             |               |                |                 |                  |                 |                      |
| 3  | <i>Week of November 5, 2018</i> |             |               |                |                 |                  |                 |                      |
| 4  |                                 |             |               |                |                 |                  |                 |                      |
| 5  | <b>Product</b>                  | <b>Cost</b> | <b>Markup</b> | <b>Price</b>   | <b>Discount</b> | <b>Net Price</b> | <b>Quantity</b> | <b>Total</b>         |
| 6  | Fanatic Prowave                 | 850         | 0.9           | =B6+(B6*C6)    | =\$E\$1         | =D6-(D6*E6)      | 10              | =(D6-(D6*E6))*G6     |
| 7  | Fanatic Allwave                 | 600         | 1.1           | =B7+(B7*C7)    | =\$E\$1         | =D7-(D7*E7)      | 15              | =(D7-(D7*E7))*G7     |
| 8  | Fanatic Fly Air Inflatable      | 950         | 0.8           | =B8+(B8*C8)    | =\$E\$1         | =D8-(D8*E8)      | 4               | =(D8-(D8*E8))*G8     |
| 9  | Fanatic Fly Race Wood           | 425         | 1.2           | =B9+(B9*C9)    | =\$E\$1         | =D9-(D9*E9)      | 9               | =(D9-(D9*E9))*G9     |
| 10 | Fanatic Fly Race Carbon         | 1000        | 0.8           | =B10+(B10*C10) | =\$E\$1         | =D10-(D10*E10)   | 3               | =(D10-(D10*E10))*G10 |
| 11 | Total                           |             |               |                |                 |                  |                 | =SUM(H6:H10)         |

## CHAPTER 2 CASES

### 1. Kelly's Boutique

a.

Kelly's Boutique, Inc.  
Book List



Discount: 8%

| Dept     | Product                    | Author    | On Hand | List Price | Sales Price |
|----------|----------------------------|-----------|---------|------------|-------------|
| Adult    | Angela's Ashes             | McCourt   | 5       | 7.99       | 7.35        |
| Children | Betsy - Tacy               | Lovelace  | 2       | 12.95      | 11.91       |
| Children | Blueberries for Sal        | McCloskey | 2       | 16.99      | 15.63       |
| Children | Caddie Woodlawn            | Brink     | 1       | 17.00      | 15.64       |
| Adult    | Deep End of the Ocean      | Mitchard  | 4       | 12.95      | 11.91       |
|          | Divine Secrets of the YaYa |           |         |            |             |
| Adult    | Sisterhood                 | Wells     | 3       | 24.00      | 22.08       |
| Children | Green Eggs and Ham         | Seuss     | 1       | 7.99       | 7.35        |
|          | Harry Potter and the       |           |         |            |             |
| Children | Chamber of Secrets         | Rowling   | 4       | 17.95      | 16.51       |
|          | Harry Potter and the       |           |         |            |             |
| Children | Prisoner of Azkaban        | Rowling   | 3       | 17.95      | 16.51       |
|          | Harry Potter and the       |           |         |            |             |
| Children | Sorcerer's Stone           | Rowling   | 2       | 17.95      | 16.51       |
| Children | Hop on Pop                 | Seuss     | 1       | 7.99       | 7.35        |
| Adult    | Horse Whisperer            | Evans     | 2       | 24.95      | 22.95       |
| Children | Lentil                     | McCloskey | 2       | 16.99      | 15.63       |
| Children | Make Way for Ducklings     | McCloskey | 2       | 17.99      | 16.55       |
| Adult    | Memoirs of a Geisha        | Golden    | 4       | 26.95      | 24.79       |
| Adult    | Message in a Bottle        | Sparks    | 2       | 20.00      | 18.40       |
| Children | One Morning in Maine       | McCloskey | 1       | 16.99      | 15.63       |
| Adult    | Snow Falling on Cedars     | Guterson  | 2       | 21.95      | 20.19       |
| Children | The Cat in the Hat         | Seuss     | 1       | 7.99       | 7.35        |
| Adult    | The Notebook               | Sparks    | 3       | 16.95      | 15.59       |
| Total    |                            |           | 47      |            |             |

b.

Kelly's Boutique, Inc  
Book List



Discount: 12%

| Dept     | Product                    | Author    | On Hand | List Price | Sales Price |
|----------|----------------------------|-----------|---------|------------|-------------|
| Adult    | Angela's Ashes             | McCourt   | 5       | 7.99       | 7.03        |
| Children | Betsy - Tacy               | Lovelace  | 2       | 12.95      | 11.40       |
| Children | Blueberries for Sal        | McCloskey | 2       | 16.99      | 14.95       |
| Children | Caddie Woodlawn            | Brink     | 1       | 17.00      | 14.96       |
| Adult    | Deep End of the Ocean      | Mitchard  | 4       | 12.95      | 11.40       |
|          | Divine Secrets of the YaYa |           |         |            |             |
| Adult    | Sisterhood                 | Wells     | 3       | 24.00      | 21.12       |
| Children | Green Eggs and Ham         | Seuss     | 1       | 7.99       | 7.03        |
|          | Harry Potter and the       |           |         |            |             |
| Children | Chamber of Secrets         | Rowling   | 4       | 17.95      | 15.80       |
|          | Harry Potter and the       |           |         |            |             |
| Children | Prisoner of Azkaban        | Rowling   | 3       | 17.95      | 15.80       |
|          | Harry Potter and the       |           |         |            |             |
| Children | Sorcerer's Stone           | Rowling   | 2       | 17.95      | 15.80       |
| Children | Hop on Pop                 | Seuss     | 1       | 7.99       | 7.03        |
| Adult    | Horse Whisperer            | Evans     | 2       | 24.95      | 21.96       |
| Children | Lentil                     | McCloskey | 2       | 16.99      | 14.95       |
| Children | Make Way for Ducklings     | McCloskey | 2       | 17.99      | 15.83       |
| Adult    | Memoirs of a Geisha        | Golden    | 4       | 26.95      | 23.72       |
| Adult    | Message in a Bottle        | Sparks    | 2       | 20.00      | 17.60       |
| Children | One Morning in Maine       | McCloskey | 1       | 16.99      | 14.95       |
| Adult    | Snow Falling on Cedars     | Guterson  | 2       | 21.95      | 19.32       |
| Children | The Cat in the Hat         | Seuss     | 1       | 7.99       | 7.03        |
| Adult    | The Notebook               | Sparks    | 3       | 16.95      | 14.92       |
| Total    |                            |           | 47      |            |             |



