

COST OF GOODS SOLD STATEMENT

For Period: _____

Date: _____

ELEMENT OF COST	AMOUNT
Beginning Inventory	
Direct Materials:	
Beginning Materials Inventory	
Add: Purchases of Materials	
Add: Freight-In	
Materials Available for Use	
Less: Ending Materials Inventory	
Direct Materials Used	
Add: Direct Labor	
Add: Manufacturing Overhead	
Total Manufacturing Costs	
Add: Beginning Work in Process Inventory	
Total Cost of Work in Process	
Less: Ending Work in Process Inventory	
Cost of Goods Manufactured	
Add: Beginning Finished Goods Inventory	
Cost of Goods Available for Sale	
Less: Ending Finished Goods Inventory	
COST OF GOODS SOLD	