

**Books of .....**  
**Cost Sheet/Statement of cost**  
**for the month ending March 2020**

Output : 5000 units

<i>Particulars</i>	₹	<i>Total Cost</i> ₹	<i>Cost Per unit</i> ₹
<b>Raw materials consumed</b>		20000	
Direct wages		18000	
Prime cost		38000	
Factory Ovehead (Machine Hours worked X Machine Hour rate)		6000	
Work Cost		44000	
Office Ovehead(10% on 44000)		4400	
Cost of Production		48400	9.68
<b>Add: Opening Stock of Finsihed Goods</b>		-	
		<b>48400</b>	
Less : Closing Stock OF finished Goods ( 400 X 9.68)		3872	
<b>Cost of Goods Sold</b>		44528	
Selling Overhead (4600 X 2.50)		11500	
Cost of Sales/ Total Cost		56028	
Manufacturing Profit		12972	
<b>sales (4600 @ 15)</b>		<b>69000</b>	

Units produced	5000
Units Sold	4600
Closing Stock	400