

Dashain Assignment 2074

Principles of Accounting XII

1. Following information are given.

Particulars	2074 (Rs.)	2075 (Rs.)
Fixed assets	800,000	10,00,000
Debtors	2,00,000	2,25,000
stock	50,000	40,000
Share capital	6,00,000	7,00,000
Creditor	40,000	50,000
Salary outstanding	15,000	1,20,000
House rent received in advance	10,000	20,000
		5,000

Additional information:

- I. Sales revenue for the year Rs.500, 000.
- II. Cost of goods sold Rs. 300,000.
- III. Selling and distribution expenses Rs.80, 000.
- IV. Interest on debenture Rs.20, 000.
- V. Tax paid Rs. 30,000.

Required:

- (a) Cash flow from operating activity.

2. The two years Balance Sheets of A Company Ltd on 31 chaitra are given below:

Liabilities	2068	2069	Assets	2068	2069
Sundry creditors	80,000	50,000	Bank Balance	6,000	11,000
Bills payable	70,000	80,000	Marketable securities	4,000	1,000
Preference share capital.	74,000	-	Debtors	24,000	70,000
General reserve	50,000	60,000	Stock	120,000	100,000
Retained earnings	30,000	32,000	Investment	150,000	260,000
Share capital	200,000	400,000	Land and building	200,000	180,000
Total	504,000	622,000	Total	504,000	622,000

Additional information:

- A) Sales for the year Rs. 600,000.
- B) Cost of goods sold Rs 350,000.
- C) Operating expensive Rs 125,000. (Including Interest and tax 10,000.each.
- D) Purchase the fixed assets Rs.250, 000. And sold the fixed assets Rs, 50,000.

Required;a) Cash flow from operating activity(CFOA)

- b) Cash flow from investing activity (CFIA)

3. Cash flow statement

The two dates Balance sheets of a company as on Chaitra 31st, are as follows:

Liabilities	Year 1	Year 2	Assets	Year 1	Year 2
Share capital	2,50,000	3,00,000	Fixed assets	3,00,000	4,00,000
Share premium.....	25,000	30,000	Inventories	25,000	50,000
Retained earnings.....	50,000	75,000	Accounts receivable	75,000	50,000
10% Debentures.....	50,000	25,000	Cash at bank	50,000	25,000
Bills payable	25,000	20,000			
Accounts payable.....	50,000	75,000			
Total	4,50,000	5,25,000	Total	4,50,000	5,25,000

Additional information:

- i. Sales for year 2 Rs. 3,00,000
- ii. Cost of goods sold Rs. 1,75,000
- iii. Cash operating expenses Rs. 50,000
- iv. Fixed assets sold for Rs. 15,000
- v. Fixed assets purchased for Rs. 1,50,000

- vi. Dividend paid Rs. 10,000
- vii. Debentures were redeemed with premium Rs. 5,000.

Required: Cash flow statement using direct method.

4. The Balance sheets of a company as on Chaitra 31st, are as follows:

Liabilities	Previous Year	Current Year	Assets	Previous Year	Current Year
Ordinary share capital	4,00,000	5,00,000	Goodwill	1,00,000	50,000
Share premium	1,50,000	1,60,000	Fixed assets	5,00,000	7,50,000
Retained earnings	1,00,000	1,50,000	Inventories	50,000	1,00,000
Preference share capital	1,00,000	50,000	Bills receivable	1,50,000	1,00,000
Bills payable	1,50,000	1,90,000	Bank balance	1,00,000	50,000
Total	9,00,000	10,50,000	Total	9,00,000	10,50,000

Additional information:

- i. Sales for current year Rs. 5,00,000
- ii. Cost of goods sold Rs. 3,80,000
- iii. Cash operating expenses Rs. 1,00,000
- iv. Fixed assets costing Rs. 50,000 sold for Rs. 40,000
- v. Fixed assets purchased for Rs. 1,70,000
- vi. Dividend distributed Rs. 30,000
- vii. Preference shares redeemed with Rs. 10,000 premium.

Required: Cash flow statement using direct method.

