

**Books of Manufacturer**  
**Cost Sheet/Statement of cost**  
**for the Half Yearly ending December 2019**

Particulars	₹	Total Cost ₹	Cost Per unit ₹
<b>Openign Stock of raw material</b>	<b>16000</b>		
Add: Purchase	95000		
Add: Carraige on Above	5000		
	116000		
Less: Closing Stock of raw Material	11000		
Raw Material Consumed		105000	
<b>Direct Wages</b>		20000	
Direct Expenses		8000	
<b>Prime Cost</b>		133000	
Add Factory Overhead( Factory Expenses & Depreciation)		<b>12000</b>	
<b>Gross Work Cost</b>		145000	
<b>Add : Wip Opening</b>	8000		
Add: Wip Overhead opening	2000	10000	
		155000	
Less: Wip Closing	10000		
Less: Wip Overhead closing	3000	13000	
<b>Work Cost</b>		142000	
Office Expenses		<b>9000</b>	
<b>Cost of Production</b>		151000	
<b>Selling and Distrubution Overhead</b>		<b>6000</b>	
<b>Total Cost/Cost of Sales</b>		157000	

