

**TABLE 15.1:** Example of Inventory Items for ABC Classification

ITEM	ANNUAL SALES (IN UNITS)	UNIT COST (IN U.S. DOLLARS)
1	6,000	1.4
2	2,500	8
3	12,000	20
4	7,000	3
5	8,000	0.7
6	10,000	14
7	4,000	0.7
8	5,500	1.3
9	8,000	4
10	4,000	2.5