- 5) The balance sheet of a company for last two year on 31 chaitra are as follows:

Liabilities	Year 1	Year 2	Assets	Year 1	Year 2
Share capital	450,000	720,000	Fixed assets	350,000	600,000
15% Debenture	100,000	40,000	A/R	40,000	20,000
Account Payble	40,000	50,000	Inventory	100,000	150,000
Outstanding Expenses	20,000	25,000	Cash Balance	50,000	60,000
Net Profit	10,000	80,000	Goodwill	10,000	5,000
			Sundry Debtors	70,000	80,000
	620,000	915,000		620,000	915,000

Additional Information:

- a) Sales for the year Rs. 725,000
- b) COGS Rs. 340,000
- c) Operating Expenses Rs. 165,000 (Including Depreciation Rs. 85,000 and interest on debenture Rs. 15,000)
- d) Dividend paid Rs. 160,000
- e) Gain on sales of fixed assets (Book value Rs. 50,000) Rs. 15,000
- f) Purchase of fixed assets Rs. 385,000

Req.: Cash Flow Statement Using Direct Methods.

- 6) The following Transaction are occurred in the purchase and issue of material for the month of Baishak 2069.

- Baishak1 - Opening Stock 800kgs@200.
 - Baishak5 - Issued240kgs.
 - Baishak10 - Issued 200kgs
 - Baishak12 - Received from supplier 500kgs@170
 - Baishak14 - Return to departments 20 Kgs
 - Baishak16 - Issued 360kgs
 - Baishak19 - Purchased 480 Kgs @ 180
 - Baishak22 - Issued 400Kgs
 - Baishak25 - Purchases 640kgs @190
 - Baishak28 - Stock verification found Damage 80 units.
- Req. - Store Ledger under LIFO Method

- 7).The following Transaction are occurred in the purchase and issue of material for the month of Baishak 2069

- Baishak1 - Opening Stock 600kgs@200.
- Baishak5 - Issued140kgs.
- Baishak10 - Issued 200kgs

- Baishak12 - Received from supplier 400kgs@170
- Baishak14 - Return from departments 30Kgs
- Baishak16 - Issued 360kgs
- Baishak19 - Purchased 480Kgs @ 180
- Baishak22 - Issued 400Kgs
- Baishak25 - Purchases 640kgs @190
- Baishak28 - Stock verification found surplus 70 units.
- Req. - Store Ledger under LIFO method

8). The position of current assets and current liabilities of Y Company is as below:

Items	Previous years (Rs.)	Current year (Rs.)
Prepaid expenses	12,000	6,000
Outstanding expenses	22,000	12,000
Inventory	20,000	36,000
Accounts receivable.....	20,000	18,000
Accounts payable	50,000	40,000
Cash at bank	5,000	?

Additional information for current year are as follows:

- The sales for the current year Rs 120,000
- Cost of goods sold Rs 52,000
- Operating expenses Rs 18,000 (including depreciation Rs 5,000)
- Interest paid 1,000.
- Tax paid Rs 1,000.
- Dividend paid Rs 20,000.
- Purchase of fixed assets Rs 120,000.
- 20,000 shares of Rs 10 each issued @ Rs 15 per share.
- 100 Debenture of Rs 1,000 each redeemed at 10 % premium.

Required: Cash flow statement for the current year by using direct method

9. The trading and other activities of a company for the current year were as below: ^

- i. Service revenue Rs 8,00,000.
- ii. Service rendering cost including wages Rs 2,10,000. Rs 4,80,000.
- iii. Administrative and selling expenses including interest. Rs 1,50,000.
- iv. Bonds were redeemed at a premium of Rs 10,000
- v. Plant costing Rs 1,00,000 and accumulated depreciation Rs 40,000 was sold at a profit of Rs 20,000.
Plant purchased Rs 2,50,000.
- vi. Dividend distributed Rs 40,000.
- vii. Tax paid Rs 20,000.
- viii. The balance sheet of the company is as below:

Liabilities	2003(Rs.)	2004(Rs.)	Assets	2003(Rs.)	2004(Rs.)
Common stock	500,000	700,000	Land and building	450,000	550,000
Share premium	50,000	70,000	Plant and machinery.	550,000	650,000
6% Bond	200,000	150,000	Acc. Depreciation	(200,000)	(210,000)
Provision for taxation.	20,000	40,000	Inventory (Supplies)..	40,000	70,000
Accounts payable	30,000	60,000	Accounts receivable..	20,000	10,000
Bank overdraft	-	30,000	Cash at bank	10,000	50,000
Retained earning	20,000	70,000			

