

Form a team consisting of six members. The following table includes information about one month's production of VitalVitamin (VV). VV is produced in a three-step process consisting of mixing, shaping, and packaging.

Direct materials like tars, acids, and inert ingredients are *all introduced at the beginning of the mixing cycle*, at a per unit cost of \$0.30.

Direct labor and factory overhead are incurred uniformly throughout each stage of production, and in equal proportion (i.e., \$1 of overhead for each \$1 of labor).

Costs are very stable, and there have been no changes in per unit costs for any element of production over the past several months.

The following table provides details about units in production, the stage of completion, and costs incurred.

Process	Beginning of April	During April	End of April
Mixing	100,000 units in process (40% complete at a total cost of \$50,000)	800,000 units put into production; additional costs into production total \$652,500	70,000 units in process (50% complete)
Shaping	80,000 units in process (80% complete at a total cost of \$70,400)	Additional conversion costs of \$63,600	50,000 units in process (30% complete)
Packaging	no units in process	Additional conversion costs of \$34,080	20,000 units in process (60% complete)

- Team Member 1 -- prepare a cost of production report for the Mixing Department.
- Team Member 2 -- prepare a cost of production report for the Shaping Department.
- Team Member 3 -- prepare a cost of production report for the Packing Department.
- Team Member 4 should use the answer prepared by Team member #1 to prepare April's journal entries related to the Mixing Department.
- Team Member 5 should use the answer prepared by Team members #2 and #4 to prepare April's additional journal entries related to the Shaping Department.
- Team Member 6 should use the answer prepared by Team members #3 and #5 to prepare April's additional journal entries related to the Packaging Department.