C.

|    | A                      | B                                                                                  | C         | D            | E          | F                 |
|----|------------------------|------------------------------------------------------------------------------------|-----------|--------------|------------|-------------------|
| 1  | Kelly's Boutique, Inc. |  |           |              | Discount:  | 0.08              |
| 2  | Book List              |                                                                                    |           |              |            |                   |
| 3  |                        |                                                                                    |           |              |            |                   |
| 4  |                        |                                                                                    |           |              |            |                   |
| 5  | Dept                   | Product                                                                            | Author    | On Hand      | List Price | Sales Price       |
| 6  | Adult                  | Angela's Ashes                                                                     | McCourt   | 5            | 7.99       | =E6-(E6*\$F\$1)   |
| 7  | Children               | Betsy - Tacy                                                                       | Lovelace  | 2            | 12.95      | =E7-(E7*\$F\$1)   |
| 8  | Children               | Blueberries for Sal                                                                | McCloskey | 2            | 16.99      | =E8-(E8*\$F\$1)   |
| 9  | Children               | Caddie Woodlawn                                                                    | Brink     | 1            | 17         | =E9-(E9*\$F\$1)   |
| 10 | Adult                  | Deep End of the Ocean                                                              | Mitchard  | 4            | 12.95      | =E10-(E10*\$F\$1) |
| 11 | Adult                  | Divine Secrets of the YaYa Sisterhood                                              | Wells     | 3            | 24         | =E11-(E11*\$F\$1) |
| 12 | Children               | Green Eggs and Ham                                                                 | Seuss     | 1            | 7.99       | =E12-(E12*\$F\$1) |
| 13 | Children               | Harry Potter and the Chamber of Secrets                                            | Rowling   | 4            | 17.95      | =E13-(E13*\$F\$1) |
| 14 | Children               | Harry Potter and the Prisoner of Azkaban                                           | Rowling   | 3            | 17.95      | =E14-(E14*\$F\$1) |
| 15 | Children               | Harry Potter and the Sorcerer's Stone                                              | Rowling   | 2            | 17.95      | =E15-(E15*\$F\$1) |
| 16 | Children               | Hop on Pop                                                                         | Seuss     | 1            | 7.99       | =E16-(E16*\$F\$1) |
| 17 | Adult                  | Horse Whisperer                                                                    | Evans     | 2            | 24.95      | =E17-(E17*\$F\$1) |
| 18 | Children               | Lentil                                                                             | McCloskey | 2            | 16.99      | =E18-(E18*\$F\$1) |
| 19 | Children               | Make Way for Ducklings                                                             | McCloskey | 2            | 17.99      | =E19-(E19*\$F\$1) |
| 20 | Adult                  | Memoirs of a Geisha                                                                | Golden    | 4            | 26.95      | =E20-(E20*\$F\$1) |
| 21 | Adult                  | Message in a Bottle                                                                | Sparks    | 2            | 20         | =E21-(E21*\$F\$1) |
| 22 | Children               | One Morning in Maine                                                               | McCloskey | 1            | 16.99      | =E22-(E22*\$F\$1) |
| 23 | Adult                  | Snow Falling on Cedars                                                             | Guterson  | 2            | 21.95      | =E23-(E23*\$F\$1) |
| 24 | Children               | The Cat in the Hat                                                                 | Seuss     | 1            | 7.99       | =E24-(E24*\$F\$1) |
| 25 | Adult                  | The Notebook                                                                       | Sparks    | 3            | 16.95      | =E25-(E25*\$F\$1) |
| 26 |                        |                                                                                    |           |              |            |                   |
| 27 |                        | Total                                                                              |           | =SUM(D6:D26) |            |                   |

d.