Required: Cash flow statement showing cash flows from:

- (a) Operating activities
- (b) Investing activities
- (c) Financing activities

10. The operating result of a Damauli Company for the year ended 2069 is as below:

- i. Cash sales Rs 160,000 and credit sales Rs 240,000.
- ii. Cost of goods sold Rs 120,000.
- iii. Operating expenses Rs 150,000 which includes depreciation on plant Rs 25,000 premium on redemption of debenture Rs 5,000 and loss on sale of plant Rs 8,000. The book value of sold plant is Rs 20,000.
- iv. Plant purchased for Rs. 90,000
- v. Dividend paid Rs 12,000.

Items	1-1-2069	31-12-2069
Prepaid expenses	Rs10,000	Rs 6,000
Outstanding expenses	20,000	12,000
Inventory	26,000	36,000
Bills receivable.....	20,000	38,000
Bills payable.....	50,000	40,000
Plant, net.....	55,000	100,000
Furniture	10,000	10,000
Share capital	100,000	200,000
Debenture	50,000	20,000
Cash balance	170,000	?

Required: Statement of cash flow.

11. Apex Company's Balance Sheet for two years have been given below:

Liabilities	Year I	Year II	Assets	Year I	Year II
Share capital	15,000	18,000	Plant and machinery.....	18,000	24,000
Share premium.....	1,500	1,800	Stock	1,500	3,000
Debentures.....	3,000	1,200	Account receivable.....	4,500	3,000
Bills payable	1,500	4,500	Cash in hand	3,000	1,500
Account payable	3,000	6,000			
Retained earning	3,000				
	27,000	31,500		27,000	31,500

The income statement for year II is as below:

Sales	Rs. 18,000
Less: Cost of goods sold	7,800
Gross profit	10,200
Less: Operating expenses ...	3,000
Net income before tax.	7,200
Less: Tax paid	1,200
Net profit after tax	6,000
Less: Dividend paid	3,000
Retained earning	3,000

Required: Cash flow statement.

12. The Balance Sheet of Shivnagar Company for two years have been given below:

Liabilities	Year I	Year II	Assets	Year I	Year II
Equity share capital.....	100,000	300,000	Fixed assets at cost.....	130,000	355,000
Preference share capital .	50,000	100,000	Accumulated depreciation-	(20,000)	(25,000)
Bills payable	50,000	80,000	Fixed assets, net	110,000	330,000
Retained earning	50,000		Inventories	70,000	50,000
			Bills receivable	20,000	60,000
			Cash balance	50,000	40,000
	250,000	480,000		250,000	480,000

The income statement for year II is as below:

Sales.		202,000
Less: Cost of goods sold	80,000	
Rent	30,000	
Salary	20,000	
Selling expenses	10,000	
Depreciation on fixed assets.	5,000	
Tax paid	7,000	
Dividend paid	20,000	172,000
Increase in retained earnings..		30,000

Required: Cash flow statement.

13. The following two dates balance sheets are available for Kailali Company: 15

Particulars	31 st Chaitra	
	2066 (Rs.)	2065 (Rs.)
Cash and bank balance	52,000	40,000
Account receivable	180,000	130,000
Inventory	230,000	200,000
Prepaid expenses	15,000	25,000
Land	750,000	500,000
Plant and equipment, net	450,000	450,000
Total	16,77,000	13,45,000
Accounts payable	130,000	148,000
Outstanding expenses	68,000	63,000
Sundry creditors	90,000	110,000
Long term bank loan	350,000	300,000
Equity share capital	550,000	400,000
Retained earning	489,000	324,000
Total	16,77,000	13,45,000

Income Statement for 2066

Sales revenue	Rs. 12,50,000
Less: Cost of sales	700,000
Gross profit	550,000
Operating expenses (including depreciation Rs 50,000 on plant and interest Rs. 25,000).	175,000
Net income before tax	375,000
Tax paid	150,000
Net profit after tax	225,000
Dividend paid	60,000
Retained earning	165,000

Required: Cash flow statement by using direct method.

