

Manufacturing Account of _____ for the year ended 31/12/2017

Raw Material Section	Raw Materials			<u>Extra Items</u>		
	Stock of Raw Materials 01.01			x		
	Add Purchases of Raw Materials (V	x				
	Add Carriage on Raw Materials	(+) x	(+) x			
	Less CL stock of Raw Materials			x		
	Cost of Raw Material Consumed		(-) x			
			x			
Direct Costs	Direct Costs				<u>Extra Items</u>	
	Direct Factory Wages	x				
	Hire of specialist equiptmnet	(+) x				
	Royalties	(+) x	(+) x			
Prime Costs	PRIME COSTS			x	<u>Extra Items</u>	
Factory Overheads	FACTORY OVERHEADS					
	General Factory Overheads	x				
	Dep P & M	(+) x				
	Loss on sale of Machinery	(+) x	(+) x			
Factory Costs	FACTORY COSTS			x	<u>Extra Items</u>	
	Add WIP 01.01			(+) x		
				x		
	Less WIP 31.12			(-) x		
				x		
	Less Scrap			(-) x		
	Cost of Manufacture			x	Transfer this figure to P & L	