

**Books of Manufacturer**  
**Cost Sheet/Statement of cost**  
for the half year ending .....

Output: 1000 units

<i>Particulars</i>	₹	Total Cost ₹	Cost Per unit ₹
<b>Opening Stock of raw materials</b>	<b>5000</b>		
Add: Raw material Purchased	38000		
Add: Freight and Carraige on Raw Materials	500		
Add: Store Issued from Stores Depart,ment	9000		
Add: Opening Stores	1000		
	53500		
Less: Closing Stock of Raw material	4000		
Less : Closing Stores	1500		
Raw material Consumed		48000	
 Dierct wages		 12000	
 Chargebale Expenses		 7000	
Prime cost		<b>67000</b>	
 <b>Add : factory Overhead</b>			
Factory Expenses	15000		
Depreciation of Facotry Assets	3000		
<b>Store expenses</b>	6000		
Time keeping Expenses	2000		
		26000	
Work cost		93000	
 Add: Office and Admin Overhead			
<b>Head Office Exepenses</b>	16000		
Depreciation of Head Office assets	3000		
		<b>19000</b>	
<b>Cost of Production</b>		112000	
 Cost of Goods sold		112000	
 <b>Add: Selling overhead &amp; Distribution Overhead</b>			
<b>Sales Office</b>	7000		
Travellers Commision	5000		
Advertisement Expenses	2500		
Distribution Expenses	6500		
<b>Depreciation of Delivery vans</b>	1500		
		<b>22500</b>	
<b>Total Cost / Cost of Sales</b>		<b>134500</b>	
Manufcaturing Profit		<b>40500</b>	
 Sales		<b>175000</b>	

| | |



