Vasquez Systems produces high-quality table tops. Each table top is produced from a single large tree in a three-step process consisting of milling, sanding, and cutting. All raw material is introduced at the start of the milling process. The company uses a process costing system for all costs incurred throughout the production cycle. The following data were extracted from each department’s cost of production report prepared for April:

**Milling Dept.** The beginning balance of work in process was $275,000. During April, additional costs of $690,000 were incurred. The additional costs were attributable to direct materials (70%), direct labor (20%), and factory overhead (10%). The ending balance of work in process was $160,000.

**Sanding Dept.** The beginning balance of work in process was $175,000. During April, additional costs of $400,000 were incurred. The additional costs were attributable to direct labor (70%) and factory overhead (30%). The ending balance of work in process was $290,000.

**Cutting Dept.** The beginning balance of work in process was $365,000. During April, additional costs of $150,000 were incurred. The additional costs were attributable to direct labor (60%) and factory overhead (40%). The ending balance of work in process was $210,000.

Prepare summary journal entries to reflect costs incurred by each department during April, as well as the transfer of costs between departments and into finished goods.