

Books of XL Engineering Company
Cost Sheet/Statement of cost
for the month ending 2020

Output : 2

<i>Particulars</i>	₹	<i>Total Cost</i> ₹
Raw materials consumed (2000 X50)		100000
Direct Labour (2000 X40)		80000
Prime cost		180000
Add: Factory Overhead (25% of 80000)		20000
Work Cost		200000
Add Office and Administration Overhead (20% of 200000)		40000
Cost of Production		240000
Add: Selling and Distribution Overhead (25% of 240000)		60000
Total Cost/Cost of Sales		300000
Profit (20% on Total Cost)		60000
Sales		360000

.000 units

<i>Cost Per unit</i> ₹
150.00
30.00
180.00

