

Sheet1

Avg Cost

#	B/S	Symbol	Q	P	Cost	Total cost	Total Q	Avg P	Realized gain	Unrealized gain
1	B	AAAA	300	\$2.00	\$600.00	\$600.00	300	\$2.00	\$0.00	\$0.00
3	B	AAAA	300	\$1.00	\$300.00	\$900.00	600	\$1.50	\$0.00	-\$300.00
5	B	AAAA	300	\$1.20	\$360.00	\$1,260.00	900	\$1.40	\$0.00	-\$180.00
8	S	AAAA	300	\$2.10	\$0.00	\$840.00	600	\$1.40	\$210.00	\$420.00
today	N/A	AAAA		\$2.30		\$840.00	600	\$1.40	\$0.00	\$540.00
2	B	BBBB	200	\$12.55	\$2,510.00	\$2,510.00	200	\$12.55	\$0.00	\$0.00
4	B	BBBB	400	\$12.25	\$4,900.00	\$7,410.00	600	\$12.35	\$0.00	-\$60.00
6	B	BBBB	300	\$12.00	\$3,600.00	\$11,010.00	900	\$12.23	\$0.00	-\$207.00
7	S	BBBB	300	\$12.20	\$0.00	\$7,340.00	600	\$12.23	-\$10.00	-\$20.00
9	B	BBBB	300	\$12.00	\$3,600.00	\$10,940.00	900	\$12.16	\$0.00	-\$140.00
today	N/A	BBBB		\$12.20		\$10,940.00	900	\$12.16	\$0.00	\$40.00

FIFO

as of today 2.30 and 12.20,

#	B/S	Symbol	Q	P	Cost	Realized gain	Unrealized gain
1	B	AAAA	300	\$2.00	\$600.00	\$30.00	\$0.00
3	B	AAAA	300	\$1.00	\$300.00	\$0.00	\$390.00
5	B	AAAA	300	\$1.20	\$360.00	\$0.00	\$330.00
8	S	AAAA	300	\$2.10			
2	B	BBBB	200	\$12.55	\$2,510.00	-\$70.00	\$0.00
4	B	BBBB	400	\$12.25	\$4,900.00	-\$5.00	-\$15.00
6	B	BBBB	300	\$12.00	\$3,600.00	\$0.00	\$60.00
7	S	BBBB	300	\$12.20			
9	B	BBBB	300	\$12.00	\$3,600.00	\$0.00	\$60.00

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

For avg cost, unrealized gain is for the transaction day
For FIFO, unrealized gain is for today