

## COST SHEET - Q1

Cost Sheet for the month

Quantity Produced of Finished Goods = 4,000 units

Quantity Sold of Finished Goods = 3,600 units

Particulars	Total (Rs.)	Cost p.u.
Raw materials	1,80,000	45.00
Direct wages	90,000	22.50
Prime cost	2,70,000	67.50
Add: Factory overheads (10,000 hrs × Rs. 8 per hour)	80,000	20.00
Cost of Production	3,50,000	87.50
Less: Closing Stock of FG (4,000 - 3,600 units)	(35,000)	87.50
Cost of Goods Sold	3,15,000	87.50
Add: Administration overheads (general)	35,000	9.72
Add: Selling Overheads (3,600 units × Rs. 5 unit)	18,000	5.00
Cost of sales	3,68,000	102.22
Add: Profit	82,000	22.78
Sales	4,50,000	125.00