

Raw Materials	
beg. bal.	?
	175,000
	<u>250,000</u>
	102,000
	<u><u>          </u></u>

Cost of Goods Sold	
	491,000
	<u>491,000</u>
	481,000
	<u><u>          </u></u>

Work in Process	
beg. bal.	44,000
	113,000
	?
	?
	<u>477,000</u>
	?
	<u><u>          </u></u>

Factory Overhead	
	35,000
	40,000
	75,000
	?
	<u>?</u>
	?
	<u><u>          </u></u>

Finished Goods	
beg. bal.	131,000
	?
	<u>?</u>
	100,000
	<u><u>          </u></u>

- (a)
- (b)
- (c)
- (d)
- (e)