

Books of Manufacturer
Cost Sheet/Statement of cost
for the month December 2019

<i>Particulars</i>	₹	<i>Total Cost</i> ₹	<i>Cost Per unit</i> ₹
Raw materials consumed			
Opening stock of raw materials	100000		
Add: Purchase of Raw material	260000		
	360000		
Less: Closing Stock of raw Material	(80000)		
Less: Raw material Stolen	(10000)		
Raw materials consumed		270000	
Direct labour/Direct Wages		120000	
Direct Expenses		10000	
Prime cost		400000	
Factory Overhead/Production Ovehead		60000	
Factory Cost /Work Cost		460000	
Office and Adminstractive Overhead		50000	
Cost of Production		510000	
Add :Opening Stock of Finished Goods		150000	
		660000	
Less : Closing Stock of Finished Goods		(120000)	
Cost of Goods Sold		540000	
Selling Overhead		30000	
Cost of Sales		570000	
Manufacturing Profit/Profit(Balancing Figure)		80000	
Sales		650000	