|    | A                      | B                                        | C         | D            | E          | F                 |
|----|------------------------|------------------------------------------|-----------|--------------|------------|-------------------|
| 1  | Kelly's Boutique, Inc. |                                          |           |              | Discount:  | 0.12              |
| 2  | Book List              |                                          |           |              |            |                   |
| 3  |                        |                                          |           |              |            |                   |
| 4  |                        |                                          |           |              |            |                   |
| 5  | Dept                   | Product                                  | Author    | On Hand      | List Price | Sales Price       |
| 6  | Adult                  | Angela's Ashes                           | McCourt   | 5            | 7.99       | =E6-(E6*\$F\$1)   |
| 7  | Children               | Betsy - Tacy                             | Lovelace  | 2            | 12.95      | =E7-(E7*\$F\$1)   |
| 8  | Children               | Blueberries for Sal                      | McCloskey | 2            | 16.99      | =E8-(E8*\$F\$1)   |
| 9  | Children               | Caddie Woodlawn                          | Brink     | 1            | 17         | =E9-(E9*\$F\$1)   |
| 10 | Adult                  | Deep End of the Ocean                    | Mitchard  | 4            | 12.95      | =E10-(E10*\$F\$1) |
| 11 | Adult                  | Divine Secrets of the YaYa Sisterhood    | Wells     | 3            | 24         | =E11-(E11*\$F\$1) |
| 12 | Children               | Green Eggs and Ham                       | Seuss     | 1            | 7.99       | =E12-(E12*\$F\$1) |
| 13 | Children               | Harry Potter and the Chamber of Secrets  | Rowling   | 4            | 17.95      | =E13-(E13*\$F\$1) |
| 14 | Children               | Harry Potter and the Prisoner of Azkaban | Rowling   | 3            | 17.95      | =E14-(E14*\$F\$1) |
| 15 | Children               | Harry Potter and the Sorcerer's Stone    | Rowling   | 2            | 17.95      | =E15-(E15*\$F\$1) |
| 16 | Children               | Hop on Pop                               | Seuss     | 1            | 7.99       | =E16-(E16*\$F\$1) |
| 17 | Adult                  | Horse Whisperer                          | Evans     | 2            | 24.95      | =E17-(E17*\$F\$1) |
| 18 | Children               | Lentil                                   | McCloskey | 2            | 16.99      | =E18-(E18*\$F\$1) |
| 19 | Children               | Make Way for Ducklings                   | McCloskey | 2            | 17.99      | =E19-(E19*\$F\$1) |
| 20 | Adult                  | Memoirs of a Geisha                      | Golden    | 4            | 26.95      | =E20-(E20*\$F\$1) |
| 21 | Adult                  | Message in a Bottle                      | Sparks    | 2            | 20         | =E21-(E21*\$F\$1) |
| 22 | Children               | One Morning in Maine                     | McCloskey | 1            | 16.99      | =E22-(E22*\$F\$1) |
| 23 | Adult                  | Snow Falling on Cedars                   | Guterson  | 2            | 21.95      | =E23-(E23*\$F\$1) |
| 24 | Children               | The Cat in the Hat                       | Seuss     | 1            | 7.99       | =E24-(E24*\$F\$1) |
| 25 | Adult                  | The Notebook                             | Sparks    | 3            | 16.95      | =E25-(E25*\$F\$1) |
| 26 |                        |                                          |           |              |            |                   |
| 27 |                        | Total                                    |           | =SUM(D6:D26) |            |                   |

### 3. Wine Depot

a.



#### *Wine Depot Inventory List*

| Location     | Type               | Winery        | Price | Size | Vintage | SKU   | Quantity | Value    |
|--------------|--------------------|---------------|-------|------|---------|-------|----------|----------|
| American     | Cabernet Sauvignon | Beringer      | \$ 80 | 750  | 2010    | 15347 | 7        | \$ 560   |
| American     | Cabernet Sauvignon | Woodward      | \$ 65 | 750  | 2012    | 17539 | 3        | \$ 195   |
| American     | Chardonnay         | Babcock       | \$ 24 | 750  | 2014    | 17521 | 4        | \$ 96    |
| American     | Chardonnay         | Melville      | \$ 20 | 750  | 2013    | 16716 | 10       | \$ 200   |
| American     | Chardonnay         | Neyers        | \$ 30 | 750  | 2015    | 16528 | 12       | \$ 360   |
| American     | Chardonnay         | Talbot        | \$ 61 | 750  | 2015    | 16739 | 5        | \$ 305   |
| American     | Merlot             | Gainey        | \$ 36 | 750  | 2015    | 14539 | 5        | \$ 180   |
| American     | Sauvignon Blanc    | Brander       | \$ 22 | 750  | 2015    | 17024 | 10       | \$ 220   |
| American     | Sauvignon Blanc    | Voss          | \$ 21 | 750  | 2014    | 16554 | 8        | \$ 168   |
| American     | Syrah              | Cafaro        | \$ 35 | 750  | 2014    | 16874 | 15       | \$ 525   |
| American     | Syrah              | Carhartt      | \$ 34 | 750  | 2014    | 16769 | 10       | \$ 340   |
| American     | Zinfandel          | Gary Farrell  | \$ 22 | 750  | 2016    | 17549 | 3        | \$ 66    |
| American     | Zinfandel          | Joel Gott     | \$ 28 | 750  | 2015    | 17425 | 7        | \$ 196   |
| Australia    | Chardonnay         | Clarendon     | \$ 41 | 750  | 2016    | 13883 | 12       | \$ 492   |
| Australia    | Pinot Noir         | Bass Phillip  | \$ 65 | 750  | 2016    | 15966 | 24       | \$ 1,560 |
| Chile        | Cabernet Sauvignon | Miguel Torres | \$ 11 | 750  | 2014    | 17578 | 2        | \$ 22    |
| Italy        | Red Chianti        | San Vincenti  | \$ 32 | 750  | 2015    | 17840 | 12       | \$ 384   |
| New Zealand  | Sauvignon Blanc    | Mud House     | \$ 15 | 750  | 2015    | 17454 | 24       | \$ 360   |
| South Africa | Sauvignon Blanc    | Neil Ellis    | \$ 16 | 750  | 2016    | 17275 | 1        | \$ 16    |
| Total        |                    |               |       |      |         |       | \$ 6,245 |          |

b.