14. The Balance Sheet for two years have been given below:

Liabilities	1 st Year	2 nd Year	Assets	1 st Year	2 nd Year
Sundry creditors	22,500	30,000	Cash and bank	100,500	126,300
Bills payable	7,500	15,000	Sundry debtors	37,500	43,500
Accumulated Depreciation.	45,000	82,500	Inventories	21,000	28,500
Long term liabilities	75,000	150,000	Long term investment	33,000	21,000
Retained earning	97,500	100,800	Plant & machinery	105,000	150,000
Share premium	-	16,500	Land and building	70,500	190,500
Share capital	120,000	165,000			

The Income Statement for the second year is as follows:

Particulars	Rs.
Sales revenue	180,000
Less: Cost of goods sold	101,100
Gross profit	78,900
Less: Operating expenses (including depreciation on plant Rs 24,000 and depreciation on building Rs 15,000)	69,000
Net income from operation	9,900
Add: Gain on sale of investment	3,600
	13,500
Less: Loss on sale of machinery (Proceeds from the sales was Rs.4,500).	1,500
Net income	12,000
Less: Dividend paid	8,700
Retained earning	3,300

Additional information:

- Investment costing Rs.12,000 was sold for Rs. 15,600.
- The plant purchase for Rs. 52,500.

Required: Cash flow statement using direct method.

15. For the production of product X, two components C and D are used as follows:
- | | | | |
|----------------------------|-----------------------|--------------------------|-----------------------|
| Normal usage | 50 units per day each | Minimum usage | 25 units per day each |
| Maximum usage | 75 units per day each | | |
| Re-order quantity C: | 300 units | Re-order period C: | 4 to 6 days |
| | D: | D: | 2 to 4 days |

Required: for both components:

- | | |
|------------------------|------------------------|
| a. Reorder level | b. Minimum stock level |
| c. Maximum stock level | d. Average stock level |

16. Consider the following information:
- | | |
|---------------------------|-------------------|
| Maximum stock level | 48,000 kg |
| Daily consumption | 4,000 to 6,000 kg |
| Delivery period | 3 to 6 days |

Calculate:

- | | |
|-------------------------|-------------------------|
| (a) Re-order level | (b) Reorder quantity |
| (c) Minimum stock level | (d) Average stock level |

17. The following particular have been extracted from the book of Kavyanjali Company Limited.

Normal lead-time	10 days	Maximum lead-time	15 days
Minimum lead time	7 days	Minimum usages	200 units
Maximum usages	350 units	Normal usages	250 units
Re-order quantity	3,500 units		

Required: (a) Re-order level (b) Minimum stock level (c) Maximum stock level

18. Following information are given to you:
- | | |
|---|-------------------|
| Annual requirement | 60,000 units |
| Ordering cost | Rs. 630 |
| Carrying cost: | 10% of units cost |
| Opportunity cost (cost of capital) of investment | Re. 1 per unit |
| Cost of deterioration, taxes, insurance, and supervision cost | Re.1 per unit |
- Required:** (a) Economic order quantity (b) No. of order (c) Total cost of EOQ

19. From the following information, calculate economic order quantity, no. of order and total: Cost of EOQ.
- | | |
|--------------------------|--------------|
| Annual requirement | 20,000 units |
| Price per unit..... | Rs. 4 |
| Cost per order | Rs. 50 |
- Inventory carrying cost 1/4 of unit cost (excluding insurance) and insurance charge per unit Re. 1.

20. Consider the following information
- | | | | |
|-------------------------------|-------------|----------------------------|----------|
| Economic order quantity | 1,000 units | Cost per order placed..... | Rs 30.00 |
| Carrying cost | ; 20% | Price per unit..... | Rs 15.60 |
- What is the annual requirement?
 - What are the numbers of orders?
 - What is the total cost of EOQ?
 - How often the order should be placed? (Assume 52 weeks in a year)

21. The following details are available:
- | | |
|---------------------------------|---------------------------|
| Material needs per month | 250 units |
| Unit cost..... | Rs. 5 |
| Holding and storage cost | 1/5 of the purchase price |
| EOQ based on annual basis | 60 units |
- Required:* Order cost per order

22. The following EOQ model is given:

$$EOQ = \sqrt{\frac{2 \times A \times O}{C}}$$

$$\text{or, } 800 = \sqrt{\frac{2 \times 6400 \times 75}{C}}$$

Required: (a) Carrying cost per unit (b) No. of order

23. Accounting for material

The following particulars are provided:

Wage rate Rs. 2 per hour Output of X 50 units

Time required per unit 30 minutes Output of Y 60 units

Required: Total wages payable X and Y by using time wage system.

