

Barksdale Corporation produces hair care products. ShineOnOne is a one-step shampoo and conditioner that is produced in a three-step process. The three phases of production consist of mixing, blending, and bottling. Below is a partial schedule of June's costs for each phase of production. Complete the schedule and respond to the questions that follow.



**SPREADSHEET
TOOL:**
**Goal Seek
feature**

	Beginning Balance	June Costs	Cost Transfers	Ending Balance
Mixing	\$ 288,100	\$ 1,444,424	\$ (1,019,087)	\$?
Blending	316,700	?	? (3,378,909)	?
Bottling	454,900	954,000	? ?	?
	<u>\$?</u>	<u>\$ 4,709,991</u>	<u>\$ (4,155,676)</u>	<u>\$?</u>

- Which department experienced a decrease in work in process during June?
- How much was transferred to finished goods inventory?
- What will be reported as "work in process" at the end of June?
- If total finished goods inventory decreased by \$100,000, and the selling price is equal to 200% of cost of goods sold, how much would be reported for ShineOnOne sales during June?