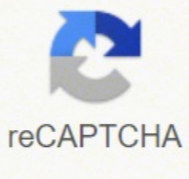




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# Job-Order Cost Accounting

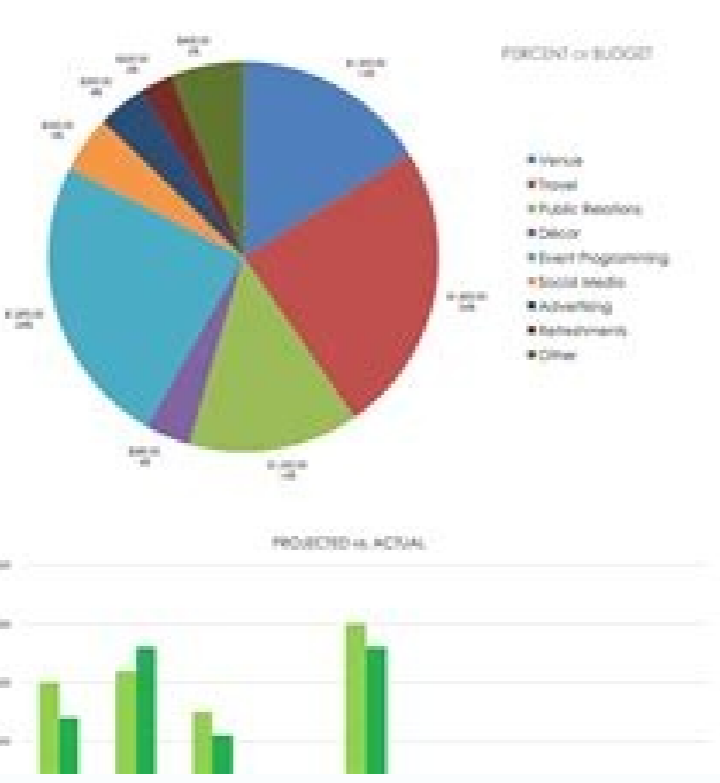
PearCo Job Cost Sheet						
Job Number A - 143		Date Initiated 3-4-05				
Department B3		Date Completed				
Item Wooden cargo crate		Units Completed				
Direct Materials		Direct Labor		Manufacturing Overhead		
Req. No.	Amount	Ticket	Hours	Amount	Rate	Amount
Cost Summary		Units Shipped				
Direct Materials	Direct Labor	Manufacturing Overhead	Total Cost	Date	Number	Balance
Unit Product Cost						



Blue Fish Grill - Recipe Cost Card			Recipe Cost	
Crab cake patties			RUJ	Cost
INGREDIENTS	MEASURE	PROCEDURE	# of RUJ	RUJ Cost
Back fin lump crabmeat	5lbs	1. Carefully pick over crab meat and remove all shell fragments.	80	\$ 70.00
Bread crumbs	5 cups	2. Combine bread crumbs and milk into mixing bowl and set aside.	40	\$ 1.92
Milk	1 1/2 cups + 1 Tbs.	3. In separate mixing bowl, blend mayonnaise, eggs, parsley, green onions, baking powder, salt and white pepper until smooth.	13	\$ 0.31
Mayonnaise	1 1/2 cups	4. Add bread crumb and milk mixture, blend well.	10	\$ 0.40
Eggs (large)	4 (slightly beaten)	5. Gently fold in cleaned crab and blend, being careful not to break up large pieces of crab.	4	\$ 0.54
Parsley bunch - fresh	1 cup (fine chopped)	6. Form crabmeat mixture into balls (about 3 oz net each) and place on a holding pan resting on an ice bed. This is to maintain temperature during the breading process.	8	\$ 0.36
Green onions	1/2 cup (fine chopped)	7. Bread each patty as follows: self-rising flour egg wash, and then bread crumbs. Shake off excess bread crumbs. Form into 3-inch patties.	6	\$ 0.25
Baking powder	2 1/2 tsp.	8. Place crab cakes on paper-lined sheet tray, cover and keep refrigerated.	0.4	\$ 0.04
Salt - granulated	1 Tbs.	NOTE: Egg wash = 1 egg to 1 Tbs. of water.	0.5	\$ 0.02
White pepper	1 1/2 tsp.		0.25	\$ 0.05
Flour - self-rising	as needed		20	\$ 0.12
Bread crumbs	as needed		20	\$ 0.95
Eggwash	as needed		20	\$ 1.20
TOOL/EQUIP: Mixing bowl, sheet pan, fry liners				
STATION: Prep cook				
YIELD: 50-3" patties				
SHELF LIFE: 2 days				

