

<b>Tom's Tomato Cannery: Bottling Department</b>					
<b>The blacked out spaces are for spoilage, scrap, etc. We don't have any in this illustration.</b>					
<b>Basic Data:</b>					
<b>Completion percentages</b>		<b>Material</b>	<b>Prior Dept</b>	<b>Conversion</b>	<b>Totals</b>
BWIP					
EWIP					
<b>Cost data</b>					
WIP Beginning Inventory					
Current period costs to apply					
Total costs to account for					
Material is added at the % point					
<b>Quality control data</b>					
Inspection point					
Normal spoilage (%)					
Discarded units this period					
<b>Production data</b>	<b>Units</b>	<b>Material</b>	<b>Prior Dept</b>	<b>Conversion</b>	
WIP Beginning Inventory					
Units started					
Total units to account for					
Completed and transferred					
Normal spoilage (units)					
Abnormal spoilage (units)					
WIP Ending inventory					
Totals					
<b>Weighted Average Cost Calculations</b>					
	<b>Totals</b>	<b>Material</b>	<b>Prior Dept</b>	<b>Conversion.</b>	
Total costs for W.A. costing					
W. A. Equivalent units					
<b>Costs/equivalent unit</b>					
Value of finished goods					
Normal spoilage					
<b>Total value of finished goods</b>					
Value of Ending WIP					
Value of abnormal spoilage					
<b>Total cost accounted for</b>					
Total costs incurred					
Difference (sh/be zero)					

<b>Tom's Tomato Cannery: Preparation Department</b>				
<b>The blacked out spaces are for spoilage, scrap, etc. We don't have any in this illustration.</b>				
<b>Basic Data:</b>				
<b>Completion percentages</b>		<b>Material</b>	<b>Conversion</b>	<b>Totals</b>
BWIP				
EWIP				
<b>Cost data</b>				
WIP Beginning Inventory				
Current period costs to apply				
Total costs to account for				
Material is added at the % point		0%		
<b>Quality control data</b>				
Inspection point				
Normal spoilage (%)				
Discarded units this period				
<b>Production data</b>				
	<b>Units</b>	<b>Material</b>	<b>Conversion</b>	
WIP Beginning Inventory				
Units started				
Total units to account for				
Completed and transferred				
Normal spoilage (units)				
Abnormal spoilage (units)				
WIP Ending inventory				
Totals				
<b>Weighted Average Cost Calculations</b>				
	<b>Totals</b>	<b>Material</b>	<b>Conversion.</b>	
Total costs for W.A. costing				
W. A. Equivalent units				
<b>Costs/equivalent unit</b>				
Value of finished goods				
Normal spoilage				
<b>Total value of finished goods</b>				
Value of Ending WIP				
Value of abnormal spoilage				
<b>Total cost accounted for</b>				
Total costs incurred				
Difference (sh/be zero)				

<b>Tom's Tomato Cannery: Preparation Department</b>				
<b>Basic Data:</b>				
<b>Completion percentages</b>		<b>Material</b>	<b>Conversion</b>	<b>Totals</b>
BWIP				
EWIP		100%	50%	50%
<b>Cost data</b>				
WIP Beginning Inventory		\$ -	\$ -	\$ -
Current period costs to apply		\$ 800.00	\$ 2,800.00	\$ 3,600.00
Total costs to account for		\$ 800.00	\$ 2,800.00	\$ 3,600.00
Material is added at the % point		0%		
<b>Quality control data</b>				
Inspection point				
Normal spoilage (%)				
Discarded units this period				
<b>Production data</b>				
	<b>Units</b>	<b>Material</b>	<b>Conversion</b>	
WIP Beginning Inventory	0			
Units started	800			
Total units to account for	800			
Completed and transferred	600	600.0	600.0	
Normal spoilage (units)				
Abnormal spoilage (units)				
WIP Ending inventory	200	200.0	100.0	
Totals	800	800.0	700.0	
<b>Weighted Average Cost Calculations</b>				
	<b>Totals</b>	<b>Material</b>	<b>Conversion.</b>	
Total costs for W.A. costing	\$ 3,600	\$ 800	\$ 2,800	
W. A. Equivalent units		800	700	
<b>Costs/equivalent unit</b>	<b>\$5.00</b>	<b>\$1.00000</b>	<b>\$4.00000</b>	
Value of finished goods	\$3,000.00	\$ 600.00	\$ 2,400.00	
Normal spoilage				
<b>Total value of finished goods</b>	<b>\$3,000.00</b>	<b>\$600.00</b>	<b>\$2,400.00</b>	
Value of Ending WIP	\$600.00	\$200.00	\$400.00	
Value of abnormal spoilage				
<b>Total cost accounted for</b>	<b>\$3,600.00</b>	<b>\$800.00</b>	<b>\$2,800.00</b>	
Total costs incurred	\$3,600.00	\$ 800.00	\$ 2,800.00	
Difference (sh/be zero)	\$0.00	0	0	

<b>Tom's Tomato Cannery: Bottling Department</b>					
<b>Basic Data:</b>					
<b>Completion percentages</b>		<b>Material</b>	<b>Prior Dept</b>	<b>Conversion</b>	<b>Totals</b>
BWIP		0%	0%	0%	0%
EWIP		0%	100%	33%	33%
<b>Cost data</b>					
WIP Beginning Inventory			\$ -	\$ -	\$ -
Current period costs to apply		\$ -	\$3,000.00	\$ 2,000.00	\$ 5,000.00
Total costs to account for		\$ -	\$ 3,000.00	\$ 2,000.00	\$ 5,000.00
Material is added at the % point	100%				
<b>Quality control data</b>					
Inspection point					
Normal spoilage (%)					
Discarded units this period					
<b>Production data</b>	<b>Units</b>	<b>Material</b>	<b>Prior Dept</b>	<b>Conversion</b>	
WIP Beginning Inventory	0				
Units started	600				
Total units to account for	600				
Completed and transferred	300	300.0	300.0	300.0	
Normal spoilage (units)					
Abnormal spoilage (units)					
WIP Ending inventory	300		300.0	100.0	
Totals	600	300.0	600.0	400.0	
<b>Weighted Average Cost Calculations</b>					
	<b>Totals</b>	<b>Material</b>	<b>Prior Dept</b>	<b>Conversion</b>	
Total costs for W.A. costing	\$ 5,000.00	\$ -	\$ 3,000.00	\$ 2,000.00	
W. A. Equivalent units		300.00	600.00	400.00	
<b>Costs/equivalent unit</b>	<b>\$10.00</b>	<b>\$0.00000</b>	<b>\$5.00000</b>	<b>\$5.00000</b>	
Value of finished goods	\$3,000.00	\$ -	\$ 1,500.00	\$ 1,500.00	
Normal spoilage					
<b>Total value of finished goods</b>	<b>\$3,000.00</b>	<b>\$0.00</b>	<b>\$1,500.00</b>	<b>\$1,500.00</b>	
Value of Ending WIP	\$2,000.00	\$0.00	\$1,500.00	\$500.00	
Value of abnormal spoilage					
<b>Total cost accounted for</b>	<b>\$5,000.00</b>	<b>\$0.00</b>	<b>\$3,000.00</b>	<b>\$2,000.00</b>	
Total costs incurred	\$5,000.00	\$ -	\$ 3,000.00	\$ 2,000.00	
Difference (sh/be zero)	\$0.00	0	0	0	