

Name:

B-20.051

Date:

Section:

Howorth Dental

Cost of Production Report

First-in, First-out method

UNIT RECONCILIATION:		QUANTITY	EQUIVALENT UNITS CALCUATIONS:		
Beginning Work in Process			CONVERSION		
Started into Production			DIRECT	DIRECT	FACTORY
<i>Total Units into Production</i>			MATERIALS	LABOR	OVERHEAD
Transferred to Finished Goods					
From Beginning Work in Process					
Started and Completed					
Ending Work in Process					
<i>Total Units Reconciled</i>					
Beginning WIP Completion Status: Materials = Begin at 100% (0% to complete) Conversion = Begin at 55% (45% to complete)			Ending WIP Completion Status: Materials = 100% Conversion = 30%		
COST PER EQUIVALENT UNIT:		TOTAL COST	CONVERSION		
Beginning Work in Process			DIRECT	DIRECT	FACTORY
Costs Incurred During Period			MATERIALS	LABOR	OVERHEAD
Total cost					
Equivalent Units (from above)					
Costs per equivalent unit					
COST ALLOCATION:		TOTAL COST	CONVERSION		
Transferred to Finished Goods			DIRECT	DIRECT	FACTORY
From Beginning Inventory			MATERIALS	LABOR	OVERHEAD
Cost in Beginning Inventory					
To complete (conver. @)					
Started and completed (@)					
Total Cost to Finished Goods					
Ending Work in Process					
Incurred (material @)					
Incurred (conversion @)					
Total Ending Work in Process					
Total Cost Allocation					