Jan 1 thru Dec 31, 2013 ABLAZE COGOP Investment in Ministries (Narrative Budget Spreadsheet)												
Expenditures	Actual Budget	Loss	Prepaid	Developing Teachers	Ministry Support	Ministry Support	Running Total	Estimated by:				
<b>COGOP ID and INC</b>												
1) RO: 10% Tithe, HPL, LZ, HLD, TC, HC	\$ 11,700		\$ 2,340	\$ 2,340	\$ 2,340	\$ 2,340	\$ 2,340	\$ 11,700				
2) AIC: 2% Tithe, HLD	\$ 4,500		\$ 750	\$ 750	\$ 750	\$ 750	\$ 750	\$ 4,500				
Subtotal	\$ 16,200		\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	\$ 3,090	\$ 16,200				
<b>People (Staff)</b>												
3) Pastor (see Compensation Designation)	\$ 13,800							\$ 13,800				
4) Other Salaries	\$ -							\$ -				
5) Benefits (see Compensation Designation)	\$ 30,450							\$ 30,450				
Subtotal	\$ 44,250							\$ 44,250				
<b>Property (Overhead)</b>												
6) Utilities (Light, Heat, & Water)	\$ 9,500							\$ 9,500				
7) Telephone	\$ 600							\$ 600				
8) Insurance	\$ 8,000							\$ 8,000				
9) Maintenance & Supplies - recurring	\$ 1,100							\$ 1,100				
10) Maintenance & Supplies - capital	\$ 600							\$ 600				
11) Mortgage - Principal	\$ 12,000							\$ 12,000				
12) Mortgage - Interest	\$ 400							\$ 400				
Subtotal	\$ 35,200							\$ 35,200				
<b>Programs (Ministries)</b>												
13) Church Life (Small Grps, Fellowship)	\$ 4,000	\$ 1,000		\$ 500	\$ 2,500			\$ 4,000				
14) Student (Children, Youth, Nursery)	\$ 3,000			\$ 900	\$ 2,100			\$ 3,000				
15) Christian Ed (SS, CME, Wtd pm)	\$ 6,942			\$ 5,962	\$ 1,000			\$ 6,942				
16) Adults (Seniors, Men's, Women's)	\$ 2,400			\$ 900	\$ 1,500			\$ 2,400				
17) Outreach, Evangelism, Revivals	\$ 2,000	\$ 1,000		\$ 1,000	\$ -			\$ 2,000				
18) Music (Choir, A/V, Praise Teams)	\$ 5,624	\$ 2,000		\$ 600	\$ 3,124			\$ 5,624				
Subtotal	\$ 23,586	\$ 4,000		\$ 7,862	\$ 12,724			\$ 23,586				
<b>Property (Operations)</b>												
19) Postage	\$ 150							\$ 150				
20) Copier Costs	\$ 1,100							\$ 1,100				
21) Office Supplies - recurring	\$ 200							\$ 200				
22) Office Supplies - capital	\$ 2,362							\$ 2,362				
23) Hospitality Supplies	\$ 2,180	\$ 2,000						\$ 2,180				
24) Miscellaneous	\$ 4,132	\$ 2,562		\$ 2,000				\$ 4,132				
25) Bank Service Charges	\$ 80							\$ 80				
26) Advertising	\$ 80							\$ 80				
Subtotal	\$ 10,224	\$ 4,562		\$ 2,000				\$ 10,224				

EVENT BUDGET			
Category	Projected	Actual	Variance
Event	\$ 1,000	\$ 1,000	\$ 0
Food	\$ 500	\$ 500	\$ 0
Decor	\$ 300	\$ 300	\$ 0
Music	\$ 200	\$ 200	\$ 0
Transport	\$ 100	\$ 100	\$ 0
Other	\$ 100	\$ 100	\$ 0



Fabric costing sheet excel. Export costing sheet excel. Construction costing sheet excel. Woven fabric costing sheet excel. Sheet metal costing sheet excel. Grey fabric costing sheet excel. Garment costing sheet excel free download. Garment costing sheet excel.

