

## B-17.05

White Manufacturing transferred \$4,500,000 of raw materials into production during the most recent year. Direct labor and factory overhead for the period totaled \$3,000,000. Beginning work in process was \$1,000,000 and ending work in process was \$1,300,000. Finished goods inventory decreased by \$75,000. If gross profit was \$2,400,000, how much was sales for the period?