*Wine Depot  
Inventory List*

*Cost %*                      60%

| Location     | Type               | Winery        | Price | Size | Vintage | SKU   | Quantity | Cost            |
|--------------|--------------------|---------------|-------|------|---------|-------|----------|-----------------|
| American     | Cabernet Sauvignon | Beringer      | \$ 80 | 750  | 2010    | 15347 | 7        | \$ 336          |
| American     | Cabernet Sauvignon | Woodward      | \$ 65 | 750  | 2012    | 17539 | 3        | \$ 117          |
| American     | Chardonnay         | Babcock       | \$ 24 | 750  | 2014    | 17521 | 4        | \$ 58           |
| American     | Chardonnay         | Melville      | \$ 20 | 750  | 2013    | 16716 | 10       | \$ 120          |
| American     | Chardonnay         | Neyers        | \$ 30 | 750  | 2015    | 16528 | 12       | \$ 216          |
| American     | Chardonnay         | Talbot        | \$ 61 | 750  | 2015    | 16739 | 5        | \$ 183          |
| American     | Merlot             | Gainey        | \$ 36 | 750  | 2015    | 14539 | 5        | \$ 108          |
| American     | Sauvignon Blanc    | Brander       | \$ 22 | 750  | 2015    | 17024 | 10       | \$ 132          |
| American     | Sauvignon Blanc    | Voss          | \$ 21 | 750  | 2014    | 16554 | 8        | \$ 101          |
| American     | Syrah              | Cafaro        | \$ 35 | 750  | 2014    | 16874 | 15       | \$ 315          |
| American     | Syrah              | Carhartt      | \$ 34 | 750  | 2014    | 16769 | 10       | \$ 204          |
| American     | Zinfandel          | Gary Farrell  | \$ 22 | 750  | 2016    | 17549 | 3        | \$ 40           |
| American     | Zinfandel          | Joel Gott     | \$ 28 | 750  | 2015    | 17425 | 7        | \$ 118          |
| Australia    | Chardonnay         | Clarendon     | \$ 41 | 750  | 2016    | 13883 | 12       | \$ 295          |
| Australia    | Pinot Noir         | Bass Phillip  | \$ 65 | 750  | 2016    | 15966 | 24       | \$ 936          |
| Chile        | Cabernet Sauvignon | Miguel Torres | \$ 11 | 750  | 2014    | 17578 | 2        | \$ 13           |
| Italy        | Red Chianti        | San Vincenti  | \$ 32 | 750  | 2015    | 17840 | 12       | \$ 230          |
| New Zealand  | Sauvignon Blanc    | Mud House     | \$ 15 | 750  | 2015    | 17454 | 24       | \$ 216          |
| South Africa | Sauvignon Blanc    | Neil Ellis    | \$ 16 | 750  | 2016    | 17275 | 1        | \$ 10           |
| Total        |                    |               |       |      |         |       |          | <u>\$ 3,747</u> |

C.

|    | A            | B                                                                                 | C                            | D     | E    | F       | G     | H        | I            |
|----|--------------|-----------------------------------------------------------------------------------|------------------------------|-------|------|---------|-------|----------|--------------|
| 1  |              |  | Wine Depot<br>Inventory List |       |      |         |       |          |              |
| 2  |              |                                                                                   |                              |       |      |         |       |          |              |
| 3  |              |                                                                                   |                              |       |      |         |       |          |              |
| 4  |              |                                                                                   |                              |       |      |         |       |          |              |
| 5  |              |                                                                                   |                              |       |      |         |       |          |              |
| 6  |              |                                                                                   |                              |       |      |         |       |          |              |
| 7  |              |                                                                                   |                              |       |      |         |       |          |              |
| 8  | Location     | Type                                                                              | Winery                       | Price | Size | Vintage | SKU   | Quantity | Value        |
| 9  | American     | Cabernet Sauvignon                                                                | Beringer                     | 80    | 750  | 2010    | 15347 | 7        | =D9*H9       |
| 10 | American     | Cabernet Sauvignon                                                                | Woodward                     | 65    | 750  | 2012    | 17539 | 3        | =D10*H10     |
| 11 | American     | Chardonnay                                                                        | Babcock                      | 24    | 750  | 2014    | 17521 | 4        | =D11*H11     |
| 12 | American     | Chardonnay                                                                        | Melville                     | 20    | 750  | 2013    | 16716 | 10       | =D12*H12     |
| 13 | American     | Chardonnay                                                                        | Neyers                       | 30    | 750  | 2015    | 16528 | 12       | =D13*H13     |
| 14 | American     | Chardonnay                                                                        | Talbot                       | 61    | 750  | 2015    | 16739 | 5        | =D14*H14     |
| 15 | American     | Merlot                                                                            | Gainey                       | 36    | 750  | 2015    | 14539 | 5        | =D15*H15     |
| 16 | American     | Sauvignon Blanc                                                                   | Brander                      | 22    | 750  | 2015    | 17024 | 10       | =D16*H16     |
| 17 | American     | Sauvignon Blanc                                                                   | Voss                         | 21    | 750  | 2014    | 16554 | 8        | =D17*H17     |
| 18 | American     | Syrah                                                                             | Cafaro                       | 35    | 750  | 2014    | 16874 | 15       | =D18*H18     |
| 19 | American     | Syrah                                                                             | Carhartt                     | 34    | 750  | 2014    | 16769 | 10       | =D19*H19     |
| 20 | American     | Zinfandel                                                                         | Gary Farrell                 | 22    | 750  | 2016    | 17549 | 3        | =D20*H20     |
| 21 | American     | Zinfandel                                                                         | Joel Gott                    | 28    | 750  | 2015    | 17425 | 7        | =D21*H21     |
| 22 | Australia    | Chardonnay                                                                        | Clarendon                    | 41    | 750  | 2016    | 13883 | 12       | =D22*H22     |
| 23 | Australia    | Pinot Noir                                                                        | Bass Phillip                 | 65    | 750  | 2016    | 15966 | 24       | =D23*H23     |
| 24 | Chile        | Cabernet Sauvignon                                                                | Miguel Torres                | 11    | 750  | 2014    | 17578 | 2        | =D24*H24     |
| 25 | Italy        | Red Chianti                                                                       | San Vincenti                 | 32    | 750  | 2015    | 17840 | 12       | =D25*H25     |
| 26 | New Zealand  | Sauvignon Blanc                                                                   | Mud House                    | 15    | 750  | 2015    | 17454 | 24       | =D26*H26     |
| 27 | South Africa | Sauvignon Blanc                                                                   | Neil Ellis                   | 16    | 750  | 2016    | 17275 | 1        | =D27*H27     |
| 28 |              |                                                                                   |                              |       |      |         |       |          |              |
| 29 |              |                                                                                   |                              |       |      |         |       | Total    | =SUM(I9:I28) |

