

Weighted Average Method

Date	Receipt				Issue				Balance		Remark
	Gr.No.	Qty (unit)	Rate (₹)	Amount (₹)	S.R.No.	Qty (Unit)	Rate (₹)	Amount (₹)	Qty (unit)	Amount (₹)	
2/3/11		200	2.00	400					200	400	
16/3/11		300	2.40	720					500	1120	
15/3/11					250	2.24	560		250	560	
18/3/11		250	2.60	650					500	1120	
20/3/11					200	2.42	484		300	726	Cl. Stock
35/3/11											
1/4		200	2.20	440					300	600	opening Stock
2/4					150	2.08	312		500	1040	
4/4					150	2.16	324		350	728	
6/4		200	2.30	460					550	1188	
11/4					200	2.16	432		400	864	
19/4					200	2.16	432		200	432	
22/4		200	2.40	480					400	912	
28/4					150	2.28	342		250	570	closing Stock

In the books of
Store ledger a/c
(Under LIFO method)

28, 29, 30, 31, 32, 33(b), 36, 37(a), 38(b), 39(i, ii), 40, 41, 42, 45, 47,

Date	Receipts		Issue		Balance		Remark
	G.R.N. No.	Qty (unit)	Rate (₹)	Amount (₹)	Qty (unit)	Rate (₹)	
Jan-2		4,000	4.00		4,000	4.00	16,000
Jan-20		500	5.00		4,500	4.00	16,000
Feb-5				2,000	2,500	5.00	2,500
Feb-10		6,000	6.00		8,500	4.00	10,000
Feb-12				4,000	24,000	6.00	36,000
Mar-2				1,000	6,000	4.00	10,000
Mar-5				2,000	6,000	6.00	12,000
Mar-15		4,500	5.50		1,500	4.00	10,000
Mar-20				3,000	16,500	6.00	16,000