Let's assume that the manufacture of a single unit of the widget requires two input materials, A and B. Here we discuss how to calculate the cost of the widget along with practical examples. Templates include Excel, Word, and PowerPoint. **FA** standard cost formula - Example #1 Let's take the example of a company that is engaged in the manufacture of widgets. In the event of a variance, management realizes and take steps to mitigate the deviation bring it into line with planned costs. You can also see the following articles to get more information: "Standard cost = Standard rate \* Standard amount of relevance and use of the Standard cost formula" one of the very important concepts for the cost department because variations in the actual cost of the Standard cost is treated as an effective management tool. In other words, the standard cost is the financial plan for the manufacture of a single unit of production which is based on predetermined costs and quantities of inputs anticipated over a specific period of time. On the other hand, a widget requires 2 hours of work costing \$35 per hour and an amount of cost of \$70 per widget. Calculate the standard cost of making a widget based on the estimates given for the amount and cost of the input. The formula for the standard cost can be derived by multiplying the standard rate of manufacture by the required amount of input. A widget requires 4 pieces of input material A which costs \$15 per piece and 3 pounds of input material B which costs \$40 per pound. General estimated cost = No. of widgets \* Estimated general cost standard cost = 5,000 \* \$320 General estimated cost = \$1,600,000 Therefore, the estimated general cost for the manufacture of 5,000 widgets is \$1.6 million. These can be used for transactions, cost formula (table of contents) A What is the standard cost formula? Step 5: Then, the standard amount of the selected, selected, the cost can be estimated on the basis of available information on past consumption. Standard Cost = Standard Cost of Input Material \* Standard Amount of Input Material + Standard Working Rate \* Standard Working Hours Standard Cost = \$50 per pound \* 5 pounds + \$35 per hour \* 2 hours Standard Cost = \$320 per widget So both, the standard cost for making a widget is \$320. Explanation The standard cost formula can be calculated using the following steps: Step 1: First, select the cost type between direct material, direct labor and manufacturing overhead. Step 2: Next, determine the standardized unit rate to express the selected cost type. Solution: The standard cost is calculated using the formula given below. Standard Cost Formula #2 Let's take the example above to understand the Standard Cost process. Entry material costs \$50 a pound while work charges \$35 an hour. However, it should be borne in mind that the standard cost is useful for the type of repetitive production and has limited usefulness in the case of a non-repetitive type of production. Step 4: Next, determine the standard rate based on the company's previous data and the current market rates available. Standard Cost = Standard Cost of Input Material A \* Standard Quantity of Input Material A + Standard Working Rate \* Standard Working Hours + Standard General Cost Standard Cost = \$15 per unit \* 4 units + \$40 per pound \* 3 pounds + \$35 per hour \* 2 hours + \$70 Standard Cost = \$70 Therefore, the standard cost for making a widget is \$320. Step 5: Finally, the formula for the standard cost can be obtained by multiplying the standard rate (step 4) of manufacture by the standard quantity = rate \* quantity. Overall estimated cost = No. of widgets \* Estimated general cost standard cost = 5,000 \* \$320 General estimated cost = \$1,600,000 Therefore, the estimated general cost for the manufacture of 5,000 widgets is \$1.6 million. This activity-based costing calculator template is a great tool to break-down overhead costs through activity-based costing. Activity-based costing allocates overhead costs based on the different activities that compose the production of goods or services and measures them independently. Here is what the template looks like: Download the Free Template Enter your name and email in the form below and download the free template now! For more resources, check out our business templates library to download numerous free Excel modeling, PowerPoint presentation, and Word document templates. Excel Modeling Templates Excel Financial Model Templates Download free financial model templates - CFI's spreadsheet library includes a 3 statement financial model template, DCF model, debt schedule, depreciation schedule, capital expenditures, interest, budgets, expenses, forecasting, charts, graphs, timetables, valuation, comparable company analysis, more Excel templates PowerPoint Presentation Templates Transaction Document Templates Free business templates to use in your personal or professional life. The term standard cost accounting refers to that branch of cost accounting that helps in the preparation of cost budget for manufacturing companies based on estimated cost and quantities. The standard cost covers all types of costs that include direct material, direct labor, and manufacturing overhead. In fact, it is considered to be a favorable deviation if the actual costs are less than the standard costs, while it is unfavorable the other way round. Calculate the estimated overall cost for 5,000 widgets based on the standard estimates given for the quantity and cost of input material and labor. Based on the available historical cost information the cost counter has determined that to produce a single widget unit, the purchase requires 5 pounds of input material and 2 hours of work. We also provide a downloadable Excel template. template.

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