

Books of Manufacturer
Cost Sheet/Statement of cost
for the year ending 31.03.2020

Output: 25600

Particulars	₹	Total Cost ₹	Cost Per unit ₹
o/s of raw materials	4000		
Add: Purchase	24000		
	28000		
Less: C/S of raw materials	4400		
Raw material consumed		23600	
Direct Wages		20000	
Prime Cost		43600	
Add: factory Overhead			
Work on cost		8400	
Gross work cost		52000	
Add: Wip opening		960	
		52960	
Less: wip closing		3200	
Work Cost		49760	
Add: Office and Administration overhead		1600	
Cst of Production		51360	2.006
Add: opening stock of Finished goods		3200	
		54560	
Less: closing Stock of finished Goods (3200 x 2.006)		6419.2	
Cost of goods Sold		48140	
Add: Selling overhead			
Advestiment, discoutn allowed and Seling Cost(24000*0.20)		4800	
Total Cost		52940	
Manufacturing Profit (Balancing Figure)		7060	
Sales		60000	

up
os of fg
c/s of fg
sales = 1600+25600-32
24000

