Date	Accounts	Debit	Credit
April			
	To record material, labor, and overhead for Milling		
April			
	To transfer completed units from Milling to Sanding		
April			
	T		
	To record labor and overhead for Sanding		
April			
	To transfer completed units from Sanding to Cutting		
April			
	To record labor and overhead for Cutting		
April			
	To transfer completed units to finished goods		