24. The following particulars are given:

Wage rate Rs. 4 per hour

Standard time 30 minutes per unit

Production per worker:

Binod 40 units

Subodh 20 units

Required:

(a) Wages rate per unit (b) Earning of Binod and Subodh by using piece rate system.

25. Consider the following information of D Company:

Normal wage rate: Rs 13.00 per unit

Time required per unit: 30 minutes

During a particular day, worker A worked for 8 hours and worker B worked for 10 hours. Find out the total wages of each worker.

26. The weekly working hours in a factory is 30 hours and worker worked 40 weeks during a year. The hourly output is 5 units. The wages rate per unit is Rs. 12.

Required: Wages payable to a worker for a year by using piece wages rate system.

27. The standard output in a day of six hours is 48 units. The piece rate is Rs.5. A and B worked for 50 and 100 hours respectively.

Required: Monthly earnings of A and B.

28. The standard time allowed for one unit of production is 20 minutes. The hourly wages rate is Rs. 150 per hour. A worker produced 24 units in a day. Required: Total wages of the worker per day.

29. The standard rate of wages per hour is Rs. 40. The standard time fixed for one unit is half 'an hour. Worker produced 15 units during the period.

Required: Wages paid to worker.

29. Cost information of a manufacturing company is given below.

- 10

Detail	Opening Stock	Closing Stock
Raw material	200,000	190,500
WIP	128,000	135,500
Finished Goods	150,000	130,000
Sales Revenue	Rs.10,00,000	
Material purchased	360,000	
Wages	150,000	
Indirect wages	12,750	
Factory Rent	115,000	
Expenses on purchases	11,000	
Carriage outward	22,500	
Advertisement	13,500	
Office rent and Taxes	12,500	
Selling and Distribution expenses	16,500	
Depreciation of machinery	13,000	

Required.

- 1) Prime cost 2) Factory Cost 3) Cost of Production 4) Cost of Goods Sold 5) Total Cost 6) Net Profit 7) Net profit % on Cost

30. Following information has been obtained from the records of a manufacturing company:

Particulars	1-1-2069	31-12-2069
Stock of raw materials	Rs. 40,000	Rs. 50,000
Stock of finished goods	Rs. 1,00,000	Rs. 1,50,000
Stock of work-in-progress	Rs. 10,000	Rs. 14,000

Indirect labour	Rs. 50,000	Direct labour	3,00,000
Lubricants	10,000	Depreciation on machinery	50,000
Insurance on plant	3,000	Factory rent.....	60,000
Purchase of raw materials	4,00,000	Repairs of factory building	11,000
Sale commission	60,000	Sales.....	12,00,000
Salaries of salesmen	1,00,000		

Prepare a statement of cost and profit showing (a) Cost of raw materials consumed, (b) Prime cost, (c) Total manufacturing cost (d) Factory cost (e) Cost of production (f) Cost of goods sold (g) Cost of sales and (h) profit.

31. Following information has been obtained from the records of a manufacturing concern:

Particulars	1-1-2004	31-12-2004
Stock of finished goods.....	Rs. 6,000	Rs. 15,000
Stock of raw materials	Rs. 40,000	Rs. 50,000
Work-in-progress	Rs. 15,000	Rs. 10,000

Purchase of raw materials	Rs. 4,75,000	Sales for the year	Rs. 8,60,000
Carriage inward.....	12,500	Income tax	500
Wages	1,75,000	Dividend	1-000
Work's manager's salary.....	30,000	Debenture interest	5,000
Factory employees' Salaries	60,000	Transfer to sinking fund	10,000
Power expenses	9,500	Goodwill written off.....	10,000
Other production expenses	43,000	Payment of sales tax	16,000
General expenses	32,500	Selling expenses	9,250

Required: Cost sheet

32. A manufacturing concern furnishes following cost data of its production operation for the year of Chaitra 2069.

Stocks	Opening stock	Closing stock	During the year
Raw material	Rs. 10,000	Rs. 12,000	
Finished goods	2,000 units	3,000 units	
Work-in-progress	Rs. 8,000	Rs. 6,000	
Purchase of raw materials			Rs. 80,000
Direct wages			Rs. 70,000
Works expenses			Rs. 30,000
Administration expenses			Rs. 20,000
Selling and distribution expenses			Rs. 10,000
Production			10,000 units
Sales (9,000 units).....			Rs. 264,000

