

Badgersize Company has the following information for its Forming Department for the month of August:

Work in Process Inventory, August		
1: 20,000 units		
Direct materials: 100% complete	\$	80,000
Conversion: 20% complete		24,000
Balance in work in process, August 1	\$	104,000
Units started during August		49,000
Units completed and transferred in August		59,000
Work in process (70% complete), August 31		?
Costs charged to Work in Process in August		
Direct materials	\$	172,000
Conversion costs:		
Direct labor	\$	111,000
Overhead applied		143,000
Total conversion	\$	254,000

Assume materials are added at the start of processing.

- a. Calculate the equivalent units for the Forming Department for the month of August.

	Direct materials	Conversion
Equivalent units		

- b. Find the cost per equivalent unit of the transferred units. **(Round your answers to 2 decimal places. Omit the "\$" sign in your response.)**

	Direct materials	Conversion
Cost per equivalent unit	\$	\$