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| Solex Company produces a high-quality insulation material that passes through two production processes. Data for June for the first process follow: |

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | | Units | Completion with Respect to Materials | | | Completion with Respect to Conversion | | |  |
| Work in process inventory, June 1 | | 60,000 | 75 | % |  | 40 | % |  |  |
| Work in process inventory, June 30 | | 40,000 | 50 | % |  | 25 | % |  |  |
|  | |  |  |  |  |  |  |  |  |
| Materials cost in work in process inventory, June 1 | |  |  |  | $ | 56,600 |  |  |  |
| Conversion cost in work in process inventory, June 1 | |  |  |  | $ | 14,900 |  |  |  |
| Units started into production | |  |  |  |  | 280,000 |  |  |  |
| Units transferred to the next process | |  |  |  |  | 300,000 |  |  |  |
| Materials cost added during June | |  |  |  | $ | 385,000 |  |  |  |
| Conversion cost added during June | |  |  |  | $ | 214,500 |  |  |  |
|  | | | | | | | | |  |
|  | | | | | | | | |  |
|  | Using the weighted average method, determine the total cost of units transferred to the next process in June. | | | | | | | | |