

B-20.07

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.

	Beginning Balance	June Costs	Cost Transfers	Ending Balance
Mixing	\$ 288,100	\$ 1,444,424	\$ (1,019,087)	?
Blending	316,700	?	? color: red;">(3,378,909)	?
Bottling	454,900	954,000	? color: red;">? <hr style="width: 50%; margin: 0 auto;"/>	?
	?	\$ 4,709,991	\$ (4,155,676)	?

- (a) Which department experienced a decrease in work-in-process during June?
- (b) How much was transferred to finished goods inventory?
- (c) What will be reported as "work in process" at the end of June?
- (d) 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?