

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

<i>Particulars</i>	₹	<i>Total Cost</i> ₹	<i>Cost Per unit</i> ₹
Opening stock of Raw materials	30000		
Add: Purchase of raw Material	480000		
	510000		
Less: Closing Stock of Raw material	25000		
Raw material Consumed		485000	
Wages paid		30000	
Prime Cost		515000	
factory Overhead		92000	
Gross Work Cost		607000	
Add Wip		12000	
		619000	
Less Wip		15000	
Work Cost		604000	
Admnsiatration Overhead		30000	
Cost of Production		634000	
Add : Openign Finished goods		60000	
		694000	
Less: Closing Finished Goods		55000	
Cost of Goods Sold		639000	
Selling and Distribution Overhead		20000	
Cost of Sales/Total Cost		659000	
Manufacturing Profit		241000	
Sales		900000	

