

Books of Simplex Manufacturers
Cost Sheet/Statement of cost
for the month Ending June 2020

Output :

Particulars	₹		Cost Per unit ₹
sales		300000	
<i>Profit 20 % of sales</i>		(60000)	
<i>total cost</i>		240000	
<i>Less selling overhead</i>		(14000)	
Cost of goods sold		226000	
Add: Closing stock of Finished Goods		76000	
		302000	
Less : Openign Stock Of Finished Goods		(70400)	
cost of Production		231600	
less : Administration Overhead		(10000)	
work cost		221600	
Add : wip Closing		58000	
		279600	
Less : Wip Opening		(42000)	
		237600	
Less : Factory Overhead - 70000 X 100/175		(40000)	
prime Cost		197600	
less : Lobour Cost		(70000)	
		127600	
Less Opening stock of R?M		32000	
		95600	
Add: Closingg stock of RM		42400	
Raw material Purchased		138000	