

# Cost Of Goods Sold For Merchandisers

**Cost of Goods Sold**  
**For Period Ending December 31, \_\_\_\_\_**

**Totals**

<b>Net Sales</b>		
Beginning Inventory, January 1, _____		
Merchandise Purchases		
<b>Freight &amp; Drayage</b>		
Less Ending Inventory, December 31, _____		
<b>Cost Of Goods Sold</b>		