

# COST OF GOODS SOLD

**COST OF GOODS SOLD  
(MERCHANTISERS)  
FOR PERIOD ENDING DECEMBER 31, \_\_\_\_\_**

**TOTALS**

<b>NET SALES</b>		
Finished Goods Inventory, January 1, _____		
Cost of Goods Manufactured		
<b>COST OF GOODS AVAILABLE FOR SALE</b>		
Less Ending Inventory, December 31, _____		
<b>COST OF GOODS SOLD</b>		