

Howorth Dental **Cost of Production Report**
Weighted-average method

Unit Reconciliation:

	<u>Quantity</u>	<u>Schedule</u>			
Beginning Work in Process					
Started into Production					
<i>Total Units into Production</i>			<u>Equivalent Units Calculations:</u>		
			<u>Conversion</u>		
			<u>Direct Materials</u>	<u>Direct Labor</u>	<u>Factory Overhead</u>
Transferred to Finished Goods					
Ending Work in Process					
<i>Total Units Reconciled</i>					
			<u>Ending WIP Completion Status:</u>		
			Materials =	% and Conversion =	%

Cost Per Equivalent Unit:

	<u>Total Cost</u>		<u>Direct Materials</u>	<u>Direct Labor</u>	<u>Factory Overhead</u>
Beginning Work in Process					
Costs Incurred During Period					
Total cost					
Equivalent Units (from above)					
Costs per equivalent unit			_____		

Cost Allocation:

	<u>Total Cost</u>	<u>Equivalent Units (from above):</u>		
		<u>Direct Materials</u>	<u>Direct Labor</u>	<u>Factory Overhead</u>
Transferred to Finished Goods				
(units @ each)				
Ending Work in Process				
Incurred (Material @)				
Incurred (Conver. @)				
Total Ending Work in Process				
Total Cost Allocation				