d.

|    | A            | B                                                                                 | C              | D     | E    | F       | G     | H        | I               |
|----|--------------|-----------------------------------------------------------------------------------|----------------|-------|------|---------|-------|----------|-----------------|
| 1  |              |  | Wine Depot     |       |      |         |       |          |                 |
| 2  |              |                                                                                   | Inventory List |       |      |         |       |          |                 |
| 3  |              |                                                                                   |                |       |      |         |       |          |                 |
| 4  |              |                                                                                   | Cost %         | 0.6   |      |         |       |          |                 |
| 5  |              |                                                                                   |                |       |      |         |       |          |                 |
| 6  |              |                                                                                   |                |       |      |         |       |          |                 |
| 7  |              |                                                                                   |                |       |      |         |       |          |                 |
| 8  | Location     | Type                                                                              | Winery         | Price | Size | Vintage | SKU   | Quantity | Cost            |
| 9  | American     | Cabernet Sauvignon                                                                | Beringer       | 80    | 750  | 2010    | 15347 | 7        | =D9*\$D\$4*H9   |
| 10 | American     | Cabernet Sauvignon                                                                | Woodward       | 65    | 750  | 2012    | 17539 | 3        | =D10*\$D\$4*H10 |
| 11 | American     | Chardonnay                                                                        | Babcock        | 24    | 750  | 2014    | 17521 | 4        | =D11*\$D\$4*H11 |
| 12 | American     | Chardonnay                                                                        | Melville       | 20    | 750  | 2013    | 16716 | 10       | =D12*\$D\$4*H12 |
| 13 | American     | Chardonnay                                                                        | Neyers         | 30    | 750  | 2015    | 16528 | 12       | =D13*\$D\$4*H13 |
| 14 | American     | Chardonnay                                                                        | Talbot         | 61    | 750  | 2015    | 16739 | 5        | =D14*\$D\$4*H14 |
| 15 | American     | Merlot                                                                            | Gainey         | 36    | 750  | 2015    | 14539 | 5        | =D15*\$D\$4*H15 |
| 16 | American     | Sauvignon Blanc                                                                   | Brander        | 22    | 750  | 2015    | 17024 | 10       | =D16*\$D\$4*H16 |
| 17 | American     | Sauvignon Blanc                                                                   | Voss           | 21    | 750  | 2014    | 16554 | 8        | =D17*\$D\$4*H17 |
| 18 | American     | Syrah                                                                             | Cafaro         | 35    | 750  | 2014    | 16874 | 15       | =D18*\$D\$4*H18 |
| 19 | American     | Syrah                                                                             | Carhartt       | 34    | 750  | 2014    | 16769 | 10       | =D19*\$D\$4*H19 |
| 20 | American     | Zinfandel                                                                         | Gary Farrell   | 22    | 750  | 2016    | 17549 | 3        | =D20*\$D\$4*H20 |
| 21 | American     | Zinfandel                                                                         | Joel Gott      | 28    | 750  | 2015    | 17425 | 7        | =D21*\$D\$4*H21 |
| 22 | Australia    | Chardonnay                                                                        | Clarendon      | 41    | 750  | 2016    | 13883 | 12       | =D22*\$D\$4*H22 |
| 23 | Australia    | Pinot Noir                                                                        | Bass Phillip   | 65    | 750  | 2016    | 15966 | 24       | =D23*\$D\$4*H23 |
| 24 | Chile        | Cabernet Sauvignon                                                                | Miguel Torres  | 11    | 750  | 2014    | 17578 | 2        | =D24*\$D\$4*H24 |
| 25 | Italy        | Red Chianti                                                                       | San Vincenti   | 32    | 750  | 2015    | 17840 | 12       | =D25*\$D\$4*H25 |
| 26 | New Zealand  | Sauvignon Blanc                                                                   | Mud House      | 15    | 750  | 2015    | 17454 | 24       | =D26*\$D\$4*H26 |
| 27 | South Africa | Sauvignon Blanc                                                                   | Neil Ellis     | 16    | 750  | 2016    | 17275 | 1        | =D27*\$D\$4*H27 |
| 28 |              |                                                                                   |                |       |      |         |       |          |                 |
| 29 |              |                                                                                   |                |       |      |         |       | Total    | =SUM(I9:I28)    |

#### 4. Snick's Board Shop

a.

