

**Books of Manufacturer**  
**Cost Sheet/Statement of cost**  
**for the Year ending 2019**

<i>Particulars</i>	₹	<i>Total Cost</i> ₹	<i>Cost Per unit</i> ₹
<b>Opening Stock of Raw Material</b>	<b>39000</b>		
Add: Purchases of raw material	379600		
	<b>418600</b>		
Less: Closing Stock of Raw material	17680		
<b>Raw Material Consumed</b>		400920	
Production Wages		258440	
<b>Prime Cost</b>		<b>659360</b>	
Works Overhead		64610	
<b>Work Cost</b>		<b>723970</b>	
General Overhead		<b>35080</b>	
<b>Cost of Production</b>		<b>759050</b>	
Add Opening Stock of Finished Goods		36400	
		795450	
Less: Closng Stock of Finished Goods		16640	
<b>Cost of Goods Sold</b>		<b>778810</b>	
Selling Overhead		-	
<b>Total Cost</b>		<b>778810</b>	
<b>Manufacturing Loss (Balancing Figure)</b>		<b>-9210</b>	
<b>Sales</b>		<b>769600</b>	
Percentage to Work Overhead to Production wages = $64610/258440 \times 100$		25%	
<b>Percentage to General Overhead to Work Cost = <math>35080/723970 \times 100</math></b>		<b>4.85%</b>	

