

Books of Manufacturer
Cost Sheet/Statement of cost
for the month....

Output: 2000 units

| <i>Particulars</i> | ₹ | <i>Total Cost</i> ₹ | <i>Cost Per unit</i> ₹ |
|-------------------------------------|-------|------------------------|---------------------------|
| Raw Material Consumed | | 140000 | |
| Add: Primary Packing | | 4000 | |
| Carriage Inward | | 4000 | |
| | | 148000 | |
| Direct Wages | | 60000 | |
| Prime Cost | | 208000 | |
| Add: factory Overhead | | | |
| Power and Fuel | 15000 | | |
| Salary of Factory staff | 25000 | | |
| Depreciation of Plant and Machinery | 3000 | | |
| | | 43000 | |
| Work Cost | | 251000 | |
| Office Expenses | | 10000 | |
| Cost Of Production | | 261000 | |
| Selling and Distribution Expenses | | 8535 | |
| Total Cost/Cost of sales | | 269535 | |
| Manufacturing Profit | | 47565 | |
| Sales (100/85*269535) | | 317100 | 158.55 |