*Snick's Board Shop  
Inventory List*



| Category        | Manufacturer | Product Name                            | Price     | Style        | Product # | Quantity | Retail Value |
|-----------------|--------------|-----------------------------------------|-----------|--------------|-----------|----------|--------------|
| Complete        | Krooked      | Krooked Eyes Complete                   | \$ 95.99  | Pink/Blue    | 65-01400  | 10       | \$ 959.90    |
| Complete        | Element      | Element Section Complete                | \$ 89.99  | Black/Red    | 65-00358  | 10       | \$ 899.90    |
| Complete        | Almost       | Almost Mullen OC Impact V4 Complete     | \$ 119.99 | Orange/Teal  | 65-00335  | 10       | \$ 1,199.90  |
| Complete        | Almost       | Almost Mullen Premium Day Glow Complete | \$ 119.99 | Black/Yellow | 65-00981  | 10       | \$ 1,199.90  |
| Ramp            | Element      | Element Launch Ramp                     | \$ 209.99 | Black/Red    | 65-01837  | 5        | \$ 1,049.95  |
| Ramp            | Mojo         | Mojo Wedge Ramp                         | \$ 215.99 | Black/Blue   | 65-00011  | 8        | \$ 1,727.92  |
| Longboards      | Sector 9     | Sector 9 Sand Wedge Complete            | \$ 189.99 | Black/White  | 65-01967  | 10       | \$ 1,899.90  |
| Longboards      | Goldcoast    | Goldcoast Venice Complete               | \$ 149.99 | Green/Yellow | 65-01970  | 10       | \$ 1,499.90  |
| Longboards      | Santa Cruz   | Santa Cruz Landshark Complete           | \$ 99.99  | Blue/White   | 65-01783  | 10       | \$ 999.90    |
| Longboards      | Santa Cruz   | Santa Cruz Tiger Shark Complete         | \$ 129.99 | Orange/Black | 65-01786  | 10       | \$ 1,299.90  |
| Protective Gear | Bern         | Bern Macon Helmet                       | \$ 59.99  | White        | 65-01135  | 10       | \$ 599.90    |
| Protective Gear | Triple Eight | Triple Eight Little Tricky Helmet       | \$ 34.99  | Black        | 65-23174  | 10       | \$ 349.90    |
| Rails           | Element      | Element Flat Bar Grind Rail             | \$ 109.99 | Black        | 61-16758  | 10       | \$ 1,099.90  |
| Rails           | Zero         | Zero 6 Foot Flat Bar Grind Rail         | \$ 99.99  | Red          | 61-36447  | 10       | \$ 999.90    |
| Rails           | Zero         | Zero Switchblade Rail                   | \$ 119.99 | Silver       | 61-23116  | 10       | \$ 1,199.90  |
|                 |              |                                         |           |              |           | Total    | \$ 16,986.57 |

b.

*Snick's Board Shop*  
Inventory List

Cost %

40%



| Category        | Manufacturer | Product Name                            | Price     | Style        | Product # | Quantity | Cost        |
|-----------------|--------------|-----------------------------------------|-----------|--------------|-----------|----------|-------------|
| Complete        | Krooked      | Krooked Eyes Complete                   | \$ 95.99  | Pink/Blue    | 65-01400  | 10       | \$ 383.96   |
| Complete        | Element      | Element Section Complete                | \$ 89.99  | Black/Red    | 65-00358  | 10       | \$ 359.96   |
| Complete        | Almost       | Almost Mullen OC Impact V4 Complete     | \$ 119.99 | Orange/Teal  | 65-00335  | 10       | \$ 479.96   |
| Complete        | Almost       | Almost Mullen Premium Day Glow Complete | \$ 119.99 | Black/Yellow | 65-00981  | 10       | \$ 479.96   |
| Ramp            | Element      | Element Launch Ramp                     | \$ 209.99 | Black/Red    | 65-01837  | 5        | \$ 419.98   |
| Ramp            | Mojo         | Mojo Wedge Ramp                         | \$ 215.99 | Black/Blue   | 65-00011  | 8        | \$ 691.17   |
| Longboards      | Sector 9     | Sector 9 Sand Wedge Complete            | \$ 189.99 | Black/White  | 65-01967  | 10       | \$ 759.96   |
| Longboards      | Goldcoast    | Goldcoast Venice Complete               | \$ 149.99 | Green/Yellow | 65-01970  | 10       | \$ 599.96   |
| Longboards      | Santa Cruz   | Santa Cruz Landshark Complete           | \$ 99.99  | Blue/White   | 65-01783  | 10       | \$ 399.96   |
| Longboards      | Santa Cruz   | Santa Cruz Tiger Shark Complete         | \$ 129.99 | Orange/Black | 65-01786  | 10       | \$ 519.96   |
| Protective Gear | Bern         | Bern Macon Helmet                       | \$ 59.99  | White        | 65-01135  | 10       | \$ 239.96   |
| Protective Gear | Triple Eight | Triple Eight Little Tricky Helmet       | \$ 34.99  | Black        | 65-23174  | 10       | \$ 139.96   |
| Rails           | Element      | Element Flat Bar Grind Rail             | \$ 109.99 | Black        | 61-16758  | 10       | \$ 439.96   |
| Rails           | Zero         | Zero 6 Foot Flat Bar Grind Rail         | \$ 99.99  | Red          | 61-36447  | 10       | \$ 399.96   |
| Rails           | Zero         | Zero Switchblade Rail                   | \$ 119.99 | Silver       | 61-23116  | 10       | \$ 479.96   |
|                 |              |                                         |           |              |           | Total    | \$ 6,794.63 |

