

Sheet1

Avg Cost

#	B/S	Symbol	Q	P	Cost	Total cost
1	B	AAAA	300	\$2.00	\$600.00	\$600.00
3	B	AAAA	300	\$1.00	\$300.00	\$900.00
5	B	AAAA	300	\$1.20	\$360.00	\$1,260.00
8	S	AAAA	300	\$2.10	\$0.00	\$840.00
today	N/A	AAAA		\$2.30		\$840.00
2	B	BBBB	200	\$12.55	\$2,510.00	\$2,510.00
4	B	BBBB	400	\$12.25	\$4,900.00	\$7,410.00
6	B	BBBB	300	\$12.00	\$3,600.00	\$11,010.00
7	S	BBBB	300	\$12.20	\$0.00	\$7,340.00
9	B	BBBB	300	\$12.00	\$3,600.00	\$10,940.00
today	N/A	BBBB		\$12.20		\$10,940.00

FIFO as of today 2.30 and 12.20

#	B/S	Symbol	Q	P	Cost	Realized gain
1	B	AAAA	300	\$2.00	\$600.00	\$30.00
3	B	AAAA	300	\$1.00	\$300.00	\$0.00
5	B	AAAA	300	\$1.20	\$360.00	\$0.00
8	S	AAAA	300	\$2.10		
2	B	BBBB	200	\$12.55	\$2,510.00	-\$70.00
4	B	BBBB	400	\$12.25	\$4,900.00	-\$5.00
6	B	BBBB	300	\$12.00	\$3,600.00	\$0.00
7	S	BBBB	300	\$12.20		
9	B	BBBB	300	\$12.00	\$3,600.00	\$0.00

In summary, as of today, the realized + unrealized gain for AAAA : \$750, for BBBB : \$30
Both methods yield same results.

Sheet1

Total Q	Avg P	Realized gain	Unrealized gain for the trans day
300	\$2.00	\$0.00	\$0.00
600	\$1.50	\$0.00	-\$300.00
900	\$1.40	\$0.00	-\$180.00
600	\$1.40	\$210.00	\$420.00
600	\$1.40	\$0.00	\$540.00
200	\$12.55	\$0.00	\$0.00
600	\$12.35	\$0.00	-\$60.00
900	\$12.23	\$0.00	-\$207.00
600	\$12.23	-\$10.00	-\$20.00
900	\$12.16	\$0.00	-\$140.00
900	\$12.16	\$0.00	\$40.00

Unrealized gain for today

\$0.00
\$390.00
\$330.00

\$0.00
-\$15.00
\$60.00

\$60.00