

Books of Manufacturer
Cost Sheet/Statement of cost
for the Half Yearly ending at June 2020

Output = 50000 Units

Particulars	₹	Total Cost ₹	Cost Per unit ₹
Openign Stock of raw material	9000		0.18
Add: Purchase	75000		1.50
	84000		1.68
Less: Closing Stock of raw Material	8000		0.16
Raw Material Consumed		76000	1.52
Direct Wages		20000	0.40
Direct Expenses		6000	0.12
Prime Cost		102000	2.04
Add Factory Overhead(Factory Expenses & Depreciation)		17000	0.34
Gross Work Cost		119000	2.38
Add : Wip Opening	6000	6000	0.12
Less: Wip Closing	5000	125000	2.50
		5000	0.10
Work Cost		120000	2.40
Office Expenses		10000	0.20
Cost of Production		130000	2.60
Add: opening Stock of Finished Goods		1000	0.02
		131000	2.62
Less: closing Stock of finsished Goods (1000 X 2.60)		2600	
Cost of Goods Sold		128400	2.59
Selling and Distrubution Overhead		6000	
Total Cost/Cost of Sales		134400	
Manufacturing Profit (balancing Figure)		14100	0.28
Sales		148500	

sales 49500 units Unit Proudced
O/s 500 units
C/s 1000 units

Sales = O/S of Fg + UP - C/S of Finished goods

49500 = 500 + up - 1000