C.

|    | A                                                                                  | B                   | C                                       | D            | E              | F                | G               | H                   |
|----|------------------------------------------------------------------------------------|---------------------|-----------------------------------------|--------------|----------------|------------------|-----------------|---------------------|
| 1  |                                                                                    |                     | <i>Snick's Board Shop</i>               |              |                |                  |                 |                     |
| 2  |                                                                                    |                     | <i>Inventory List</i>                   |              |                |                  |                 |                     |
| 3  |  |                     |                                         |              |                |                  |                 |                     |
| 4  |                                                                                    |                     |                                         |              |                |                  |                 |                     |
| 5  | <b>Category</b>                                                                    | <b>Manufacturer</b> | <b>Product Name</b>                     | <b>Price</b> | <b>Style</b>   | <b>Product #</b> | <b>Quantity</b> | <b>Retail Value</b> |
| 6  | Complete                                                                           | Krooked             | Krooked Eyes Complete                   | 95.99        | Pink / Blue    | 65-01400         | 10              | =D6*G6              |
| 7  | Complete                                                                           | Element             | Element Section Complete                | 89.99        | Black / Red    | 65-00358         | 10              | =D7*G7              |
| 8  | Complete                                                                           | Almost              | Almost Mullen OC Impact V4 Complete     | 119.99       | Orange / Teal  | 65-00335         | 10              | =D8*G8              |
| 9  | Complete                                                                           | Almost              | Almost Mullen Premium Day Glow Complete | 119.99       | Black / Yellow | 65-00981         | 10              | =D9*G9              |
| 10 | Ramp                                                                               | Element             | Element Launch Ramp                     | 209.99       | Black / Red    | 65-01837         | 5               | =D10*G10            |
| 11 | Ramp                                                                               | Mojo                | Mojo Wedge Ramp                         | 215.99       | Black / Blue   | 65-00011         | 8               | =D11*G11            |
| 12 | Longboards                                                                         | Sector 9            | Sector 9 Sand Wedge Complete            | 189.99       | Black / White  | 65-01967         | 10              | =D12*G12            |
| 13 | Longboards                                                                         | Goldcoast           | Goldcoast Venice Complete               | 149.99       | Green / Yellow | 65-01970         | 10              | =D13*G13            |
| 14 | Longboards                                                                         | Santa Cruz          | Santa Cruz Landshark Complete           | 99.99        | Blue / White   | 65-01783         | 10              | =D14*G14            |
| 15 | Longboards                                                                         | Santa Cruz          | Santa Cruz Tiger Shark Complete         | 129.99       | Orange / Black | 65-01786         | 10              | =D15*G15            |
| 16 | Protective Gear                                                                    | Bern                | Bern Macon Helmet                       | 59.99        | White          | 65-01135         | 10              | =D16*G16            |
| 17 | Protective Gear                                                                    | Triple Eight        | Triple Eight Little Tricky Helmet       | 34.99        | Black          | 65-23174         | 10              | =D17*G17            |
| 18 | Rails                                                                              | Element             | Element Flat Bar Grind Rail             | 109.99       | Black          | 61-16758         | 10              | =D18*G18            |
| 19 | Rails                                                                              | Zero                | Zero 6 Foot Flat Bar Grind Rail         | 99.99        | Red            | 61-36447         | 10              | =D19*G19            |
| 20 | Rails                                                                              | Zero                | Zero Switchblade Rail                   | 119.99       | Silver         | 61-23116         | 10              | =D20*G20            |
| 21 |                                                                                    |                     |                                         |              |                |                  | <b>Total</b>    | <b>=SUM(H6:H20)</b> |

d.

