

Books of Manufacturer
Cost Sheet/Statement of cost
for the month of january 2020

output : 20000 units

| Particulars | ₹ | Total Cost ₹ | Cost Per unit ₹ | |
|---|---|-----------------|-----------------------|----------|
| RAW materials consumed | | 4000 | 0.200 | up us |
| Wages | | 6000 | 0.300 | |
| Prime coSt | | 10000 | 0.500 | |
| Add Factory Overhead : (Machine Hours worked X Machine Hour rate) | | 500 | 0.025 | |
| | | 10500 | 0.525 | |
| Add: Office expenses (20% of work cost) | | 2100 | 0.105 | |
| Cost of Production | | 12600 | 0.630 | |
| Less : Clsing Stock of Finished Goods | | 1260 | | |
| Cost of Goods Sold | | 11340 | | |
| Add: SellingExpnses | | 1080 | | |
| Total Cost/Cost of Sales | | 12420 | 0.690 | |
| Manufacturing Profit(Balancing Figure) | | 5580 | | |
| Sales (18000 X 1) | | 18000 | | |

20000
18000
2000

units
units
units