

Name:

B-20.05

Date:

Section:

### Howorth Dental

### Cost of Production Report

Weighted-average method

<u>UNIT RECONCILIATION:</u>															
Beginning Work in Process	QUANTITY	<table border="1"> <thead> <tr> <th colspan="3"><u>EQUIVALENT UNITS CALCUATIONS:</u></th> </tr> <tr> <th></th> <th colspan="2">CONVERSION</th> </tr> <tr> <th>DIRECT MATERIALS</th> <th>DIRECT LABOR</th> <th>FACTORY OVERHEAD</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>		<u>EQUIVALENT UNITS CALCUATIONS:</u>				CONVERSION		DIRECT MATERIALS	DIRECT LABOR	FACTORY OVERHEAD			
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Started into Production															
<i>Total Units into Production</i>															
Transferred to Finished Goods	TOTAL COST	<table border="1"> <thead> <tr> <th colspan="3"><u>EQUIVALENT UNITS (from above):</u></th> </tr> <tr> <th></th> <th colspan="2">CONVERSION</th> </tr> <tr> <th>DIRECT MATERIALS</th> <th>DIRECT LABOR</th> <th>FACTORY OVERHEAD</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>		<u>EQUIVALENT UNITS (from above):</u>				CONVERSION		DIRECT MATERIALS	DIRECT LABOR	FACTORY OVERHEAD			
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DIRECT MATERIALS	DIRECT LABOR	FACTORY OVERHEAD													
Ending Work in Process															
<i>Total Units Reconciled</i>															

Ending WIP Completion Status:  
 Materials = 100%  
 Conversion = 30%

### COST PER EQUIVALENT UNIT:

	TOTAL COST	CONVERSION		
		DIRECT MATERIALS	DIRECT LABOR	FACTORY OVERHEAD
Beginning Work in Process				
Costs Incurred During Period				
Total cost				
Equivalent Units (from above)				
Costs per equivalent unit				

### COST ALLOCATION:

	TOTAL COST	CONVERSION		
		DIRECT MATERIALS	DIRECT LABOR	FACTORY OVERHEAD
Transferred to Finished Goods (      units @      each)				
Ending Work in Process				
Incurred (Material @      )				
Incurred (Conver. @      )				
Total Ending Work in Process				
Total Cost Allocation				