

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

Output = 10000 Units

<i>Particulars</i>	₹	<i>Total Cost</i> ₹	<i>Cost Per unit</i> ₹
Raw Material Consumed		100000	10.00
Direct Wages		12000	1.20
Direct Expenses		3000	0.30
Prime Cost		115000	11.50
Add Factory Overhead(Factory Expenses)		10000	1.00
Work Cost		125000	12.50
Office Expenses		5000	0.50
Cost of Production		130000	13.00
Add: opening Stock of Finished Goods		15000	
		145000	
Less: closing Stock of finished Goods (500 x 13)		6500	
Cost of Goods Sold		138500	13.19

sales 10500 Units
O/s 1000 Units
C/s 500 Units

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

UP