

FIFO (First-In-First-Out) Method Example

Date	Units Purchased	Units Sold	Cost Per Unit	Total
August 1st	20		5	100
August 2nd	15		10	150
August 3rd		15	5	75
August 4th		10	5 (5) 10 (5)	75

LIFO (Last-In-First-Out) Method Example

Year	Units Purchased	Units Sold	Cost Per Unit	Total
2017	150		1	150
2018	150		1.10	165
2019	150		1.15	172.5
2020		350	1.15 (150) 1.10 (150) 1 (50)	387.5

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