Required: Cost sheet showing:

- (a) Cost of raw materials used (b) Prime cost
(c) Factory cost (d) Cost of production

33. Consider the following information:

Purchases of raw materials..... Rs. 120,000	Works overheads Rs. 48,000
Direct wages..... 100,000	Carriage on purchases.....1,440
Sales-finished products 300,000	
Stock (1.1.2069):	Stock (31.12.2069):
Raw materials..... 20,000	Raw materials Rs. 22,240
Finished products stock (1000 tons)... . 16,000	Finished products (2000 tons)32,000
Work-in-progress 4,800	Work-in-progress.....16,000

Selling and distribution overheads are Re.1 per ton sold. 16,000 tons of commodities were produced during the period. You are to ascertain:

- | | |
|--------------------------------|-----------------------------------|
| (a) Cost of raw materials used | (b) Cost of output for the period |
| (c) Cost of sales | (d) Net profit for the period |
| (e) Net profit per ton. | |

34. The following Transaction are occurred in the purchase and issue of material for the month of Baishak 2069

- Baishak1 - Opening Stock 500kgs@300.
- Baishak5 - Issued140kgs.
- Baishak10 - Issued 200kgs
- Baishak12 - Received from supplier 400kgs@270
- Baishak14 - Return from departments 30Kgs
- Baishak16 - Issued 360kgs
- Baishak19 - Purchased 480Kgs @ 280
- Baishak22 - Issued 300Kgs
- Baishak25 - Purchases 340kgs @290
- Baishak28 - Stock verification found surplus 50 units.

Req. - Store Ledger under FIFO method

35. The following Transaction are occurred in the purchase and issue of material for the month of Baishak 2070

- Jestha 1 - Opening Stock 600kgs@200.
- Jestha 5 - Issued140kgs.
- Jestha 10 - Issued 200kgs
- Jestha 2 - Received from supplier 400kgs@170
- Jestha 14 - Return from departments 30Kgs
- Jestha 6 - Issued 360kgs
- Jestha 19 - Purchased 480Kgs @ 180
- Jestha 22 - Issued 400Kgs
- Jestha 25 - Purchases 640kgs @190
- Jestha 28 - Stock verification found Loss 80 units.

Req. - Store Ledger under FIFO method

36. The accounts of a manufacturing company disclose the following information for the year ending 31st December 2012.

Raw material Rs. 80,000	Direct wages 1,20,000
Factory overhead:..... 30% of prime cost	Administrative expenses:.. 20% of factory cost
Selling and distribution overhead:10% of factory cost	Profit: 12.50% of cost

Required:

- (a) Cost sheet for 2012.
- (b) Cost sheet for submitting a quotation for which material of Rs. 20,000 and wages of Rs. 30,000 will be required. Other costs and rate of return will be the same as of 2012.

37. The accounts of a machine manufacturing company disclose the following information for the six months ending 31st December 2012.

Materials used..... Rs. 1,50,000	Direct wages Rs. 1,20,000
Factory overhead 30,000	Administrative expenses 15,000

Prepare the cost sheet from the above information and calculate the price which the company should quote for the manufacture of a machine requiring materials valued Rs. 1,250 and expenditure in productive wages Rs. 750 so that the price might yield a profit of 20% on the selling price. Absorb factory overheads on the basis of direct wages and administration expenses on works cost basis.

38. The details of the production cost of a manufacturing company for the previous month are as under:

Direct materials	Rs. 5,00,000	Direct labour	Rs. 2,50,000
Factory overheads.....	Rs. 1,00,000	Office overheads.....	Rs. 85,000

The company wants to determine the total cost and selling price for the coming month. For this purpose, the company decided to allocate the overhead as follows:

Works Overhead	- on the basis of direct labour cost
Office overhead	- on the basis of factory cost.
Yield	- 25% on the selling price.

The costs estimated for the coming month are:

Direct material	- Rs. 6,00,000
Direct labour	- Rs. 3,00,000

Required: Cost statement for the coming month by showing;

- | | |
|------------------------|------------------|
| (a) Prime cost | (b) Factory cost |
| (c) Cost of production | (d) Total cost |
| (e) Sales amount | |