**Job Cost Flows**

The job cost sheet for 1,000 units of toy trucks is:

Job Number 555 Date Started 4/13

Date Completed 6/18

Raw Materials Direct Labor

Date Type Cost Qty. Amount Cost Hours Amount

4/13 565 $ 3 1,000 $3,000 $18 20 $ 360

5/24 889 1 4,000 4,000 12 10 120

6/18 248 2 1,000 2,000 15 100 1,500

$9,000 130 $1,980

Total direct materials $9,000

Total direct labor 1,980

Overhead (130 direct labor hours @ $10/hour) 1,300

Total Job Cost $12,280

All of the materials for the job were purchased on 4/10. The batch of 1,000 toy trucks is sold on 7/10.

What are the costs of this job order in the raw materials account, the work-in-process account, the finished goods account, and the cost of goods account on 4/30, 5/31, 6/30 and 7/31?