|    | A                                                                                  | B                   | C                                       | D            | E             | F                | G               | H               |
|----|------------------------------------------------------------------------------------|---------------------|-----------------------------------------|--------------|---------------|------------------|-----------------|-----------------|
| 1  |                                                                                    |                     | <i>Snick's Board Shop</i>               |              |               |                  |                 |                 |
| 2  |                                                                                    |                     | <i>Inventory List</i>                   |              | <i>Cost %</i> | 0.4              |                 |                 |
| 3  |  |                     |                                         |              |               |                  |                 |                 |
| 4  |                                                                                    |                     |                                         |              |               |                  |                 |                 |
| 5  | <b>Category</b>                                                                    | <b>Manufacturer</b> | <b>Product Name</b>                     | <b>Price</b> | <b>Style</b>  | <b>Product #</b> | <b>Quantity</b> | <b>Cost</b>     |
| 6  | Complete                                                                           | Krooked             | Krooked Eyes Complete                   | 95.99        | Pink/ Blue    | 65-01400         | 10              | =D6*\$F\$2*G6   |
| 7  | Complete                                                                           | Element             | Element Section Complete                | 89.99        | Black/ Red    | 65-00358         | 10              | =D7*\$F\$2*G7   |
| 8  | Complete                                                                           | Almost              | Almost Mullen OC Impact V4 Complete     | 119.99       | Orange/ Teal  | 65-00335         | 10              | =D8*\$F\$2*G8   |
| 9  | Complete                                                                           | Almost              | Almost Mullen Premium Day Glow Complete | 119.99       | Black/ Yellow | 65-00981         | 10              | =D9*\$F\$2*G9   |
| 10 | Ramp                                                                               | Element             | Element Launch Ramp                     | 209.99       | Black/ Red    | 65-01837         | 5               | =D10*\$F\$2*G10 |
| 11 | Ramp                                                                               | Mojo                | Mojo Wedge Ramp                         | 215.99       | Black/ Blue   | 65-00011         | 8               | =D11*\$F\$2*G11 |
| 12 | Longboards                                                                         | Sector 9            | Sector 9 Sand Wedge Complete            | 189.99       | Black/ White  | 65-01967         | 10              | =D12*\$F\$2*G12 |
| 13 | Longboards                                                                         | Goldcoast           | Goldcoast Venice Complete               | 149.99       | Green/ Yellow | 65-01970         | 10              | =D13*\$F\$2*G13 |
| 14 | Longboards                                                                         | Santa Cruz          | Santa Cruz Landshark Complete           | 99.99        | Blue/ White   | 65-01783         | 10              | =D14*\$F\$2*G14 |
| 15 | Longboards                                                                         | Santa Cruz          | Santa Cruz Tiger Shark Complete         | 129.99       | Orange/ Black | 65-01786         | 10              | =D15*\$F\$2*G15 |
| 16 | Protective Gear                                                                    | Bern                | Bern Macon Helmet                       | 59.99        | White         | 65-01135         | 10              | =D16*\$F\$2*G16 |
| 17 | Protective Gear                                                                    | Triple Eight        | Triple Eight Little Tricky Helmet       | 34.99        | Black         | 65-23174         | 10              | =D17*\$F\$2*G17 |
| 18 | Rails                                                                              | Element             | Element Flat Bar Grind Rail             | 109.99       | Black         | 61-16758         | 10              | =D18*\$F\$2*G18 |
| 19 | Rails                                                                              | Zero                | Zero 6 Foot Flat Bar Grind Rail         | 99.99        | Red           | 61-36447         | 10              | =D19*\$F\$2*G19 |
| 20 | Rails                                                                              | Zero                | Zero Switchblade Rail                   | 119.99       | Silver        | 61-23116         | 10              | =D20*\$F\$2*G20 |
| 21 |                                                                                    |                     |                                         |              |               |                  | Total           | =SUM(H6:H20)    |

## 5. Rosey's Roses

a.

*Rosey's Roses  
Inventory*

| Type    | Description                 | Quantity | Cost/Unit | Cost              |
|---------|-----------------------------|----------|-----------|-------------------|
| Shrub   | Abraham Darby #5            | 25       | \$39.99   | \$999.75          |
| Shrub   | Be My Baby #5               | 40       | \$18.99   | \$759.60          |
| Shrub   | Deja Blu #5                 | 18       | \$25.99   | \$467.82          |
| Shrub   | Koko Loko #7                | 17       | \$17.99   | \$305.83          |
| Shrub   | Peach Drift #10             | 33       | \$12.99   | \$428.67          |
| Shrub   | Red Drift #10               | 15       | \$18.99   | \$284.85          |
| Shrub   | Sedona #5                   | 3        | \$14.99   | \$44.97           |
| Shrub   | Sweet Intoxication #5       | 20       | \$9.99    | \$199.80          |
| Shrub   | Wing Ding #5                | 20       | \$13.99   | \$279.80          |
| Climber | Climbing Orange Crush #7    | 16       | \$32.99   | \$527.84          |
| Climber | Don Juan Climber #5         | 25       | \$37.99   | \$949.75          |
| Tree    | Barbara Streisand 36in Tree | 50       | \$52.99   | \$2,649.50        |
| Tree    | Firefighter 36in Tree       | 14       | \$55.99   | \$783.86          |
| Tree    | Trumpeter 36in Tree         | 4        | \$65.99   | \$263.96          |
| Total   |                             |          |           | <u>\$8,946.00</u> |



b.

|    | A                    | B                           | C        | D         | E            |
|----|----------------------|-----------------------------|----------|-----------|--------------|
| 1  | <i>Rosey's Roses</i> |                             |          |           |              |
| 2  | <i>Inventory</i>     |                             |          |           |              |
| 3  |                      |                             |          |           |              |
| 4  | Type                 | Description                 | Quantity | Cost/Unit | Cost         |
| 5  | Shrub                | Abraham Darby #5            | 25       | 39.99     | =C5*D5       |
| 6  | Shrub                | Be My Baby #5               | 40       | 18.99     | =C6*D6       |
| 7  | Shrub                | Deja Blu #5                 | 18       | 25.99     | =C7*D7       |
| 8  | Shrub                | Koko Loko #7                | 17       | 17.99     | =C8*D8       |
| 9  | Shrub                | Peach Drift #10             | 33       | 12.99     | =C9*D9       |
| 10 | Shrub                | Red Drift #10               | 15       | 18.99     | =C10*D10     |
| 11 | Shrub                | Sedona #5                   | 3        | 14.99     | =C11*D11     |
| 12 | Shrub                | Sweet Intoxication #5       | 20       | 9.99      | =C12*D12     |
| 13 | Shrub                | Wing Ding #5                | 20       | 13.99     | =C13*D13     |
| 14 | Climber              | Climbing Orange Crush #7    | 16       | 32.99     | =C14*D14     |
| 15 | Climber              | Don Juan Climber #5         | 25       | 37.99     | =C15*D15     |
| 16 | Tree                 | Barbara Streisand 36in Tree | 50       | 52.99     | =C16*D16     |
| 17 | Tree                 | Firefighter 36in Tree       | 14       | 55.99     | =C17*D17     |
| 18 | Tree                 | Trumpeter 36in Tree         | 4        | 65.99     | =C18*D18     |
| 19 |                      |                             |          |           |              |
| 20 | Total                |                             |          |           | =SUM(E5:E18) |