Kepler’s Fudge Factory had the following information available for the month of September:

**Beginning** **Ending**

Raw materials inventory $41,000 $21,000

Work in process inventory $26,000 $36,000

Finished-goods inventory $31,000 $21,000

Raw material purchased $98,000

Direct labor (2,000 hrs. @9) 18,000

Overhead 51,000

Required:

Calculate the cost of goods manufactured for the month and show work calculation