Manufacturing Account Format

Dr.   Cr.

Particulars	Details($)	Amount ($)	Particulars	Amount($)
Work in Progress *(opening balance)*		xxxx	Sale of Scrap	xxxx
Raw material consumed			Work in Progress	xxxx
Opening Stock	xxxx		Cost of Production *(balancing figure)*	xxxx
Add: Purchase of raw material	xxxx			
Less: Closing stock of raw material	xxxx	xxxx		
Factory wages		xxxx		
Factory overheads		xxxx		